

JEFFERSON COUNTY, OREGON

**INDEPENDENT AUDITOR'S REPORT,
FINANCIAL STATEMENTS
AND
SINGLE AUDIT**

For the Year Ended June 30, 2018



**JEFFERSON COUNTY, OREGON
COUNTY OFFICIALS**

June 30, 2018

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District Attorney

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Surveyor

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Treasurer/Finance Director

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County Offices

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JEFFERSON COUNTY, OREGON

June 30, 2018

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Board of County Commissioners
Jefferson County
Madras, Oregon

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Oregon (the county), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the county as of June 30, 2018, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the county adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, effective July 1, 2017. The beginning of year net position has been adjusted for this change. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The schedules of PERS proportionate share of net pension liability, PERS contributions, schedules of proportionate share of net OPEB liability and OPEB contributions, and the budgetary comparison information for the General Fund and major special revenue funds, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the county's basic financial statements. The accompanying budgetary comparison schedules, the supplemental schedules as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulation (CFR) Part 200, *Uniform Administrative Requirements*,

Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying budgetary comparison schedules, the supplemental schedules as listed in the table of contents, and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information, as listed in the table of contents and the Schedule of Expenditures of Federal Awards, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 7, 2018, on our consideration of the county's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the county's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated December 7, 2018, on our consideration of the county's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Solutions, CPAs PC
John Day, Oregon
December 7, 2018

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

As management of Jefferson County, Oregon (the county), we offer readers of the county's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- ◆ Total assets of the county exceeded its liabilities by \$36,552,724 as of June 30, 2018. Of this amount, \$8,182,754 (unrestricted net position) may be used to meet the county's on-going obligations to citizens and creditors, compared to unrestricted net position of \$9,792,828 reported for June 30, 2017.
- ◆ The county's governmental funds reported a combined fund balance of \$21,962,641, an increase of \$732,673 from June 30, 2017. The largest part of the increase was in the Road Fund. Approximately 27.5%, or \$6,045,994, is available for spending at the county's discretion (assigned and unassigned fund balances).
- ◆ County General Fund
 - The General Fund's fund balance was \$4,959,115 as of June 30, 2018, an increase of \$713,301.
 - Fund balance is 58.3% of the General Fund's expenditures and transfers out at year end, enough for more than 6 months of operations. The county needs an adequate amount of carryover to cover its costs until November when it begins receiving property taxes. Property taxes make up about 80.2% of the fund's revenue.
- ◆ Total long-term liabilities (excluding pension/OPEB liabilities) were \$13,560,051 as of June 30, 2018, compared to total long-term liabilities of \$13,775,482 as of June 30, 2017. The pension liability is \$8,003,825 as of June 30, 2018 and is expected to increase due to mandated PERS increases.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the county's basic financial statements. The county's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the county's finances, in a manner like a private-sector business. These statements include:

The Statement of Net Position: The statement of net position presents information on all the assets and liabilities of the county at year end. Net position is what remains after the liabilities have been

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

paid or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the county is improving or deteriorating.

The Statement of Activities: The statement of activities presents information showing how the net position of the county changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the county's activities are shown in two categories:

- ◆ Governmental activities: Most of the county's basic functions are shown here, such as general government, highways and streets, public safety, economic development, health and welfare, culture and recreation, and education. These activities are financed through property taxes, intergovernmental revenues, user fees, investment earnings and other revenues.
- ◆ Business-type activities: Business-type activities are intended to recover all, or a significant portion of, their costs through user fees and charges. The business-type activities of the county include the transfer station and landfill, fairgrounds RV park, and community development.

The government-wide financial statements can be found on pages 14 through 17 of this report.

Fund Financial Statements

The fund financial statements provide more detailed information about the county's funds, focusing on its most significant or "major" funds – not the county as a whole. Funds are accounting devices the county uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements. Some funds are required by state law and by bond covenants. The county establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues (such as tracking special grants). All of the funds of the county can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds: The governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues,

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Statement of Activities.

The county maintains 12 governmental funds (each with multiple sub-funds). Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Road Fund, Sheriff Fund, General Government Fund, and Community Health Fund, which are considered to be major funds. Data from the other 7 governmental funds are combined into a single, aggregated presentation. Individual fund data for each major sub-fund and each of nonmajor governmental funds and sub-funds is provided as supplemental information.

The basic governmental funds financial statements can be found on pages 18 through 24 of this report.

Proprietary Funds: The county maintains two types of proprietary funds, enterprise funds and internal service funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. The county uses enterprise funds to account for its transfer station and landfill, fairgrounds RV park, and community development. Internal service funds provide services to other funds including self-insurance, carpool, and network/telephone. Proprietary fund financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise and internal service funds is provided as supplemental information.

The basic proprietary funds financial statements can be found on pages 25 through 28 of this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs. The accounting used for fiduciary funds is the same as that used for proprietary funds.

The basic fiduciary funds financial statements can be found on pages 29 through 30 of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 31 through 63 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the General Fund and major special revenue funds budget to actual statements. Required Supplementary Information can be found on pages 64 through 73 of this report.

The combining statements for major sub-funds, nonmajor governmental funds, enterprise funds and internal service funds are presented as supplemental information on pages 76 through 215 of this report.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

Net Position at June 30, 2018
(in thousands)

	Governmental Activities		Business-type Activities		Total	
	June 30, 2018	June 30, 2017*	June 30, 2018	June 30, 2017*	June 30, 2018	June 30, 2017*
Cash and investments	\$ 23,189	\$ 22,612	\$ 2,285	\$ 1,915	\$ 25,474	\$ 24,527
Other current assets	2,623	3,168	137	172	2,760	3,340
Capital assets, net of accumulated depreciation	<u>28,029</u>	<u>27,654</u>	<u>318</u>	<u>334</u>	<u>28,347</u>	<u>27,988</u>
Total assets	<u>53,841</u>	<u>53,434</u>	<u>2,740</u>	<u>2,421</u>	<u>56,581</u>	<u>55,855</u>
Deferred outflows of resources	<u>3,179</u>	<u>5,210</u>	<u>192</u>	<u>340</u>	<u>3,371</u>	<u>5,550</u>
Total deferred outflows of resources	<u>3,179</u>	<u>5,210</u>	<u>192</u>	<u>340</u>	<u>3,371</u>	<u>5,550</u>
Current liabilities	1,025	1,106	28	20	1,053	1,126
Noncurrent liabilities	8,600	8,766	4,960	5,010	13,560	13,776
Net pension liability	7,521	9,057	483	598	8,004	9,655
Net OPEB liability	<u>241</u>	<u>260</u>	<u>11</u>	<u>10</u>	<u>252</u>	<u>270</u>
Total liabilities	<u>17,387</u>	<u>19,189</u>	<u>5,482</u>	<u>5,638</u>	<u>22,869</u>	<u>24,827</u>
Deferred inflows of resources	<u>496</u>	<u>237</u>	<u>34</u>	<u>15</u>	<u>530</u>	<u>252</u>
Total deferred inflows of resources	<u>496</u>	<u>237</u>	<u>34</u>	<u>15</u>	<u>530</u>	<u>252</u>
Net position						
Net investment in capital assets	19,543	18,973	318	334	19,861	19,307
Restricted for highways and roads	3,471	2,379	-	-	3,471	2,379
Restricted for debt service	-	4	-	-	-	4
Restricted for perpetual cemetery care	126	124	-	-	126	124
Restricted for other purposes	4,912	4,719	-	-	4,912	4,719
Unrestricted	<u>11,085</u>	<u>13,019</u>	<u>(2,902)</u>	<u>(3,226)</u>	<u>8,183</u>	<u>9,793</u>
Total net position	<u>\$ 39,137</u>	<u>\$ 39,218</u>	<u>\$ (2,584)</u>	<u>\$ (2,892)</u>	<u>\$ 36,553</u>	<u>\$ 36,326</u>

* restated for GASB 75

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the county, assets exceeded liabilities by \$36,552,724 at June 30, 2018 and \$36,326,082 at June 30, 2017. This represents an increase in net position of \$226,642 compared to an increase of \$1,851,155 in the 2016-17 fiscal year. Prior fiscal year financial statements have been restated due to Governmental Accounting Standards Board Statement No. 75 ("GASB 75"). This is footnoted on each statement affected. The objective of GASB 75 is to improve accounting and financial reporting for postemployment benefits and other pension.

Capital assets, which consist of the county's land, infrastructure, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 50.1% of total assets. The county uses these capital assets to provide services to citizens and this net position is not available for future spending. The county had \$7,640,000 debt related to its capital assets at June 30, 2018. The county's net position restricted for use in its road maintenance, cemetery care and grant programs total \$8,509,160 or about 23.3% of the net position. The remaining 22.4%, or \$8,182,754, of the county's net position may be used to meet the county's on-going obligations to citizens and creditors.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

As of June 30, 2018, the county reports positive balances in all three categories of net position (net investment in capital assets, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities is positive for net investment in capital assets but negative in the unrestricted category due to the landfill postclosure liability.

The county's net position increased by \$226,642 during the fiscal year ended June 30, 2018, allowing for the acquisition of capital assets, repayment of long-term debt and increase in operating and capital reserves.

Changes in Net Position
For the year ended June 30, 2018
(in thousands)

	Governmental Activities		Business-type Activities		Totals	
	June 30, 2018	June 30, 2017*	June 30, 2018	June 30, 2017*	June 30, 2018	June 30, 2017*
Revenues						
Program revenues						
Charges for services	\$ 2,236	\$ 1,996	\$ 1,346	\$ 1,255	\$ 3,582	\$ 3,251
Operating grants and contributions	12,494	11,420	1	5	12,495	11,425
Capital grants and contributions	13	800	-	-	13	800
General revenues						
Property taxes	7,742	7,490	-	-	7,742	7,490
Payment in lieu of taxes	900	541	-	-	900	541
Other state and local sources	192	141	-	-	192	141
Interest on investments	172	106	26	16	198	122
Other	1,115	1,307	21	2	1,136	1,309
Total revenues	<u>24,864</u>	<u>23,801</u>	<u>1,394</u>	<u>1,278</u>	<u>26,258</u>	<u>25,079</u>
Expenses						
General government	6,736	5,656	-	-	6,736	5,656
Highways and streets	2,222	2,759	-	-	2,222	2,759
Public safety	8,711	8,137	-	-	8,711	8,137
Economic development	88	84	-	-	88	84
Health and welfare	6,144	4,617	-	-	6,144	4,617
Culture and recreation	632	578	-	-	632	578
Education	113	85	-	-	113	85
Debt service	299	302	-	-	299	302
Solid waste	-	-	55	83	55	83
RV park	-	-	39	37	39	37
Community development	-	-	992	887	992	887
Total expenses	<u>24,945</u>	<u>22,218</u>	<u>1,086</u>	<u>1,007</u>	<u>26,031</u>	<u>23,225</u>
Change in net position	(81)	1,583	308	271	227	1,854
Prior period adjustment	-	(172)	-	169	-	(3)
Beginning net position	<u>39,218</u>	<u>37,807</u>	<u>(2,892)</u>	<u>(3,332)</u>	<u>36,326</u>	<u>34,475</u>
Ending net position	<u>\$ 39,137</u>	<u>\$ 39,218</u>	<u>\$ (2,584)</u>	<u>\$ (2,892)</u>	<u>\$ 36,553</u>	<u>\$ 36,326</u>

* restate for GASB 75

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

Governmental Activities

During the current fiscal year, the county's net position decreased by \$81,183, representing a decrease of .21 percent from the prior year. Key elements of the change in the county's net position for the year ended June 30, 2018 are as follows:

- ◆ The net position of governmental activities decreased by \$81,183. This is due to changes across many departments, however primarily attributed to increase spending in Public Safety. Other departments had increased spending however incrementally had increased revenue thus not affecting the change in net position. Public Safety did not have an offset of additional revenue resulting in decreased net position.
- ◆ Additional PERS expense of \$705,204 as a result of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.

Business-type Activities

During the current fiscal year, the county's net position increased by \$307,825. Key elements of the change in the county's net position for the year ended June 30, 2018 are as follows:

- ◆ The net position of business-type activities increased by \$307,825. This is due in large part to increases in the community development department as a result of higher building and permit activity.
- ◆ Additional PERS expense of \$52,499 as a result of recognizing the county's proportionate share of the overall PERS net pension liability as required by GASB 68.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As noted earlier, the county uses fund accounting to ensure and demonstrate compliance with various regulatory requirements.

Governmental Funds

The focus of the county's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the county's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a county's net resources available for spending at the end of a fiscal year.

At June 30, 2018, the county's governmental funds reported combined ending fund balances of \$21,962,641, an increase of \$732,673 in comparison with the prior year. Of this \$21,962,641, \$4,959,115 (22.6 percent) constitutes unassigned ending fund balance, which is available for spending at the county's discretion. Of the remaining fund balance, \$1,086,879 is assigned, \$6,848,447 is committed, \$8,509,160 is restricted, and \$559,040 is nonspendable.

General Fund: The General Fund is the primary operating fund of the county. As of June 30, 2018, unassigned fund balance was \$4,959,115. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents approximately 71.7 percent of total General Fund expenditures.

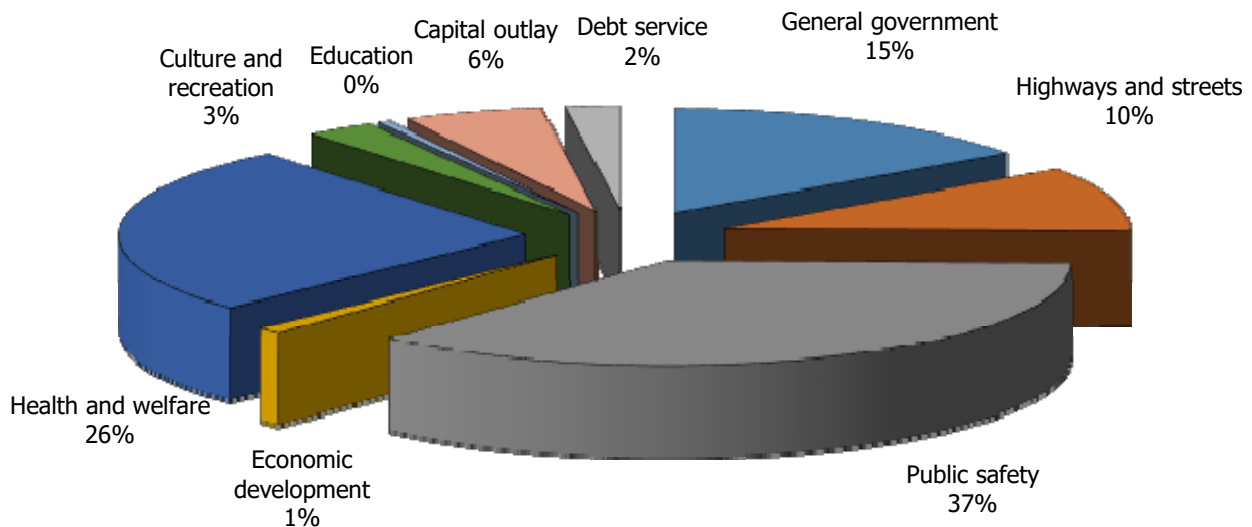
JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
 For the Year Ended June 30, 2018

The fund balance increased by \$713,301 during the year. This increase was primarily a result of increase in tax revenue collections from prior year.

Road Fund: The fund balance increased by \$1,046,292 during the year. This increase was primarily a result of higher revenue and less spent on highway projects. A large project for Crooked River Alternate Exit commenced in June 2018 and the residual costs of the project will be spent in the following year budget.

Sheriff Fund: The fund balance decreased by \$17,606 during the year. This decrease was a combination of many funds, however primarily a result of a decrease of \$127,636 within the Jail operations fund balance.

Expenditures by Function - Governmental Funds



General Government Fund: The fund balance decreased by \$1,124,236 during the year. This decrease was primarily a result costs associated with finishing up the County Courthouse construction project.

Community Health Fund: The fund balance decreased by \$764,856 during the year. This decrease was primarily a result of Alcohol and Drug Program Fund.

Nonmajor governmental funds had an increase in fund balance of \$879,778 for the year ended June 30, 2018.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

Proprietary Funds

The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail. The ending balance of total enterprise fund net position amounts to a negative \$2,583,941. The negative balance is the result of the \$4,959,757 landfill postclosure cost liability.

Community Development Fund: The net position of this fund increased \$155,110 due to continued improvement in the local economy.

Nonmajor enterprise funds net position increased \$152,715 for the year ended June 30, 2018.

GENERAL FUND BUDGETARY HIGHLIGHTS

The board of commissioners approved various changes to the adopted budget for the fiscal year ended June 30, 2018. General Fund revenues were \$995,483 more than budgeted amounts and expenditures were \$646,609 under budget. The most significant differences were: property taxes, \$692,458 more than budget, miscellaneous revenues, \$151,547 more than budget, public health expenditures, \$100,815 less than budget, and non-departmental expenditures, \$148,694 less than budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The county's investment in capital assets includes land, buildings and improvements, infrastructure (including roads and bridges), vehicles and equipment, and construction in progress. As of June 30, 2018, the county had invested \$28,346,840 in capital assets, net of accumulated depreciation.

During the year, the county's investment in capital assets increased by \$358,065 net of current year depreciation. Additions to capital assets included purchase of land held for future development and public works equipment. Current year depreciation totaled \$1,249,715 allocated to various departments.

Additional information on the county's capital assets can be found in note 4 on pages 44 and 45 of this report.

Long-term Debt

As of June 30, 2018 the county had \$7,640,000 in outstanding bonded debt, all related to the construction of the new courthouse. Other long-term liabilities include unamortized bond premium, compensated absences, the landfill postclosure cost liability, and net pension liability.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total budgeted appropriations for the 2018-19 budget are \$49,831,894 compared to \$48,061,893 for 2017-18.

JEFFERSON COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2018

- The cost of fringe benefits, primarily health insurance will continue to have an impact on the county's budget. PERS employer contribution rates, effective June 30, 2019, will significantly increase by 16.39% on Tier1/2 and overall impact increase for all PERS obligations is 13.29%.
- The county's total budget adopted for Fiscal Year 2019 is \$49,831,894, an increase of 3.6% from the Fiscal Year 2018 budget.
- The county's Assessed Valuation of Taxable Property increased from Fiscal Year 2018 to Fiscal Year 2019 nearly 4.5%, to \$1,771,039,638.
- In November 2013, voters approved a local option tax of \$1.24 per \$1,000 of assessed value that will provide funds to continue current service levels at the jail through fiscal year 2018. In November 2016, Crook County voters approved a \$10 million bond to build their own jail, which will ultimately impact Jefferson County by reducing the amount of bed rentals. Crook County contracted bed rentals is budgeted revenue to the Jail of \$719,240 for fiscal year 2018-19. With Crook County revenue going, the Jail levy went out for election in November 2018 to increase by \$0.46 to a total of \$1.70 per thousand. Voters turned down the levy by a margin of 62.8 to 37.2. The next election is May 2019 and the rate to renew the operating levy has not yet been decided.
- The State of Oregon released the biennium budget for FY17-19 which included proposed decreases in funding that will affect various county departments. As a result of the decreased State budget the county will be taking a proactive approach to resolve future budget deficits. The county has initiated the process on a 5-year long term fiscal forecast to start planning efforts as a result of various unfunded mandates.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the county's finances and to demonstrate the county's accountability. Questions concerning any of the information provided in this report or requests for additional information can be obtained by calling the county's business office at (541) 325-0435 or by sending a written request to: Jefferson County Treasurer, 66 SE D Street, Madras, OR 97741.

BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2018
(With Comparative Totals for 2017)

	Governmental Activities	Business-type Activities	Total June 30, 2018	Total June 30, 2017*
ASSETS				
Cash and investments	\$ 23,189,220	\$ 2,285,435	\$ 25,474,655	\$ 24,526,716
Receivables				
Property taxes	376,801	-	376,801	373,329
Other	1,195,192	49,201	1,244,393	1,679,770
Notes and loans receivable	543,707	-	543,707	722,517
Internal balances	(87,103)	87,103	-	-
Inventory	594,277	-	594,277	563,371
Capital assets, not subject to depreciation				
Construction in progress	5,537	-	5,537	25,400
Land	1,587,453	-	1,587,453	863,413
Capital assets, net of accumulated depreciation				
Infrastructure	3,360,405	-	3,360,405	3,360,405
Buildings	32,679,290	610,179	33,289,469	32,847,752
Equipment	7,609,698	83,691	7,693,389	7,362,651
Accumulated depreciation	(17,213,801)	(375,612)	(17,589,413)	(16,470,846)
Total capital assets	28,028,582	318,258	28,346,840	27,988,775
Total assets	53,840,676	2,739,997	56,580,673	55,854,478
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	3,160,738	191,584	3,352,322	5,492,755
Deferred outflows related to OPEB	18,110	774	18,884	56,846
Total deferred outflows of resources	3,178,848	192,358	3,371,206	5,549,601
LIABILITIES				
Current liabilities				
Accounts payable	832,265	28,055	860,320	933,521
Accrued interest payable	27,187	-	27,187	27,462
Current portion of long-term debt	165,000	-	165,000	165,000
Noncurrent liabilities				
Accrued compensated absences	306,451	-	306,451	276,457
Landfill post-closure costs	-	4,959,757	4,959,757	5,009,854
Unamortized bond premium	818,843	-	818,843	849,171
Long-term debt	7,475,000	-	7,475,000	7,640,000
Net pension liability	7,520,548	483,277	8,003,825	9,655,221
Net OPEB liability	241,435	11,355	252,790	269,650
Total liabilities	17,386,729	5,482,444	22,869,173	24,826,336
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	468,063	33,153	501,216	232,550
Deferred inflows related to OPEB	28,067	699	28,766	19,111
Total deferred inflows of resources	496,130	33,852	529,982	251,661

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
June 30, 2018
(With Comparative Totals for 2017)

	Governmental Activities	Business-type Activities	<u>Total</u> June 30, 2018	<u>Total</u> June 30, 2017*
NET POSITION				
Net investment in capital assets	\$ 19,542,552	\$ 318,258	\$ 19,860,810	\$ 19,307,142
Restricted for:				
Highways and streets	3,471,316	-	3,471,316	2,379,217
Debt service	-	-	-	4,060
Perpetual cemetery care	126,009	-	126,009	124,024
Other purposes	4,911,835	-	4,911,835	4,718,811
Unrestricted	<u>11,084,953</u>	<u>(2,902,199)</u>	<u>8,182,754</u>	<u>9,792,828</u>
Total net position	<u>\$ 39,136,665</u>	<u>\$ (2,583,941)</u>	<u>\$ 36,552,724</u>	<u>\$ 36,326,082</u>

* restated for GASB 75

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF ACTIVITIES
For the Year Ended
June 30, 2018
(With Comparative Totals for 2017)

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 6,736,786	\$ 438,127	\$ 1,265,853	\$ 12,931
Highways and streets	2,221,786	230,080	3,150,963	-
Public safety	8,711,154	1,231,447	2,808,598	-
Economic development	87,570	-	165,085	-
Health and welfare	6,144,450	89,621	4,916,056	-
Culture and recreation	631,930	246,232	67,074	-
Education	112,507	-	112,316	-
Interest on long-term debt	298,934	-	8,225	-
Total governmental activities	24,945,117	2,235,507	12,494,170	12,931
Business-type activities				
Solid Waste	55,223	191,108	-	-
RV park	39,110	38,059	687	-
Community development	992,480	1,116,572	-	-
Total business-type activities	1,086,813	1,345,739	687	0
Total government	\$ 26,031,930	\$ 3,581,246	\$ 12,494,857	\$ 12,931

General revenues
Taxes
 Property taxes, levied for general purposes
 Property taxes, levied for debt service
 Payment in lieu of taxes
 Other intergovernmental revenue
 Unrestricted investment earnings
 Miscellaneous
Transfers
Total general revenues and transfers
Sale of capital assets
Total general revenues and special items
Changes in net position
Prior period adjustment
Net position - beginning
Net position - ending

* restated for GASB 75

The Notes to Basic Financial Statements are an integral part of these statements.

Net (Expense) Revenue
and changes in Net Position

Governmental Activities	Business-type Activities	June 30, 2018	June 30, 2017*
\$ (5,019,875)	\$ -	\$ (5,019,875)	\$ (3,149,263)
1,159,257	-	1,159,257	(279,690)
(4,671,109)	-	(4,671,109)	(4,221,810)
77,515	-	77,515	77,806
(1,138,773)	-	(1,138,773)	178,870
(318,624)	-	(318,624)	(308,764)
(191)	-	(191)	(558)
(290,709)	-	(290,709)	(299,216)
<u>(10,202,509)</u>	<u>0</u>	<u>(10,202,509)</u>	<u>(8,002,625)</u>
-	135,885	135,885	112,687
-	(364)	(364)	39,766
-	124,092	124,092	135,826
<u>0</u>	<u>259,613</u>	<u>259,613</u>	<u>288,279</u>
<u>(10,202,509)</u>	<u>259,613</u>	<u>(9,942,896)</u>	<u>(7,714,346)</u>
5,881,717	-	5,881,717	5,735,331
1,860,668	-	1,860,668	1,754,845
900,150	-	900,150	541,088
191,917	-	191,917	141,087
171,639	26,403	198,042	121,768
1,172,204	8,700	1,180,904	1,273,969
(13,109)	13,109	-	-
<u>10,165,186</u>	<u>48,212</u>	<u>10,213,398</u>	<u>9,568,088</u>
<u>(43,860)</u>	<u>-</u>	<u>(43,860)</u>	<u>-</u>
<u>10,121,326</u>	<u>48,212</u>	<u>10,169,538</u>	<u>9,568,088</u>
(81,183)	307,825	226,642	1,853,742
-	-	-	(2,587)
<u>39,217,848</u>	<u>(2,891,766)</u>	<u>36,326,082</u>	<u>34,474,927</u>
<u>\$ 39,136,665</u>	<u>\$ (2,583,941)</u>	<u>\$ 36,552,724</u>	<u>\$ 36,326,082</u>

JEFFERSON COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2018
(With Comparative Totals for 2017)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
ASSETS				
Cash and investments	\$ 4,824,710	\$ 3,773,806	\$ 3,261,608	\$ 4,874,791
Receivables				
Taxes	286,521	-	90,280	-
Notes	-	-	-	461,141
Other	194,027	532,899	129,415	-
Due from other funds	-	-	-	12,365
Inventory	-	559,040	-	-
Total assets	<u>\$ 5,305,258</u>	<u>\$ 4,865,745</u>	<u>\$ 3,481,303</u>	<u>\$ 5,348,297</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 108,092	\$ 400,764	\$ 146,724	\$ 8,112
Due to other funds	-	-	-	-
Negative cash balance	-	-	-	-
Total liabilities	<u>108,092</u>	<u>400,764</u>	<u>146,724</u>	<u>8,112</u>
Deferred inflows of resources				
Unavailable property tax revenue	238,051	-	75,398	-
Unavailable notes receivable	-	-	-	461,141
Total deferred inflows of resources	<u>238,051</u>	<u>0</u>	<u>75,398</u>	<u>461,141</u>
Fund balance				
Nonspendable	-	559,040	-	-
Retricted	-	3,471,316	338,234	772,360
Committed	-	-	2,268,693	4,106,684
Assigned	-	434,625	652,254	-
Unassigned	4,959,115	-	-	-
Total fund balance	<u>4,959,115</u>	<u>4,464,981</u>	<u>3,259,181</u>	<u>4,879,044</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,305,258</u>	<u>\$ 4,865,745</u>	<u>\$ 3,481,303</u>	<u>\$ 5,348,297</u>

The Notes to Basic Financial Statements are an integral part of these statements.

Community Health Fund	Other Governmental Funds	Totals June 30, 2018	June 30, 2017
\$ 1,437,447	\$ 2,884,708	\$ 21,057,070	\$ 20,044,979
-	-	376,801	373,327
19,993	-	481,134	557,998
111,150	211,909	1,179,400	1,602,083
-	-	12,365	44,593
-	-	559,040	540,663
<u>\$ 1,568,590</u>	<u>\$ 3,096,617</u>	<u>\$ 23,665,810</u>	<u>\$ 23,163,643</u>
\$ 96,658	\$ 48,768	\$ 809,118	\$ 901,108
-	99,468	99,468	151,663
-	-	-	1,471
<u>96,658</u>	<u>148,236</u>	<u>908,586</u>	<u>1,054,242</u>
-	-	313,449	321,435
19,993	-	481,134	557,998
<u>19,993</u>	<u>0</u>	<u>794,583</u>	<u>879,433</u>
-	-	559,040	540,663
1,451,939	2,475,311	8,509,160	7,226,112
-	473,070	6,848,447	8,079,337
-	-	1,086,879	1,138,042
-	-	4,959,115	4,245,814
<u>1,451,939</u>	<u>2,948,381</u>	<u>21,962,641</u>	<u>21,229,968</u>
<u>\$ 1,568,590</u>	<u>\$ 3,096,617</u>	<u>\$ 23,665,810</u>	<u>\$ 23,163,643</u>

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JEFFERSON COUNTY, OREGON
**RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
 TO STATEMENT OF NET POSITION**
 June 30, 2018

Total Fund Balances		\$ 21,962,641
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Cost	\$ 45,242,384	
Accumulated depreciation	<u>(17,213,802)</u>	28,028,582
Internal service funds are used by the county to charge the cost of insurance, vehicles and phone services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.		
		2,265,899
Certain other assets are not available to pay for current-period expenditures, and, therefore, are deferred in the funds:		
Notes receivable		437,836
Property taxes earned but unavailable		313,453
Net pension/OPEB liability is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		(7,761,983)
Deferred outflows of resources related to pensions/OPEB is not due and payable in the current period, therefore it is not recorded in the governmental funds.		
		3,178,848
Deferred inflows of resources related to pensions/OPEB is not current financial resources, therefore it is not recorded in the governmental funds.		
		(496,130)
Certain liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt		(27,187)
Accrued compensated absences		(306,451)
Unamortized bond premium		(818,843)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
		<u>(7,640,000)</u>
Total Net Position		<u><u>\$ 39,136,665</u></u>

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND

For the Year Ended
June 30, 2018
(With Comparative Totals for 2017)

	General Fund	Road Fund	Sheriff Fund	General Government Fund
Revenues				
Taxes	\$ 6,738,688	\$ 50,000	\$ 1,861,161	\$ 332,711
Licenses and permits	32,010	36,636	19,927	59,192
Intergovernmental revenues	1,025,693	2,706,278	838,320	285,960
Charges for services	295,204	-	237,893	93,662
Fines and forfeitures	42,415	131,226	40,400	-
Interest earned	37,253	20,447	24,112	57,616
Miscellaneous revenues	232,069	505,257	106,606	98,748
Total revenues	<u>8,403,332</u>	<u>3,449,844</u>	<u>3,128,419</u>	<u>927,889</u>
Expenditures				
Current				
General government	3,140,165	-	-	161,368
Highways and streets	-	2,299,627	-	-
Public safety	3,313,572	-	3,585,226	-
Economic development	-	-	-	228,179
Health and welfare	428,709	-	-	-
Culture and recreation	38,287	-	-	-
Education	-	-	-	112,507
Capital outlay	-	-	145,766	1,104,094
Debt service				
Principal	-	-	-	-
Interest	-	-	719	-
Total expenditures	<u>6,920,733</u>	<u>2,299,627</u>	<u>3,731,711</u>	<u>1,606,148</u>
Excess of revenues over (under) expenditures	<u>1,482,599</u>	<u>1,150,217</u>	<u>(603,292)</u>	<u>(678,259)</u>
Other financing sources (uses)				
Transfers in	810,009	77,500	1,048,671	2,481,150
Transfers out	<u>(1,579,307)</u>	<u>(181,425)</u>	<u>(462,985)</u>	<u>(2,927,127)</u>
Total other financing sources (uses)	<u>(769,298)</u>	<u>(103,925)</u>	<u>585,686</u>	<u>(445,977)</u>
Net change in fund balance	713,301	1,046,292	(17,606)	(1,124,236)
Prior period adjustment	-	-	-	-
Available fund balance, July 1	<u>4,245,814</u>	<u>3,418,689</u>	<u>3,276,787</u>	<u>6,003,280</u>
Available fund balance, June 30 - by category				
Nonspendable	-	559,040	-	-
Restricted	-	3,471,316	338,234	772,360
Committed	-	-	2,268,693	4,106,684
Assigned	-	434,625	652,254	-
Unassigned	4,959,115	-	-	-
Available fund balance, June 30 - total	<u>\$ 4,959,115</u>	<u>\$ 4,464,981</u>	<u>\$ 3,259,181</u>	<u>\$ 4,879,044</u>

The Notes to Basic Financial Statements are an integral part of these statements.

Community Health Fund	Other Governmental Funds	Totals June 30, 2018	June 30, 2017
\$ -	\$ -	\$ 8,982,560	\$ 8,405,883
71,271	10,179	229,215	208,950
4,771,241	2,392,266	12,019,758	11,588,271
21,310	357,630	1,005,699	1,012,079
-	-	214,041	123,531
11,830	29,334	180,592	113,953
97,028	113,329	1,153,037	1,249,020
<u>4,972,680</u>	<u>2,902,738</u>	<u>23,784,902</u>	<u>22,701,687</u>
-	198,891	3,500,424	3,273,550
-	-	2,299,627	2,673,773
-	1,452,852	8,351,650	7,662,609
-	-	228,179	304,767
5,551,474	-	5,980,183	4,493,223
-	591,343	629,630	589,500
-	-	112,507	84,834
-	14,360	1,264,220	1,741,169
-	165,000	165,000	190,594
-	329,537	330,256	303,567
<u>5,551,474</u>	<u>2,751,983</u>	<u>22,861,676</u>	<u>21,317,586</u>
<u>(578,794)</u>	<u>150,755</u>	<u>923,226</u>	<u>1,384,101</u>
128,399	1,267,775	5,813,504	3,441,697
<u>(314,461)</u>	<u>(538,752)</u>	<u>(6,004,057)</u>	<u>(3,587,379)</u>
<u>(186,062)</u>	<u>729,023</u>	<u>(190,553)</u>	<u>(145,682)</u>
<u>(764,856)</u>	<u>879,778</u>	<u>732,673</u>	<u>1,238,419</u>
-	-	-	8,375
<u>2,216,795</u>	<u>2,068,603</u>	<u>21,229,968</u>	<u>19,983,174</u>
-	-	559,040	540,663
1,451,939	2,475,311	8,509,160	7,226,112
-	473,070	6,848,447	8,079,337
-	-	1,086,879	1,138,042
-	-	4,959,115	4,245,814
<u>\$ 1,451,939</u>	<u>\$ 2,948,381</u>	<u>\$ 21,962,641</u>	<u>\$ 21,229,968</u>

JEFFERSON COUNTY, OREGON
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF ACTIVITIES**

For the Year Ended
 June 30, 2018

Net Change in Fund Balance		\$ 732,673
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeds capital purchases.		
Expenditures for capital assets, net of disposals	\$ 1,581,517	
Less current year depreciation	<u>(1,233,678)</u>	347,839
Change in net position for internal services funds reported separately.		(507,756)
Payments on notes receivable are considered revenue in the governmental funds, but reduce the receivable in the government-wide statements. New loans made are considered expenses in the funds, but increase receivables in the government-wide statements.		
		(76,864)
Changes in net pension liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the governmental funds.		
		(734,697)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accrued compensated absences		(29,995)
Accrued interest		275
Amortization of bond premium		30,328
Payments on long-term debt are expensed in the governmental statements, but are reductions to long-term debt on the government-wide statements.		
		165,000
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.		
		<u>(7,986)</u>
Change in Net Position		<u><u>\$ (81,183)</u></u>

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2018
(With Comparative Totals for 2017)

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2018	June 30, 2017*	Governmental Activities- Internal Service Funds
ASSETS					
Current assets					
Cash and investments	\$ 1,337,144	\$ 948,291	\$ 2,285,435	\$ 1,915,054	\$ 2,132,147
Receivables					
Other	11,275	37,926	49,201	64,380	15,792
Inventory	-	-	-	-	35,237
Total current assets	1,348,419	986,217	2,334,636	1,979,434	2,183,176
Noncurrent assets					
Capital assets, net of accumulated depreciation					
Buildings	-	314,568	314,568	329,785	-
Equipment and improvements	3,690	-	3,690	4,510	570,552
Total capital assets	3,690	314,568	318,258	334,295	570,552
Note receivable	-	-	-	-	105,871
Due from other funds	-	87,103	87,103	107,070	-
Total assets	1,352,109	1,387,888	2,739,997	2,420,799	2,859,599
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions/OPEB					
	192,358	-	192,358	342,220	-
Total deferred outflows of resources	192,358	0	192,358	342,220	0
LIABILITIES					
Accounts payable	15,522	12,533	28,055	20,348	23,148
Noncurrent liabilities					
Landfill post-closure costs	-	4,959,757	4,959,757	5,009,854	-
Net pension liability	483,277	-	483,277	597,698	-
Net OPEB liability	11,355	-	11,355	11,563	-
Total liabilities	510,154	4,972,290	5,482,444	5,639,463	23,148
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions/OPEB					
	33,852	-	33,852	15,322	-
Total deferred inflows of resources	33,852	0	33,852	15,322	0
NET POSITION					
Net investment in capital assets	3,690	314,568	318,258	334,295	570,552
Unrestricted	996,771	(3,898,970)	(2,902,199)	(3,226,061)	2,265,899
Total net position	\$ 1,000,461	\$ (3,584,402)	\$ (2,583,941)	\$ (2,891,766)	\$ 2,836,451

* restated for GASB 75

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For the Year Ended
June 30, 2018
(With Comparative Totals for 2017)

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2018	June 30, 2017*	Governmental Activities- Internal Service Funds
Operating revenues					
Charges for services	\$ 1,116,572	\$ 189,205	\$ 1,305,777	\$ 1,255,291	\$ 848,413
Total operating revenues	<u>1,116,572</u>	<u>189,205</u>	<u>1,305,777</u>	<u>1,255,291</u>	<u>848,413</u>
Operating expenses					
Personnel services	813,239	-	813,239	726,537	1,261,880
Materials and services	178,422	129,212	307,634	265,205	547,977
Capital outlay	-	-	-	-	1,000
Depreciation	820	15,218	16,038	15,500	135,139
Total operating expenses	<u>992,481</u>	<u>144,430</u>	<u>1,136,911</u>	<u>1,007,242</u>	<u>1,945,996</u>
Operating income (loss)	<u>124,091</u>	<u>44,775</u>	<u>168,866</u>	<u>248,049</u>	<u>(1,097,583)</u>
Nonoperating revenues (expenses)					
Investment earnings	15,709	10,694	26,403	15,706	18,873
Investment earnings	-	50,097	50,097	-	-
Other revenues	1,201	48,149	49,350	52,597	381,510
Total nonoperating revenues (expenses)	<u>16,910</u>	<u>108,940</u>	<u>125,850</u>	<u>68,303</u>	<u>400,383</u>
Income (loss) before contributions and transfers	141,001	153,715	294,716	316,352	(697,200)
Transfers in	130,915	-	130,915	65,000	182,244
Transfers out	(116,806)	-	(116,806)	(110,568)	(5,800)
Transfers of capital assets	-	(1,000)	(1,000)	-	13,000
Change in net position	155,110	152,715	307,825	270,784	(507,756)
Prior period adjustment	-	-	-	169,944	-
Total net position, July 1	<u>845,351</u>	<u>(3,737,117)</u>	<u>(2,891,766)</u>	<u>(3,332,494)</u>	<u>3,344,207</u>
Total net position, June 30	<u>\$ 1,000,461</u>	<u>\$ (3,584,402)</u>	<u>\$ (2,583,941)</u>	<u>\$ (2,891,766)</u>	<u>\$ 2,836,451</u>

* restated for GASB 75

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2018
(With Comparative Totals for 2017)

	Community Development Fund	Other Enterprise Funds	Totals June 30, 2018	Totals June 30, 2017	Governmental Activities- Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 1,122,970	\$ 197,984	\$ 1,320,954	\$ 1,242,159	\$ -
Receipts from interfund services provided	-	-	-	-	845,928
Payments to employees	(713,923)	-	(713,923)	(631,723)	(104,387)
Payments to suppliers	(223,055)	(122,424)	(345,479)	(317,418)	(1,707,918)
Net cash provided (used) by operating activities	<u>185,992</u>	<u>75,560</u>	<u>261,552</u>	<u>293,018</u>	<u>(966,377)</u>
Cash flows from non-capital financing activities					
Principal received on long-term receivable	-	19,967	19,967	16,791	101,947
Transfer to/from other funds	14,109	-	14,109	(39,068)	176,444
Net cash provided (used) by non-capital financing activities	<u>14,109</u>	<u>19,967</u>	<u>34,076</u>	<u>(22,277)</u>	<u>278,391</u>
Cash flows from capital and related financing activities					
Disposal of capital assets	-	-	-	-	1,640
Purchase of capital assets	-	(1,000)	(1,000)	(16,125)	(150,044)
Net cash used by capital and related financing activities	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(16,125)</u>	<u>(148,404)</u>
Cash flows from investing activities					
Interest earned and other	16,910	58,843	75,753	68,303	50,383
PERS adjustment for side account	-	-	-	-	350,000
Net cash provided by investing activities	<u>16,910</u>	<u>58,843</u>	<u>75,753</u>	<u>68,303</u>	<u>400,383</u>
Net increase in cash and cash equivalents	217,011	153,370	370,381	322,919	(436,007)
Cash and cash equivalents, beginning	<u>1,120,133</u>	<u>794,921</u>	<u>1,915,054</u>	<u>1,592,135</u>	<u>2,568,154</u>
Cash and cash equivalents, ending	<u>\$ 1,337,144</u>	<u>\$ 948,291</u>	<u>\$ 2,285,435</u>	<u>\$ 1,915,054</u>	<u>\$ 2,132,147</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended
June 30, 2018
(With Comparative Totals for 2017)

	Community Development Fund	Other Enterprise Funds	<u>Totals</u> June 30, 2018	<u>Totals</u> June 30, 2017	Governmental Activities- Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income (loss)	\$ 124,091	\$ 44,775	\$ 168,866	\$ 248,049	\$ (1,097,583)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	820	15,218	16,038	15,500	135,139
Change in accounts receivable	6,398	8,779	15,177	(13,132)	(2,485)
Change in inventory	-	-	-	-	(12,530)
Change in accounts payable	920	6,788	7,708	(14,672)	11,082
Change in net pension liability	(113,083)	-	(113,083)	363,492	-
Change in deferred inflow	19,314	-	19,314	(46,980)	-
Change in deferred outflow	147,532	-	147,532	(259,239)	-
Total adjustments	<u>61,901</u>	<u>30,785</u>	<u>92,686</u>	<u>44,969</u>	<u>131,206</u>
Net cash provided (used) by operating activities	<u>\$ 185,992</u>	<u>\$ 75,560</u>	<u>\$ 261,552</u>	<u>\$ 293,018</u>	<u>\$ (966,377)</u>

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

June 30, 2018
(With Comparative Totals for 2017)

	Agency Fund	Treasurer's Investment Trust Fund	Total June 30, 2018	Total June 30, 2017
ASSETS				
Cash and cash equivalents	\$ -	\$ 11,921,753	\$ 11,921,753	\$ 10,634,818
Property taxes receivable	924,460	-	924,460	918,282
Total assets	924,460	11,921,753	12,846,213	11,553,100
LIABILITIES				
Distributions pending to other entities	924,460	-	924,460	918,282
Total liabilities	924,460	0	924,460	918,282
NET POSITION				
Reserved for external investment pool participants	-	11,921,753	11,921,753	10,634,818
Total net position	\$ 0	\$ 11,921,753	\$ 11,921,753	\$ 10,634,818

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
TREASURER'S INVESTMENT TRUST FUND

For the Year Ended
 June 30, 2018
 (With Comparative Totals for 2017)

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
ADDITIONS		
Taxes	\$ 19,179,687	\$ 18,778,498
Other receipts	<u>3,645,939</u>	<u>4,869,195</u>
Total additions	<u>22,825,626</u>	<u>23,647,693</u>
DEDUCTIONS		
Distributions	<u>21,538,691</u>	<u>24,325,468</u>
Total deductions	<u>21,538,691</u>	<u>24,325,468</u>
Net change in net position	1,286,935	(677,775)
NET POSITION - beginning	<u>10,634,818</u>	<u>11,312,593</u>
NET POSITION - ending	<u><u>\$ 11,921,753</u></u>	<u><u>\$ 10,634,818</u></u>

The Notes to Basic Financial Statements are an integral part of these statements.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements present the activities of Jefferson County (the county), and its one component unit, a legally separate organization for which the county is financially accountable. This component unit is so intertwined with the county that it is, in substance, the same as the county and, therefore, is blended and reported as if it was part of the county. The County Commission, consisting of three Commissioners elected at-large, serves as the governing board for the county.

Various districts within the county have not been included as component units of the county. The County Commission appoints the boards of special road districts and vector districts; however, the County Commission does not exercise any administrative or financial control. These districts are autonomous Oregon municipal corporations and are not considered component units of Jefferson County.

Basis of Presentation, Basis of Accounting

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the county), and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the county. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the county and for each function of the county's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the county's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—*governmental*, *proprietary* and *fiduciary* are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

The county reports the following major governmental funds:

General Fund - This fund is the county's primary operating fund. It accounts for the activities of the county government as required by state and county laws and requested by county residents. All activities not specifically assigned or delegated to another fund are accounted for in the General Fund.

Road Fund - Under ORS 368.705 this fund is required to be a separate fund dedicated to road improvements. The county road fund must be used in establishing, laying out, opening, surveying, altering, improving, constructing, maintaining and repairing county roads and bridges on county roads. The Road Fund includes the following budgeted funds.

- 202 Road Fund
- 203 Federal, State, and County Road Construction Fund
- 204 Road Equipment Fund
- 212 Footpaths and Bicycle Trail Fund
- 313 SDC County Roads Fund
- 314 SDC CRR Roads Fund
- 325 Landfill Closure Fund (reported as Enterprise Fund)
- 509 Transfer Station (reported as Enterprise Fund)

Sheriff Fund – This fund reflects the resources associated with providing law enforcements services within the county. The largest budgeted fund within the Sheriff Fund is Jail Operations Fund whose income is derived from an operating tax levy. The Sheriff Fund includes the following budgeted funds.

- 209 Animal Control Fund
- 210 E-911 Fund
- 265 Jail Operations Fund
- 266 Sheriff Grant Fund
- 308 Correction Construction Fund
- 401 Jail Bond Repayment Fund

General Government Fund – This fund accounts for all special non-general fund programs that are either statutorily required or a necessity to be tracked separate. The General Government Fund included the following budgeted funds.

- 220 County School Fund
- 222 Transient Occupancy Tax Fund
- 229 County Projects Fund
- 231 County (Business) Loan Fund

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

250 Economic Development Fund
256 Geographic Information System (GIS) Fund
257 Conciliation – Mediation Fund
311 Capital Improvements Fund
320 Courthouse Bond/Construction Fund

Community Health Fund – This fund accounts for the largest division of grant and contract proceeds received by the county. To properly account for state and federal funding it is necessary to segregate funds by program division. The Community Health Fund includes the following budgeted funds.

225 Central Oregon Health Board Fund
236 Smoke Management Fund
239 Public Health Grants Fund
244 Mental Health Alcohol and Drug Program Fund
246 Developmental Disability Fund
247 Early Learning Initiative Fund
253 Community Health Reserve Fund

The county reports the following major enterprise funds:

Community Development Fund – This fund designates resources to assist with planning, zoning regulations, building permit and inspections, and code enforcement. The Community Development Fund includes the following budgeted funds.

267 Code Enforcement Fund
506 Community Development Department Fund

Additionally, the county reports the following fund types:

Internal service funds account for services provided to other funds including self-insurance, car pool, and network/telephone.

Fiduciary funds, both agency and investment trust funds, are used to account for resources held for the benefit of third parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the county's own programs.

Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the county gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the county funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted net position available to finance the program. It is the county's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The county considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when the obligations are expected to be liquidated with expendable available financial resources. Property taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when the cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues are recorded at the time of receipt or earlier if the "susceptible to accrual" criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

Budgets and Budgetary Accounting

A budget is prepared for each county fund in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon local budget law. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal services, materials and services, capital outlay, transfers, and operating contingency are the levels of control. These levels of control apply at the departmental level within the General Fund. All other funds are budgeted at the function level. The detail budget document, however, is required to contain more specific, detailed information for the above-mentioned expenditure categories. Budget appropriations lapse on June 30 of the year appropriated.

Unexpected additional resources may be added to the budget using a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the county court. Original and supplemental budgets may be modified using appropriations transfers between the levels of control. Such transfers require approval by the Board of County Commissioners.

The budget for the General Fund and special revenue funds includes capital outlay expenditures in each program for capital outlay applicable to that program. The budget was prepared in accordance with ORS 294, local budget law.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

The county does not utilize encumbrance accounting.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. The pool's investments are reported at amortized cost, plus accrued interest, which approximates fair value at June 30, 2018. The individual funds' portions of the pool's fair value are presented as "Pooled Cash and Investments." Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the average daily balance of each participating fund.

State statutes and local ordinances authorize the county to invest (short-term and long-term) in certificates of deposit (considered deposits for risk categorization purposes), certain bond obligations of civil subdivisions, general obligations of the states of Oregon, Washington, Idaho, and California, certain interest bearing bonds of a county, port, or school district, certain interest bearing bonds of any county in the state of Oregon, life insurance and annuity contracts, pooled deferred compensation trusts, banker's acceptances, and certain corporate bonds.

Cash and Cash Equivalents

The county considers cash and cash equivalents to be cash on hand and demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Receivables and Payables

All trade and note receivables are shown net of an allowance for uncollectible amounts when deemed necessary.

Property Tax Receivable

The county levies taxes on a fiscal year from July 1 to June 30. The current levy becomes a lien on July 1. Taxes are due November 15 and become delinquent May 15. Foreclosure is started three years after taxes become delinquent. The county collects all property taxes then allocates them among the various taxing districts.

Uncollected property taxes are recorded on the Statement of Net Position. Uncollected taxes are deemed to be substantially collected or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivables are due from property owners within the county.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Inventories and Prepaid Items

Inventories, consisting primarily of road department rock and gravel, are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000, and an estimated useful life of more than one year. General infrastructure assets consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Roads and infrastructure	40
Buildings and improvements	40
Equipment and vehicles	5-10

Long-term Debt

In the government-wide financial statements long-term debt is reported as a liability in the statement of net position. Loan premiums and discounts are deferred and amortized over the life of the loans using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable premium or discount.

In the fund financial statements loan premiums and discounts, as well as issuance costs, are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future period(s) and so will not be

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

recognized as an outflow of resources (expenditure/expense) until then. The county has one item that qualifies for reporting in this category. It is the deferred amounts relating to pensions/OPEB. This amount is deferred and recognized as an outflow of resources in the period when the county recognizes pension expense/expenditures. Deferred outflows are included in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The county has three items that qualify for reporting in this category. Unavailable revenue from property taxes and Unavailable note receivable are reported in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amount becomes available. The county also reports deferred amounts related to pensions/OPEB. This amount is deferred and recognized as an inflow of resources in the period when the county recognizes pension income. Deferred inflows are included in the government-wide statement of net position.

Unearned Revenues

Unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Revenue is considered earned when all eligibility criteria are met, and the amount is measurable. In the governmental funds, amounts must be available to be recognized as revenue.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Other Post-Employment Benefits (OPEB)

PERS – Retirement Health Insurance Account

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Citycounty Insurance Services Implicit Rate Subsidy

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources to OPEB, and OPEB expense, the county has relied on actuarial reports. The county allows retired employees to purchase health insurance at the same rates as active employees. The related expense is recognized as the county pays premiums to CIS or when claims are paid to health providers, depending on which insurance plan the retirees participate in.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

The county's highest decision-making level of authority rests with the county's Commission. Fund balance is reported as committed when the Commission passes a resolution that places specified constraints on how resources may be used. The Commission can modify or rescind a commitment of resources through passage of a new resolution.

Resources that are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance) or officials to which the Board has delegated authority.

Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the county for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the county's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned and then unassigned, as they are needed.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Net Position Flow Assumptions

Sometimes the county will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the county's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Adoption of new GASB pronouncements

During the fiscal year ended June 30, 2018, the county implemented the following GASB Pronouncements.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Issued June 2015, this statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. Statement No. 75, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans. This statement provides guidance for accounting for net OPEB liabilities, including definition of balances to be included in deferred inflows and deferred outflows of resources. The county adopted this new pronouncement in the current year and, accordingly, has restated amounts of effected balances within the government-wide financial statements as of July 1, 2016:

	Governmental Activities	Business-Type Activities	Total
Net position - 07/01/16 (as originally reported)	\$ 38,029,319	\$ (3,322,477)	\$ 34,706,842
Cumulative effect of change in accounting principle	(221,898)	(10,017)	(231,915)
Net position - 07/01/16 as restated	\$ 37,807,421	\$ (3,332,494)	\$ 34,474,927

NOTE 2 – DEPOSITS AND INVESTMENTS

Summary of Deposit and Investment Balances

Pooled cash and investments consist of the following:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Account Type	
Cash	\$ 1,226,552
Investments	36,169,856
Total	\$ 37,396,408

Fund Type	
Governmental activities	\$ 25,474,655
Fiduciary funds (agency)	11,921,753
Total	\$ 37,396,408

The County Treasurer maintains a cash and investment pool that is available for use by all funds and public entities within the county. The investment pool operates as a demand deposit account. Each fund or governmental entity's portion of the pool is classified as cash and cash equivalents on the Statement of Net Position.

Participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Amortized discounts and premiums, accrued interest and realized gains and losses, net of expenses, are distributed on a monthly basis to participants' account balances based on the participants' average monthly cash balance in relation to total monthly average pool investments. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments.

Cash Deposits

Custodial Credit Risk. There is a risk that, in the event of a bank failure, the county's deposits may not be returned. The county's deposit policy requires that all deposits are covered by the Federal Depository Insurance Corporation (FDIC) or are collateralized as required by Statutes of the State.

As of June 30, 2018, the carrying amount of the county's bank deposits was \$1,226,552 and the respective bank balances totaled \$2,065,393. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. FDIC insurance of \$250,000 applies to the deposits in each depository. Where balances continually exceed \$250,000, ORS 295 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the state treasurer's web site. Qualifying depository banks must pledge securities with a particular value based on the bank's level of capitalization.

The balances in excess of the FDIC insurance are considered exposed to custodial credit risk. Custodial credit risk for deposits is the risk that, in the event of the bank failure, the county's deposits may not be returned to it. The county does not have a deposit policy for custodial credit risk. As of June 30, 2018, \$1,435,382 of the county's bank balance of \$2,065,393 was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging bank	<u>\$1,435,382</u>
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JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Investments

The county held the following investments at June 30, 2018:

<u>Investment Type</u>	<u>Maturities</u>	<u>Fair Value</u>
Corporate bonds	08/08/2019	\$ 984,312
US government agencies	01/17/2020	1,476,437
US government agencies	09/12/2019	2,975,715
US obligations	09/24/2018	2,993,268
US obligations	01/16/2019	2,984,382
US obligations	08/05/2019	2,457,958
US obligations	06/11/2021	2,050,068
US treasury notes	07/31/2018	999,644
US treasury notes	03/15/2019	1,982,578
US treasury notes	05/31/2019	1,984,922
US treasury notes	07/31/2019	<u>1,983,593</u>
Total investments at market value		22,872,877
Accrued interest		89,857
		<u>22,962,734</u>
Local government investment pool	Varies	<u>13,207,122</u>
Total investments at market value plus accrued interest		<u>\$ 36,169,856</u>

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the county's investment policy limits at least half of the county's investment portfolio to maturities of less than one year. Investment maturities are limited as follows:

<u>Maturity</u>	<u>Minimum Investment</u>
Under 30 days	10%
Under 1 year	25%
Under 5 years	100%
Weighted avg maturity	2.0 years

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes, Chapter 294, authorizes the county to invest in obligations of the United States Treasury and United States Government agencies, bankers' acceptances issued by an Oregon financial institution, time deposit open accounts, certificates of deposits and savings accounts in banks, mutual savings banks and savings and loan associations, and State of Oregon Local Government Investment Pools.

The county's investment policy has been approved by the County Commission and specifies the county's investment objectives, required diversification, certain limitations and reporting requirements.

These requirements limit the pool's investment by type as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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<u>Investment Type</u>	<u>Percentage of Portfolio</u>
U.S. government agency securities and instruments	100%
Municipal bonds	20%
Corporate bonds	10%
Oregon Local Government Investment Pool	50%
Bankers acceptances	10%
Certificates of deposit/bank deposits	20%

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The county's investment policy provides that broker/dealers and financial institutions meet certain qualifications, which are reviewed annually.

GASB Statement No. 72, *Fair Value Measurement and Application* (GASB 72), specifies a hierarchy of valuation classifications based on whether the inputs to the valuation techniques used in each valuation classification are observable or unobservable. These classifications are summarized in three broad levels listed below:

- Level 1 - Unadjusted quoted prices for identical instruments in active markets.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability either directly or indirectly, including quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as exchange rates, financing terms, interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risk and default rates).
- Level 3 - Valuations derived from valuation techniques in which significant inputs or significant valuation drivers are unobservable.

Corporate bonds, government agency securities, US obligations, and US treasury notes are categorized as Level 2 based upon a matrix pricing technique that values securities based on their relationship to benchmark quoted prices.

	<u>Total</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Other Observable Inputs (Level 2)</u>	<u>Unobservable Inputs (Level 3)</u>
June 30, 2018				
Corporate bonds	\$ 984,312	\$ -	\$ 984,312	\$ -
Government agency securities	4,452,152	-	4,452,152	-
US obligations	10,485,676	-	10,485,676	-
US treasury notes	6,950,737	-	6,950,737	-
Total assets	<u>\$ 22,872,877</u>	<u>\$ 0</u>	<u>\$ 22,872,877</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

NOTE 3 – ACCOUNTS AND NOTES RECEIVABLE

Receivables as of year-end for the county’s governmental and business-type major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Current Receivables		Total	Notes Receivable
	Accounts/Grants	Taxes		
Governmental Funds				
General Fund	\$ 194,027	\$ 286,521	\$ 480,548	\$ -
Road Fund	532,899	-	532,899	-
Sheriff Fund	129,415	90,280	219,695	-
General Government Fund	-	-	-	461,141
Community Health Fund	111,150	-	111,150	19,993
Other nonmajor funds	227,701	-	227,701	105,871
Total	<u>\$ 1,195,192</u>	<u>\$ 376,801</u>	<u>\$ 1,571,993</u>	<u>\$ 587,005</u>
Business-type Funds				
Community Development Fund	\$ 11,275	\$ -	\$ 11,275	\$ -
Other nonmajor funds	37,926	-	37,926	-
	<u>\$ 49,201</u>	<u>\$ 0</u>	<u>\$ 49,201</u>	<u>\$ 0</u>

Notes receivable at June 30, 2018 consist of the following:

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Note receivable - Thomas Ford, payable in 61 monthly installments of \$2,009 including interest at 5%, unsecured, due March 2019.	\$ 19,605
Note receivable - Central Oregon Regional Housing Authority, interest payable monthly at 4.9%, secured by real property.	90,000
Note receivable - Charlie's Pizza, payable in monthly installments including interest at 5%, secured by real property.	3,504
Note receivable - Brickhouse Group LLC, payable in monthly installments of \$1,403 including interest at 5%, secured by real property, due January 2016.	134,745
Note receivable - Hope House, payable in monthly principal only installments, secured by real property, due July 2021.	19,993
Note receivable - Metolius Meadows, payable in varying monthly installments including interest at 2%, secured by real property, due at various dates.	11,208
Note receivable - Wolfe Trucking, payable in monthly installments of \$800 including interest at 5%, secured by real property, due August 2028.	15,954
Note receivable - City of Madras - Berg Drive, payable in yearly installments of \$5,445 including interest at 3%, secured by real property, due July 2028.	50,379
Note receivable - City of Madras, payable in annual installments of \$109,948 beginning in 2014 including interest at 3.85%, due June 2019.	105,871
Note receivable - OTIS Venture, interest only for 12 months, followed by 120 monthly payments of \$430, including interest at 6%, due 2027.	58,665
Note receivable - Wild Winds Meat, payable in monthly installments of \$976.84 beginning in 2016 including interest at 6.0%, due September 2021.	33,783
	\$ 543,707

For the modified accrual basis of accounting, governmental funds report unearned revenue regarding receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report deferred inflows of resources for amounts related to non-exchange transactions that are not available under the modified accrual basis of accounting. During the year ended June 30, 2018 the note receivable from Precision Applications, LLC in the amount of \$43,298 was reserved as uncollectible. Therefore, the note is not included in the above listing.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Governmental Activities	Balance June 30, 2017	Additions	Deletions / Reclassifications	Balance June 30, 2018
Capital assets				
Land, <i>not being depreciated</i>	\$ 863,413	\$ 724,040	\$ -	\$ 1,587,453
Construction in progress, <i>not being depreciated</i>	25,400	5,537	(25,400)	5,537
Buildings	32,237,573	523,756	(82,039)	32,679,290
Equipment and vehicles	7,271,530	429,632	(91,463)	7,609,699
Road and infrastructure	3,360,405	-	-	3,360,405
Total assets being depreciated	42,869,508	953,388	(173,502)	43,649,394
Total capital assets	43,758,321	1,682,965	(198,902)	45,242,384
Accumulated depreciation				
Buildings	8,239,581	810,844	(33,894)	9,016,531
Equipment and vehicles	6,229,806	307,040	(89,823)	6,447,023
Road and infrastructure	1,634,454	115,794	-	1,750,248
Total depreciation	16,103,841	1,233,678	(123,717)	17,213,802
Total net capital assets	<u>\$27,654,480</u>	<u>\$ 449,287</u>	<u>\$ (75,185)</u>	<u>\$ 28,028,582</u>
Business-type Activities	Balance June 30, 2017	Additions	Deletions / Reclassifications	Balance June 30, 2018
Capital assets				
Buildings	\$ 610,180	\$ -	\$ -	\$ 610,180
Machinery and equipment	91,121	-	(7,430)	83,691
Total assets being depreciated	701,301	0	(7,430)	693,871
Accumulated depreciation				
Buildings	280,394	15,218	-	295,612
Machinery and equipment	86,611	820	(7,430)	80,001
Total depreciation	367,005	16,038	(7,430)	375,613
Total net capital assets	<u>\$ 334,296</u>	<u>\$ (16,038)</u>	<u>\$ 0</u>	<u>\$ 318,258</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Function	Governmental Activities	Business-type Activities
General operations	\$ 506,629	\$ -
Public safety	326,988	-
Highways and streets	203,708	-
Internal service funds	135,139	-
Health and welfare	26,298	-
Culture and recreation	34,916	-
Transfer station	-	11,107
Fairgrounds RV Park	-	4,111
Community development	-	820
Total depreciation	<u>\$ 1,233,678</u>	<u>\$ 16,038</u>

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

NOTE 5 – INTERFUND BALANCES AND ACTIVITY

Balances due to and from other funds at June 30, 2018, consist of the following:

Due to/from other funds		
Due to fund	Due from fund	
General Government Fund	Buildings & Grounds Fund	
County Business Loan Fund	SDC CRR Park Fund	\$ 12,365
Solid Waste Fund	Buildings & Grounds Fund	
Transfer Station Fund	Fair Building Fund	87,103
Total due to/from other funds		\$ 99,468

Balances due to and from other funds represent specific loans payable over various periods.

Transfers to/from other funds at June 30, 2018, consist of the following:

Fund	Transfers In	Transfers Out
<i>Major governmental funds</i>		
General Fund	\$ 810,009	\$ 1,579,307
Road Fund	77,500	181,425
Sheriff Fund	1,048,672	462,985
General Government Fund	2,481,150	2,927,127
Community Health Fund	128,399	314,462
<i>Nonmajor governmental funds</i>		
District Attorney	-	73,343
Buildings and Grounds Fund	226,000	9,900
Clerk	-	2,440
Surveyor	-	2,560
Community Justice	11,000	447,369
Veterans	46,766	3,140
Debt Service	984,009	-
<i>Internal service funds</i>		
Self-insurance Fund	60,000	-
NT & Phone Services Fund	122,244	1,720
Car Pool Fund	-	4,080
Total governmental funds	\$ 5,995,749	\$ 6,009,858
<i>Major business-type</i>		
Community Development Fund	\$ 130,915	\$ 116,806
Total business-type	\$ 130,915	\$ 116,806

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
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Transfers were generally made to pay for administrative services provided by other funds and to contribute funds for the payment of debt service and purchase of capital assets.

NOTE 6 – LONG-TERM OBLIGATIONS

Long-term Obligation Activity

Full Faith and Credit Obligation Bond

In January 2015, the county issued full faith and credit obligation bonds to fund the courthouse construction project. The bonds mature serially through 2045 with semi-annual interest payments ranging from 2% to 5% due June 1 and Dec 31 beginning in 2015. The bonds are direct obligations and pledge the full faith and credit of the county.

Changes in long-term obligations for the year ended June 30, 2018, are as follows:

	Payable at July 1, 2017	Additions	Reductions	Payable at June 30, 2018	Due within one year
<u>Governmental activities</u>					
Full faith and credit bonds	\$ 7,805,000	\$ -	\$ 165,000	\$ 7,640,000	\$ 165,000
Compensated absences	276,457	29,994	-	306,451	-
	<u>\$ 8,081,457</u>	<u>\$ 0</u>	<u>\$ 165,000</u>	<u>\$ 7,946,451</u>	<u>\$ 165,000</u>
<u>Business-type activities</u>					
Landfill postclosure costs	\$ 5,009,854	\$ -	\$ -	\$ 4,959,757	\$ -
	<u>\$ 5,009,854</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,959,757</u>	<u>\$ 0</u>

Future requirements for the retirement of the full faith and credit bonds are as follows:

JEFFERSON COUNTY, OREGON
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Fiscal Year Ending June 30,	Principal	Interest	Total
2019	\$ 165,000	\$ 326,250	\$ 491,250
2020	175,000	321,300	496,300
2021	180,000	316,050	496,050
2022	185,000	308,850	493,850
2023	190,000	303,300	493,300
2024-2028	1,060,000	1,406,600	2,466,600
2029-2033	1,290,000	1,182,088	2,472,088
2034-2038	1,540,000	935,688	2,475,688
2039-2043	1,935,000	529,500	2,464,500
2044-2045	920,000	69,500	989,500
Total	<u>\$ 7,640,000</u>	<u>\$ 5,699,126</u>	<u>\$ 13,339,126</u>

NOTE 7 – PENSION PLAN

Name of pension plan

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan.

Description of benefit terms

Plan Benefits

All benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A.

A. PERS Pension Chapter 238 (Tier One/Tier Two Retirement Benefit).

1. Pension Benefits

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members on or after August 29, 2003.

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

2. Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

JEFFERSON COUNTY, OREGON
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- member was employed by a PERS employer at the time of death,
- member died within 120 days after termination of PERS-covered employment,
- member died as a result of injury sustained while employed in a PERS-covered job, or
- member was on an official leave of absence from a PERS-covered job at the time of death.

3. Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

4. Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2017 and beyond will vary based on the amount of the annual benefit.

B. OPSRP Pension Program (OPSRP DB)

1. Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

- Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for a police and fire member is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
- General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

JEFFERSON COUNTY, OREGON
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2. Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

3. Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

4. Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2016 and beyond will vary based on the amount of the annual benefit.

C. OPSRP Individual Account Program (OPSRP IAP)

1. Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

2. Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

3. Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2014 actuarial valuation as subsequently modified by 2016 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2015. The state of Oregon

JEFFERSON COUNTY, OREGON
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and certain schools, community colleges, and political subdivisions have made lump sum unfunded actuarial liability payments to establish side accounts, and their rates have been reduced.

Employer contributions for the year ended June 30, 2018 were \$863,141, excluding amounts to fund employer specific liabilities.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx

Actuarial Valuations

The employer contribution rates effective July 1, 2017, through June 30, 2019, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions

Valuation date	December 31, 2015
Measurement date	June 30, 2017
Experience Study	2014, published September 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; Tier One/Tier Two UAL (20 year) and OPSRP pension UAL (16 year) amortization periods are closed.
Equivalent single amortization period	20 years
Asset valuation method	Market value of assets
Actuarial assumption:	
Inflation rate	2.50 percent
Investment rate of return	7.50 percent
Projected salary increases	3.50 percent
Mortality	Healthy retirees and beneficiaries RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation. Active members:

JEFFERSON COUNTY, OREGON
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	<p>Mortality rates are a percentage of healthy retirees rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are percentages (70% for males, 95% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years.

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at http://www.oregon.gov/pers/docs/financial_reports/2017_cafr.pdf.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents the county’s proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the county’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

JEFFERSON COUNTY, OREGON
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	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset)	\$ 13,639,979	\$ 8,003,825	\$ 3,290,956

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the county reported a liability of \$8,003,825 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The county's proportion of the net pension liability was based on a projection of the county's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the county's proportion was .05937539 percent.

For the year ended June 30, 2018, the county recognized pension expense of \$2,355,369. Pension expense includes the county's proportionate share of system pension expense of \$1,620,844, amount charged to various functions for 2018 lump sum payment to PERS of \$350,000, and employee contributions picked up by the county of \$384,525.

At June 30, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 387,068	\$ -
Changes in assumptions	1,458,955	-
Net difference between projected and actual earnings on pension plan investments	82,458	-
Changes in proportion and differences between County contributions and proportionate share of contributions	158,656	501,216
County contributions subsequent to the measurement date	1,265,185	-
Total	\$ 3,352,322	\$ 501,216

\$1,265,185 reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as

JEFFERSON COUNTY, OREGON
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deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Deferred outflow or (inflow) of Resources
2019	\$ 275,352
2020	928,705
2021	623,799
2022	(239,414)
2023	(2,521)
Thereafter	-
Total	<u>\$ 1,585,921</u>

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2017 measurement date that would require a brief description under GASB standard.

NOTE 8 – DEFERRED COMPENSATION PLAN

The county offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all county employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, disability, resignation, or retirement.

Monies accumulated by the county under the Plan have been deposited with a financial institution to be invested. These deposits are not subject to the collateral requirements by Oregon law.

Plan assets are held in trust with the financial institution serving as trustee for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted for any other purpose. The county’s beneficial ownership of plan assets will be for the exclusive benefits of participants and beneficiaries. The county has little administrative involvement and does not perform the investing functions for the Plan, nor does it contribute.

NOTE 9 – OTHER POST-EMPLOYMENT EMPLOYEE BENEFIT PLANS

Oregon Revised Statutes (ORS) 243.303 requires public employers to provide certain retirees with group health insurance from the date they are eligible for retirement to age 65 at the same rate provided to current employees. The statute refers to the retirement plan in which employees participate to determine eligibility.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Oregon Public Employees Retirement System – Retirement Health Insurance Account (RHIA)

Plan Description

Organization

The Oregon Public Employees Retirement System administers the Retirement Health Insurance Account (RHIA) cost-sharing, multiple-employer defined benefit Other Post-Employment Benefit (OPEB) plan (the plan) for political subdivisions such as the County. Plan assets may be used to pay the benefits of the employees of any employer that provides OPEB through the plan.

Plan Membership

RHIA was established by ORS 238.420. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

Contribution

Contributions are mandatory for each employer that is a member of PERS. For the fiscal year ended June 30, 2018, the county's contribution rate was 0.43 percent of PERS subject to wages. Employees are not required to contribute to the plan.

Net OPEB Liability

The county's net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2015.

Actuarial Methods and Assumptions

Valuation date	December 31, 2015
Measurement date	June 30, 2017
Experience Study	2014, published September 23, 2015
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; Tier One/Tier Two UAL (20 year) and OPSRP pension UAL (16 year) amortization periods are closed.
Equivalent single amortization period	20 years
Asset valuation method	Market value of assets
Actuarial assumption:	
Inflation rate	2.50 percent
Investment rate of return	7.50 percent
Projected salary increases	3.50 percent

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NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2018

Mortality	<p><i>Healthy retirees and beneficiaries</i> RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p><i>Active members:</i> Mortality rates are a percentage of healthy retirees rates that vary by group, as described in the valuation.</p> <p><i>Disabled retirees:</i> Mortality rates are percentages (70% for males, 95% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent for the OPEB Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at http://www.oregon.gov/pers/docs/financial_reports/2017_cafr.pdf.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Sensitivity of the County's Proportionate Share of Net OPEB Liability to Changes in the Discount Rate

The following presents the county's proportionate share of the net OPEB liability calculated using the discount rate of 7.50 percent, as well as what the county's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net OPEB liability (asset)	\$ 3,369	\$ (24,167)	\$ (47,587)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the county reported an asset of \$24,167 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The county's proportion of the net OPEB liability was based on a projection of the county's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the county's proportion was .005790636 percent.

For the year ended June 30, 2018, the county recognized income of \$62. At June 30, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ 11,193
Changes in proportion and differences between County contributions and proportionate share of contributions	-	517
Total	\$ 0	\$ 11,710

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Fiscal Year	Deferred outflow or (inflow) of Resources
2019	\$ (2,990)
2020	(2,990)
2021	(2,931)
2022	(2,799)
2023	-
Thereafter	-
Total	\$ (11,710)

Changes in Plan Provisions Subsequent to Measurement Date

There were no changes subsequent to the June 30, 2017 measurement date that would require a brief description under GASB standard.

County Retiree Health Plan

Plan Description

A single-employer retiree benefit plan that provides post-employment health benefits to eligible employees and their spouses. There are active and retired members in the plan.

The post-retirement healthcare plan is established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the county's implicit employer contribution.

The county did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

Funding Policy

The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the county to fund these benefits in advance.

Annual OPEB Cost and Total OPEB Liability

The annual other post-employment benefit (OPEB) cost is calculated based on the Total OPEB Liability, an amount actuarially determined in accordance with the parameters of GASB Statement 75. The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the Total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows and recognized incrementally in the OPEB expense over time. See Schedule of Changes in Total OPEB Liability and Related Ratios for

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

detailed information and a table showing the components of the county's annual OPEB costs and liabilities.

Actuarial Methods and Assumptions

The Total OPEB Liability for the current year was determined as part of the July 1, 2016 actuarial valuation using the entry age normal method. Actuarial valuations of an ongoing plan involve estimates of the value or reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) a rate of return on investment of present and future assets of 3.58% compounded annually; (b) an inflation rate of 2.5%; and (c) no post-retirement benefit increases and a payroll increase of 3.5%. Amounts determined regarding the funded status of the plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The following table shows sensitivity of the Total OPEB Liability to changes in discount and trend rates, as determined by the July 1, 2016 actuarial valuation.

	1% Decrease (2.58%)	Discount Rate (3.58%)	1% Increase (4.58%)
County's proportionate share of the net OPEB liability (asset)	\$ 302,490	\$ 276,957	\$ 253,867

At June 30, 2018, the county reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ (17,056)
County contributions subsequent to the measurement date	18,884	-
Total	\$ 18,884	\$ (17,056)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Fiscal Year	Deferred outflow or (inflow) of Resources
2019	\$ (2,055)
2020	(2,055)
2021	(2,055)
2022	(2,055)
2023	(2,055)
Thereafter	(6,781)
Total	\$ (17,056)

Program membership consisted of 67 active and 4 retired participants at July 1, 2016.

NOTE 10 – RISK MANAGEMENT

The county is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters. To reduce the risk of incurring material losses related to the above, the county pays annual insurance premiums to a commercial supplier including coverage for general and commercial auto, excess liability, pollution liability and inland marine at replacement cost. The county holds fidelity bonds on key personnel per statutory requirements.

The county also carries commercial insurance for workers' compensation and employee health and accident insurance. Settled claims from those risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The county has elected to self-insure against liability arising from unemployment benefits provided to former county employees. As of year-end, provision has been made for known benefit claims through June 30, 2018, which are related to services performed in the fiscal year ended June 30, 2018. Future claims related to service during that period are not determinable and historically not significant.

NOTE 11 – LANDFILL POSTCLOSURE CARE COSTS

State and Federal laws and regulations require that a county place a final cover on its landfill site once it stops accepting waste and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. Jefferson County closed and covered its Box Canyon Landfill in 1997. The estimated liability for landfill postclosure care costs for the remaining 9 years is \$4,959,757 as of June 30, 2018. However, the actual cost of postclosure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. The county is not required to currently finance these future costs; the Transfer Station Fund (sub-fund of Solid Waste) budgets annually for the upcoming costs of site monitoring and related activities.

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

NOTE 12 – TAX ABATEMENTS

As of June 30, 2018, the county provides tax abatements through one program, Oregon Enterprise Zone (ORS 285C.175) The Oregon Enterprise Zone program is a State of Oregon economic development program, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor, Jefferson County.

The Enterprise Zone program provides qualified firms that will be making a substantial new capital investment within the defined enterprise zone, a waiver of 100% of the amount of real property taxes attributable to the new investment for a period of five years following completion of the new investment. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

For the fiscal year ended June 30, 2018, the county abated property taxes totaling \$99,298 under this program.

NOTE 13 – PROPERTY TAX LIMITATIONS

The county is currently subject to constitutional property tax limitation provisions that specify a maximum allowable tax of \$5 for public schools and \$10 for other local government entities for each \$1,000 of assessed value of property. The limitation does not include taxes to repay bonded debt or certain special assessments.

Under an additional constitutional limitation, the maximum assessed value of property for 1997-98 was reduced to ninety percent of each property's assessed value for the 1995-96 tax year. Increases to the assessed value are limited to three percent per year, with exceptions for new property and certain improvements. For the 1997-98 tax year, the total of most taxing district operating levies in the state was reduced by approximately 17 percent. For subsequent years, the tax rates for each taxing district are permanently fixed based on the 1997-98 levy. Voters of a local taxing district may approve a tax that exceeds this limitation. Elections related to tax levies or bond measures require fifty percent of the registered voters to cast ballots to be valid except in May and November elections.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Operating Leases

The county leases nine Xerox, one Ricoh, and two Canon copier systems under non-cancelable operating leases. Operating lease payments are recorded as expenditures when payable. Total rent expenditures on such leases for the year ended June 30, 2018, was \$29,414. Future minimum lease payments are as follows:

JEFFERSON COUNTY, OREGON
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2018

Fiscal Year	Copy Machine Leases
2019	\$ 28,122
2020	27,333
2021	19,651
2022	8,851
2023	<u>3,935</u>
Total	<u>\$ 87,892</u>

Debt Activity

Subsequent to June 30, 2018, the county entered into an agreement with Oregon Department of Transportation for a loan of \$807,000 to complete the Crooked River Ranch Alternate Exit Project. Terms of the loan include annual payments including interest of 2.49% through April 2036.

The county is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. According to county management, based on advice of legal counsel with respect to such litigation and claims, ultimate disposition of these matters will not have a material adverse effect on the financial position or results of county operations.

NOTE 15 – FUND BALANCE CLASSIFICATION

Below is a schedule of the ending fund balance by classification:

	General Fund	Road Fund	Sheriff Fund	General Government Fund	Community Health Fund	Nonmajor Funds	Total
Fund balances							
Restricted fund balance							
<u>Nonspendable</u>							
Inventory	\$ -	\$ 559,040	\$ -	\$ -	\$ -	\$ -	\$ 559,040
<u>Restricted</u>							
Roads	-	3,471,316	-	-	-	-	3,471,316
Public safety	-	-	338,234	-	-	1,803,035	2,141,269
General government	-	-	-	772,360	-	605,105	1,377,465
Health and welfare	-	-	-	-	1,451,939	39,611	1,491,550
Debt service	-	-	-	-	-	500,630	500,630
	<u>0</u>	<u>3,471,316</u>	<u>338,234</u>	<u>772,360</u>	<u>1,451,939</u>	<u>2,948,381</u>	<u>8,982,230</u>
Unrestricted fund balance							
<u>Committed</u>							
Public safety	-	-	2,268,693	-	-	-	2,268,693
General government	-	-	-	4,106,684	-	-	4,106,684
	<u>0</u>	<u>0</u>	<u>2,268,693</u>	<u>4,106,684</u>	<u>0</u>	<u>0</u>	<u>6,375,377</u>
<u>Assigned</u>							
Capital projects	-	434,625	652,254	-	-	-	1,086,879
	<u>0</u>	<u>434,625</u>	<u>652,254</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,086,879</u>
<u>Unassigned</u>	4,959,115	-	-	-	-	-	4,959,115
Total fund balances	<u>\$ 4,959,115</u>	<u>\$ 4,464,981</u>	<u>\$ 3,259,181</u>	<u>\$ 4,879,044</u>	<u>\$ 1,451,939</u>	<u>\$ 2,948,381</u>	<u>\$ 21,962,641</u>

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
OREGON PUBLIC RETIREMENT SYSTEM
Last 10 Fiscal Years*

Year Ended, June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (asset) (NPL/A)	(c) County covered payroll	(b/c) NPL/A as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.05937539%	\$ 8,003,825	\$ 6,111,512	131.0%	83.10%
2017	0.06431531%	\$ 9,655,221	\$ 5,937,190	162.6%	80.50%
2016	0.06579371%	\$ 3,777,520	\$ 5,863,572	64.4%	91.88%
2015	0.06944483%	\$ (1,574,116)	\$ 6,002,205	-26.2%	103.59%
2014	0.06944483%	\$ 3,543,871	\$ 6,002,205	59.0%	91.97%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
OREGON PUBLIC RETIREMENT SYSTEM
Last 10 Fiscal Years*

Year Ended, June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County covered payroll	Contributions as a percent of covered payroll
2018	\$ 863,141	\$ 863,141	\$ 0	\$ 6,408,751	13.5%
2017	\$ 747,075	\$ 747,075	\$ 0	\$ 6,111,512	12.2%
2016	\$ 740,894	\$ 740,894	\$ 0	\$ 5,937,190	12.5%
2015	\$ 607,164	\$ 607,164	\$ 0	\$ 5,863,572	10.4%
2014	\$ 606,876	\$ 606,876	\$ 0	\$ 6,002,205	10.1%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITY
RETIREE HEALTH INSURANCE ACCOUNT PERS
 Last 10 Fiscal Years*

Year Ended, June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net OPEB liability (asset) (NOL/A)	(c) County covered payroll	(b/c) NOL/A as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2018	0.05790636%	\$ (24,167)	\$ 6,111,512	-0.40%	108.90%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
RETIREE HEALTH INSURANCE ACCOUNT PERS
 Last 10 Fiscal Years*

Year Ended, June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	County covered payroll	Contributions as a percent of covered payroll
2018	\$ 28,829	\$ 28,829	\$ -	\$ 6,408,751	0.45%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

JEFFERSON COUNTY, OREGON
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
CIS HEALTH INSURANCE
 Last 10 Fiscal Years*

Year Ended, June 30,	Total OPEB Liability Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions
2018	\$ 282,045	\$ 24,407	\$ 8,467	-	\$ (19,111)

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

SCHEDULE OF COUNTY CONTRIBUTIONS
CIS HEALTH INSURANCE
 Last 10 Fiscal Years*

Year Ended, June 30,	Acuarialy Determined Contribution	Contributions During Year	Difference	County covered payroll	Contributions as a percent of covered payroll
2018	\$ 18,884	\$ 18,884	-	\$ 6,982,464	0.27%

* The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available.

Benefit Payments	Total OPEB Liability Ending	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
\$ (18,851)	\$ 276,957	\$ 6,786,332	4.1%

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**

GENERAL FUND
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 6,738,688	\$ 6,046,230	\$ 6,046,230	\$ (692,458)
Licenses and permits	32,010	24,450	24,450	(7,560)
Intergovernmental revenues	1,025,694	904,002	994,002	(31,692)
Charges for services	295,204	253,510	253,510	(41,694)
Fines and forfeitures	42,414	11,000	11,000	(31,414)
Interest earned	65,280	26,162	26,162	(39,118)
Miscellaneous revenue	232,069	80,522	80,522	(151,547)
Total revenues	8,431,359	7,345,876	7,435,876	(995,483)
Expenditures				
General services	553,061	600,314	600,314	47,253
Juvenile community justice	383,131	392,815	422,815	39,684
Assessment	520,714	574,796	574,796	54,082
Board of equalization	369	528	528	159
County clerk	335,506	340,027	340,027	4,521
District attorney	596,175	694,961	694,961	98,786
Public health	428,709	439,524	529,524	100,815
Sheriff department	2,334,266	2,382,691	2,382,691	48,425
Surveyor	37,513	38,683	38,683	1,170
Treasurer	13,021	13,143	13,143	122
Finance and tax	372,688	437,550	437,550	64,862
Buildings and grounds	616,227	639,252	651,137	34,910
Senior center	38,287	41,413	41,413	3,126
Non-departmental	691,066	788,760	839,760	148,694
Operating contingency	-	92,885	-	-
Total expenditures	6,920,733	7,477,342	7,567,342	646,609
Excess of revenues over (under) expenditures	1,510,626	(131,466)	(131,466)	(1,642,092)
Other financing sources (uses)				
Transfers in	810,009	1,115,158	1,115,158	305,149
Transfers out	(1,579,307)	(1,683,858)	(1,683,858)	(104,551)
Total other financing sources (uses)	(769,298)	(568,700)	(568,700)	200,598
Net changes in fund balance	741,328	(700,166)	(700,166)	(1,441,494)
Available fund balance, July 1	4,325,205	3,300,166	3,300,166	(1,025,039)
Available fund balance, June 30	5,066,533	<u>\$ 2,600,000</u>	<u>\$ 2,600,000</u>	<u>\$(2,466,533)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(107,418)
Fund basis fund balance	4,959,115
Adjust property taxes to full accrual	238,051
GAAP Ending fund balance	<u>\$ 5,197,166</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD FUND
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	36,636	25,737	25,737	(10,899)
Intergovernmental revenues	2,706,278	2,026,902	2,026,902	(679,376)
Charges for services	271,669	253,230	253,230	(18,439)
Interest earned	45,466	20,150	20,150	(25,316)
Miscellaneous revenue	583,375	198,744	198,744	(384,631)
Total revenues	3,693,424	2,574,763	2,574,763	(1,118,661)
Expenditures				
Administration	965,735	1,122,635	1,122,635	156,900
Bridges, culverts, and signs	14,968	125,000	125,000	110,032
Operations and maintenance	892,742	1,436,201	1,436,201	543,459
Weed control	102,513	139,924	139,924	37,411
Federal, state, county road construction	199,214	545,387	545,387	346,173
Road equipment	142,831	576,457	576,457	433,626
Footpaths and bicycle paths	-	64,976	64,976	64,976
SDC county roads	-	120,400	120,400	120,400
SDC CCR roads	-	240,909	240,909	240,909
Landfill closure	42,317	421,575	421,575	379,258
Transfer Station	51,896	77,950	77,950	26,054
Operating contingency	-	164,358	164,358	164,358
Total expenditures	2,412,216	5,035,772	5,035,772	2,623,556
Excess of revenues over (under) expenditures	1,281,208	(2,461,009)	(2,461,009)	(3,742,217)
Other financing sources (uses)				
Transfers in	77,500	77,500	77,500	-
Transfers out	(181,425)	(202,090)	(202,090)	(20,665)
Total other financing sources (uses)	(103,925)	(124,590)	(124,590)	(20,665)
Net changes in fund balance	1,177,283	(2,585,599)	(2,585,599)	(3,762,882)
Available fund balance, July 1	3,624,988	2,983,740	2,983,740	(641,248)
Available fund balance, June 30	4,802,271	\$ 398,141	\$ 398,141	\$(4,404,130)

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(15,383)
Due from other funds	87,103
Inventory	559,040
Less Enterprise Funds 325 and 509	(968,050)
GAAP Ending fund balance	\$ 4,464,981

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SHERIFF FUND
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,861,322	\$ 1,882,737	\$ 1,882,737	\$ 21,415
Licenses and permits	19,927	16,240	16,240	(3,687)
Intergovernmental revenues	838,320	807,777	807,777	(30,543)
Charges for services	237,893	242,637	242,637	4,744
Fines and forfeitures	40,400	10,000	10,000	(30,400)
Interest earned	41,968	20,000	20,000	(21,968)
Miscellaneous revenue	106,605	32,500	32,500	(74,105)
Total revenues	<u>3,146,435</u>	<u>3,011,891</u>	<u>3,011,891</u>	<u>(134,544)</u>
Expenditures				
Animal control	76,176	83,473	83,473	7,297
E-911	297,270	311,610	311,610	14,340
Jail operations	3,102,000	2,952,616	3,134,616	32,616
Sheriff grants	104,412	142,258	142,258	37,846
Correction construction	151,134	632,068	632,068	480,934
Debt service	24,698	24,698	24,698	-
Operating contingency	-	316,249	36,249	36,249
Total expenditures	<u>3,755,690</u>	<u>4,462,972</u>	<u>4,364,972</u>	<u>609,282</u>
Excess of revenues over (under) expenditures	<u>(609,255)</u>	<u>(1,451,081)</u>	<u>(1,353,081)</u>	<u>(743,826)</u>
Other financing sources (uses)				
Transfers in	1,048,672	935,152	935,152	(113,520)
Transfers out	<u>(462,985)</u>	<u>(389,103)</u>	<u>(487,103)</u>	<u>(24,118)</u>
Total other financing sources (uses)	<u>585,687</u>	<u>546,049</u>	<u>448,049</u>	<u>(137,638)</u>
Net changes in fund balance	(23,568)	(905,032)	(905,032)	(881,464)
Available fund balance, July 1	<u>3,300,766</u>	<u>2,908,538</u>	<u>2,908,538</u>	<u>(392,228)</u>
Available fund balance, June 30	3,277,198	<u>\$ 2,003,506</u>	<u>\$ 2,003,506</u>	<u>\$(1,273,692)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(18,017)</u>
Fund basis fund balance	3,259,181
Adjust property taxes to full accrual	75,225
Loss on disposal of capital assets	(48,145)
Purchase of capital assets	<u>172,435</u>
GAAP Ending fund balance	<u>\$ 3,458,696</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 332,711	\$ 311,800	\$ 311,800	\$ (20,911)
Licenses and permits	59,192	38,000	38,000	(21,192)
Intergovernmental revenues	285,959	241,014	241,014	(44,945)
Charges for services	416,125	322,500	322,500	(93,625)
Interest earned	68,188	30,819	30,819	(37,369)
Business loan principal	103,133	79,964	79,964	(23,169)
Business loan interest	22,178	26,286	26,286	4,108
Miscellaneous revenue	342,265	300,000	300,000	(42,265)
Total revenues	<u>1,629,751</u>	<u>1,350,383</u>	<u>1,350,383</u>	<u>(279,368)</u>
Expenditures				
Transient occupancy tax	134,189	310,700	310,700	176,511
County projects	46,895	137,920	137,920	91,025
County business loan administration	6,420	225	8,225	1,805
County business loans	112,507	751,765	743,765	631,258
Economic development	87,570	278,000	278,000	190,430
Geographic information systems	102,973	117,134	117,134	14,161
Conciliation mediation	11,500	92,500	92,500	81,000
Car pool	649,208	871,105	871,105	221,897
Courthouse bond/construction	-	200,000	200,000	200,000
Capital improvements	1,104,094	1,237,500	1,237,500	133,406
Operating contingency	-	85,895	85,895	85,895
Total expenditures	<u>2,255,356</u>	<u>4,082,744</u>	<u>4,082,744</u>	<u>1,827,388</u>
Excess of revenues over (under) expenditures	<u>(625,605)</u>	<u>(2,732,361)</u>	<u>(2,732,361)</u>	<u>(2,106,756)</u>
Other financing sources (uses)				
Transfers in	2,481,150	2,481,150	2,481,150	-
Transfers out	(2,931,207)	(2,941,680)	(2,941,680)	(10,473)
Total other financing sources (uses)	<u>(450,057)</u>	<u>(460,530)</u>	<u>(460,530)</u>	<u>(10,473)</u>
Net changes in fund balance	(1,075,662)	(3,192,891)	(3,192,891)	(2,117,229)
Available fund balance, July 1	<u>6,393,705</u>	<u>4,696,974</u>	<u>4,696,974</u>	<u>(1,696,731)</u>
Available fund balance, June 30	5,318,043	<u>\$ 1,504,083</u>	<u>\$ 1,504,083</u>	<u>\$ (3,813,960)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(27,430)
Interfund loans	12,365
Less Internal Service Fund 507	<u>(423,934)</u>
Fund basis fund balance	4,879,044
Business loan principal	<u>461,140</u>
GAAP Ending fund balance	<u>\$ 5,340,184</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Licenses and permits	\$ 71,271	\$ 50,000	\$ 50,000	\$ (21,271)
Intergovernmental revenues	4,768,141	3,850,255	4,692,035	(76,106)
Charges for services	21,310	15,500	15,500	(5,810)
Interest earned	20,729	5,800	5,800	(14,929)
Miscellaneous revenue	100,129	26,500	26,500	(73,629)
Total revenues	4,981,580	3,948,055	4,789,835	(191,745)
Expenditures				
CO health board	2,002,998	1,998,180	2,015,180	12,182
Smoke management	67,033	67,835	67,835	802
Public health grants	1,073,951	1,064,145	1,156,145	82,194
MH alcohol and drug program	2,022,259	966,070	2,176,970	154,711
Developmental disability	330,819	373,259	363,259	32,440
Federal childcare grant	4,353	38,204	38,204	33,851
OHP mental health	50,060	562,421	562,421	512,361
Operating contingency	-	8,000	8,000	8,000
Total expenditures	5,551,473	5,078,114	6,388,014	836,541
Excess of revenues over (under) expenditures	(569,893)	(1,130,059)	(1,598,179)	(1,028,286)
Other financing sources (uses)				
Transfers in	128,399	9,500	9,500	(118,899)
Transfers out	(314,462)	(251,002)	(282,002)	32,460
Total other financing sources (uses)	(186,063)	(241,502)	(272,502)	(86,439)
Net changes in fund balance	(755,956)	(1,371,561)	(1,870,681)	(1,114,725)
Available fund balance, July 1	2,216,794	1,676,026	2,175,146	(41,648)
Available fund balance, June 30	1,460,838	\$ 304,465	\$ 304,465	\$(1,156,373)

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(8,899)
Fund basis fund balance	1,451,939
Note receivable	19,992
GAAP Ending fund balance	\$ 1,471,931

JEFFERSON COUNTY, OREGON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING
For the Year Ended
June 30, 2018

In accordance with Oregon Revised Statutes, the commissioners annually adopts a budget following required public notice and hearing for all funds except agency funds. The budget may be amended during the year through statutorily prescribed procedures. The county's budget is prepared on the cash basis of accounting. Appropriations lapse at year end.

Formal and legal budgetary control for the certified budget is based upon major classes of expenditures known as functions within each fund. The General Fund budget is adopted by department. The functions budgeted within all other funds include: personal services, materials and services, capital outlay, debt service, contingencies and transfers. The county adopted several budget amendments during the year as allowed by local budget law.

During the year ended June 30, 2018 disbursements in the major funds were within certified budget amounts in all functions. Spending authorization is at the functional level within the individual funds. Any expenditures in excess of appropriations will be identified on the individual fund budget to actual schedule and reported on the letter required by state regulations.

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SUPPLEMENTAL INFORMATION
ROAD FUND

SUB-FUND #

- 202 Road Fund
- 203 Federal, State, and County Road Construction Fund
- 204 Road Equipment Fund
- 212 Footpaths and Bicycle Trail Fund
- 313 SDC County Roads Fund
- 314 SDC CRR Roads Fund

Following funds are budgeted as part of the Road Fund but are reported as Enterprise Funds in the Fund statements.

- 325 Landfill Closure Fund
- 509 Transfer Station

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
ROAD FUND
June 30, 2018

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
ASSETS				
Cash and investments	\$ 2,751,617	\$ 260,858	\$ 434,625	\$ 69,286
Accounts receivable	297,300	235,599	-	-
Inventory	559,040	-	-	-
Total assets	<u>\$ 3,607,957</u>	<u>\$ 496,457</u>	<u>\$ 434,625</u>	<u>\$ 69,286</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 203,326	\$ 197,438	\$ -	\$ -
Total liabilities	<u>203,326</u>	<u>197,438</u>	<u>0</u>	<u>0</u>
Fund balance				
Nonspendable	559,040	-	-	-
Restricted	2,845,591	299,019	-	69,286
Assigned	-	-	434,625	-
Total fund balance	<u>3,404,631</u>	<u>299,019</u>	<u>434,625</u>	<u>69,286</u>
Total liabilities and fund balance	<u>\$ 3,607,957</u>	<u>\$ 496,457</u>	<u>\$ 434,625</u>	<u>\$ 69,286</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	<u>Totals</u> June 30, 2018
\$ 137,528	\$ 119,892	\$ 3,773,806
-	-	532,899
-	-	559,040
<u>\$ 137,528</u>	<u>\$ 119,892</u>	<u>\$ 4,865,745</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 400,764</u>
<u>0</u>	<u>0</u>	<u>400,764</u>
-	-	559,040
137,528	119,892	3,471,316
-	-	434,625
<u>137,528</u>	<u>119,892</u>	<u>4,464,981</u>
<u>\$ 137,528</u>	<u>\$ 119,892</u>	<u>\$ 4,865,745</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
ROAD FUND
For the Year Ended
June 30, 2018

	202 Road Fund	203 Fed, State, & County Road Const Fund	204 Road Equipment Fund	212 Footpaths & Bicycle Trail Fund
Revenues				
Taxes	\$ 50,000	\$ -	\$ -	\$ -
Licenses and permits	18,509	-	-	18,127
Intergovernmental revenues	2,332,550	373,728	-	-
Charges for services	59,762	-	-	-
Interest earned	13,425	1,305	3,647	404
Miscellaneous revenues	505,257	-	-	-
Total revenues	<u>2,979,503</u>	<u>375,033</u>	<u>3,647</u>	<u>18,531</u>
Expenditures				
Current				
Highways and streets	<u>1,957,581</u>	<u>199,215</u>	<u>142,831</u>	<u>-</u>
Total expenditures	<u>1,957,581</u>	<u>199,215</u>	<u>142,831</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>1,021,922</u>	<u>175,818</u>	<u>(139,184)</u>	<u>18,531</u>
Other financing sources (uses)				
Transfers in	2,500	-	75,000	-
Transfers out	<u>(181,425)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(178,925)</u>	<u>0</u>	<u>75,000</u>	<u>0</u>
Net change in fund balance	842,997	175,818	(64,184)	18,531
Available fund balance, July 1	<u>2,561,634</u>	<u>123,201</u>	<u>498,809</u>	<u>50,755</u>
Available fund balance, June 30	<u>\$ 3,404,631</u>	<u>\$ 299,019</u>	<u>\$ 434,625</u>	<u>\$ 69,286</u>

313 SDC County Roads Fund	314 SDC CRR Roads Fund	Totals June 30, 2018
\$ -	\$ -	\$ 50,000
-	-	36,636
-	-	2,706,278
34,882	36,582	131,226
824	842	20,447
-	-	505,257
<u>35,706</u>	<u>37,424</u>	<u>3,449,844</u>
-	-	2,299,627
<u>0</u>	<u>0</u>	<u>2,299,627</u>
<u>35,706</u>	<u>37,424</u>	<u>1,150,217</u>
-	-	77,500
-	-	(181,425)
<u>0</u>	<u>0</u>	<u>(103,925)</u>
35,706	37,424	1,046,292
<u>101,822</u>	<u>82,468</u>	<u>3,418,689</u>
<u>\$ 137,528</u>	<u>\$ 119,892</u>	<u>\$ 4,464,981</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
ROAD FUND - 202
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Licenses and permits	18,509	9,550	9,550	(8,959)
Intergovernmental revenues	2,332,550	1,662,758	1,662,758	(669,792)
Charges for services	59,762	73,900	73,900	14,138
Interest earned	23,524	9,500	9,500	(14,024)
Miscellaneous revenues	505,257	131,000	131,000	(374,257)
Total revenues	<u>2,989,602</u>	<u>1,936,708</u>	<u>1,936,708</u>	<u>(1,052,894)</u>
Expenditures				
Administration	965,735	1,122,635	1,122,635	156,900
Bridge, culvert, and sign division	14,968	125,000	125,000	110,032
Operation and maintenance	892,742	1,436,201	1,436,201	543,459
Weed control division	102,513	139,924	139,924	37,411
Operating contingency	-	164,358	164,358	164,358
Total expenditures	<u>1,975,958</u>	<u>2,988,118</u>	<u>2,988,118</u>	<u>1,012,160</u>
Excess of revenues over (under) expenditures	<u>1,013,644</u>	<u>(1,051,410)</u>	<u>(1,051,410)</u>	<u>(2,065,054)</u>
Other financing sources (uses)				
Transfers in	2,500	2,500	2,500	-
Transfers out	(181,425)	(201,090)	(201,090)	(19,665)
Total other financing sources (uses)	<u>(178,925)</u>	<u>(198,590)</u>	<u>(198,590)</u>	<u>(19,665)</u>
Net changes in fund balance	834,719	(1,250,000)	(1,250,000)	(2,084,719)
Available fund balance, July 1	<u>2,020,971</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>(770,971)</u>
Available fund balance, June 30	2,855,690	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,855,690)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(10,099)
Inventory	<u>559,040</u>
GAAP Ending fund balance	<u>\$ 3,404,631</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
FEDERAL, STATE, AND COUNTY ROAD CONSTRUCTION FUND - 203
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 373,728	\$ 364,144	\$ 364,144	\$ (9,584)
Interest earned	2,286	700	700	(1,586)
Total revenues	<u>376,014</u>	<u>364,844</u>	<u>364,844</u>	<u>(11,170)</u>
Expenditures				
Materials and services	<u>199,215</u>	<u>545,387</u>	<u>545,387</u>	<u>346,172</u>
Total expenditures	<u>199,215</u>	<u>545,387</u>	<u>545,387</u>	<u>346,172</u>
Excess of revenues over (under) expenditures and net changes in fund balance	176,799	(180,543)	(180,543)	(357,342)
Available fund balance, July 1	<u>123,201</u>	<u>180,543</u>	<u>180,543</u>	<u>57,342</u>
Available fund balance, June 30	300,000	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (300,000)</u></u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(981)</u>
GAAP Ending fund balance	<u><u>\$ 299,019</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
ROAD EQUIPMENT FUND - 204
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget Original	Final	(Over) Under Final Budget
Revenues				
Interest earned	\$ 6,392	\$ 3,300	\$ 3,300	\$ (3,092)
Total revenues	<u>6,392</u>	<u>3,300</u>	<u>3,300</u>	<u>(3,092)</u>
Expenditures				
Capital outlay	142,831	576,457	576,457	433,626
Total expenditures	<u>142,831</u>	<u>576,457</u>	<u>576,457</u>	<u>433,626</u>
Excess of revenues over (under) expenditures	<u>(136,439)</u>	<u>(573,157)</u>	<u>(573,157)</u>	<u>(436,718)</u>
Other financing sources (uses)				
Transfers in	75,000	75,000	75,000	-
Total other financing sources (uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Net changes in fund balance	(61,439)	(498,157)	(498,157)	(436,718)
Available fund balance, July 1	<u>498,809</u>	<u>498,157</u>	<u>498,157</u>	<u>(652)</u>
Available fund balance, June 30	437,370	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (437,370)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(2,745)</u>
GAAP Ending fund balance	<u>\$ 434,625</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
FOOTPATHS AND BICYCLE TRAIL FUND - 212
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 18,127	\$ 16,187	\$ 16,187	\$ (1,940)
Interest earned	707	250	250	(457)
Total revenues	<u>18,834</u>	<u>16,437</u>	<u>16,437</u>	<u>(2,397)</u>
Expenditures				
Materials and services	-	64,976	64,976	64,976
Total expenditures	<u>0</u>	<u>64,976</u>	<u>64,976</u>	<u>64,976</u>
Excess of revenues over (under) expenditures and net changes in fund balance	18,834	(48,539)	(48,539)	(67,373)
Available fund balance, July 1	<u>50,755</u>	<u>48,539</u>	<u>48,539</u>	<u>(2,216)</u>
Available fund balance, June 30	69,589	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (69,589)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(303)</u>
GAAP Ending net position	<u>\$ 69,286</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
SDC COUNTY ROADS FUND - 313
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 34,882	\$ 25,000	\$ 25,000	\$ (9,882)
Interest earned	1,444	400	400	(1,044)
Total revenues	<u>36,326</u>	<u>25,400</u>	<u>25,400</u>	<u>(10,926)</u>
Expenditures				
Materials and services	-	120,400	120,400	120,400
Total expenditures	<u>0</u>	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>
Excess of revenues over (under) expenditures and net changes in fund balance	36,326	(95,000)	(95,000)	(131,326)
Available fund balance, July 1	<u>101,822</u>	<u>95,000</u>	<u>95,000</u>	<u>(6,822)</u>
Available fund balance, June 30	138,148	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (138,148)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(620)</u>
GAAP Ending net position	<u>\$ 137,528</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD SUB-FUND
SDC CRR ROADS FUND - 314
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 36,582	\$ 30,000	\$ 30,000	\$ (6,582)
Interest earned	1,476	1,500	1,500	24
Total revenues	<u>38,058</u>	<u>31,500</u>	<u>31,500</u>	<u>(6,558)</u>
Expenditures				
Materials and services	-	240,909	240,909	240,909
Total expenditures	<u>0</u>	<u>240,909</u>	<u>240,909</u>	<u>240,909</u>
Excess of revenues over (under) expenditures and net changes in fund balance	38,058	(209,409)	(209,409)	(247,467)
Available fund balance, July 1	<u>82,468</u>	<u>209,409</u>	<u>209,409</u>	<u>126,941</u>
Available fund balance, June 30	120,526	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (120,526)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(634)</u>
GAAP Ending net position	<u>\$ 119,892</u>

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SHERIFF FUND

SUB-FUND #

- 209 Animal Control Fund
- 210 E-911 Fund
- 265 Jail Operations Fund
- 266 Sheriff Grant Fund
- 308 Correction Construction Fund
- 401 Jail Bond Repayment Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
SHERIFF FUND
June 30, 2018

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
ASSETS				
Cash and investments	\$ 12,803	\$ 285,090	\$ 2,236,041	\$ 75,420
Accounts receivable	-	33,042	76,153	20,220
Taxes receivable	-	-	87,702	-
Total assets	\$ 12,803	\$ 318,132	\$ 2,399,896	\$ 95,640
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 64,000	\$ 71,186	\$ 11,538
Total liabilities	0	64,000	71,186	11,538
Deferred inflows of resources				
Unavailable property taxes	-	-	72,820	-
Total deferred inflows of resources	0	0	72,820	0
Fund balance				
Committed	12,803	-	2,255,890	-
Restricted	-	254,132	-	84,102
Assigned	-	-	-	-
Total fund balance	12,803	254,132	2,255,890	84,102
Total liabilities and fund balance	\$ 12,803	\$ 318,132	\$ 2,399,896	\$ 95,640

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2018
\$ 652,254	\$ -	\$ 3,261,608
-	-	129,415
-	2,578	90,280
<u>\$ 652,254</u>	<u>\$ 2,578</u>	<u>\$ 3,481,303</u>
\$ -	\$ -	\$ 146,724
0	0	146,724
-	2,578	75,398
0	2,578	75,398
-	-	2,268,693
-	-	338,234
652,254	-	652,254
652,254	0	3,259,181
<u>\$ 652,254</u>	<u>\$ 2,578</u>	<u>\$ 3,481,303</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
SHERIFF FUND
For the Year Ended
June 30, 2018

	209 Animal Control Fund	210 E-911 Fund	265 Jail Operations Fund	266 Sheriff Grant Fund
Revenues				
Taxes	\$ -	\$ -	\$ 1,860,246	\$ -
Licenses and permits	19,927	-	-	-
Intergovernmental revenues	-	-	790,191	48,129
Fines and forfeitures	-	-	40,400	-
Charges for services	-	237,893	-	-
Interest earned	66	1,399	18,037	615
Miscellaneous revenues	-	-	43,453	5,035
Total revenues	<u>19,993</u>	<u>239,292</u>	<u>2,752,327</u>	<u>53,779</u>
Expenditures				
Current				
Public safety	76,176	297,270	3,102,000	104,412
Capital outlay	-	-	-	-
Debt service				
Interest	-	719	-	-
Total expenditures	<u>76,176</u>	<u>297,989</u>	<u>3,102,000</u>	<u>104,412</u>
Excess of revenues over (under) expenditures	<u>(56,183)</u>	<u>(58,697)</u>	<u>(349,673)</u>	<u>(50,633)</u>
Other financing sources (uses)				
Transfers in	55,000	169,629	681,977	40,000
Transfers out	-	-	(459,940)	(980)
Total other financing sources (uses)	<u>55,000</u>	<u>169,629</u>	<u>222,037</u>	<u>39,020</u>
Net change in fund balance	(1,183)	110,932	(127,636)	(11,613)
Available fund balance, July 1	<u>13,986</u>	<u>143,200</u>	<u>2,383,526</u>	<u>95,715</u>
Available fund balance, June 30	<u>\$ 12,803</u>	<u>\$ 254,132</u>	<u>\$ 2,255,890</u>	<u>\$ 84,102</u>

308 Correction Construction Fund	401 Jail Bond Repayment Fund	<u>Totals</u> June 30, 2018
\$ -	\$ 915	\$ 1,861,161
-	-	19,927
-	-	838,320
-	-	40,400
-	-	237,893
3,972	23	24,112
58,118	-	106,606
<u>62,090</u>	<u>938</u>	<u>3,128,419</u>
5,368	-	3,585,226
145,766	-	145,766
-	-	719
<u>151,134</u>	<u>0</u>	<u>3,731,711</u>
<u>(89,044)</u>	<u>938</u>	<u>(603,292)</u>
102,065	-	1,048,671
-	(2,065)	(462,985)
<u>102,065</u>	<u>(2,065)</u>	<u>585,686</u>
13,021	(1,127)	(17,606)
<u>639,233</u>	<u>1,127</u>	<u>3,276,787</u>
<u>\$ 652,254</u>	<u>\$ 0</u>	<u>\$ 3,259,181</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 ANIMAL CONTROL FUND - 209**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 19,927	\$ 16,240	\$ 16,240	\$ (3,687)
Interest earned	114	-	-	(114)
Total revenues	<u>20,041</u>	<u>16,240</u>	<u>16,240</u>	<u>(3,801)</u>
Expenditures				
Other requirements	36,433	37,923	37,923	1,490
Materials and services	39,743	45,550	45,550	5,807
Total expenditures	<u>76,176</u>	<u>83,473</u>	<u>83,473</u>	<u>7,297</u>
Excess of revenues over (under) expenditures	<u>(56,135)</u>	<u>(67,233)</u>	<u>(67,233)</u>	<u>(11,098)</u>
Other financing sources (uses)				
Transfers in	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Total other financing sources (uses)	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Net changes in fund balance	<u>(1,135)</u>	<u>(12,233)</u>	<u>(12,233)</u>	<u>(11,098)</u>
Available fund balance, July 1	<u>13,986</u>	<u>12,233</u>	<u>12,233</u>	<u>(1,753)</u>
Available fund balance, June 30	12,851	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (12,851)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(48)</u>
GAAP Ending net position	<u>\$ 12,803</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 E-911 FUND - 210**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 237,893	\$ 242,637	\$ 242,637	\$ 4,744
Interest earned	2,445	-	-	(2,445)
Total revenues	<u>240,338</u>	<u>242,637</u>	<u>242,637</u>	<u>2,299</u>
Expenditures				
Materials and services	297,270	311,610	311,610	14,340
Debt service	24,698	24,698	24,698	-
Total expenditures	<u>321,968</u>	<u>336,308</u>	<u>336,308</u>	<u>14,340</u>
Excess of revenues over (under) expenditures	<u>(81,630)</u>	<u>(93,671)</u>	<u>(93,671)</u>	<u>(12,041)</u>
Other financing sources (uses)				
Transfers in	169,629	168,037	168,037	(1,592)
Total other financing sources (uses)	<u>169,629</u>	<u>168,037</u>	<u>168,037</u>	<u>(1,592)</u>
Net changes in fund balance	87,999	74,366	74,366	(13,633)
Available fund balance, July 1	<u>167,179</u>	<u>151,107</u>	<u>151,107</u>	<u>(16,072)</u>
Available fund balance, June 30	255,178	<u>\$ 225,473</u>	<u>\$ 225,473</u>	<u>\$ (29,705)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(1,046)</u>
GAAP Ending fund balance	<u>\$ 254,132</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
SHERIFF SUB-FUND
JAIL OPERATIONS FUND - 265
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 1,860,246	\$ 1,867,737	\$ 1,867,737	\$ 7,491
Intergovernmental revenues	790,191	759,438	759,438	(30,753)
Fines and forfeitures	40,400	10,000	10,000	(30,400)
Interest earned	31,529	16,000	16,000	(15,529)
Miscellaneous revenues	43,453	32,500	32,500	(10,953)
Total revenues	<u>2,765,819</u>	<u>2,685,675</u>	<u>2,685,675</u>	<u>(80,144)</u>
Expenditures				
Personal services	2,040,890	2,167,456	2,160,456	119,566
Materials and services	1,034,441	775,760	964,760	(69,681)
Capital outlay	26,669	9,400	9,400	(17,269)
Operating contingency	-	310,610	30,610	30,610
Total expenditures	<u>3,102,000</u>	<u>3,263,226</u>	<u>3,165,226</u>	<u>63,226</u>
Excess of revenues over (under) expenditures	<u>(336,181)</u>	<u>(577,551)</u>	<u>(479,551)</u>	<u>(143,370)</u>
Other financing sources (uses)				
Transfers in	681,977	572,115	572,115	(109,862)
Transfers out	(459,940)	(373,182)	(471,182)	(11,242)
Total other financing sources (uses)	<u>222,037</u>	<u>198,933</u>	<u>100,933</u>	<u>(121,104)</u>
Net changes in fund balance	(114,144)	(378,618)	(378,618)	(264,474)
Available fund balance, July 1	<u>2,383,526</u>	<u>2,128,685</u>	<u>2,128,685</u>	<u>(254,841)</u>
Available fund balance, June 30	2,269,382	<u>\$ 1,750,067</u>	<u>\$ 1,750,067</u>	<u>\$ (519,315)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(13,492)</u>
Fund basis fund balance	2,255,890
Transfer of capital assets	26,669
Gain on disposal of capital assets	(48,145)
Adjust property taxes to full accrual	<u>72,992</u>
GAAP Ending fund balance	<u>\$ 2,307,406</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
SHERIFF SUB-FUND
SHERIFF GRANT FUND - 266
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 48,129	\$ 48,339	\$ 48,339	\$ 210
Interest earned	1,076	-	-	(1,076)
Miscellaneous revenues	5,035	-	-	(5,035)
Total revenues	<u>54,240</u>	<u>48,339</u>	<u>48,339</u>	<u>(5,901)</u>
Expenditures				
Personal services	64,621	77,259	64,616	(5)
Materials and services	39,791	64,999	77,642	37,851
Operating contingency	-	5,639	5,639	5,639
Total expenditures	<u>104,412</u>	<u>147,897</u>	<u>147,897</u>	<u>43,485</u>
Excess of revenues over (under) expenditures	<u>(50,172)</u>	<u>(99,558)</u>	<u>(99,558)</u>	<u>(49,386)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(980)	(921)	(921)	59
Total other financing sources (uses)	<u>39,020</u>	<u>39,079</u>	<u>39,079</u>	<u>59</u>
Net changes in fund balance	<u>(11,152)</u>	<u>(60,479)</u>	<u>(60,479)</u>	<u>(49,327)</u>
Available fund balance, July 1	<u>95,715</u>	<u>88,445</u>	<u>88,445</u>	<u>(7,270)</u>
Available fund balance, June 30	84,563	<u>\$ 27,966</u>	<u>\$ 27,966</u>	<u>\$ (56,597)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(461)</u>
GAAP Ending net position	<u>\$ 84,102</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SHERIFF SUB-FUND
 CORRECTION CONSTRUCTION FUND - 308**

(Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 6,942	\$ 4,000	\$ 4,000	\$ (2,942)
Miscellaneous revenues	58,118	-	-	(58,118)
Total revenues	<u>65,060</u>	<u>4,000</u>	<u>4,000</u>	<u>(61,060)</u>
Expenditures				
Materials and services	5,368	250,000	250,000	244,632
Capital outlay	145,766	382,068	382,068	236,302
Total expenditures	<u>151,134</u>	<u>632,068</u>	<u>632,068</u>	<u>480,934</u>
Excess of revenues over (under) expenditures	<u>(86,074)</u>	<u>(628,068)</u>	<u>(628,068)</u>	<u>(541,994)</u>
Other financing sources (uses)				
Transfers in	102,065	100,000	100,000	(2,065)
Total other financing sources (uses)	<u>102,065</u>	<u>100,000</u>	<u>100,000</u>	<u>(2,065)</u>
Net changes in fund balance	15,991	(528,068)	(528,068)	(544,059)
Available fund balance, July 1	<u>639,233</u>	<u>528,068</u>	<u>528,068</u>	<u>(111,165)</u>
Available fund balance, June 30	655,224	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (655,224)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(2,970)</u>
GAAP Ending net position	<u>\$ 652,254</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
SHERIFF SUB-FUND
JAIL BOND REPAYMENT FUND - 401
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes	\$ 915	\$ 15,000	\$ 15,000	\$ 14,085
Interest earned	23	-	-	(23)
Total revenues	<u>938</u>	<u>15,000</u>	<u>15,000</u>	<u>14,062</u>
Expenditures				
Jail bond payment	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>938</u>	<u>15,000</u>	<u>15,000</u>	<u>14,062</u>
Other financing sources (uses)				
Transfers out	<u>(2,065)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,935)</u>
Total other financing sources (uses)	<u>(2,065)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,935)</u>
Net changes in fund balance	(1,127)	0	0	1,127
Available fund balance, July 1	<u>1,127</u>	<u>0</u>	<u>0</u>	<u>(1,127)</u>
Available fund balance, June 30	0	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Adjust property taxes to full accrual	<u>2,578</u>
GAAP Ending fund balance	<u>\$ 2,578</u>

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GENERAL GOVERNMENT FUND

SUB-FUND #

- | | |
|-----|-------------------------------|
| 220 | County School Fund |
| 222 | Transient Occupancy Tax Fund |
| 229 | County Projects Fund |
| 231 | County (Business) Loan Fund |
| 250 | Economic Development Fund |
| 256 | GIS Fund |
| 257 | Conciliation - Mediation Fund |
| 311 | Capital Improvements Fund |
| 320 | Courthouse bond/construction |

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
GENERAL GOVERNMENT FUND
June 30, 2018

	220 County School Fund	222 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
ASSETS				
Cash and investments	\$ -	\$ 163,409	\$ 131,846	\$ 621,168
Notes receivable	-	-	-	449,933
Due from other funds	-	-	-	12,365
Total assets	\$ 0	\$ 163,409	\$ 131,846	\$ 1,083,466
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 4,321	\$ 291
Total liabilities	0	0	4,321	291
Deferred inflows of resources				
Unavailable notes receivable	-	-	-	449,933
Total deferred inflows of resources	0	0	0	449,933
Fund balance				
Committed	-	163,409	127,525	-
Restricted	-	-	-	633,242
Total fund balance	0	163,409	127,525	633,242
Total liabilities and fund balance	\$ 0	\$ 163,409	\$ 131,846	\$ 1,083,466

250 Economic Development Fund	256 GIS Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2018
\$ 261,526	\$ 50,815	\$ 91,803	\$ 2,411,467	\$ 1,142,757	\$ 4,874,791
-	-	-	11,208	-	461,141
-	-	-	-	-	12,365
<u>\$ 261,526</u>	<u>\$ 50,815</u>	<u>\$ 91,803</u>	<u>\$ 2,422,675</u>	<u>\$ 1,142,757</u>	<u>\$ 5,348,297</u>
\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 8,112
0	0	3,500	0	0	8,112
-	-	-	11,208	-	461,141
0	0	0	11,208	0	461,141
261,526	-	-	2,411,467	1,142,757	4,106,684
-	50,815	88,303	-	-	772,360
<u>261,526</u>	<u>50,815</u>	<u>88,303</u>	<u>2,411,467</u>	<u>1,142,757</u>	<u>4,879,044</u>
<u>\$ 261,526</u>	<u>\$ 50,815</u>	<u>\$ 91,803</u>	<u>\$ 2,422,675</u>	<u>\$ 1,142,757</u>	<u>\$ 5,348,297</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
GENERAL GOVERNMENT FUND
For the Year Ended
June 30, 2018

	220 County School Fund	222 Transient Occupany Tax Fund	229 County Projects Fund	231 Business Loan Fund
Revenues				
Taxes - other	\$ 1,656	\$ 331,055	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenues	110,660	-	36,436	-
Charges for services	-	-	-	-
Interest earned	191	2,060	957	19,135
Miscellaneous revenues	-	-	-	66,001
Total revenues	<u>112,507</u>	<u>333,115</u>	<u>37,393</u>	<u>85,136</u>
Expenditures				
Current				
General government	-	-	46,895	-
Economic development	-	134,189	-	6,420
Education	112,507	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>112,507</u>	<u>134,189</u>	<u>46,895</u>	<u>6,420</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>198,926</u>	<u>(9,502)</u>	<u>78,716</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(210,500)	(2,947)	-
Total other financing sources (uses)	<u>0</u>	<u>(210,500)</u>	<u>(2,947)</u>	<u>0</u>
Net change in fund balance	0	(11,574)	(12,449)	78,716
Available fund balance, July 1	-	174,983	139,974	554,526
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 163,409</u>	<u>\$ 127,525</u>	<u>\$ 633,242</u>

250 Economic Development Fund	256 GIS Fund	257 Conciliation- Mediation Fund	311 Capital Improvements Fund	320 Courthouse Construction Fund	Totals June 30, 2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332,711
-	44,529	14,663	-	-	59,192
125,933	-	-	-	12,931	285,960
-	-	-	93,662	-	93,662
1,932	396	776	10,396	21,773	57,616
32,747	-	-	-	-	98,748
<u>160,612</u>	<u>44,925</u>	<u>15,439</u>	<u>104,058</u>	<u>34,704</u>	<u>927,889</u>
-	102,973	11,500	-	-	161,368
87,570	-	-	-	-	228,179
-	-	-	-	-	112,507
-	-	-	1,104,094	-	1,104,094
<u>87,570</u>	<u>102,973</u>	<u>11,500</u>	<u>1,104,094</u>	<u>0</u>	<u>1,606,148</u>
<u>73,042</u>	<u>(58,048)</u>	<u>3,939</u>	<u>(1,000,036)</u>	<u>34,704</u>	<u>(678,259)</u>
-	59,150	-	2,422,000	-	2,481,150
-	(1,680)	-	-	(2,712,000)	(2,927,127)
<u>0</u>	<u>57,470</u>	<u>0</u>	<u>2,422,000</u>	<u>(2,712,000)</u>	<u>(445,977)</u>
73,042	(578)	3,939	1,421,964	(2,677,296)	(1,124,236)
<u>188,484</u>	<u>51,393</u>	<u>84,364</u>	<u>989,503</u>	<u>3,820,053</u>	<u>6,003,280</u>
<u>\$ 261,526</u>	<u>\$ 50,815</u>	<u>\$ 88,303</u>	<u>\$ 2,411,467</u>	<u>\$ 1,142,757</u>	<u>\$ 4,879,044</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COUNTY SCHOOL FUND - 220**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 1,656	\$ 61,800	\$ 61,800	\$ 60,144
Intergovernmental revenues	110,660	112,014	112,014	1,354
Interest earned	191	21	21	(170)
Total revenues	<u>112,507</u>	<u>173,835</u>	<u>173,835</u>	<u>61,328</u>
Expenditures				
Other requirements	<u>112,507</u>	<u>173,938</u>	<u>173,938</u>	<u>61,431</u>
Total expenditures	<u>112,507</u>	<u>173,938</u>	<u>173,938</u>	<u>61,431</u>
Excess of revenues over (under) expenditures and net changes in fund balance	0	(103)	(103)	(103)
Available fund balance, July 1	<u>-</u>	<u>103</u>	<u>103</u>	<u>103</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL GOVERNMENT SUB-FUND
TRANSIENT OCCUPANCY TAX FUND - 222
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Taxes - other	\$ 331,055	\$ 250,000	\$ 250,000	\$ (81,055)
Interest earned	3,044	1,200	1,200	(1,844)
Total revenues	<u>334,099</u>	<u>251,200</u>	<u>251,200</u>	<u>(82,899)</u>
Expenditures				
Materials and services	134,189	310,700	310,700	176,511
Total expenditures	<u>134,189</u>	<u>310,700</u>	<u>310,700</u>	<u>176,511</u>
Excess of revenues over (under) expenditures	<u>199,910</u>	<u>(59,500)</u>	<u>(59,500)</u>	<u>(259,410)</u>
Other financing sources (uses)				
Transfers out	<u>(210,500)</u>	<u>(210,500)</u>	<u>(210,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(210,500)</u>	<u>(210,500)</u>	<u>(210,500)</u>	<u>0</u>
Net changes in fund balance	(10,590)	(270,000)	(270,000)	(259,410)
Available fund balance, July 1	<u>174,983</u>	<u>270,000</u>	<u>270,000</u>	<u>95,017</u>
Available fund balance, June 30	164,393	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (164,393)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(984)</u>
GAAP Ending net position	<u>\$ 163,409</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COUNTY PROJECTS FUND - 229**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 36,436	\$ -	\$ -	\$ (36,436)
Interest earned	1,414	720	720	(694)
Total revenues	<u>37,850</u>	<u>720</u>	<u>720</u>	<u>(37,130)</u>
Expenditures				
Materials and services	34,265	137,920	124,920	90,655
Capital outlay	12,630	-	13,000	370
Total expenditures	<u>46,895</u>	<u>137,920</u>	<u>137,920</u>	<u>91,025</u>
Excess of revenues over (under) expenditures	<u>(9,045)</u>	<u>(137,200)</u>	<u>(137,200)</u>	<u>(128,155)</u>
Other financing sources (uses)				
Transfers out	<u>(2,947)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(3,053)</u>
Total other financing sources (uses)	<u>(2,947)</u>	<u>(6,000)</u>	<u>(6,000)</u>	<u>(3,053)</u>
Net changes in fund balance	(11,992)	(143,200)	(143,200)	(131,208)
Available fund balance, July 1	<u>139,974</u>	<u>143,200</u>	<u>143,200</u>	<u>3,226</u>
Available fund balance, June 30	127,982	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (127,982)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(457)</u>
GAAP Ending net position	<u>\$ 127,525</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 BUSINESS LOAN FUND - 231**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Loan principal	\$ 74,251	\$ 55,985	\$ 55,985	\$ (18,266)
Loan interest	21,156	25,566	25,566	4,410
Interest earned	7,119	3,000	3,000	(4,119)
Total revenues	<u>102,526</u>	<u>84,551</u>	<u>84,551</u>	<u>(17,975)</u>
Expenditures				
Materials and services	6,420	225	8,225	1,805
Business loans	-	577,826	569,826	569,826
Total expenditures	<u>6,420</u>	<u>578,051</u>	<u>578,051</u>	<u>571,631</u>
Excess of revenues over (under) expenditures and net changes in fund balance	96,106	(493,500)	(493,500)	(589,606)
Available fund balance, July 1	<u>533,911</u>	<u>493,500</u>	<u>493,500</u>	<u>(40,411)</u>
Available fund balance, June 30	630,017	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (630,017)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(9,140)
Interfund loan receivable	<u>12,365</u>
Fund basis fund balance	633,242
Business loans receivable	<u>449,932</u>
GAAP Ending fund balance	<u>\$ 1,083,174</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 ECONOMIC DEVELOPMENT FUND - 250**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 125,933	\$ 105,000	\$ 105,000	\$ (20,933)
Interest earned	2,855	500	500	(2,355)
Miscellaneous revenues	32,747	32,500	32,500	(247)
Total revenues	<u>161,535</u>	<u>138,000</u>	<u>138,000</u>	<u>(23,535)</u>
Expenditures				
Materials and services	87,570	278,000	278,000	190,430
Operating contingency	-	20,000	20,000	20,000
Total expenditures	<u>87,570</u>	<u>298,000</u>	<u>298,000</u>	<u>210,430</u>
Excess of revenues over (under) expenditures and net changes in fund balance	73,965	(160,000)	(160,000)	(233,965)
Available fund balance, July 1	<u>188,484</u>	<u>160,000</u>	<u>160,000</u>	<u>(28,484)</u>
Available fund balance, June 30	262,449	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (262,449)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(923)</u>
GAAP Ending net position	<u>\$ 261,526</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 GIS FUND - 256**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 44,529	\$ 26,000	\$ 26,000	\$ (18,529)
Intergovernmental revenues	-	24,000	24,000	24,000
Interest earned	585	378	378	(207)
Total revenues	<u>45,114</u>	<u>50,378</u>	<u>50,378</u>	<u>5,264</u>
Expenditures				
Personal services	90,006	101,895	101,895	11,889
Materials and services	12,967	10,240	15,240	2,273
Capital outlay	-	5,000	-	-
Operating contingency	-	12,000	12,000	12,000
Total expenditures	<u>102,973</u>	<u>129,135</u>	<u>129,135</u>	<u>26,162</u>
Excess of revenues over (under) expenditures	<u>(57,859)</u>	<u>(78,757)</u>	<u>(78,757)</u>	<u>(20,898)</u>
Other financing sources (uses)				
Transfers in	59,150	59,150	59,150	-
Transfers out	(1,680)	(8,180)	(8,180)	(6,500)
Total other financing sources (uses)	<u>57,470</u>	<u>50,970</u>	<u>50,970</u>	<u>(6,500)</u>
Net changes in fund balance	<u>(389)</u>	<u>(27,787)</u>	<u>(27,787)</u>	<u>(27,398)</u>
Available fund balance, July 1	<u>51,393</u>	<u>40,171</u>	<u>40,171</u>	<u>(11,222)</u>
Available fund balance, June 30	51,004	<u>\$ 12,384</u>	<u>\$ 12,384</u>	<u>\$ (38,620)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(189)</u>
GAAP Ending net position	<u>\$ 50,815</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL GOVERNMENT SUB-FUND
CONCILIATION- MEDIATION FUND - 257
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 14,663	\$ 12,000	\$ 12,000	\$ (2,663)
Interest earned	1,146	500	500	(646)
Total revenues	<u>15,809</u>	<u>12,500</u>	<u>12,500</u>	<u>(3,309)</u>
Expenditures				
Materials and services	<u>11,500</u>	<u>92,500</u>	<u>92,500</u>	<u>81,000</u>
Total expenditures	<u>11,500</u>	<u>92,500</u>	<u>92,500</u>	<u>81,000</u>
Excess of revenues over (under) expenditures and net changes in fund balance	4,309	(80,000)	(80,000)	(84,309)
Available fund balance, July 1	<u>84,364</u>	<u>80,000</u>	<u>80,000</u>	<u>(4,364)</u>
Available fund balance, June 30	88,673	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (88,673)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(370)</u>
GAAP Ending net position	<u>\$ 88,303</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 CAPITAL IMPROVEMENTS FUND - 311**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 117,640	\$ 82,199	\$ 82,199	\$ (35,441)
Interest earned	15,362	10,000	10,000	(5,362)
Total revenues	<u>133,002</u>	<u>92,199</u>	<u>92,199</u>	<u>(40,803)</u>
Expenditures				
Materials and services	14,093	87,500	87,500	73,407
Capital outlay	1,090,002	1,150,000	1,150,000	59,998
Total expenditures	<u>1,104,095</u>	<u>1,237,500</u>	<u>1,237,500</u>	<u>133,405</u>
Excess of revenues over (under) expenditures	<u>(971,093)</u>	<u>(1,145,301)</u>	<u>(1,145,301)</u>	<u>(174,208)</u>
Other financing sources (uses)				
Transfers in	2,422,000	2,422,000	2,422,000	-
Total other financing sources (uses)	<u>2,422,000</u>	<u>2,422,000</u>	<u>2,422,000</u>	<u>0</u>
Net changes in fund balance	1,450,907	1,276,699	1,276,699	(174,208)
Available fund balance, July 1	<u>965,525</u>	-	-	<u>(965,525)</u>
Available fund balance, June 30	2,416,432	<u>\$ 1,276,699</u>	<u>\$ 1,276,699</u>	<u>\$(1,139,733)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	<u>(4,965)</u>
Fund basis fund balance	2,411,467
Note receivable	<u>11,208</u>
GAAP Ending fund balance	<u>\$ 2,422,675</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 GENERAL GOVERNMENT SUB-FUND
 COURTHOUSE BOND/CONSTRUCTION FUND - 320**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 12,931	\$ -	\$ -	\$ (12,931)
Interest earned	32,174	12,000	12,000	(20,174)
Total revenues	<u>45,105</u>	<u>12,000</u>	<u>12,000</u>	<u>(33,105)</u>
Expenditures				
Capital outlay	-	200,000	200,000	200,000
Total expenditures	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Excess of revenues over (under) expenditures	<u>45,105</u>	<u>(188,000)</u>	<u>(188,000)</u>	<u>(233,105)</u>
Other financing sources (uses)				
Transfers out	<u>(2,712,000)</u>	<u>(2,712,000)</u>	<u>(2,712,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,712,000)</u>	<u>(2,712,000)</u>	<u>(2,712,000)</u>	<u>0</u>
Net changes in fund balance	(2,666,895)	(2,900,000)	(2,900,000)	(233,105)
Available fund balance, July 1	<u>3,820,053</u>	<u>3,100,000</u>	<u>3,100,000</u>	<u>(720,053)</u>
Available fund balance, June 30	1,153,158	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ (953,158)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(10,401)</u>
GAAP Ending net position	<u>\$ 1,142,757</u>



Public Health
Prevent. Promote. Protect.

COMMUNITY HEALTH FUND

SUB-FUND #

225	CO Health Board Fund
236	Smoke Management Fund
239	Public Health Grants Fund
244	MH Alcohol & Drug Program Fund
246	Developmental Disability Fund
247	Early Learning Initiative Fund
253	Community Health Reserve Fund

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY HEALTH FUND
June 30, 2018

	225 CO Comm Health Board Fund	236 Smoke Management Fund	239 Public Health Grants Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 365,093	\$ 20,600	\$ 121,654
Notes receivable	19,993	-	-
Accounts receivable	-	-	83,629
Total assets	<u>\$ 385,086</u>	<u>\$ 20,600</u>	<u>\$ 205,283</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 38,756
Total liabilities	<u>0</u>	<u>0</u>	<u>38,756</u>
Deferred inflows of resources			
Unavailable notes receivable	19,993	-	-
Total deferred inflows of resources	<u>19,993</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	365,093	20,600	166,527
Total fund balance	<u>365,093</u>	<u>20,600</u>	<u>166,527</u>
Total liabilities and fund balance	<u>\$ 385,086</u>	<u>\$ 20,600</u>	<u>\$ 205,283</u>

244 Alcohol & Drug Program Fund	246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2018
\$ 142,186	\$ 74,797	\$ 23,040	\$ 690,077	\$ 1,437,447
-	-	-	-	19,993
3,502	21,612	818	1,589	111,150
<u>\$ 145,688</u>	<u>\$ 96,409</u>	<u>\$ 23,858</u>	<u>\$ 691,666</u>	<u>\$ 1,568,590</u>
\$ 1,584	\$ 36,890	\$ 1,284	\$ 18,144	\$ 96,658
1,584	36,890	1,284	18,144	96,658
-	-	-	-	19,993
0	0	0	0	19,993
144,104	59,519	22,574	673,522	1,451,939
144,104	59,519	22,574	673,522	1,451,939
<u>\$ 145,688</u>	<u>\$ 96,409</u>	<u>\$ 23,858</u>	<u>\$ 691,666</u>	<u>\$ 1,568,590</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY HEALTH FUND
For the Year Ended
June 30, 2018

	225 CO Comm Health Board Fund	236 Smoke Management Fund	239 Public Health Grants Fund
Revenues			
Licenses and permits	\$ -	\$ 71,271	\$ -
Intergovernmental revenue	2,044,103	-	988,977
Charges for services	-	-	21,310
Interest earned	3,619	234	1,638
Miscellaneous revenues	-	-	16,162
	<u>2,047,722</u>	<u>71,505</u>	<u>1,028,087</u>
Total revenues			
Expenditures			
Current			
Health and welfare	2,002,999	67,033	1,073,951
	<u>2,002,999</u>	<u>67,033</u>	<u>1,073,951</u>
Total expenditures			
Excess of revenues over (under) expenditures	<u>44,723</u>	<u>4,472</u>	<u>(45,864)</u>
Other financing sources (uses)			
Transfers in	-	-	9,500
Transfers out	(153,103)	-	(69,529)
	<u>(153,103)</u>	<u>0</u>	<u>(60,029)</u>
Total other financing sources (uses)			
Net change in fund balance	(108,380)	4,472	(105,893)
Available fund balance, July 1	<u>473,473</u>	<u>16,128</u>	<u>272,420</u>
Available fund balance, June 30	<u>\$ 365,093</u>	<u>\$ 20,600</u>	<u>\$ 166,527</u>

244 Alcohol & Drug Program Fund	246 Developmental Disabilities Fund	247 Early Learning Initiative Fund	253 Community Health Reserve Fund	Totals June 30, 2018
\$ -	\$ -	\$ -	\$ -	\$ 71,271
1,373,419	357,603	7,139	-	4,771,241
-	-	-	-	21,310
2,084	432	-	3,823	11,830
56,785	-	-	24,081	97,028
<u>1,432,288</u>	<u>358,035</u>	<u>7,139</u>	<u>27,904</u>	<u>4,972,680</u>
<u>2,022,259</u>	<u>330,819</u>	<u>4,353</u>	<u>50,060</u>	<u>5,551,474</u>
<u>2,022,259</u>	<u>330,819</u>	<u>4,353</u>	<u>50,060</u>	<u>5,551,474</u>
<u>(589,971)</u>	<u>27,216</u>	<u>2,786</u>	<u>(22,156)</u>	<u>(578,794)</u>
-	-	-	118,899	128,399
<u>(65,045)</u>	<u>(26,784)</u>	<u>-</u>	<u>-</u>	<u>(314,461)</u>
<u>(65,045)</u>	<u>(26,784)</u>	<u>0</u>	<u>118,899</u>	<u>(186,062)</u>
<u>(655,016)</u>	<u>432</u>	<u>2,786</u>	<u>96,743</u>	<u>(764,856)</u>
<u>799,120</u>	<u>59,087</u>	<u>19,788</u>	<u>576,779</u>	<u>2,216,795</u>
<u>\$ 144,104</u>	<u>\$ 59,519</u>	<u>\$ 22,574</u>	<u>\$ 673,522</u>	<u>\$ 1,451,939</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 CENTRAL OREGON COMMUNITY HEALTH BOARD FUND - 225**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 2,044,103	\$ 1,830,000	\$ 1,880,000	\$ (164,103)
Interest earned	6,340	3,000	3,000	(3,340)
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,050,443</u>	<u>1,833,000</u>	<u>1,883,000</u>	<u>(167,443)</u>
Expenditures				
Personal services	-	-	-	-
Materials and services	2,002,999	1,998,180	2,015,180	12,181
Risk reserve	-	300,000	300,000	300,000
Total expenditures	<u>2,002,999</u>	<u>2,298,180</u>	<u>2,315,180</u>	<u>312,181</u>
Excess of revenues over (under) expenditures	<u>47,444</u>	<u>(465,180)</u>	<u>(432,180)</u>	<u>(479,624)</u>
Other financing sources (uses)				
Transfers out	<u>(153,103)</u>	<u>(134,820)</u>	<u>(167,820)</u>	<u>(14,717)</u>
Total other financing sources (uses)	<u>(153,103)</u>	<u>(134,820)</u>	<u>(167,820)</u>	<u>(14,717)</u>
Net changes in fund balance	(105,659)	(600,000)	(600,000)	(494,341)
Available fund balance, July 1	<u>473,473</u>	<u>600,000</u>	<u>600,000</u>	<u>126,527</u>
Available fund balance, June 30	\$ 367,814	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (367,814)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Market value adjustment for investments	(2,721)
Fund basis fund balance	365,093
Adjust property taxes to full accrual	<u>19,993</u>
GAAP Ending fund balance	<u>\$ 385,086</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 SMOKE MANAGEMENT FUND - 236**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 71,271	\$ 50,000	\$ 50,000	\$ (21,271)
Interest earned	410	300	300	(110)
Total revenues	71,681	50,300	50,300	(21,381)
Expenditures				
Personal services	14,479	14,250	14,250	(229)
Materials and services	52,554	53,585	53,585	1,031
Operating contingency	-	8,000	8,000	8,000
Total expenditures	67,033	75,835	75,835	8,802
Excess of revenues over (under) expenditures and net changes in fund balance	4,648	(25,535)	(25,535)	(30,183)
Available fund balance, July 1	16,128	30,000	30,000	13,872
Available fund balance, June 30	20,776	\$ 4,465	\$ 4,465	\$ (16,311)

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	(176)
GAAP Ending net position	\$ 20,600

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 PUBLIC HEALTH GRANTS FUND - 239**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 988,977	\$ 926,305	\$ 1,056,305	\$ 67,328
Charges for services	21,310	15,500	15,500	(5,810)
Interest earned	2,871	1,000	1,000	(1,871)
Miscellaneous revenues	16,163	500	500	(15,663)
Total revenues	<u>1,029,321</u>	<u>943,305</u>	<u>1,073,305</u>	<u>43,984</u>
Expenditures				
Personal services	739,868	841,717	841,717	101,849
Materials and services	326,953	222,428	306,928	(20,025)
Capital outlay	7,131	-	7,500	369
Total expenditures	<u>1,073,952</u>	<u>1,064,145</u>	<u>1,156,145</u>	<u>82,193</u>
Excess of revenues over (under) expenditures	<u>(44,631)</u>	<u>(120,840)</u>	<u>(82,840)</u>	<u>(38,209)</u>
Other financing sources (uses)				
Transfers in	9,500	9,500	9,500	-
Transfers out	(69,529)	(38,660)	(76,660)	(7,131)
Total other financing sources (uses)	<u>(60,029)</u>	<u>(29,160)</u>	<u>(67,160)</u>	<u>(7,131)</u>
Net changes in fund balance	(104,660)	(150,000)	(150,000)	(45,340)
Available fund balance, July 1	<u>272,420</u>	<u>150,000</u>	<u>150,000</u>	<u>(122,420)</u>
Available fund balance, June 30	167,760	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (167,760)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(1,233)</u>
GAAP Ending net position	<u>\$ 166,527</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 ALCOHOL AND DRUG PROGRAM FUND - 244**

(Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,373,419	\$ 718,000	\$ 1,379,780	\$ 6,361
Interest earned	3,653	500	500	(3,153)
Miscellaneous revenues	56,785	-	-	(56,785)
Total revenues	<u>1,433,857</u>	<u>718,500</u>	<u>1,380,280</u>	<u>(53,577)</u>
Expenditures				
Materials and services	<u>2,022,259</u>	<u>966,070</u>	<u>2,176,970</u>	<u>154,711</u>
Total expenditures	<u>2,022,259</u>	<u>966,070</u>	<u>2,176,970</u>	<u>154,711</u>
Excess of revenues over (under) expenditures	<u>(588,402)</u>	<u>(247,570)</u>	<u>(796,690)</u>	<u>(208,288)</u>
Other financing sources (uses)				
Transfers out	<u>(65,045)</u>	<u>(52,430)</u>	<u>(2,430)</u>	<u>62,615</u>
Total other financing sources (uses)	<u>(65,045)</u>	<u>(52,430)</u>	<u>(2,430)</u>	<u>62,615</u>
Net changes in fund balance	<u>(653,447)</u>	<u>(300,000)</u>	<u>(799,120)</u>	<u>(145,673)</u>
Available fund balance, July 1	<u>799,120</u>	<u>300,000</u>	<u>799,120</u>	<u>-</u>
Available fund balance, June 30	<u>145,673</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (145,673)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(1,569)</u>
GAAP Ending net position	<u>\$ 144,104</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 DEVELOPMENTAL DISABILITY FUND - 246**

(Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 357,603	\$ 335,000	\$ 335,000	\$ (22,603)
Interest earned	757	500	500	(257)
Total revenues	<u>358,360</u>	<u>335,500</u>	<u>335,500</u>	<u>(22,860)</u>
Expenditures				
Materials and services	<u>330,819</u>	<u>373,258</u>	<u>363,258</u>	<u>32,439</u>
Total expenditures	<u>330,819</u>	<u>373,258</u>	<u>363,258</u>	<u>32,439</u>
Excess of revenues over (under) expenditures	<u>27,541</u>	<u>(37,758)</u>	<u>(27,758)</u>	<u>(55,299)</u>
Other financing sources (uses)				
Transfers out	<u>(26,784)</u>	<u>(25,092)</u>	<u>(35,092)</u>	<u>(8,308)</u>
Total other financing sources (uses)	<u>(26,784)</u>	<u>(25,092)</u>	<u>(35,092)</u>	<u>(8,308)</u>
Net changes in fund balance	757	(62,850)	(62,850)	(63,607)
Available fund balance, July 1	<u>59,087</u>	<u>62,850</u>	<u>62,850</u>	<u>3,763</u>
Available fund balance, June 30	59,844	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (59,844)</u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(325)</u>
GAAP Ending net position	<u>\$ 59,519</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 EARLY LEARNING INITIATIVE FUND - 247**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 7,139	\$ 20,000	\$ 20,000	\$ 12,861
Total revenues	7,139	20,000	20,000	12,861
Expenditures				
Materials and services	4,353	38,204	38,204	33,851
Total expenditures	4,353	38,204	38,204	33,851
Excess of revenues over (under) expenditures	2,786	(18,204)	(18,204)	(20,990)
Other financing sources (uses)				
Transfers in	0	-	-	-
Total other financing sources (uses)	0	0	0	0
Net changes in fund balance	2,786	(18,204)	(18,204)	(20,990)
Available fund balance, July 1	19,788	18,204	18,204	(1,584)
Available fund balance, June 30	\$ 22,574	\$ 0	\$ 0	\$ (22,574)

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY HEALTH SUB-FUND
 COMMUNITY HEALTH RESERVE FUND - 253**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ -	\$ 40,950	\$ 40,950	\$ 40,950
Interest earned	6,698	500	500	(6,198)
Miscellaneous revenues	24,081	6,000	6,000	(18,081)
Total revenues	<u>30,779</u>	<u>47,450</u>	<u>47,450</u>	<u>16,671</u>
Expenditures				
Materials and services	50,060	562,422	562,422	512,362
Total expenditures	<u>50,060</u>	<u>562,422</u>	<u>562,422</u>	<u>512,362</u>
Excess of revenues over (under) expenditures and net changes in fund balance	99,618	(514,972)	(514,972)	(614,590)
Available fund balance, July 1	<u>576,779</u>	<u>514,972</u>	<u>514,972</u>	<u>(61,807)</u>
Available fund balance, June 30	676,397	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (676,397)</u></u>

Reconciliation of budgetary fund balance to GAAP net position

Market value adjustment for investments	<u>(2,875)</u>
GAAP Ending net position	<u><u>\$ 673,522</u></u>

NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2018
(With Comparative Totals for 2017)

	District Attorney	Building and Grounds	Clerk	Surveyor
ASSETS				
Cash and investments	\$ 65,079	\$ 633,985	\$ 42,815	\$ 13,050
Receivables				
Other	168,297	19,278	-	-
Total assets	\$ 233,376	\$ 653,263	\$ 42,815	\$ 13,050
 LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ 26,607	\$ 3,631	\$ -	\$ 924
Due to other funds	-	99,468	-	-
Total liabilities	26,607	103,099	0	924
 Fund balance				
Restricted	206,769	77,094	42,815	12,126
Committed	-	473,070	-	-
Unassigned	-	-	-	-
Total fund balance	206,769	550,164	42,815	12,126
Total liabilities and fund balance	\$ 233,376	\$ 653,263	\$ 42,815	\$ 13,050

Community Justice	Veterans	Debt Service	Totals 2018	Totals 2017
\$ 1,610,287	\$ 18,862	\$ 500,630	\$ 2,884,708	\$ 2,023,767
3,550	20,784	-	211,909	231,219
<u>\$ 1,613,837</u>	<u>\$ 39,646</u>	<u>\$ 500,630</u>	<u>\$ 3,096,617</u>	<u>\$ 2,254,986</u>

\$ 17,571	\$ 35	\$ -	\$ 48,768	\$ 57,227
-	-	-	99,468	129,156
<u>17,571</u>	<u>35</u>	<u>0</u>	<u>148,236</u>	<u>186,383</u>

1,596,266	39,611	500,630	2,475,311	1,699,775
-	-	-	473,070	368,828
-	-	-	-	-
<u>1,596,266</u>	<u>39,611</u>	<u>500,630</u>	<u>2,948,381</u>	<u>2,068,603</u>
<u>\$ 1,613,837</u>	<u>\$ 39,646</u>	<u>\$ 500,630</u>	<u>\$ 3,096,617</u>	<u>\$ 2,254,986</u>

JEFFERSON COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended
 June 30, 2018
 (With Comparative Totals for 2017)

	District Attorney	Building and Grounds	Clerk	Surveyor
Revenues				
Licenses and permits	\$ -	\$ -	\$ 10,179	\$ -
Intergovernmental revenues	706,661	21,538	67,000	-
Charges for services	15,976	299,399	-	42,255
Interest earned	2,199	7,115	553	76
Miscellaneous revenue	75	105,029	-	-
Total revenues	<u>724,911</u>	<u>433,081</u>	<u>77,732</u>	<u>42,331</u>
Expenditures				
Current				
General services	-	-	70,860	35,949
Public safety	648,441	-	-	-
Culture and recreation	-	591,343	-	-
Capital outlay	-	-	14,360	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>648,441</u>	<u>591,343</u>	<u>85,220</u>	<u>35,949</u>
Excess of revenues over (under) expenditures	<u>76,470</u>	<u>(158,262)</u>	<u>(7,488)</u>	<u>6,382</u>
Other financing sources (uses)				
Transfers in	-	226,000	-	-
Transfers out	(73,343)	(9,900)	(2,440)	(2,560)
Total other financing sources (uses)	<u>(73,343)</u>	<u>216,100</u>	<u>(2,440)</u>	<u>(2,560)</u>
Net changes in fund balance	3,127	57,838	(9,928)	3,822
Available fund balance, July 1	<u>203,642</u>	<u>492,326</u>	<u>52,743</u>	<u>8,304</u>
Available fund balance, June 30	<u>\$ 206,769</u>	<u>\$ 550,164</u>	<u>\$ 42,815</u>	<u>\$ 12,126</u>

Community Justice	Veterans	Debt Service	Totals 2018	Totals 2017
\$ -	\$ -	\$ -	\$ 10,179	\$ 9,545
1,509,000	88,067	-	2,392,266	2,318,819
-	-	-	357,630	255,320
19,391	-	-	29,334	18,543
-	-	8,225	113,329	105,328
<u>1,528,391</u>	<u>88,067</u>	<u>8,225</u>	<u>2,902,738</u>	<u>2,707,555</u>
-	92,082	-	198,891	146,563
804,411	-	-	1,452,852	1,412,481
-	-	-	591,343	554,932
-	-	-	14,360	-
-	-	165,000	165,000	190,594
-	-	329,537	329,537	302,149
<u>804,411</u>	<u>92,082</u>	<u>494,537</u>	<u>2,751,983</u>	<u>2,606,719</u>
<u>723,980</u>	<u>(4,015)</u>	<u>(486,312)</u>	<u>150,755</u>	<u>100,836</u>
11,000	46,766	984,009	1,267,775	773,743
(447,369)	(3,140)	-	(538,752)	(504,930)
<u>(436,369)</u>	<u>43,626</u>	<u>984,009</u>	<u>729,023</u>	<u>268,813</u>
287,611	39,611	497,697	879,778	369,649
<u>1,308,655</u>	<u>-</u>	<u>2,933</u>	<u>2,068,603</u>	<u>1,698,954</u>
<u>\$ 1,596,266</u>	<u>\$ 39,611</u>	<u>\$ 500,630</u>	<u>\$ 2,948,381</u>	<u>\$ 2,068,603</u>

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DISTRICT ATTORNEY FUND

SUB-FUND #

- 213 Law Library Fund
- 214 Juvenile Dependency DA Fund
- 219 Victims Assistance Fund
- 230 Rural Domestic Violence Fund
- 259 Litigation Fund

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JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 706,660	\$ 492,917	\$ 847,918	\$ 141,258
Charges for services	15,976	15,000	15,000	(976)
Interest earned	2,199	1,370	1,370	(829)
Miscellaneous revenue	75	-	-	(75)
Total revenues	<u>724,910</u>	<u>509,287</u>	<u>864,288</u>	<u>139,378</u>
Expenditures				
Law library	7,877	9,500	9,500	1,623
Juvenile dependency	8,714	-	25,000	16,286
Victims assistance	289,678	224,720	354,721	65,043
Rural domestic violence	342,172	220,723	400,723	58,551
Litigation	-	106,800	106,800	106,800
Operating contingency	-	36,020	16,020	16,020
Total expenditures	<u>648,441</u>	<u>597,763</u>	<u>912,764</u>	<u>264,323</u>
Excess of revenues over (under) expenditures	<u>76,469</u>	<u>(88,476)</u>	<u>(48,476)</u>	<u>(124,945)</u>
Other financing sources (uses)				
Transfers out	<u>(73,343)</u>	<u>(41,055)</u>	<u>(81,055)</u>	<u>(7,712)</u>
Total other financing sources (uses)	<u>(73,343)</u>	<u>(41,055)</u>	<u>(81,055)</u>	<u>(7,712)</u>
Net changes in fund balance	3,126	(129,531)	(129,531)	(132,657)
Available fund balance, July 1	<u>203,643</u>	<u>187,842</u>	<u>187,842</u>	<u>(15,801)</u>
Available fund balance, June 30	<u>\$ 206,769</u>	<u>\$ 58,311</u>	<u>\$ 58,311</u>	<u>\$ (148,458)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DISTRICT ATTORNEY FUND
June 30, 2018

	213 Law Library Fund	214 DA Juvenile Dependency Fund	219 Victims Assistance Fund
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and investments	\$ 65,217	\$ -	\$ (50,438)
Accounts receivable	-	-	89,433
Total assets	<u>\$ 65,217</u>	<u>\$ 0</u>	<u>\$ 38,995</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 442	\$ -	\$ 5,988
Total liabilities	<u>442</u>	<u>0</u>	<u>5,988</u>
Fund balance			
Restricted	<u>64,775</u>	<u>-</u>	<u>33,007</u>
Total fund balance	<u>64,775</u>	<u>0</u>	<u>33,007</u>
Total liabilities and fund balance	<u>\$ 65,217</u>	<u>\$ 0</u>	<u>\$ 38,995</u>

230 Rural Domestic Violence Fund	259 Litigation Fund	Totals June 30, 2018
\$ (58,687)	\$ 108,987	\$ 65,079
<u>78,864</u>	<u>-</u>	<u>168,297</u>
<u>\$ 20,177</u>	<u>\$ 108,987</u>	<u>\$ 233,376</u>
<u>\$ 20,177</u>	<u>\$ -</u>	<u>\$ 26,607</u>
<u>20,177</u>	<u>0</u>	<u>26,607</u>
<u>-</u>	<u>108,987</u>	<u>206,769</u>
<u>0</u>	<u>108,987</u>	<u>206,769</u>
<u>\$ 20,177</u>	<u>\$ 108,987</u>	<u>\$ 233,376</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DISTRICT ATTORNEY FUND
For the Year Ended
June 30, 2018

	213 Law Library Fund	214 DA Juvenile Dependency Fund	219 Victims Assistance Fund
Revenues			
Intergovernmental revenue	\$ -	\$ 10,191	\$ 318,999
Charges for services	15,976	-	-
Interest earned	866	-	-
Miscellaneous revenue	75	-	-
Total revenues	<u>16,917</u>	<u>10,191</u>	<u>318,999</u>
Expenditures			
Public safety	<u>7,877</u>	<u>8,714</u>	<u>289,678</u>
Total expenditures	<u>7,877</u>	<u>8,714</u>	<u>289,678</u>
Excess of revenues over (under) expenditures	<u>9,040</u>	<u>1,477</u>	<u>29,321</u>
Other financing sources (uses)			
Transfers out	<u>(6,500)</u>	<u>(6,956)</u>	<u>(24,588)</u>
Total other financing sources (uses)	<u>(6,500)</u>	<u>(6,956)</u>	<u>(24,588)</u>
Net change in fund balance	2,540	(5,479)	4,733
Available fund balance, July 1	<u>62,235</u>	<u>5,479</u>	<u>28,274</u>
Available fund balance, June 30	<u>\$ 64,775</u>	<u>\$ 0</u>	<u>\$ 33,007</u>

230 Rural Domestic Violence Fund	259 Litigation Fund	Totals June 30, 2018
\$ 377,471	\$ -	\$ 706,661
-	-	15,976
-	1,333	2,199
-	-	75
<u>377,471</u>	<u>1,333</u>	<u>724,911</u>
<u>342,172</u>	<u>0</u>	<u>648,441</u>
<u>342,172</u>	<u>0</u>	<u>648,441</u>
<u>35,299</u>	<u>1,333</u>	<u>76,470</u>
<u>(35,299)</u>	<u>-</u>	<u>(73,343)</u>
<u>(35,299)</u>	<u>0</u>	<u>(73,343)</u>
0	1,333	3,127
-	107,654	203,642
<u>\$ 0</u>	<u>\$ 108,987</u>	<u>\$ 206,769</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
DISTRICT ATTORNEY SUB-FUND
LAW LIBRARY FUND - 213
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 15,976	\$ 15,000	\$ 15,000	\$ (976)
Interest earned	866	370	370	(496)
Miscellaneous revenue	75	0	0	(75)
Total revenues	<u>16,917</u>	<u>15,370</u>	<u>15,370</u>	<u>(1,547)</u>
Expenditures				
Materials and services	<u>7,877</u>	<u>9,500</u>	<u>9,500</u>	<u>1,623</u>
Total expenditures	<u>7,877</u>	<u>9,500</u>	<u>9,500</u>	<u>1,623</u>
Excess of revenues over (under) expenditures	<u>9,040</u>	<u>5,870</u>	<u>5,870</u>	<u>(3,170)</u>
Other financing sources (uses)				
Transfers out	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>0</u>
Net changes in fund balance	2,540	(630)	(630)	(3,170)
Available fund balance, July 1	<u>62,235</u>	<u>58,941</u>	<u>58,941</u>	<u>(3,294)</u>
Available fund balance, June 30	<u>\$ 64,775</u>	<u>\$ 58,311</u>	<u>\$ 58,311</u>	<u>\$ (6,464)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
DISTRICT ATTORNEY SUB-FUND
DA JUVENILE DEPENDENCY FUND - 214
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under
		Original	Final	Final Budget
Revenues				
Intergovernmental revenues	\$ 10,191	\$ -	\$ 25,000	\$ 14,809
Total revenues	<u>10,191</u>	<u>0</u>	<u>25,000</u>	<u>14,809</u>
Expenditures				
Personal services	8,714	-	25,000	16,286
Total expenditures	<u>8,714</u>	<u>0</u>	<u>25,000</u>	<u>16,286</u>
Excess of revenues over (under) expenditures	<u>1,477</u>	<u>0</u>	<u>0</u>	<u>(1,477)</u>
Other financing sources (uses)				
Transfers out	(6,956)	-	0	6,956
Total other financing sources (uses)	<u>(6,956)</u>	<u>0</u>	<u>0</u>	<u>6,956</u>
Net changes in fund balance	(5,479)	0	0	5,479
Available fund balance, July 1	<u>5,479</u>	<u>-</u>	<u>-</u>	<u>(5,479)</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 VICTIMS ASSISTANCE FUND - 219**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 318,998	\$ 250,258	\$ 380,259	\$ 61,261
Interest earned	-	200	200	200
Total revenues	<u>318,998</u>	<u>250,458</u>	<u>380,459</u>	<u>61,461</u>
Expenditures				
Personal services	144,734	143,179	215,486	70,752
Materials and services	144,943	81,541	139,235	(5,708)
Operating contingency	-	36,020	16,020	16,020
Total expenditures	<u>289,677</u>	<u>260,740</u>	<u>370,741</u>	<u>81,064</u>
Excess of revenues over (under) expenditures	<u>29,321</u>	<u>(10,282)</u>	<u>9,718</u>	<u>(19,603)</u>
Other financing sources (uses)				
Transfers out	<u>(24,588)</u>	<u>(12,619)</u>	<u>(32,619)</u>	<u>(8,031)</u>
Total other financing sources (uses)	<u>(24,588)</u>	<u>(12,619)</u>	<u>(32,619)</u>	<u>(8,031)</u>
Net changes in fund balance	4,733	(22,901)	(22,901)	(27,634)
Available fund balance, July 1	<u>28,274</u>	<u>22,901</u>	<u>22,901</u>	<u>(5,373)</u>
Available fund balance, June 30	<u><u>\$ 33,007</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ (33,007)</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 DISTRICT ATTORNEY GRANTS FUND - 230**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 377,471	\$ 242,659	\$ 442,659	\$ 65,188
Total revenues	<u>377,471</u>	<u>242,659</u>	<u>442,659</u>	<u>65,188</u>
Expenditures				
Personal services	196,818	155,616	281,849	85,031
Materials and services	<u>145,354</u>	<u>65,107</u>	<u>118,874</u>	<u>(26,480)</u>
Total expenditures	<u>342,172</u>	<u>220,723</u>	<u>400,723</u>	<u>58,551</u>
Excess of revenues over (under) expenditures	<u>35,299</u>	<u>21,936</u>	<u>41,936</u>	<u>6,637</u>
Other financing sources (uses)				
Transfers out	<u>(35,299)</u>	<u>(21,936)</u>	<u>(41,936)</u>	<u>(6,637)</u>
Total other financing sources (uses)	<u>(35,299)</u>	<u>(21,936)</u>	<u>(41,936)</u>	<u>(6,637)</u>
Net changes in fund balance	0	0	0	0
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DISTRICT ATTORNEY SUB-FUND
 LITIGATION FUND - 259**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,333	\$ 800	\$ 800	\$ (533)
Total revenues	<u>1,333</u>	<u>800</u>	<u>800</u>	<u>(533)</u>
Expenditures				
Materials and services	-	106,800	106,800	106,800
Total expenditures	<u>0</u>	<u>106,800</u>	<u>106,800</u>	<u>106,800</u>
Excess of revenues over (under) expenditures and net changes in fund balance	1,333	(106,000)	(106,000)	(107,333)
Available fund balance, July 1	<u>107,654</u>	<u>106,000</u>	<u>106,000</u>	<u>(1,654)</u>
Available fund balance, June 30	<u>\$ 108,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (108,987)</u>



BUILDINGS AND GROUNDS FUND

SUB-FUND

- 215 Mt Jefferson Memorial Park Fund
- 216 Mt Jefferson Memorial Park Perpetual Care Fund
- 218 Fair Fund
- 224 Fair Building Fund
- 249 Park Development Fund
- 315 SDC County Park Fund
- 316 SDC CRR Park Fund
- 508 RV Park Fund (Enterprise Fund)

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JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDINGS AND GROUNDS FUND
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 21,537	\$ 15,920	\$ 15,920	\$ (5,617)
Charges for services	338,145	325,050	325,050	(13,095)
Interest earned	8,173	2,840	2,840	(5,333)
Miscellaneous revenue	105,044	72,125	72,125	(32,919)
Total revenues	<u>472,899</u>	<u>415,935</u>	<u>415,935</u>	<u>(56,964)</u>
Expenditures				
Mt Jefferson park	70,900	126,678	126,678	55,778
Fair fund	390,918	435,181	445,181	54,263
Fair building fund	2,638	25,000	25,000	22,362
Park development	123,141	188,968	188,968	65,827
SDC county park	-	135,054	135,054	135,054
SDC CRR park	8,250	9,000	9,000	750
RV park	35,999	99,921	99,921	63,922
Debt service	23,714	23,714	23,714	-
Operating contingency	-	36,164	24,664	24,664
Total expenditures	<u>655,560</u>	<u>1,079,680</u>	<u>1,078,180</u>	<u>422,620</u>
Excess of revenues over (under) expenditures	<u>(182,661)</u>	<u>(663,745)</u>	<u>(662,245)</u>	<u>(479,584)</u>
Other financing sources (uses)				
Transfers in	226,000	226,000	226,000	-
Transfers out	(9,900)	(13,601)	(15,101)	(5,201)
Total other financing sources (uses)	<u>216,100</u>	<u>212,399</u>	<u>210,899</u>	<u>(5,201)</u>
Net changes in fund balance	33,439	(451,346)	(451,346)	(484,785)
Available fund balance, July 1	<u>708,932</u>	<u>575,530</u>	<u>575,530</u>	<u>(133,402)</u>
Available fund balance, June 30	742,371	<u>\$ 124,184</u>	<u>\$ 124,184</u>	<u>\$ (618,187)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Capital assets	55,799
Interfund loans	(99,468)
GAAP Ending fund balance	<u>\$ 698,702</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
BUILDINGS AND GROUNDS FUND
June 30, 2018

	215 Mt Jefferson Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and investments	\$ 68,593	\$ 126,009	\$ 165,851	\$ 24,963
Accounts receivable	-	-	-	-
Total assets	<u>\$ 68,593</u>	<u>\$ 126,009</u>	<u>\$ 165,851</u>	<u>\$ 24,963</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 224	\$ -	\$ 3,226	\$ -
Due to other funds	-	-	-	87,103
Total liabilities	<u>224</u>	<u>0</u>	<u>3,226</u>	<u>87,103</u>
Fund balance				
Unassigned	-	-	-	-
Committed	68,369	126,009	162,625	-
Restricted	-	-	-	(62,140)
Total fund balance	<u>68,369</u>	<u>126,009</u>	<u>162,625</u>	<u>(62,140)</u>
Total liabilities and fund balance	<u>\$ 68,593</u>	<u>\$ 126,009</u>	<u>\$ 165,851</u>	<u>\$ 24,963</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2018
\$ 96,970	\$ 139,688	\$ 11,911	\$ 633,985
19,278	-	-	19,278
<u>\$ 116,248</u>	<u>\$ 139,688</u>	<u>\$ 11,911</u>	<u>\$ 653,263</u>
\$ 181	\$ -	\$ -	\$ 3,631
-	-	12,365	99,468
<u>181</u>	<u>0</u>	<u>12,365</u>	<u>103,099</u>
-	-	-	-
116,067	-	-	473,070
-	139,688	(454)	77,094
<u>116,067</u>	<u>139,688</u>	<u>(454)</u>	<u>550,164</u>
<u>\$ 116,248</u>	<u>\$ 139,688</u>	<u>\$ 11,911</u>	<u>\$ 653,263</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUILDINGS AND GROUNDS FUND**
For the Year Ended
June 30, 2018

	215 Mt Jefferson Memorial Park Fund	216 Mt Jefferson Park Perpetual Care Fund	218 Fair Fund	224 Fair Building Fund
Revenues				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 7,630
Charges for services	13,265	1,985	197,378	-
Interest earned	2,428	-	1,507	272
Miscellaneous revenues	43,950	-	56,879	4,200
Total revenues	<u>59,643</u>	<u>1,985</u>	<u>255,764</u>	<u>12,102</u>
Expenditures				
Current				
Culture and recreation	<u>70,900</u>	<u>-</u>	<u>390,917</u>	<u>6,385</u>
Total expenditures	<u>70,900</u>	<u>0</u>	<u>390,917</u>	<u>6,385</u>
Excess of revenues over (under) expenditures	<u>(11,257)</u>	<u>1,985</u>	<u>(135,153)</u>	<u>5,717</u>
Other financing sources (uses)				
Transfers in	7,500	-	142,500	16,000
Transfers out	<u>-</u>	<u>-</u>	<u>(9,900)</u>	<u>-</u>
Total other financing sources (uses)	<u>7,500</u>	<u>0</u>	<u>132,600</u>	<u>16,000</u>
Net change in fund balance	<u>(3,757)</u>	<u>1,985</u>	<u>(2,553)</u>	<u>21,717</u>
Available fund balance, July 1	<u>72,126</u>	<u>124,024</u>	<u>165,178</u>	<u>(83,857)</u>
Available fund balance, June 30	<u>\$ 68,369</u>	<u>\$ 126,009</u>	<u>\$ 162,625</u>	<u>\$ (62,140)</u>

249 Park Development Fund	315 SDC County Park Fund	316 SDC CRR Park Fund	Totals June 30, 2018
\$ -	\$ 6,954	\$ 6,954	\$ 21,538
86,771	-	-	299,399
1,080	1,661	167	7,115
-	-	-	105,029
<u>87,851</u>	<u>8,615</u>	<u>7,121</u>	<u>433,081</u>
<u>123,141</u>	<u>-</u>	<u>-</u>	<u>591,343</u>
<u>123,141</u>	<u>0</u>	<u>0</u>	<u>591,343</u>
<u>(35,290)</u>	<u>8,615</u>	<u>7,121</u>	<u>(158,262)</u>
60,000	-	-	226,000
-	-	-	(9,900)
<u>60,000</u>	<u>0</u>	<u>0</u>	<u>216,100</u>
24,710	8,615	7,121	57,838
<u>91,357</u>	<u>131,073</u>	<u>(7,575)</u>	<u>492,326</u>
<u>\$ 116,067</u>	<u>\$ 139,688</u>	<u>\$ (454)</u>	<u>\$ 550,164</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 MT JEFFERSON MEMORIAL PARK FUND - 215**

(Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 13,265	\$ 1,800	\$ 1,800	\$ (11,465)
Interest earned	2,428	1,150	1,150	(1,278)
Miscellaneous revenues	43,950	50,000	50,000	6,050
Total revenues	59,643	52,950	52,950	(6,693)
Expenditures				
Other requirements	49,774	45,026	45,026	(4,748)
Materials and services	21,126	81,652	81,652	60,526
Total expenditures	70,900	126,678	126,678	55,778
Excess of revenues over (under) expenditures	(11,257)	(73,728)	(73,728)	(62,471)
Other financing sources (uses)				
Transfers in	7,500	7,500	7,500	-
Total other financing sources (uses)	7,500	7,500	7,500	0
Net changes in fund balance	(3,757)	(66,228)	(66,228)	(62,471)
Available fund balance, July 1	72,126	66,228	66,228	(5,898)
Available fund balance, June 30	\$ 68,369	\$ 0	\$ 0	\$ (68,369)

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
BUILDING AND GROUNDS SUB-FUND
MT JEFFERSON MEMORIAL PARK PERPETUAL CARE FUND - 216
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 1,985	\$ 1,800	\$ 1,800	\$ (185)
Total revenues	<u>1,985</u>	<u>1,800</u>	<u>1,800</u>	<u>(185)</u>
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures and net changes in fund balance	1,985	1,800	1,800	(185)
Available fund balance, July 1	<u>124,024</u>	<u>122,384</u>	<u>122,384</u>	<u>(1,640)</u>
Available fund balance, June 30	<u>\$ 126,009</u>	<u>\$ 124,184</u>	<u>\$ 124,184</u>	<u>\$ (1,825)</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDING AND GROUNDS SUB-FUND
FAIR FUND - 218
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 197,378	\$ 230,950	\$ 230,950	\$ 33,572
Interest earned	1,507	-	-	(1,507)
Miscellaneous revenues	56,879	17,000	17,000	(39,879)
Total revenues	<u>255,764</u>	<u>247,950</u>	<u>247,950</u>	<u>(7,814)</u>
Expenditures				
Personal services	129,529	141,259	141,259	11,730
Materials and services	251,815	293,922	293,922	42,107
Capital outlay	9,573	-	10,000	427
Operating contingency	-	35,599	24,099	24,099
Total expenditures	<u>390,917</u>	<u>470,780</u>	<u>469,280</u>	<u>78,363</u>
Excess of revenues over (under) expenditures	<u>(135,153)</u>	<u>(222,830)</u>	<u>(221,330)</u>	<u>(86,177)</u>
Other financing sources (uses)				
Transfers in	142,500	142,500	142,500	-
Transfers out	(9,900)	(13,601)	(15,101)	(5,201)
Total other financing sources (uses)	<u>132,600</u>	<u>128,899</u>	<u>127,399</u>	<u>(5,201)</u>
Net changes in fund balance	(2,553)	(93,931)	(93,931)	(91,378)
Available fund balance, July 1	<u>165,178</u>	<u>93,931</u>	<u>93,931</u>	<u>(71,247)</u>
Available fund balance, June 30	<u>\$ 162,625</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (162,625)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 FAIR BUILDING FUND - 224**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenue	\$ 7,630	\$ 6,420	\$ 6,420	\$ (1,210)
Interest earned	272	40	40	(232)
Miscellaneous revenues	4,200	5,000	5,000	800
Total revenues	<u>12,102</u>	<u>11,460</u>	<u>11,460</u>	<u>(642)</u>
Expenditures				
Materials and services	2,638	-	-	(2,638)
Capital outlay	23,714	49,279	49,279	25,565
Total expenditures	<u>26,352</u>	<u>49,279</u>	<u>49,279</u>	<u>22,927</u>
Excess of revenues over (under) expenditures	<u>(14,250)</u>	<u>(37,819)</u>	<u>(37,819)</u>	<u>(23,569)</u>
Other financing sources (uses)				
Transfers in	16,000	16,000	16,000	-
Total other financing sources (uses)	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
Net changes in fund balance	1,750	(21,819)	(21,819)	(23,569)
Available fund balance, July 1	<u>23,213</u>	<u>21,819</u>	<u>21,819</u>	<u>(1,394)</u>
Available fund balance, June 30	24,963	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (24,963)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan payable	<u>(87,103)</u>
GAAP Ending fund balance	<u>\$ (62,140)</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDING AND GROUNDS SUB-FUND
PARK DEVELOPMENT FUND 249
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 86,771	\$ 50,000	\$ 50,000	\$ (36,771)
Interest earned	1,080	500	500	(580)
Total revenues	<u>87,851</u>	<u>50,500</u>	<u>50,500</u>	<u>(37,351)</u>
Expenditures				
Personal services	71,602	77,908	77,908	6,306
Materials and services	51,539	111,060	111,060	59,521
Total expenditures	<u>123,141</u>	<u>188,968</u>	<u>188,968</u>	<u>65,827</u>
Excess of revenues over (under) expenditures	<u>(35,290)</u>	<u>(138,468)</u>	<u>(138,468)</u>	<u>(103,178)</u>
Other financing sources (uses)				
Transfers in	60,000	60,000	60,000	-
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Net changes in fund balance	24,710	(78,468)	(78,468)	(103,178)
Available fund balance, July 1	<u>91,357</u>	<u>78,468</u>	<u>78,468</u>	<u>(12,889)</u>
Available fund balance, June 30	<u>\$ 116,067</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (116,067)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 SDC COUNTY PARK FUND - 315**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,954	\$ 5,500	\$ 5,500	\$ (1,454)
Interest earned	1,661	750	750	(911)
Total revenues	<u>8,615</u>	<u>6,250</u>	<u>6,250</u>	<u>(2,365)</u>
Expenditures				
Materials and services	-	135,054	135,054	135,054
Total expenditures	<u>0</u>	<u>135,054</u>	<u>135,054</u>	<u>135,054</u>
Excess of revenues over (under) expenditures and net changes in fund balance	8,615	(128,804)	(128,804)	(137,419)
Available fund balance, July 1	<u>131,073</u>	<u>128,804</u>	<u>128,804</u>	<u>(2,269)</u>
Available fund balance, June 30	<u>\$ 139,688</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (139,688)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BUILDING AND GROUNDS SUB-FUND
 SDC CRR PARK FUND - 316**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 6,954	\$ 4,000	\$ 4,000	\$ (2,954)
Interest earned	167	-	-	(167)
Total revenues	<u>7,121</u>	<u>4,000</u>	<u>4,000</u>	<u>(3,121)</u>
Expenditures				
Capital outlay	<u>8,250</u>	<u>9,000</u>	<u>9,000</u>	<u>750</u>
Total expenditures	<u>8,250</u>	<u>9,000</u>	<u>9,000</u>	<u>750</u>
Excess of revenues over (under) expenditures and net changes in fund balance	(1,129)	(5,000)	(5,000)	(3,871)
Available fund balance, July 1	<u>13,040</u>	<u>5,000</u>	<u>5,000</u>	<u>(8,040)</u>
Available fund balance, June 30	11,911	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (11,911)</u>

Reconciliation of budgetary fund balance to GAAP fund balance

Interfund loan	<u>(12,365)</u>
GAAP Ending fund balance	<u>\$ (454)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 RV PARK FUND - 508**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 38,746	\$ 40,500	\$ 40,500	\$ 1,754
Interest earned	1,056	400	400	(656)
Miscellaneous revenue	15	125	125	110
Total revenues	<u>39,817</u>	<u>41,025</u>	<u>41,025</u>	<u>1,208</u>
Expenditures				
Materials and services	35,000	99,921	99,921	64,921
Capital outlay	1,000	-	-	(1,000)
Total expenditures	<u>36,000</u>	<u>99,921</u>	<u>99,921</u>	<u>63,921</u>
Excess of revenues over (under) expenditures and net changes in fund balance	3,817	(58,896)	(58,896)	(62,713)
Available fund balance, July 1	<u>88,921</u>	<u>58,896</u>	<u>58,896</u>	<u>(30,025)</u>
Available fund balance, June 30	92,738	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (92,738)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>55,799</u>
GAAP Ending net position	<u>\$ 148,537</u>

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CLERK FUND

SUB-FUND #

- 221 NT and Phone Services (Internal Service Fund)
- 223 Special Transportation Fund
- 241 County Clerk Records Fund

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CLERK FUND
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 10,178	\$ 13,000	\$ 13,000	\$ 2,822
Intergovernmental revenues	67,000	67,000	67,000	-
Charges for services	83,348	-	-	(83,348)
Interest earned	2,066	960	960	(1,106)
Total revenues	<u>162,592</u>	<u>80,960</u>	<u>80,960</u>	<u>(81,632)</u>
Expenditures				
NT and phone services	166,728	186,371	186,371	19,643
Special transportation	67,000	67,000	67,000	-
County clerk records	18,220	68,927	68,927	50,707
Operating contingency	-	20,000	20,000	20,000
Total expenditures	<u>251,948</u>	<u>342,298</u>	<u>342,298</u>	<u>90,350</u>
Excess of revenues over (under) expenditures	<u>(89,356)</u>	<u>(261,338)</u>	<u>(261,338)</u>	<u>(171,982)</u>
Other financing sources (uses)				
Transfers in	122,244	207,725	207,725	85,481
Transfers out	(4,160)	(3,480)	(3,480)	680
Total other financing sources (uses)	<u>118,084</u>	<u>204,245</u>	<u>204,245</u>	<u>86,161</u>
Net changes in fund balance	28,728	(57,093)	(57,093)	(85,821)
Available fund balance, July 1	<u>160,872</u>	<u>141,566</u>	<u>141,566</u>	<u>(19,306)</u>
Available fund balance, June 30	<u>\$ 189,600</u>	<u>\$ 84,473</u>	<u>\$ 84,473</u>	<u>\$ (105,127)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 NT AND PHONE SERVICES - 221**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 83,348	\$ -	\$ -	\$ (83,348)
Interest earned	1,513	520	520	(993)
Miscellaneous revenue	-	-	-	-
Total revenues	<u>84,861</u>	<u>520</u>	<u>520</u>	<u>(84,341)</u>
Expenditures				
Personal services	104,387	110,481	110,481	6,094
Materials and services	56,464	60,890	60,890	4,426
Capital outlay	5,877	15,000	15,000	9,123
Operating contingency	-	42,500	42,500	42,500
Total expenditures	<u>166,728</u>	<u>228,871</u>	<u>228,871</u>	<u>62,143</u>
Excess of revenues over (under) expenditures	<u>(81,867)</u>	<u>(228,351)</u>	<u>(228,351)</u>	<u>(146,484)</u>
Other financing sources (uses)				
Transfers in	40,000	40,000	40,000	-
Transfers from other departments for services	82,244	167,725	167,725	85,481
Transfers out	<u>(1,720)</u>	<u>(1,720)</u>	<u>(1,720)</u>	<u>-</u>
Total other financing sources (uses)	<u>120,524</u>	<u>206,005</u>	<u>206,005</u>	<u>85,481</u>
Net changes in fund balance	38,657	(22,346)	(22,346)	(61,003)
Available fund balance, July 1	<u>108,128</u>	<u>84,319</u>	<u>84,319</u>	<u>(23,809)</u>
Available fund balance, June 30	146,785	<u>\$ 61,973</u>	<u>\$ 61,973</u>	<u>\$ (84,812)</u>

Reconciliation of budgetary fund balance to GAAP net position

Capital assets - net	<u>113,114</u>
GAAP Ending net position	<u>\$ 259,899</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
CLERK FUND
June 30, 2018

	<u>223 Special Transportation Fund</u>	<u>241 County Clerk Records Fund</u>	<u>Totals June 30, 2018</u>
ASSETS			
Cash and investments	\$ -	\$ 42,815	\$ 42,815
Total assets	<u>\$ 0</u>	<u>\$ 42,815</u>	<u>\$ 42,815</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	-	42,815	42,815
Total fund balance	<u>0</u>	<u>42,815</u>	<u>42,815</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 42,815</u>	<u>\$ 42,815</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
CLERK FUND
For the Year Ended
June 30, 2018

	223 Special Transportation Fund	241 County Clerk Records Fund	Totals June 30, 2018
Revenues			
License and permits	\$ -	\$ 10,179	\$ 10,179
Intergovernmental revenue	67,000	-	67,000
Interest earned	-	553	553
Total revenues	<u>67,000</u>	<u>10,732</u>	<u>77,732</u>
Expenditures			
General services	67,000	3,860	70,860
Capital outlay	0	14,360	14,360
Total expenditures	<u>67,000</u>	<u>18,220</u>	<u>85,220</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>(7,488)</u>	<u>(7,488)</u>
Other financing sources (uses)			
Transfers out	-	(2,440)	(2,440)
Total other financing sources (uses)	<u>0</u>	<u>(2,440)</u>	<u>(2,440)</u>
Net change in fund balance	0	(9,928)	(9,928)
Available fund balance, July 1	-	52,743	52,743
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 42,815</u>	<u>\$ 42,815</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CLERK SUB-FUND
 SPECIAL TRANSPORTATION FUND - 223**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 67,000	\$ 67,000	\$ 67,000	\$ -
Interest earned	-	40	40	40
Total revenues	<u>67,000</u>	<u>67,040</u>	<u>67,040</u>	<u>40</u>
Expenditures				
Materials and services	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>-</u>
Total expenditures	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>40</u>	<u>40</u>	<u>40</u>
Other financing sources (uses)				
Transfers out	<u>0</u>	<u>(40)</u>	<u>(40)</u>	<u>(40)</u>
Total other financing sources (uses)	<u>0</u>	<u>(40)</u>	<u>(40)</u>	<u>(40)</u>
Net changes in fund balance	0	0	0	0
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
CLERK SUB-FUND
COUNTY CLERK RECORDS FUND - 241
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 10,179	\$ 13,000	\$ 13,000	\$ 2,821
Interest earned	553	400	400	(153)
Total revenues	<u>10,732</u>	<u>13,400</u>	<u>13,400</u>	<u>2,668</u>
Expenditures				
Materials and services	3,860	54,427	54,427	50,567
Capital outlay	14,360	14,500	14,500	140
Total expenditures	<u>18,220</u>	<u>68,927</u>	<u>68,927</u>	<u>50,707</u>
Excess of revenues over (under) expenditures	<u>(7,488)</u>	<u>(55,527)</u>	<u>(55,527)</u>	<u>(48,039)</u>
Other financing sources (uses)				
Transfers out	<u>(2,440)</u>	<u>(1,720)</u>	<u>(1,720)</u>	<u>720</u>
Total other financing sources (uses)	<u>(2,440)</u>	<u>(1,720)</u>	<u>(1,720)</u>	<u>720</u>
Net changes in fund balance	<u>(9,928)</u>	<u>(57,247)</u>	<u>(57,247)</u>	<u>(47,319)</u>
Available fund balance, July 1	<u>52,743</u>	<u>57,247</u>	<u>57,247</u>	<u>4,504</u>
Available fund balance, June 30	<u>\$ 42,815</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (42,815)</u>

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SURVEYOR FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SURVEYOR FUND -226**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 42,255	\$ 32,000	\$ 32,000	\$ (10,255)
Interest earned	76	50	50	(26)
Total revenues	<u>42,331</u>	<u>32,050</u>	<u>32,050</u>	<u>(10,281)</u>
Expenditures				
Public land corner preservation	<u>35,949</u>	<u>36,018</u>	<u>36,018</u>	<u>69</u>
Total expenditures	<u>35,949</u>	<u>36,018</u>	<u>36,018</u>	<u>69</u>
Excess of revenues over (under) expenditures	<u>6,382</u>	<u>(3,968)</u>	<u>(3,968)</u>	<u>(10,350)</u>
Other financing sources (uses)				
Transfers out	<u>(2,560)</u>	<u>(2,521)</u>	<u>(2,521)</u>	<u>39</u>
Total other financing sources (uses)	<u>(2,560)</u>	<u>(2,521)</u>	<u>(2,521)</u>	<u>39</u>
Net changes in fund balance	3,822	(6,489)	(6,489)	(10,311)
Available fund balance, July 1	<u>8,304</u>	<u>6,489</u>	<u>6,489</u>	<u>(1,815)</u>
Available fund balance, June 30	<u>\$ 12,126</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (12,126)</u>



COMMUNITY JUSTICE FUND

SUB-FUND #

- 238 Corrections & Drugs Program Fund
- 248 Juvenile Special Project Fund
- 254 Community Justice Adult Fund

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,509,000	\$ 1,099,812	\$ 1,099,812	\$ (409,188)
Interest earned	19,391	6,300	6,300	(13,091)
Total revenues	<u>1,528,391</u>	<u>1,106,112</u>	<u>1,106,112</u>	<u>(422,279)</u>
Expenditures				
Juvenile special project	26,160	50,000	50,000	23,840
Community justice adult	778,251	1,556,226	1,476,226	697,975
Operating contingency	-	154,000	154,000	154,000
Total expenditures	<u>804,411</u>	<u>1,760,226</u>	<u>1,680,226</u>	<u>875,815</u>
Excess of revenues over (under) expenditures	<u>723,980</u>	<u>(654,114)</u>	<u>(574,114)</u>	<u>(1,298,094)</u>
Other financing sources (uses)				
Transfers in	11,000	-	-	(11,000)
Transfers out	(447,369)	(399,586)	(479,586)	(32,217)
Total other financing sources (uses)	<u>(436,369)</u>	<u>(399,586)</u>	<u>(479,586)</u>	<u>(43,217)</u>
Net changes in fund balance	287,611	(1,053,700)	(1,053,700)	(1,341,311)
Available fund balance, July 1	<u>1,308,655</u>	<u>1,095,208</u>	<u>1,095,208</u>	<u>(213,447)</u>
Available fund balance, June 30	<u>\$ 1,596,266</u>	<u>\$ 41,508</u>	<u>\$ 41,508</u>	<u>\$(1,554,758)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
COMMUNITY JUSTICE FUND
June 30, 2018

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2018
ASSETS				
Cash and investments	\$ 21,847	\$ 81,724	\$ 1,506,716	\$ 1,610,287
Accounts receivable	-	-	3,550	3,550
Total assets	\$ 21,847	\$ 81,724	\$ 1,510,266	\$ 1,613,837
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 17,571	\$ 17,571
Total liabilities	0	0	17,571	17,571
Fund balance				
Restricted	21,847	81,724	1,492,695	1,596,266
Total fund balance	21,847	81,724	1,492,695	1,596,266
Total liabilities and fund balance	\$ 21,847	\$ 81,724	\$ 1,510,266	\$ 1,613,837

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
COMMUNITY JUSTICE FUND
For the Year Ended
June 30, 2018

	238 Corrections & Drug Program Fund	248 Juvenile Special Project Fund	254 Community Justice Adult Fund	Totals June 30, 2018
Revenues				
Intergovernmental revenue	\$ 16,507	\$ -	\$ 1,492,493	\$ 1,509,000
Interest earned	191	1,230	17,970	19,391
Total revenues	<u>16,698</u>	<u>1,230</u>	<u>1,510,463</u>	<u>1,528,391</u>
Expenditures				
Public safety	-	26,160	778,251	804,411
Total expenditures	<u>0</u>	<u>26,160</u>	<u>778,251</u>	<u>804,411</u>
Excess of revenues over (under) expenditures	<u>16,698</u>	<u>(24,930)</u>	<u>732,212</u>	<u>723,980</u>
Other financing sources (uses)				
Transfers in	-	11,000	-	11,000
Transfers out	(11,000)	-	(436,369)	(447,369)
Total other financing sources (uses)	<u>(11,000)</u>	<u>11,000</u>	<u>(436,369)</u>	<u>(436,369)</u>
Net change in fund balance	5,698	(13,930)	295,843	287,611
Available fund balance, July 1	<u>16,149</u>	<u>95,654</u>	<u>1,196,852</u>	<u>1,308,655</u>
Available fund balance, June 30	<u>\$ 21,847</u>	<u>\$ 81,724</u>	<u>\$ 1,492,695</u>	<u>\$ 1,596,266</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE SUB-FUND
 CORRECTIONS AND DRUG PROGRAM FUND - 238**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 16,507	\$ 11,000	\$ 11,000	\$ (5,507)
Interest earned	191	-	-	(191)
Total revenues	<u>16,698</u>	<u>11,000</u>	<u>11,000</u>	<u>(5,698)</u>
Expenditures				
Operating contingency	-	4,000	4,000	4,000
Total expenditures	<u>0</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Excess of revenues over (under) expenditures	<u>16,698</u>	<u>7,000</u>	<u>7,000</u>	<u>(9,698)</u>
Other financing sources (uses)				
Transfers out	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(11,000)</u>	<u>(11,000)</u>	<u>(11,000)</u>	<u>0</u>
Net changes in fund balance	5,698	(4,000)	(4,000)	(9,698)
Available fund balance, July 1	<u>16,149</u>	<u>10,000</u>	<u>10,000</u>	<u>(6,149)</u>
Available fund balance, June 30	<u>\$ 21,847</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ (15,847)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COMMUNITY JUSTICE SUB-FUND
JUVENILE SPECIAL PROJECT FUND - 248
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Interest earned	\$ 1,230	\$ 300	\$ 300	\$ (930)
Total revenues	<u>1,230</u>	<u>300</u>	<u>300</u>	<u>(930)</u>
Expenditures				
Materials and services	26,160	50,000	50,000	23,840
Total expenditures	<u>26,160</u>	<u>50,000</u>	<u>50,000</u>	<u>23,840</u>
Excess of revenues over (under) expenditures	<u>(24,930)</u>	<u>(49,700)</u>	<u>(49,700)</u>	<u>(24,770)</u>
Other financing sources (uses)				
Transfers in	11,000	0	0	(11,000)
Total other financing sources (uses)	<u>11,000</u>	<u>0</u>	<u>0</u>	<u>(11,000)</u>
Net changes in fund balance	(13,930)	(49,700)	(49,700)	(35,770)
Available fund balance, July 1	<u>95,654</u>	<u>85,208</u>	<u>85,208</u>	<u>(10,446)</u>
Available fund balance, June 30	<u>\$ 81,724</u>	<u>\$ 35,508</u>	<u>\$ 35,508</u>	<u>\$ (46,216)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY JUSTICE SUB-FUND
 COMMUNITY JUSTICE ADULT FUND - 254**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 1,492,492	\$ 1,088,812	\$ 1,088,812	\$ (403,680)
Interest earned	17,971	6,000	6,000	(11,971)
Total revenues	<u>1,510,463</u>	<u>1,094,812</u>	<u>1,094,812</u>	<u>(415,651)</u>
Expenditures				
Personal services	594,577	663,753	663,753	69,176
Materials and services	183,674	887,473	807,473	623,799
Capital outlay	-	5,000	5,000	5,000
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>778,251</u>	<u>1,706,226</u>	<u>1,626,226</u>	<u>847,975</u>
Excess of revenues over (under) expenditures	<u>732,212</u>	<u>(611,414)</u>	<u>(531,414)</u>	<u>(1,263,626)</u>
Other financing sources (uses)				
Transfers out	<u>(436,369)</u>	<u>(388,586)</u>	<u>(468,586)</u>	<u>(32,217)</u>
Total other financing sources (uses)	<u>(436,369)</u>	<u>(388,586)</u>	<u>(468,586)</u>	<u>(32,217)</u>
Net changes in fund balance	295,843	(1,000,000)	(1,000,000)	(1,295,843)
Available fund balance, July 1	<u>1,196,852</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>(196,852)</u>
Available fund balance, June 30	<u>\$ 1,492,695</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(1,492,695)</u>

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VETERANS FUND

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 VETERANS FUND -243**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Intergovernmental revenues	\$ 88,067	\$ 30,000	\$ 83,135	\$ (4,932)
Total revenues	<u>88,067</u>	<u>30,000</u>	<u>83,135</u>	<u>(4,932)</u>
Expenditures				
VSO expansion program	92,082	97,596	128,696	36,614
Total expenditures	<u>92,082</u>	<u>97,596</u>	<u>128,696</u>	<u>36,614</u>
Excess of revenues over (under) expenditures	<u>(4,015)</u>	<u>(67,596)</u>	<u>(45,561)</u>	<u>(41,546)</u>
Other financing sources (uses)				
Transfers in	46,766	68,100	46,766	-
Transfers out	<u>(3,140)</u>	<u>(504)</u>	<u>(1,205)</u>	<u>1,935</u>
Total other financing sources (uses)	<u>43,626</u>	<u>67,596</u>	<u>45,561</u>	<u>1,935</u>
Net changes in fund balance	39,611	0	0	(39,611)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 39,611</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (39,611)</u>



DEBT SERVICE FUND

SUB-FUND #

- 403 Courthouse Debt Reserve Fund
- 404 Courthouse Bond Payment Fund

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 8,225	\$ -	\$ -	\$ (8,225)
Total revenues	<u>8,225</u>	<u>0</u>	<u>0</u>	<u>(8,225)</u>
Expenditures				
Courthouse bond payment	494,537	494,550	494,550	13
Total expenditures	<u>494,537</u>	<u>494,550</u>	<u>494,550</u>	<u>13</u>
Excess of revenues over (under) expenditures	<u>(486,312)</u>	<u>(494,550)</u>	<u>(494,550)</u>	<u>(8,238)</u>
Other financing sources (uses)				
Transfers in	984,009	994,550	994,550	10,541
Total other financing sources (uses)	<u>984,009</u>	<u>994,550</u>	<u>994,550</u>	<u>10,541</u>
Net changes in fund balance	497,697	500,000	500,000	2,303
Available fund balance, July 1	<u>2,933</u>	<u>-</u>	<u>-</u>	<u>(2,933)</u>
Available fund balance, June 30	<u>\$ 500,630</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ (630)</u>

JEFFERSON COUNTY, OREGON
COMBINING BALANCE SHEET
DEBT SERVICE FUND
June 30, 2018

	<u>403</u> Courthouse Bond Reserve Fund	<u>404</u> Courthouse Bond Payment Fund	<u>Totals</u> June 30, 2018
ASSETS			
Cash and investments	\$ 500,000	\$ 630	\$ 500,630
Property tax receivable	-	-	-
Total assets	<u>\$ 500,000</u>	<u>\$ 630</u>	<u>\$ 500,630</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance			
Restricted	<u>500,000</u>	<u>630</u>	<u>500,630</u>
Total fund balance	<u>500,000</u>	<u>630</u>	<u>500,630</u>
Total liabilities and fund balance	<u>\$ 500,000</u>	<u>\$ 630</u>	<u>\$ 500,630</u>

JEFFERSON COUNTY, OREGON
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
DEBT SERVICE FUND
For the Year Ended
June 30, 2018

	403 Courthouse Bond Reserve Fund	404 Courthouse Bond Payment Fund	Totals June 30, 2018
Revenues			
Miscellaneous revenue	\$ -	\$ 8,225	\$ 8,225
Total revenues	<u>0</u>	<u>8,225</u>	<u>8,225</u>
Expenditures			
Debt service			
Principal	-	165,000	165,000
Interest	-	329,537	329,537
Total expenditures	<u>0</u>	<u>494,537</u>	<u>494,537</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>(486,312)</u>	<u>(486,312)</u>
Other financing sources (uses)			
Transfers in	<u>500,000</u>	<u>484,009</u>	<u>984,009</u>
Total other financing sources (uses)	<u>500,000</u>	<u>484,009</u>	<u>984,009</u>
Net change in fund balance	500,000	(2,303)	497,697
Available fund balance, July 1	<u>-</u>	<u>2,933</u>	<u>2,933</u>
Available fund balance, June 30	<u>\$ 500,000</u>	<u>\$ 630</u>	<u>\$ 500,630</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE SUB-FUND
 COURTHOUSE DEBT RESERVE FUND - 403**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Courthouse bond payment	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other financing sources (uses)				
Transfers in	500,000	500,000	500,000	-
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
Net changes in fund balance	500,000	500,000	500,000	0
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 500,000</u></u>	<u><u>\$ 0</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEBT SERVICE SUB-FUND
 COURTHOUSE BOND REPAYMENT FUND - 404**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Miscellaneous revenue	\$ 8,225	\$ -	\$ -	\$ (8,225)
Total revenues	<u>8,225</u>	<u>0</u>	<u>0</u>	<u>(8,225)</u>
Expenditures				
Courthouse bond payment	<u>494,537</u>	<u>494,550</u>	<u>494,550</u>	<u>13</u>
Total expenditures	<u>494,537</u>	<u>494,550</u>	<u>494,550</u>	<u>13</u>
Excess of revenues over (under) expenditures	<u>(486,312)</u>	<u>(494,550)</u>	<u>(494,550)</u>	<u>(8,238)</u>
Other financing sources (uses)				
Transfers in	<u>484,009</u>	<u>494,550</u>	<u>494,550</u>	<u>10,541</u>
Total other financing sources (uses)	<u>484,009</u>	<u>494,550</u>	<u>494,550</u>	<u>10,541</u>
Net changes in fund balance	(2,303)	0	0	2,303
Available fund balance, July 1	<u>2,933</u>	-	-	<u>(2,933)</u>
Available fund balance, June 30	<u>\$ 630</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (630)</u>



ENTERPRISE FUNDS
COMMUNITY DEVELOPMENT FUND

SUB-FUND #

267	Code Enforcement Fund
503	CDD Planning
504	CDD Onsite and Engineering
505	CDD Building

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JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT FUND**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 284,798	\$ 191,100	\$ 191,100	\$ (93,698)
Charges for services	831,773	388,300	444,150	(387,623)
Interest earned	15,709	5,800	5,800	(9,909)
Miscellaneous revenue	1,201	-	-	(1,201)
Total revenues	<u>1,133,481</u>	<u>585,200</u>	<u>641,050</u>	<u>(492,431)</u>
Expenditures				
Code enforcement	56,772	89,176	88,176	31,404
CDD planning	153,288	179,910	179,910	26,622
CDD onsite and engineering	174,546	180,367	180,367	5,821
CDD building	553,291	549,837	605,687	52,396
Operating contingency	-	110,000	110,000	110,000
Total expenditures	<u>937,897</u>	<u>1,109,290</u>	<u>1,164,140</u>	<u>226,243</u>
Excess of revenues over (under) expenditures	<u>195,584</u>	<u>(524,090)</u>	<u>(523,090)</u>	<u>(718,674)</u>
Other financing sources (uses)				
Transfers in	130,915	130,915	130,915	-
Transfers out	<u>(116,806)</u>	<u>(110,168)</u>	<u>(111,168)</u>	<u>5,638</u>
Total other financing sources (uses)	<u>14,109</u>	<u>20,747</u>	<u>19,747</u>	<u>5,638</u>
Net changes in fund balance	209,693	(503,343)	(503,343)	(713,036)
Available fund balance, July 1	<u>1,123,204</u>	<u>783,433</u>	<u>783,433</u>	<u>(339,771)</u>
Available fund balance, June 30	<u>\$ 1,332,897</u>	<u>\$ 280,090</u>	<u>\$ 280,090</u>	<u>\$(1,052,807)</u>

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(324,846)
OPEB related liabilities and deferrals	(11,280)
Capital assets - net	<u>3,690</u>
GAAP Ending net position	<u>\$ 1,000,461</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS
June 30, 2018

	267 Code Enforcement Fund	503 CDD Planning Fund	504 CDD Onsite and Engineering Fund
ASSETS			
Current assets			
Cash and investments	\$ 125,871	\$ 49,607	\$ 78,245
Accounts receivable	3,388	20	3,475
Total current assets	<u>129,259</u>	<u>49,627</u>	<u>81,720</u>
Noncurrent assets			
Capital assets			
Equipment and improvements	-	-	-
Accumulated depreciation	-	-	-
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	<u>129,259</u>	<u>49,627</u>	<u>81,720</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions			
	-	-	-
Total deferred outflows of resources	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES			
Accounts payable and other current liabilities			
	6,052	683	3,021
Net pension liability	-	-	-
Net OPEB liability	-	-	-
Total liabilities	<u>6,052</u>	<u>683</u>	<u>3,021</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions			
	-	-	-
Total deferred inflows of resources	<u>0</u>	<u>0</u>	<u>0</u>
NET POSITION			
Net investment in captial assets			
	-	-	-
Unrestricted	<u>123,207</u>	<u>48,944</u>	<u>78,699</u>
Total net position	<u>\$ 123,207</u>	<u>\$ 48,944</u>	<u>\$ 78,699</u>

505 CDD Building Fund	<u>Totals</u> <u>June 30,</u> <u>2018</u>
\$ 1,083,421	\$ 1,337,144
4,392	11,275
<u>1,087,813</u>	<u>1,348,419</u>
5,740	5,740
<u>(2,050)</u>	<u>(2,050)</u>
3,690	3,690
<u>1,091,503</u>	<u>1,352,109</u>
192,358	192,358
<u>192,358</u>	<u>192,358</u>
5,766	15,522
483,277	483,277
<u>11,355</u>	<u>11,355</u>
<u>500,398</u>	<u>510,154</u>
33,852	33,852
<u>33,852</u>	<u>33,852</u>
3,690	3,690
745,921	996,771
<u>\$ 749,611</u>	<u>\$ 1,000,461</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
COMMUNITY DEVELOPMENT SUB-FUNDS**

For the Year Ended
June 30, 2018

	267 Code Enforcement Fund	503 CDD Planning Fund	504 CDD Onsite and Engineering Fund
Operating revenues			
Charges for services	\$ 55,848	\$ 61,129	\$ 167,821
Total operating revenues	<u>55,848</u>	<u>61,129</u>	<u>167,821</u>
Operating expenses			
Personal services	45,553	144,545	137,191
Materials and services	11,220	8,743	37,355
Depreciation	-	-	-
Total operating expenses	<u>56,773</u>	<u>153,288</u>	<u>174,546</u>
Operating income (loss)	<u>(925)</u>	<u>(92,159)</u>	<u>(6,725)</u>
Non-operating revenues (expenses)			
Investment earnings	1,453	540	1,280
Other	-	837	-
Total non-operating revenue (expenses)	<u>1,453</u>	<u>1,377</u>	<u>1,280</u>
Income before contributions and transfers	<u>528</u>	<u>(90,782)</u>	<u>(5,445)</u>
Contributions and transfers			
Transfers in	-	130,915	-
Transfers out	(6,101)	(16,189)	(18,356)
Total contributions and transfers	<u>(6,101)</u>	<u>114,726</u>	<u>(18,356)</u>
Net change in net position	<u>(5,573)</u>	<u>23,944</u>	<u>(23,801)</u>
Net position, July 1	<u>128,780</u>	<u>25,000</u>	<u>102,500</u>
Net position, June 30	<u>\$ 123,207</u>	<u>\$ 48,944</u>	<u>\$ 78,699</u>

505 CDD Building Fund	<u>Totals</u> <u>June 30,</u> <u>2018</u>
<u>\$ 831,774</u>	<u>\$ 1,116,572</u>
<u>831,774</u>	<u>1,116,572</u>
485,950	813,239
121,104	178,422
<u>820</u>	<u>820</u>
<u>607,874</u>	<u>992,481</u>
<u>223,900</u>	<u>124,091</u>
12,436	15,709
<u>364</u>	<u>1,201</u>
<u>12,800</u>	<u>16,910</u>
<u>236,700</u>	<u>141,001</u>
-	130,915
<u>(76,160)</u>	<u>(116,806)</u>
<u>(76,160)</u>	<u>14,109</u>
160,540	155,110
<u>589,071</u>	<u>845,351</u>
<u>\$ 749,611</u>	<u>\$ 1,000,461</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
COMMUNITY DEVELOPMENT SUB-FUNDS

For the Year Ended
June 30, 2018

	<u>267 Code Enforcement Fund</u>	<u>503 CDD Planning Fund</u>	<u>504 CDD Onsite and Engineering Fund</u>
Cash flows from operating activities			
Receipts from customers	\$ 60,250	\$ 61,109	\$ 164,346
Payments to employees	-	(144,545)	(137,191)
Payments to suppliers	<u>(50,720)</u>	<u>(8,060)</u>	<u>(34,334)</u>
Net cash provided by operating activities	<u>9,530</u>	<u>(91,496)</u>	<u>(7,179)</u>
Cash flows from non-capital financing activities			
Transfer to/from other funds	<u>(6,101)</u>	<u>114,726</u>	<u>(18,356)</u>
Net cash provided (used) by non-capital financing activities	<u>(6,101)</u>	<u>114,726</u>	<u>(18,356)</u>
Cash flows from investing activities			
Interest earned and other	<u>1,453</u>	<u>1,377</u>	<u>1,280</u>
Net cash provided by investing activities	<u>1,453</u>	<u>1,377</u>	<u>1,280</u>
Net increase in cash and cash equivalents	4,882	24,607	(24,255)
Cash and cash equivalents, beginning	<u>120,989</u>	<u>25,000</u>	<u>102,500</u>
Cash and cash equivalents, ending	<u>\$ 125,871</u>	<u>\$ 49,607</u>	<u>\$ 78,245</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ (925)	\$ (92,159)	\$ (6,725)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	-	-
Change in accounts receivable	4,402	(20)	(3,475)
Change in accounts payable	6,053	683	3,021
Change in net pension liability	-	-	-
Change in deferred inflows	-	-	-
Change in deferred outflows	<u>-</u>	<u>-</u>	<u>-</u>
Total adjustments	<u>10,455</u>	<u>663</u>	<u>(454)</u>
Net cash provided by operating activities	<u>\$ 9,530</u>	<u>\$ (91,496)</u>	<u>\$ (7,179)</u>

505 CDD Building Fund	<u>Totals</u> June 30, 2018
\$ 837,265	\$ 1,122,970
(432,187)	(713,923)
<u>(129,941)</u>	<u>(223,055)</u>
275,137	185,992
<u>(76,160)</u>	<u>14,109</u>
<u>(76,160)</u>	<u>14,109</u>
<u>12,800</u>	<u>16,910</u>
<u>12,800</u>	<u>16,910</u>
211,777	217,011
<u>871,644</u>	<u>1,120,133</u>
<u>\$ 1,083,421</u>	<u>\$ 1,337,144</u>

\$ 223,900	\$ 124,091
------------	------------

820	820
5,491	6,398
(8,837)	920
(113,083)	(113,083)
19,314	19,314
<u>147,532</u>	<u>147,532</u>
<u>51,237</u>	<u>61,901</u>
<u>\$ 275,137</u>	<u>\$ 185,992</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CODE ENFORCEMENT FUND - 267**

(Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 55,848	\$ 30,400	\$ 30,400	\$ (25,448)
Interest earned	1,453	800	800	(653)
Total revenues	<u>57,301</u>	<u>31,200</u>	<u>31,200</u>	<u>(26,101)</u>
Expenditures				
Personal services	45,553	42,276	42,276	(3,277)
Materials and services	11,220	46,900	45,900	34,680
Operating contingency	-	10,000	10,000	10,000
Total expenditures	<u>56,773</u>	<u>99,176</u>	<u>98,176</u>	<u>41,403</u>
Excess of revenues over (under) expenditures	<u>528</u>	<u>(67,976)</u>	<u>(66,976)</u>	<u>(67,504)</u>
Other financing sources (uses)				
Transfers out	<u>(6,101)</u>	<u>(4,984)</u>	<u>(5,984)</u>	<u>117</u>
Total other financing sources (uses)	<u>(6,101)</u>	<u>(4,984)</u>	<u>(5,984)</u>	<u>117</u>
Net changes in fund balance	<u>(5,573)</u>	<u>(72,960)</u>	<u>(72,960)</u>	<u>(67,387)</u>
Available fund balance, July 1	<u>128,780</u>	<u>105,933</u>	<u>105,933</u>	<u>(22,847)</u>
Available fund balance, June 30	<u><u>\$ 123,207</u></u>	<u><u>\$ 32,973</u></u>	<u><u>\$ 32,973</u></u>	<u><u>\$ (90,234)</u></u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CDD - PLANNING - 503**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 61,129	\$ 45,000	\$ 45,000	\$ (16,129)
Interest earned	540	-	-	(540)
Miscellaneous revenue	837	-	-	(837)
Total revenues	<u>62,506</u>	<u>45,000</u>	<u>45,000</u>	<u>(17,506)</u>
Expenditures				
Personal services	144,545	149,710	149,710	5,165
Materials and services	8,743	30,200	30,200	21,457
Total expenditures	<u>153,288</u>	<u>179,910</u>	<u>179,910</u>	<u>26,622</u>
Excess of revenues over (under) expenditures	<u>(90,782)</u>	<u>(134,910)</u>	<u>(134,910)</u>	<u>(44,128)</u>
Other financing sources (uses)				
Transfers in	130,915	130,915	130,915	-
Transfers out	(16,189)	(21,005)	(21,005)	(4,816)
Total other financing sources (uses)	<u>114,726</u>	<u>109,910</u>	<u>109,910</u>	<u>(4,816)</u>
Net changes in fund balance	23,944	(25,000)	(25,000)	(48,944)
Available fund balance, July 1	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Available fund balance, June 30	<u>\$ 48,944</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (48,944)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COMMUNITY DEVELOPMENT SUB-FUND
CDD - ONSITE AND ENGINEERING - 504
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Licenses and permits	\$ 167,821	\$ 115,700	\$ 115,700	\$ (52,121)
Interest earned	1,280	-	-	(1,280)
Total revenues	<u>169,101</u>	<u>115,700</u>	<u>115,700</u>	<u>(53,401)</u>
Expenditures				
Personal services	137,191	146,258	146,258	9,067
Materials and services	<u>37,355</u>	<u>34,108</u>	<u>34,108</u>	<u>(3,247)</u>
Total expenditures	<u>174,546</u>	<u>180,366</u>	<u>180,366</u>	<u>5,820</u>
Excess of revenues over (under) expenditures	<u>(5,445)</u>	<u>(64,666)</u>	<u>(64,666)</u>	<u>(59,221)</u>
Other financing sources (uses)				
Transfers out	<u>(18,356)</u>	<u>(20,265)</u>	<u>(20,265)</u>	<u>(1,909)</u>
Total other financing sources (uses)	<u>(18,356)</u>	<u>(20,265)</u>	<u>(20,265)</u>	<u>(1,909)</u>
Net changes in fund balance	(23,801)	(84,931)	(84,931)	(61,130)
Available fund balance, July 1	<u>102,500</u>	<u>102,500</u>	<u>102,500</u>	-
Available fund balance, June 30	<u>\$ 78,699</u>	<u>\$ 17,569</u>	<u>\$ 17,569</u>	<u>\$ (61,130)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMUNITY DEVELOPMENT SUB-FUND
 CDD - BUILDING - 505**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 831,774	\$ 388,300	\$ 444,150	\$ (387,624)
Interest earned	12,436	5,000	5,000	(7,436)
Miscellaneous revenue	364	-	-	(364)
Total revenues	844,574	393,300	449,150	(395,424)
Expenditures				
Personal services	432,187	432,232	488,082	55,895
Materials and services	121,104	117,606	117,606	(3,498)
Operating contingency	-	300,000	300,000	300,000
Total expenditures	553,291	849,838	905,688	352,397
Excess of revenues over (under) expenditures	291,283	(456,538)	(456,538)	(747,821)
Other financing sources (uses)				
Transfers out	(76,160)	(63,914)	(63,914)	12,246
Total other financing sources (uses)	(76,160)	(63,914)	(63,914)	12,246
Net changes in fund balance	215,123	(520,452)	(520,452)	(735,575)
Available fund balance, July 1	866,924	550,000	550,000	(316,924)
Available fund balance, June 30	1,082,047	\$ 29,548	\$ 29,548	\$(1,052,499)

Reconciliation of budgetary fund balance to GAAP net position

PERS related liabilities and deferrals	(324,846)
OPEB related liabilities and deferrals	(11,280)
Capital assets - net	3,690
GAAP Ending net position	\$ 749,611

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ENTERPRISE NONMAJOR FUNDS

SUB-FUND #

- 508 RV Park Fund (budgeted in Buildings and Grounds)
Solid Waste Fund
- 325 Landfill Closure Fund (budgeted in Road Fund)
- 509 Transfer Station Fund (budgeted in Road Fund)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2018

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2018
ASSETS			
Current assets			
Cash and investments	\$ 95,969	\$ 852,322	\$ 948,291
Accounts receivable	-	37,926	37,926
Total current assets	<u>95,969</u>	<u>890,248</u>	<u>986,217</u>
Noncurrent assets			
Capital assets			
Buildings	141,365	438,938	580,303
Land improvements	16,125	13,751	29,876
Equipment and improvements	-	77,951	77,951
Accumulated depreciation	<u>(101,691)</u>	<u>(271,871)</u>	<u>(373,562)</u>
Total capital assets (net of accumulated depreciation)	55,799	258,769	314,568
Due from other funds	-	87,103	87,103
Total noncurrent assets	<u>55,799</u>	<u>345,872</u>	<u>401,671</u>
Total assets	<u>151,768</u>	<u>1,236,120</u>	<u>1,387,888</u>
LIABILITIES			
Accounts payable and other current liabilities	3,231	9,302	12,533
Noncurrent liabilities			
Landfill post-closure costs	-	4,959,757	4,959,757
Total liabilities	<u>3,231</u>	<u>4,969,059</u>	<u>4,972,290</u>
NET POSITION			
Net investment in capital assets	55,799	258,769	314,568
Unrestricted	<u>92,738</u>	<u>(3,991,708)</u>	<u>(3,898,970)</u>
Total net position	<u>\$ 148,537</u>	<u>\$ (3,732,939)</u>	<u>\$ (3,584,402)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS**
For the Year Ended
June 30, 2018

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2018
Operating revenues			
Charges for services	\$ 38,746	\$ 150,459	\$ 189,205
Total operating revenues	<u>38,746</u>	<u>150,459</u>	<u>189,205</u>
Operating expenses			
Materials and services	34,999	94,213	129,212
Depreciation	4,111	11,107	15,218
Total operating expenses	<u>39,110</u>	<u>105,320</u>	<u>144,430</u>
Operating income (loss)	<u>(364)</u>	<u>45,139</u>	<u>44,775</u>
Non-operating revenues (expenses)			
Investment earnings	1,056	9,638	10,694
Change in post-closure costs	-	50,097	50,097
Other	15	48,134	48,149
Total non-operating revenue (expenses)	<u>1,071</u>	<u>107,869</u>	<u>108,940</u>
Income before contributions and transfers	<u>707</u>	<u>153,008</u>	<u>153,715</u>
Contributions and transfers			
Transfer of capital assets	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>
Total contributions and transfers	<u>(1,000)</u>	<u>0</u>	<u>(1,000)</u>
Net change in net position	<u>(293)</u>	<u>153,008</u>	<u>152,715</u>
Net position, July 1	<u>148,830</u>	<u>(3,885,947)</u>	<u>(3,737,117)</u>
Net position, June 30	<u>\$ 148,537</u>	<u>\$ (3,732,939)</u>	<u>\$ (3,584,402)</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS

For the Year Ended
June 30, 2018

	508 RV Park Fund	Solid Waste Fund	Totals June 30, 2018
Cash flows from operating activities			
Receipts from customers	\$ 38,746	\$ 159,238	\$ 197,984
Payments to suppliers	(34,783)	(87,641)	(122,424)
Net cash provided by operating activities	3,963	71,597	75,560
Cash flows from non-capital financing activities			
Principal on due to/from other funds	-	19,967	19,967
Net cash provided (used) by non-capital financing activities	0	19,967	19,967
Cash flows from capital and related financing activities			
Purchase of capital assets	(1,000)	-	(1,000)
Net cash used by capital and related financing activities	(1,000)	0	(1,000)
Cash flows from investing activities			
Interest earned and other	1,071	57,772	58,843
Net cash provided by investing activities	1,071	57,772	58,843
Net increase in cash and cash equivalents	4,034	149,336	153,370
Cash and cash equivalents, beginning	91,935	702,986	794,921
Cash and cash equivalents, ending	\$ 95,969	\$ 852,322	\$ 948,291
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ (364)	\$ 45,139	\$ 44,775
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	4,111	11,107	15,218
Change in accounts receivable	-	8,779	8,779
Change in accounts payable	216	6,572	6,788
Total adjustments	4,327	26,458	30,785
Net cash provided by operating activities	\$ 3,963	\$ 71,597	\$ 75,560

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
SOLID WASTE FUND
June 30, 2018

	<u>325 Landfill Closure Fund</u>	<u>509 Transfer Station Fund</u>	<u>Totals June 30, 2018</u>
ASSETS			
Current assets			
Cash and investments	\$ 401,950	\$ 450,372	\$ 852,322
Accounts receivable	<u>24,178</u>	<u>13,748</u>	<u>37,926</u>
Total current assets	<u>426,128</u>	<u>464,120</u>	<u>890,248</u>
Noncurrent assets			
Capital assets			
Buildings	-	438,938	438,938
Land improvements	-	13,751	13,751
Equipment and improvements	-	77,951	77,951
Accumulated depreciation	<u>-</u>	<u>(271,871)</u>	<u>(271,871)</u>
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>258,769</u>	<u>258,769</u>
Due from other funds	<u>-</u>	<u>87,103</u>	<u>87,103</u>
Total noncurrent assets	<u>0</u>	<u>345,872</u>	<u>345,872</u>
Total assets	<u>426,128</u>	<u>809,992</u>	<u>1,236,120</u>
LIABILITIES			
Accounts payable and other current liabilities	8,873	429	9,302
Noncurrent liabilities			
Landfill post-closure costs	<u>-</u>	<u>4,959,757</u>	<u>4,959,757</u>
Total liabilities	<u>8,873</u>	<u>4,960,186</u>	<u>4,969,059</u>
NET POSITION			
Net investment in capital assets	-	258,769	258,769
Unrestricted	<u>417,255</u>	<u>(4,408,963)</u>	<u>(3,991,708)</u>
Total net position	<u>\$ 417,255</u>	<u>\$ (4,150,194)</u>	<u>\$ (3,732,939)</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
SOLID WASTE FUND
For the Year Ended
June 30, 2018

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2018
Operating revenues			
Charges for services	\$ 114,997	\$ 35,462	\$ 150,459
Total operating revenues	<u>114,997</u>	<u>35,462</u>	<u>150,459</u>
Operating expenses			
Materials and services	42,317	51,896	94,213
Depreciation	-	11,107	11,107
Total operating expenses	<u>42,317</u>	<u>63,003</u>	<u>105,320</u>
Operating income (loss)	<u>72,680</u>	<u>(27,541)</u>	<u>45,139</u>
Non-operating revenues (expenses)			
Investment earnings	4,388	5,250	9,638
Change in post-closure costs	-	50,097	50,097
Other revenue	-	48,134	48,134
Total non-operating revenue (expenses)	<u>4,388</u>	<u>103,481</u>	<u>107,869</u>
Net change in net position	77,068	75,940	153,008
Net position, July 1	<u>340,187</u>	<u>(4,226,134)</u>	<u>(3,885,947)</u>
Net position, June 30	<u>\$ 417,255</u>	<u>\$ (4,150,194)</u>	<u>\$ (3,732,939)</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
SOLID WASTE FUND
For the Year Ended
June 30, 2018

	325 Landfill Closure Fund	509 Transfer Station Fund	Totals June 30, 2018
Cash flows from operating activities			
Receipts from customers	\$ 120,047	\$ 39,191	\$ 159,238
Payments to suppliers	(36,174)	(51,467)	(87,641)
Net cash provided (used) by operating activities	83,873	(12,276)	71,597
Cash flows from non-capital financing activities			
Principal received on due from other funds	-	19,967	19,967
Net cash provided (used) by non-capital financing activities	0	19,967	19,967
Cash flows from investing activities			
Interest earned and other	4,388	53,384	57,772
Net cash provided by investing activities	4,388	53,384	57,772
Net increase (decrease) in cash and cash equivalents	88,261	61,075	149,336
Cash and cash equivalents, beginning	313,689	389,297	702,986
Cash and cash equivalents, ending	\$ 401,950	\$ 450,372	\$ 852,322
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 72,680	\$ (27,541)	\$ 45,139
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	-	11,107	11,107
Change in accounts receivable	5,050	3,729	8,779
Change in accounts payable	6,143	429	6,572
Total adjustments	11,193	15,265	26,458
Net cash provided by operating activities	\$ 83,873	\$ (12,276)	\$ 71,597

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 LANDFILL CLOSURE FUND - 325**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 114,997	\$ 102,330	\$ 102,330	\$ (12,667)
Interest earned	4,388	2,000	2,000	(2,388)
Total revenues	<u>119,385</u>	<u>104,330</u>	<u>104,330</u>	<u>(15,055)</u>
Expenditures				
Materials and services	<u>42,317</u>	<u>421,575</u>	<u>421,575</u>	<u>379,258</u>
Total expenditures	<u>42,317</u>	<u>421,575</u>	<u>421,575</u>	<u>379,258</u>
Excess of revenues over (under) expenditures and net changes in fund balance	77,068	(317,245)	(317,245)	(394,313)
Available fund balance, July 1	<u>340,187</u>	<u>317,245</u>	<u>317,245</u>	<u>(22,942)</u>
Available fund balance, June 30	<u>\$ 417,255</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (417,255)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
TRANSFER STATION FUND - 509
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 35,462	\$ 31,930	\$ 31,930	\$ (3,532)
Interest earned	5,250	2,500	2,500	(2,750)
Miscellaneous revenue	68,100	57,814	57,814	(10,286)
Total revenues	<u>108,812</u>	<u>92,244</u>	<u>92,244</u>	<u>(16,568)</u>
Expenditures				
Materials and services	51,896	77,950	77,950	26,054
Operating contingency	-	398,141	398,141	398,141
Total expenditures	<u>51,896</u>	<u>476,091</u>	<u>476,091</u>	<u>424,195</u>
Excess of revenues over (under) expenditures	<u>56,916</u>	<u>(383,847)</u>	<u>(383,847)</u>	<u>(440,763)</u>
Other financing sources (uses)				
Transfers out	-	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>(1,000)</u>
Net changes in fund balance	56,916	(384,847)	(384,847)	(441,763)
Available fund balance, July 1	<u>406,775</u>	<u>384,847</u>	<u>384,847</u>	<u>(21,928)</u>
Available fund balance, June 30	\$ 463,691	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (463,691)</u>

Reconciliation of budgetary fund balance to GAAP net position

Due from other funds	87,103
Capital assets - net	258,769
Landfill post closure cost	<u>(4,959,757)</u>
GAAP Ending net position	<u><u>\$(4,150,194)</u></u>

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INTERNAL SERVICE FUNDS

FUND #

- | | |
|-----|---|
| 217 | Self-insurance Fund |
| 221 | NT and Phone Services Fund (Budgeted in Clerk Fund) |
| 507 | Car Pool Fund |

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2018

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2018
ASSETS				
Current assets				
Cash and investments	\$ 1,555,210	\$ 147,266	\$ 429,671	\$ 2,132,147
Accounts receivable	-	-	15,792	15,792
Inventories	-	-	35,237	35,237
Total current assets	<u>1,555,210</u>	<u>147,266</u>	<u>480,700</u>	<u>2,183,176</u>
Noncurrent assets				
Capital assets				
Equipment and improvements	-	236,547	1,727,476	1,964,023
Accumulated depreciation	-	(123,432)	(1,270,039)	(1,393,471)
Total capital assets (net of accumulated depreciation)	<u>0</u>	<u>113,115</u>	<u>457,437</u>	<u>570,552</u>
Long-term note receivable	<u>105,871</u>	<u>-</u>	<u>-</u>	<u>105,871</u>
Total noncurrent assets	<u>105,871</u>	<u>113,115</u>	<u>457,437</u>	<u>676,423</u>
Total assets	<u>1,661,081</u>	<u>260,381</u>	<u>938,137</u>	<u>2,859,599</u>
LIABILITIES				
Accounts payable and other current liabilities	<u>1,136</u>	<u>482</u>	<u>21,530</u>	<u>23,148</u>
Total liabilities	<u>1,136</u>	<u>482</u>	<u>21,530</u>	<u>23,148</u>
NET POSITION				
Net investment in capital assets	-	113,115	457,437	570,552
Unrestricted	<u>1,659,945</u>	<u>146,784</u>	<u>459,170</u>	<u>2,265,899</u>
Total net position	<u>\$ 1,659,945</u>	<u>\$ 259,899</u>	<u>\$ 916,607</u>	<u>\$ 2,836,451</u>

JEFFERSON COUNTY, OREGON
**COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2018

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2018
Operating revenues				
Charges for services	\$ 152,307	\$ 83,348	\$ 612,758	\$ 848,413
Total operating revenues	<u>152,307</u>	<u>83,348</u>	<u>612,758</u>	<u>848,413</u>
Operating expenses				
Workers comp and unemployment	1,157,493	-	-	1,157,493
Personal services	-	104,387	-	104,387
Materials and services	-	56,464	491,513	547,977
Capital outlay	-	-	1,000	1,000
Depreciation	-	32,529	102,610	135,139
Total operating expenses	<u>1,157,493</u>	<u>193,380</u>	<u>595,123</u>	<u>1,945,996</u>
Operating income (loss)	<u>(1,005,186)</u>	<u>(110,032)</u>	<u>17,635</u>	<u>(1,097,583)</u>
Non-operating revenues (expenses)				
Investment earnings	13,063	1,513	4,297	18,873
Other revenue	8,001	-	23,509	31,510
PERS adjustment for side account	350,000	-	-	350,000
Total non-operating revenue (expenses)	<u>371,064</u>	<u>1,513</u>	<u>27,806</u>	<u>400,383</u>
Income before contributions and transfers	<u>(634,122)</u>	<u>(108,519)</u>	<u>45,441</u>	<u>(697,200)</u>
Contributions and transfers				
Transfers in	60,000	122,244	-	182,244
Transfers out	-	(1,720)	(4,080)	(5,800)
Transfers capital assets	-	(5,878)	18,878	13,000
Total contributions and transfers	<u>60,000</u>	<u>114,646</u>	<u>14,798</u>	<u>189,444</u>
Net change in net position	<u>(574,122)</u>	<u>6,127</u>	<u>60,239</u>	<u>(507,756)</u>
Net position, July 1	<u>2,234,067</u>	<u>253,772</u>	<u>856,368</u>	<u>3,344,207</u>
Net position, June 30	<u>\$ 1,659,945</u>	<u>\$ 259,899</u>	<u>\$ 916,607</u>	<u>\$ 2,836,451</u>

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2018

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2018
Cash flows from operating activities				
Receipts from interfund services provided	\$ 152,307	\$ 83,348	\$ 610,273	\$ 845,928
Payments to employees	-	(104,387)	-	(104,387)
Payments to suppliers	(1,156,357)	(58,148)	(493,413)	(1,707,918)
Net cash provided (used) by operating activities	<u>(1,004,050)</u>	<u>(79,187)</u>	<u>116,860</u>	<u>(966,377)</u>
Cash flows from non-capital financing activities				
Principal received on long-term receivable	101,947	-	-	101,947
Transfer to other funds	-	(1,720)	(4,080)	(5,800)
Transfers from other funds	60,000	122,244	-	182,244
Net cash provided (used) by non-capital financing activities	<u>161,947</u>	<u>120,524</u>	<u>(4,080)</u>	<u>278,391</u>
Cash flows from capital and related financing activities				
Disposal of capital assets	-	-	1,640	1,640
Purchase of capital assets	-	(5,878)	(144,166)	(150,044)
Net cash used by capital and related financing activities	<u>0</u>	<u>(5,878)</u>	<u>(142,526)</u>	<u>(148,404)</u>
Cash flows from investing activities				
Interest earned and other	21,064	1,513	27,806	50,383
PERS adjustment for side account	350,000	-	-	350,000
Net cash provided by investing activities	<u>371,064</u>	<u>1,513</u>	<u>27,806</u>	<u>400,383</u>
Net increase (decrease) in cash and cash equivalents	(471,039)	36,972	(1,940)	(436,007)
Cash and cash equivalents, beginning	<u>2,026,249</u>	<u>110,294</u>	<u>431,611</u>	<u>2,568,154</u>
Cash and cash equivalents, ending	<u>\$ 1,555,210</u>	<u>\$ 147,266</u>	<u>\$ 429,671</u>	<u>\$ 2,132,147</u>

(Continued on next page)

JEFFERSON COUNTY, OREGON
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended
June 30, 2018

	217 Self Insurance Fund	221 NT and Phone Services	507 Car Pool Fund	Totals June 30, 2018
Reconciliation of operating income (loss) to net cash provided by operating activities				
Operating income (loss)	\$ (1,005,186)	\$ (110,032)	\$ 17,635	\$ (1,097,583)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	32,529	102,610	135,139
Change in accounts receivable	-	-	(2,485)	(2,485)
Change in inventory	-	-	(12,530)	(12,530)
Change in accounts payable	1,136	(1,684)	11,630	11,082
Total adjustments	1,136	30,845	99,225	131,206
Net cash provided by operating activities	<u>\$ (1,004,050)</u>	<u>\$ (79,187)</u>	<u>\$ 116,860</u>	<u>\$ (966,377)</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SELF-INSURANCE FUND - 217**
 (Budgetary Basis)
 For the Year Ended
 June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 152,307	\$ 202,910	\$ 202,910	\$ 50,603
Interest earned	13,063	7,500	7,500	(5,563)
Miscellaneous revenue	459,948	359,948	359,948	(100,000)
Total revenues	<u>625,318</u>	<u>570,358</u>	<u>570,358</u>	<u>(54,960)</u>
Expenditures				
Unemployment	1,987	61,000	61,000	59,013
Workers compensation	155,506	211,150	211,150	55,644
PERS and payroll related benefits	1,000,000	1,250,000	1,250,000	250,000
Operating contingency	-	150,000	150,000	150,000
Total expenditures	<u>1,157,493</u>	<u>1,672,150</u>	<u>1,672,150</u>	<u>514,657</u>
Excess of revenues over (under) expenditures	<u>(532,175)</u>	<u>(1,101,792)</u>	<u>(1,101,792)</u>	<u>(569,617)</u>
Other financing sources (uses)				
Transfers in	60,000	74,760	74,760	14,760
Total other financing sources (uses)	<u>60,000</u>	<u>74,760</u>	<u>74,760</u>	<u>14,760</u>
Net changes in fund balance	(472,175)	(1,027,032)	(1,027,032)	(554,857)
Available fund balance, July 1	<u>2,026,249</u>	<u>1,825,000</u>	<u>1,825,000</u>	<u>(201,249)</u>
Available fund balance, June 30	1,554,074	<u>\$ 797,968</u>	<u>\$ 797,968</u>	<u>\$ (756,106)</u>

Reconciliation of budgetary fund balance to GAAP net position

Intergovernmental note receivable	<u>105,871</u>
GAAP Ending net position	<u>\$ 1,659,945</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
CARPOOL FUND - 507
(Budgetary Basis)
For the Year Ended
June 30, 2018

	Actual	Budget		(Over) Under Final Budget
		Original	Final	
Revenues				
Charges for services	\$ 612,757	\$ 525,000	\$ 525,000	\$ (87,757)
Interest earned	4,296	2,500	2,500	(1,796)
Miscellaneous revenue	25,150	7,500	7,500	(17,650)
Total revenues	<u>642,203</u>	<u>535,000</u>	<u>535,000</u>	<u>(107,203)</u>
Expenditures				
Materials and services	504,042	671,105	671,105	167,063
Capital outlay	145,166	200,000	200,000	54,834
Operating contingency	-	68,895	68,895	68,895
Total expenditures	<u>649,208</u>	<u>940,000</u>	<u>940,000</u>	<u>290,792</u>
Excess of revenues over (under) expenditures	<u>(7,005)</u>	<u>(405,000)</u>	<u>(405,000)</u>	<u>(397,995)</u>
Other financing sources (uses)				
Transfers out	<u>(4,080)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(920)</u>
Total other financing sources (uses)	<u>(4,080)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(920)</u>
Net changes in fund balance	(11,085)	(410,000)	(410,000)	(398,915)
Available fund balance, July 1	<u>435,019</u>	<u>410,000</u>	<u>410,000</u>	<u>(25,019)</u>
Available fund balance, June 30	423,934	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (423,934)</u>

Reconciliation of budgetary fund balance to GAAP net position

Fuel inventory	35,237
Capital assets - net	<u>457,436</u>
GAAP Ending net position	<u>\$ 916,607</u>

JEFFERSON COUNTY, OREGON
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
For the Year Ended June 30, 2018

	Balance June 30, 2017	Additions	Deductions	Balance June 30, 2018
ASSETS				
Taxes Receivable	\$ 918,282	\$ 19,680,082	\$ (19,673,904)	\$ 924,460
TOTAL ASSETS	\$ 918,282	\$ 19,680,082	\$ (19,673,904)	\$ 924,460
LIABILITIES				
Distributions pending to other entities	\$ 918,282	\$ 19,680,082	\$ (19,673,904)	\$ 924,460
TOTAL LIABILITIES	\$ 918,282	\$ 19,680,082	\$ (19,673,904)	\$ 924,460

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
COUNTY TRUST AND AGENCY FUNDS**
For the Year Ended June 30, 2018

	<u>Balance June 30, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2018</u>
ASSETS				
Investment trust fund of the county treasurer	\$ 10,634,818	\$ 22,825,626	\$ 21,538,691	\$ 11,921,753
TOTAL ASSETS	<u>\$ 10,634,818</u>	<u>\$ 22,825,626</u>	<u>\$ 21,538,691</u>	<u>\$ 11,921,753</u>
NET POSITION				
Restricted for external investment pool participants	\$ 10,634,818	\$ 22,825,626	\$ 21,538,691	\$ 11,921,753
TOTAL NET POSITION	<u>\$ 10,634,818</u>	<u>\$ 22,825,626</u>	<u>\$ 21,538,691</u>	<u>\$ 11,921,753</u>

JEFFERSON COUNTY, OREGON
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF
TREASURER'S ACCOUNT HELD FOR OTHER TAXING DISTRICTS
INVESTMENT TRUST FUND**
For the Year Ended June 30, 2018

	Beginning Cash Balance	Receipts		Disbursements	Balance June 30, 2018
		Taxes and UTA Interest	Other Receipts		
Taxing district					
Cities	\$ 3,876,517	\$ 2,224,252	\$ 151,823	\$ 1,753,867	\$ 4,498,725
Fire patrol and districts	1,477,510	2,310,513	133,092	2,380,176	1,540,939
Special district	1,441,269	1,718,684	81,975	1,871,550	1,370,378
Schools					
COCC	4,487	1,180,857	5,502	1,182,670	8,176
Education service districts	228,196	344,001	12,202	553,939	30,460
Redmond	12,922	1,856,016	16,773	1,864,750	20,961
Culver	1,069,060	2,244,559	83,037	2,134,600	1,262,056
Ashwood	302,887	-	310,317	214,500	398,704
Black Butte	993,205	270,644	71,585	115,000	1,220,434
Madras	604,897	6,642,627	305,020	6,706,557	845,987
Sisters	-	3,061	-	3,061	-
Other trust funds					
Transient room tax	134,690	-	746,832	693,589	187,933
Tax collector	59,952	-	224,174	212,884	71,242
Other trust funds	457,800	384,473	1,407,057	1,851,548	397,782
Unallocated interest	(28,574)	-	96,550	-	67,976
Total county treasurer	<u>\$ 10,634,818</u>	<u>\$ 19,179,687</u>	<u>\$ 3,645,939</u>	<u>\$ 21,538,691</u>	<u>\$ 11,921,753</u>

JEFFERSON COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
 For the Year Ended
 June 30, 2018

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
Sheriff				
Commissary checking	\$ 4,412	\$ 410,001	\$ (396,656)	\$ 17,757
Total sheriff	<u>4,412</u>	<u>410,001</u>	<u>(396,656)</u>	<u>17,757</u>
Total all elected officials	<u>\$ 4,412</u>	<u>\$ 410,001</u>	<u>\$ (396,656)</u>	<u>\$ 17,757</u>

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INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

**INDEPENDENT AUDITOR'S REPORT REQUIRED BY
OREGON STATE REGULATIONS**

Board of County Commissioners
Jefferson County
Madras, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Jefferson County, Oregon (the county) as of and for the year ended June 30, 2018, and have issued our report thereon dated December 7, 2018.

COMPLIANCE

As part of obtaining reasonable assurance about whether the county's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the county was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, with exception of the following.

The following funds had expenditures in excess of appropriations.

Clerk Fund	Transfers	\$680
Community Health Fund	Transfers	\$32,460
Surveyor Fund	Transfers	\$39
Veterans Fund	Transfers	\$1,935

OAR 162-10-0230 INTERNAL CONTROL

In planning and performing our audit of the financial statements, we considered the county’s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the county’s internal control. Accordingly, we do not express an opinion on the effectiveness of the county’s internal control.

Our Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 7, 2018, is presented under separate cover.

RESTRICTIONS ON USE

This report is intended solely for the information and use of the county court, Oregon Secretary of State Audits Division, and management and is not intended to be and should not be used by anyone other than these parties.



For Solutions, CPAs PC
John Day, Oregon
December 7, 2018



Oregon Secretary of State – Audits Division

Summary of Revenues and Expenditures

Please refer to instructions on next page.

A. Municipal corporation information			
Municipality name: <u>Jefferson County, Oregon</u>			
Address line 1: <u>66 SE D Street</u>	Reporting period: From <u>07/01/2017</u>		
Address line 2: _____	To <u>06/30/2018</u>		
City, state, ZIP: <u>Madras</u> <u>OR</u> <u>97741</u>	Report type: <u>Audit</u>		
Check if new address: <input type="checkbox"/>	Opinion issued: <u>Unmodified</u>		
If this is the final report , please enter the last date of operations: _____		Basis of accounting: <u>GAAP</u>	

B. Financial statement audit – Reported deficiencies	
<p>1. Regarding internal controls over financial reporting, how many significant deficiencies and material weaknesses were reported? <u>0</u></p> <p>2. Of those control deficiencies reported, how many resulted in the following: Accounting errors/Misstatements: _____ Noncompliance: _____</p>	<p>3. How were deficiencies communicated? Check all that apply.</p> <p><input type="checkbox"/> Report issued in accordance with Government Auditing Standards</p> <p><input type="checkbox"/> Communication in accordance with Statements on Auditing Standards AU-C 265 "Communicating Internal Control Related Matters Identified in an Audit"</p> <p><input type="checkbox"/> Other (specify communication): _____</p> <p><input checked="" type="checkbox"/> No deficiencies</p> <p>Per OAR 162-010-0230, a copy must be filed with Secretary of State.</p>

C. Summary of revenues and expenditures

Revenues and/or receipts		Expenditures and/or disbursements	
a. Revenues from government-wide statement of activities:	\$ 26,302,432	a. Expenditures from government-wide statement of activities:	\$ 26,075,790
b. Fiduciary fund additions:	\$ 22,825,626	b. Fiduciary fund deductions:	\$ 21,538,691
c. Gross revenues subtotal (a + b):	\$ 49,128,058	c. Gross expenditures subtotal (a + b):	\$ 47,614,481
d. Revenues of component units:		d. Component unit expenditures reported with primary government:	
e. Taxes, assessments and other collections to be distributed to other governments:	\$ 22,825,626	e. Turnovers to other municipal corporations:	\$ 21,538,691
f. Exempt revenue subtotal (d + e):	\$ 22,825,626	f. Exempt expenditures subtotal (d + e):	\$ 21,538,691
g. Net revenues (c – f):	\$ 26,302,432	g. Net expenditures (c – f):	\$ 26,075,790

D. Filing fee:	\$ 350
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E. Submitted by	
Auditor name: <u>Mitch T. Saul, CPA</u>	Municipal license number: <u>1525</u>
Firm name: <u>Solutions, CPAs PC</u>	Date: <u>12/1/2018</u>
Municipal contact name, title: <u>Brandie McNamee, Treasurer</u>	Municipal phone: <u>(541) 325-0435</u>

Within 30 days of delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Audits Division, and one copy must be delivered to the municipal corporation. If deficiencies are communicated in a separate letter or in a report issued in accordance with *Government Auditing Standards*, a copy of that communication must also be filed. (OAR 162-010-0230)

JEFFERSON COUNTY, OREGON

SINGLE AUDIT

For the Year Ended June 30, 2018

JEFFERSON COUNTY, OREGON
SINGLE AUDIT
June 30, 2018

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JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2018

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2017-18</u>
Department of Agriculture			
Passed through State of Oregon			
Schools and Roads - Grants to States	10.665	NA	\$ 442,641
Schools and Roads - Grants to Counties	10.666	NA	5,956
Passed through Oregon Department of Human Resources			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	154115	<u>132,555</u>
Total Department of Agriculture			<u><u>581,152</u></u>
Department of Justice			
Passed through Oregon Department of Justice			
Crime Victim Assistance	16.575	VOCA/CFA-2015- JeffersonCo.DAVAP-00038	59
Crime Victim Assistance	16.575	VOCA/CFA-2017- JeffersonCo.DAVAP-00029	44,203
Crime Victim Assistance	16.575	VOCA-C-2016- JeffersonCo.DAVAP-00019	62,335
Crime Victim Assistance	16.575	VOCA-OT-2016- JeffersonCo.DAVAP-00017	3,474
Crime Victim Assistance	16.575	VOCA-SST-2018- JeffersonCo.DAVAP-00004	6,146
Violence Against Women Formula Grants	16.588	VAWA-C-2015-Jefferson Co.DAVAP-00007	110,379
Passed through Office on Violence Against Women			
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2014-WR-AX-0001	75,797
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	2017-WR-AX-0021	167,979
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2016-WE-AX-0035	<u>133,695</u>
Total Department of Justice			<u><u>604,067</u></u>
Environmental Protection Agency			
Passed through Oregon Health Authority			
State Public Water System Supervision	66.432	154115	3,928
<u>Drinking Water State Revolving Fund Cluster</u>			
Capitalization Grants for Drinking Water State Revolving Funds	66.468	154115	<u>6,072</u>
Total Drinking Water State Revolving Fund Cluster			<u>6,072</u>
Total Environmental Protection Agency			<u><u>10,000</u></u>

Continued on next page

JEFFERSON COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended
June 30, 2018

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures 2017-18</u>
Department of Health and Human Services			
Passed through Oregon Health Authority			
Public Health Emergency Preparedness	93.069	154115	\$ 65,494
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	154115	364
Family Planning Services	93.217	154115	32,844
Title V State Sexual Risk Avoidance Education	93.235	142677	9,735
PPHF 2018: Office of Smoking and Health - National State-Based Tobacco Control Programs	93.305	147791	132
Passed through Oregon Department of Human Services			
<u>477 Cluster</u>			
Temporary Assistance for Needy Families	93.558	153125	<u>1,380</u>
Total 477 Cluster			<u>1,380</u>
Foster Care Title IV-E	93.958	147910	9,514
Foster Care Title IV-E	93.958	148546	9,734
Passed through Oregon Health Authority			
<u>Medicaid Cluster</u>			
Medicaid Assistance Program	93.778*	148014	20,587
Passed through Oregon Department of Human Services			
<u>Medicaid Cluster</u>			
Medicaid Assistance Program	93.778*	148069	<u>415,941</u>
Total Medicaid Cluster			<u>436,528</u>
Block Grants for Community Mental Health Services	93.958	153125	27,772
Block Grants for Prevention and Treatment of Substance Abuse	93.959	153125	33,442
Passed through Oregon Health Authority			
Maternal and Child Health Services Block Grant to the States	93.994	154115	25,781
Passed through Oregon Health and Sciences Univeristy			
Maternal and Child Health Services Block Grant to the States	93.994	4B04MC06604-01-044	12,259
Passed through Oregon Health Authority			
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	154115	4,509
Total Department of Health and Human Services			<u>669,488</u>
Department of Homeland Security			
Emergency Management Performance Grants	97.042	15-516	<u>36,073</u>
Total Department of Homeland Security			<u>36,073</u>
Total Federal Financial Assistance			<u>\$ 1,900,780</u>

* Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2018

Notes to the Schedule of Expenditures of Federal Awards

Purpose of the schedule

The accompanying Schedule of Expenditures of Federal Awards is a supplementary schedule to the county's financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the county, it is not intended to and does not present the financial position or changes in fund balances of the county.

Significant accounting policies

Basis of presentation

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulation (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Federal financial assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the county are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting entity

The reporting entity is fully described in the notes to financial statements. The schedule includes all federal programs administered by the county for the year ended June 30, 2018.

Revenue and expenditure recognition

The receipt and expenditure of federal awards are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are recorded when a liability is incurred.

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2018

SUMMARY OF AUDITOR'S RESULTS

Type of Report Issued

In our report for Jefferson County, Oregon, our opinion was unmodified.

Material Weakness in Internal Control

Our audit of the financial statements of the county identified no material weaknesses in internal control over financial reporting.

Significant Deficiencies in Internal Control

Our audit of the financial statements of the county did not identify any significant deficiencies in internal control over financial reporting.

Noncompliance Material to Financial Statements

Our audit of the financial statements of the county did not disclose any noncompliance which is material to the financial statements.

Material Weakness in Internal Control Over Major Programs

Our audit of the financial statements of the county did not identify any material weaknesses in internal control over major federal programs.

Significant Deficiencies in Internal Control Over Major Programs

Our audit of the financial statements of the county did not disclose any reportable conditions in internal control over major federal programs.

Type of Report Issued on Compliance for Major Programs

We have issued an unmodified opinion on compliance with requirements applicable to each major federal program.

Audit Findings

Our audit of the county did not disclose any audit findings required to be reported in accordance with 2 CFR 200.516(a).

Identification of Major Programs

Department of Health and Human Services		
Passed through Oregon Health Authority		
Medicaid Cluster		
Medicaid Assistance Program	CFDA 93.778	\$20,587
Passed through Oregon Department of Human Services		
Medicaid Cluster		
Medicaid Assistance Program	CFDA 93.778	\$415,941

Dollar Threshold Used to Distinguish Between Type A and Type B Programs

Type A programs are the programs with total program expended funds of \$750,000 or more.

JEFFERSON COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2018

Risk Classification of Auditee

We have determined that Jefferson County, Oregon qualifies as a low-risk auditee.

Classification of Federal Awards Expended

We have determined that the county has expended federal funds in the following forms: Non-cash assistance, Insurance in effect during the period, or Loans or loan guarantees, including interest subsidies.

FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

CURRENT YEAR

Our audit did not disclose any findings required to be reported in accordance with *Government Auditing Standards*.

PRIOR YEAR

Prior year audit did not disclose any findings required to be reported in accordance with Government Auditing Standards.

FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

CURRENT YEAR

Our audit did not disclose any findings and questioned costs as defined by 2 CFR 200.516(a) for the year ended June 30, 2018.

PRIOR YEAR

Prior year audit did not report any findings and questioned costs.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Jefferson County
Madras, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Oregon (the county), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the county's basic financial statements, and have issued our report thereon dated December 7, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the county's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the county's internal control. Accordingly, we do not express an opinion on the effectiveness of the county's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the county's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. See report required by Oregon State regulations for instances of noncompliance with matters related to Oregon statutes, if any.

We noted certain matters that we reported to management of the county in a separate letter dated December 7, 2018.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the county's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the county's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



For Solutions, CPAs PC
John Day, Oregon
December 7, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
UNIFORM GUIDANCE**

Board of County Commissioners
Jefferson County
Madras, Oregon

Report on Compliance for Each Major Federal Program

We have audited Jefferson County, Oregon's (the county) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the county's major federal programs for the year ended June 30, 2018. The county's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the county's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the county's compliance.

Opinion on Each Major Federal Program

In our opinion, the county complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the county is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the county's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



For Solutions, CPAs PC
John Day, Oregon
December 7, 2018