

DESCHUTES COUNTY, OREGON
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Fiscal Year Ended June 30, 2012

DESCHUTES COUNTY, OREGON

1300 NW Wall Street, Suite 200
Bend, Oregon 97701

COMPREHENSIVE ANNUAL FINANCIAL REPORT

As of and for the Fiscal Year Ended June 30, 2012

Prepared by:

Deschutes County Finance Department

Marty Wynne
Finance Director and Treasurer

Jeanine Faria, MBA
Accounting Manager

DESCHUTES COUNTY, OREGON

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INTRODUCTORY SECTION

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DEPARTMENT OF ADMINISTRATIVE SERVICES
Tom Anderson, Interim County Administrator

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November 20, 2012

To the Board of County Commissioners and
the citizens of Deschutes County, Oregon:

We are pleased to submit the Comprehensive Annual Financial Report of Deschutes County, Oregon as of and for the year ended June 30, 2012, together with the opinion thereon of our independent certified public accountants, Harrigan Price Fronk & Co., LLP. This report, required by Oregon Revised Statutes 297.425, is prepared by the Finance Department. Also included are Audit Comments and Disclosures required under the Minimum Standards for Audits of Oregon Municipal Corporations Section of the Oregon Administrative Rules.

In addition, the County is required to have a comprehensive single audit of its Federal Assistance Programs in accordance with the Single Audit Act, Office of Management and Budget (OMB) Circular A-133 and the provisions of Government Auditing Standards promulgated by the U.S. Comptroller General as they pertain to the financial and compliance audits. A report on the County's compliance with applicable Federal laws and regulations related to the Single Audit Act, OMB Circular A-133 is included with this report beginning on page 327.

This report is prepared in conformance with the guidelines for financial reporting developed by the Government Finance Officers Association of the United States and Canada and the principles established by the Governmental Accounting Standards Board (GASB), including all effective GASB pronouncements. It presents fairly the financial position of the various funds of the County as of June 30, 2012, and the results of operations for the year then ended in conformity with accounting principles generally accepted in the United States of America (US GAAP). The report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the County's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements. Because the cost of internal control should not outweigh its benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Deschutes County's MD&A can be found immediately following the independent auditors' report.

Profile of the Government

The County was formed in 1916, is located in the central part of the state and covers an area of 3,055 square miles. The County has three full-time commissioners, who are elected at-large to serve four-year terms. Daily administrative duties are overseen by an appointed County Administrator, while the Board of County Commissioners sets policy, adopts the annual budget and passes ordinances in accordance with state law.

The financial reporting entity, Deschutes County, includes all funds of Deschutes County, as well as all of its component units. Component units are legally separate entities for which Deschutes County is financially accountable. The County provides a full range of services including sheriff's patrol, investigative and correction services, construction and maintenance of roads and bridges, property assessment, tax collection, public and behavioral health services, social services for children and families, land use planning, building permitting and inspections, prosecution of criminals, justice court, parole & probation, election services, records maintenance, and operation of a landfill, a fair and expo center, and an RV park.

Blended component units, although legally separate entities, are, in substance, part of Deschutes County's operations and are included as part of Deschutes County. Accordingly, the Countywide Law Enforcement District, Rural Law Enforcement District, Deschutes County 911, Deschutes County Extension and 4-H, Black Butte Ranch and Sunriver Service Districts are reported as special revenue funds of Deschutes County. Bend Library CSD, Redmond Library CSD and Sunriver Library CSD are reported as debt service funds of Deschutes County.

The County utilizes a budget committee, consisting of the three commissioners and an equal number of citizens-at-large, to review and approve the proposed budget for each fiscal year. The annual budget serves as the foundation for Deschutes County's financial planning and control. Requested budgets are submitted for each fund, department and component unit county service district to the County's Budget Officer approximately three months prior to the beginning of the fiscal year. The Budget Officer prepares the proposed budget based on these requested budgets, and submits it to the Budget Committee, approximately two months prior to the beginning of the next fiscal year. The County is required to announce, in advance, and hold a public hearing on the approved budget and to adopt the budget by no later than June 30, the close of Deschutes County's fiscal year. The appropriated budget is prepared by fund, department and category (level of control). All transfers of appropriations between categories require approval by the Board of County Commissioners. Budget-to-actual comparisons are provided in this report for each individual governmental and proprietary fund for which an appropriated annual budget has been adopted. For the General Fund, and the major special revenue funds this comparison is presented beginning on page 67 as part of the required

supplementary information. All other funds are presented in a subsection of this report, which starts on page 97.

Local economy

Deschutes County is the outdoor recreation capital of Oregon. With noble, snow-capped peaks dominating the skyline to the west and the wide-open high desert extending to the east, the beauty and uniqueness of Deschutes County captures the awe of locals and visitors alike. Deschutes County is a bustling, exciting place where progress and growth are hallmarks.

Beginning in the early 1990s, Deschutes County has experienced rapid population growth. This growth is believed to be largely due to the area's invigorating climate and year-round recreation activities. The population is approximately 160,000 an increase of nearly 30% over the last 10 years and is projected to exceed 240,000 by 2025. Recreational activities include downhill and cross-country skiing, snowboarding, fishing, hunting, hiking, rock-climbing, road and mountain biking, mountain climbing, whitewater rafting and golfing. Deschutes County is the host of diverse annual events including the Bend Brewfest, Sunriver Music Festival, Sisters Outdoor Quilt Show, Cascade Children's Festival/Balloons over Bend, Pole Pedal Paddle, Sisters Rodeo, WinterFest, Bend Film Festival, Golf World Pacific Amateur Golf Classic and the Cascade Cycling Classic.

In Fiscal Year 2012, the County's assessed valuation of taxable property decreased by 0.6%, approximately \$115 million, to a total of \$17.6 billion. Formerly a region dependent on wood products, Deschutes County has steadily diversified its employment and economic base. For the past decade, Deschutes County has lead Oregon in high technology growth and is home to several award winning craft breweries. Numerous companies from the Silicon Valley, Portland-Vancouver Metro and Puget Sound have relocated or expanded here. Many of these firms are small but extremely innovative, producing niche-market products from semiconductors to software, medical instruments to recreational. Tourism in Deschutes County contributes to the diversified economy due to the abundance of year-round recreational activities. The County is home to a major medical center, designated as a level II trauma center, with more than 200 physicians on staff.

Financial policies

The County has established policies which are reviewed and adopted annually by the Board of County Commissioners in conjunction with the budget process. The County recognizes the need to ensure that it is capable of adequately funding and providing County services needed by the community on a sustainable basis.

The Board acknowledges that in order to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes (voter-approved local option levy) and fees due to temporary revenue shortfalls or unforeseeable one-time expenditures, the County will strive to maintain working capital balances in each fund. The amount of working capital, per fund, is a function of the type of fund. For most operating funds, the level is 8.3% of that fund's operating budget. For funds with property taxes as a significant portion of revenues, the level is one-third of estimated annual property tax collections.

Long-term financial planning

The County will need to address the long-term financing options related to the acquisition of real property which is used by a not-for-profit entity as a homeless shelter and for capital expenditures related to the expansion of the correctional facilities to provide additional jail beds.

The County is analyzing options for the physical consolidation of services provided to the citizens in the North County area. This project will likely be financed with some combination of existing capital reserves, sale of capital assets and proceeds of full faith and credit bonds.

In order to take advantage of historically low interest rates, the County plans to refund a general obligation bond resulting in savings of nearly \$1 million of interest, on a present value basis, over the remaining five years of the bond issue.

Major initiatives

In February 2011, the County opened its on-site employee health clinic, which is available to all individuals covered by the County's self-funded health insurance plan. Other jurisdictions, similar in size to Deschutes County, operating such clinics have realized cost savings in their health plans. The clinic is operated by a private provider under a fixed-price contract with the County. In May 2012, the County opened its on-site pharmacy. The pharmacy is also operated by a private provider and the County anticipates realizing a reduction in the cost of filling prescriptions, both to the County and to those covered under the County's health care plan.

Awards and acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Deschutes County for its comprehensive annual financial report for the fiscal year ended June 30, 2011. This was the eleventh consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.


A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we will submit it to the GFOA to determine its eligibility for another certificate.

The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department.

We would like to express our appreciation to all members of the Finance Department who assisted and contributed to the preparation of this report. Acknowledgment should also be given to the Board of County Commissioners for their interest and

support in planning and conducting the operations of the County in a responsible and progressive manner.

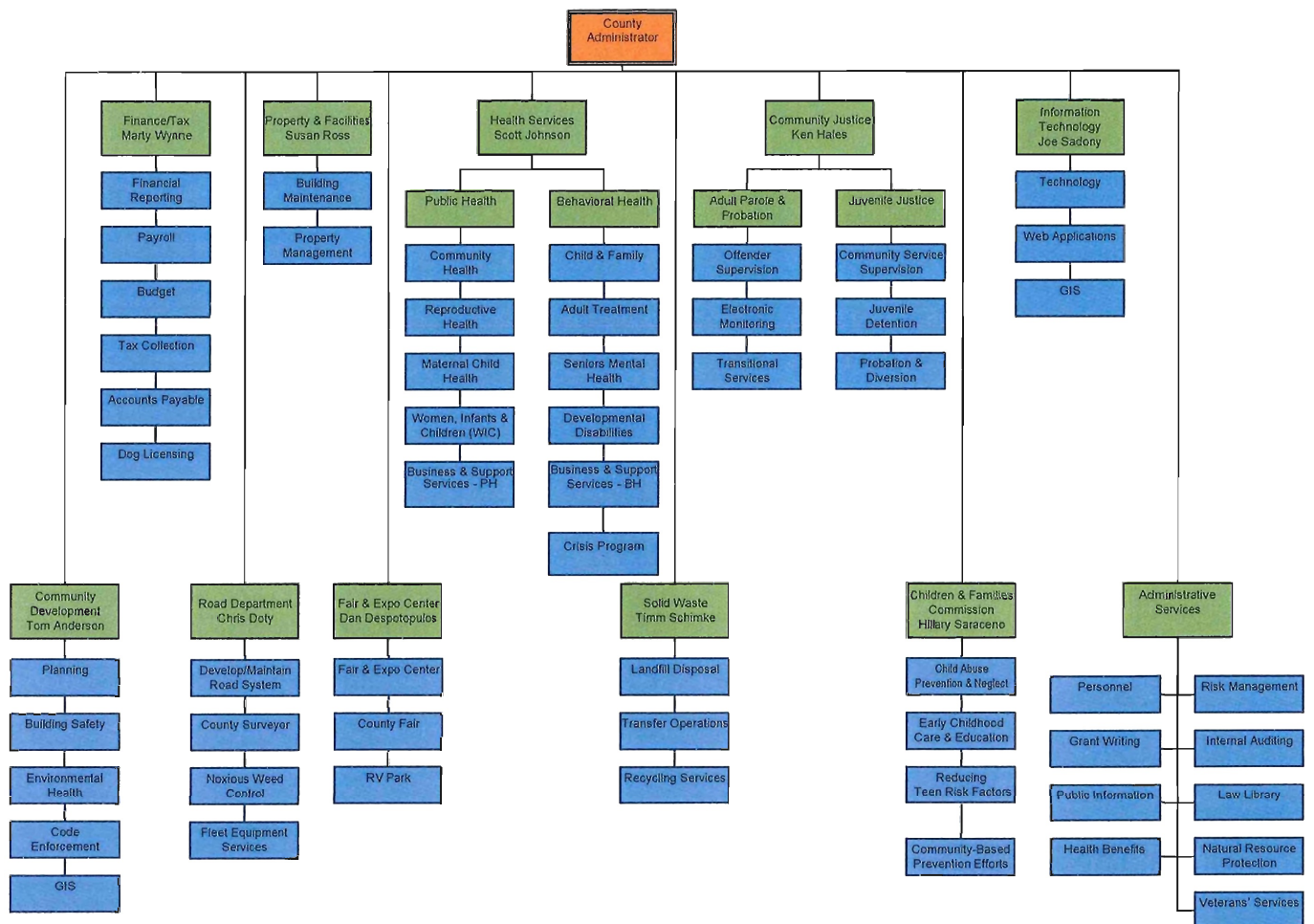
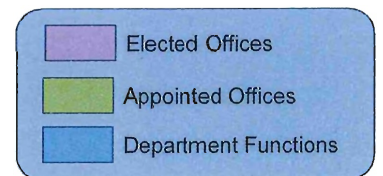
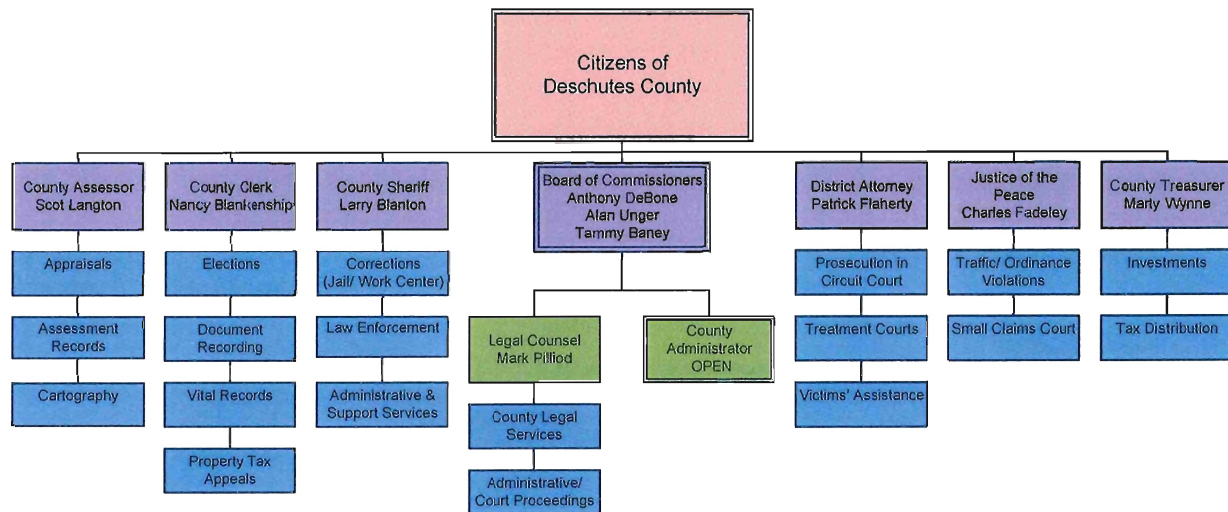
Respectfully submitted,



Tom Anderson
Interim County Administrator



Marty Wynne
Finance Director



DESCHUTES COUNTY, OREGON

COUNTY OFFICIALS

JUNE 30, 2012

ELECTED OFFICIALS

COUNTY COMMISSIONERS

Tammy Baney
Anthony DeBone
Alan Unger

ASSESSOR
Scot Langton

DISTRICT ATTORNEY
Patrick Flaherty

SHERIFF
Larry Blanton

TREASURER
Marty Wynne

COUNTY CLERK
Nancy Blankenship

JUSTICE COURT
Charles Fadely

APPOINTED OFFICIALS

County Administrator – Unfilled

County Counsel – Mark Pilliod

Finance Director – Marty Wynne

Internal Auditor – Dave Givans

Administrative Offices
1300 NW Wall Street, Suite 200
Bend, Oregon 97701

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Deschutes County
Oregon

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Davidson

President

Jeffrey R. Enen

Executive Director

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

John P. Harrigan, CPA

Wesley B. Price III, CPA

Candace S. Fronk, CPA

Board of Commissioners
Deschutes County, Oregon

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Deschutes County, Oregon, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the management of Deschutes County, Oregon. Our responsibility is to express opinions on these financial statements based on our audit.

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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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Deschutes County, Oregon, as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended, in conformity with accounting principles generally accepted of the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2012, on our consideration of Deschutes County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreement 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require the management's discussion and analysis on pages 6 through 17 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 required supplementary information 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 required Supplementary Information (budgetary comparison information for the General and Special Revenue funds) as listed in the Table of Contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The budgetary comparison information for these funds has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Our audit was made for the purpose of forming opinions on the financial statements of Deschutes County taken as a whole. The Other Supplementary Information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and other supplementary information is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the financial statements. The other supplementary information 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 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. The Introductory and Statistical sections as listed in the table of contents have not been

subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 20, 2012

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012

As management of Deschutes County, we offer readers of Deschutes County's financial statements this narrative overview and analysis of the financial activities of Deschutes County as of and for the fiscal year ended June 30, 2012. We encourage readers to consider this information in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages iii-vii of this report.

Financial Highlights

- Total assets of the County exceeded its liabilities by \$195,843,000 as of June 30, 2012. Of this amount, \$69,538,000 (unrestricted net assets) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net assets of \$72,192,000 as of June 30, 2011.
- The County's governmental funds reported a combined fund balance of \$75,919,000, an increase of \$4,690,000 from June 30, 2011. Approximately twenty-five percent, \$18,733,000, is available for spending at the County's discretion (assigned and unassigned fund balance), sixteen percent, \$11,943,000, is committed, fifty-eight percent, \$44,348,000 is restricted and one percent, \$894,000, is unspendable.
- County General Fund
 - The General Fund's fund balance was \$15,327,000 as of June 30, 2012, an increase of \$1,222,000.

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
General Fund (Operations)	\$ 9,249,000	\$ 8,393,000
Sub-funds of the General Fund	6,078,000	5,712,000

- Fund balance is fifty-one percent of the Fund's combined revenues and transfers in and fifty-three percent of the fund's combined expenditures and transfers out. Assigned fund balance was \$10,083,000 and unassigned fund balance was \$5,244,000.
- The County's Assessed Valuation of Taxable Property decreased by 0.6% in fiscal year 2012.
- Total bonded debt was \$85,805,000 as of June 30, 2012, compared to total bonded debt of \$92,886,000 as of June 30, 2011.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Deschutes County's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other 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 Deschutes County's finances, in a manner similar to a private-sector business.

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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The *Statement of Net Assets* presents information on all of Deschutes County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Deschutes County is improving or deteriorating.

The *Statement of Activities* presents information showing how Deschutes County's net assets changed during the fiscal year ended June 30, 2012. Changes in net assets are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows.

Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, that will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Assets* and *Statement of Activities*, distinguish functions of Deschutes County that are supported primarily by taxes and inter-governmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of, their costs through user fees and charges (*business-type activities*). The governmental activities of Deschutes County include general government, public safety, roads, health and welfare, and education. The business-type activities of Deschutes County include Solid Waste operations, the Deschutes County Fair & Expo Center and an RV Park.

The government-wide financial statements include nine county service districts: Countywide Law Enforcement District, Rural Law Enforcement District, Deschutes County 911 CSD, Deschutes County Extension and 4-H Service District, Black Butte Ranch Service District, Sunriver Service District, Bend Library CSD, Redmond Library CSD and Sunriver Library CSD. These entities are legally separate but are included as blended component units based on the criteria described in the Notes to Financial Statements (Note 1 – Summary of Significant Accounting Policies). Requests for copies of the separately issued financial statements for the county service districts should be addressed to Deschutes County Finance Department, 1300 NW Wall Street, Suite 200, Bend, OR 97701.

The government-wide financial statements can be found on pages 20-21 of this report.

Fund financial statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Deschutes County, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the funds of Deschutes County is classified in one of three categories: governmental funds, proprietary funds or fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund 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. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Assets and a

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

Deschutes County reported activity in eighty-seven (87) individual governmental funds and sub-funds during the fiscal year ended June 30, 2012. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Sheriff's Office, Countywide Law Enforcement District, Rural Law Enforcement District, Road, Deschutes County 911, Jail Project and PERS Reserve Funds). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these nonmajor governmental funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

Deschutes County adopts an annual budget for each of its funds and a budgetary comparison statement has been provided for each to demonstrate compliance with its annual budget.

The Basic Governmental Fund Financial Statements can be found on pages 22-28 of this report.

Proprietary funds. Deschutes County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. Deschutes County uses enterprise funds to account for its Solid Waste, Fair & Expo Center operations and RV Park. An internal service fund is an accounting device used to accumulate and allocate costs internally among Deschutes County's various functions. Deschutes County uses internal service funds to account for its building, administrative, commissioner, finance, legal, personnel, information technology and insurance services. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds financial statements provide similar, but more detailed, information as the government-wide financial statements. The proprietary fund financial statements provide information separately for Solid Waste, Fair & Expo Center operations and RV Park. Both Solid Waste and Fair & Expo Center are considered to be major funds of Deschutes County. The internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

The Basic Proprietary Funds Financial Statements can be found on pages 29-31 of this report.

Fiduciary funds. Fiduciary funds, all of which are agency 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 Deschutes County's own programs.

The Fiduciary Funds Statement of Assets and Liabilities can be found on page 32 of this report and the Statement of Changes in Assets and Liabilities on page 221.

Notes to the 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 the financial statements can be found on pages 33-64 of this report.

DESCHUTES COUNTY, OREGON

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Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page 67.

The combining statements referred to above in connection with non-major governmental funds and internal service funds are presented in the "Other Supplementary Information" section of this report.

Government-wide Financial Analysis

Net assets, at a specific point in time, serve as a useful indicator of an entity's financial position. In the case of Deschutes County, assets exceed liabilities by \$196 million at June 30, 2012.

Sixty-two percent of Deschutes County's net assets represent its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Deschutes County uses these capital assets to provide services to citizens and these net assets are not available for future spending. Although Deschutes County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Deschutes County's net assets restricted for use in its long-term capital projects and debt service requirements total \$4 million, two percent of the net assets. The remaining thirty-six percent, \$70 million, of Deschutes County's net assets may be used to meet the County's on-going obligations to citizens and creditors.

As of June 30, 2012, Deschutes County reports positive balances in all three categories of net assets (capital assets net of debt, restricted and unrestricted) for the government as a whole and for the governmental activities. The net assets for the business-type activities are positive for capital assets, net of related debt and restricted for debt service but negative in the unrestricted category.

DESCHUTES COUNTY'S NET ASSETS

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets other than capital assets	\$ 120,859,291	\$ 118,900,693	\$ 11,092,763	\$ 11,789,895	\$ 131,952,054	\$ 130,690,588
Capital assets	138,532,211	140,856,106	53,906,151	56,204,923	192,438,362	197,061,029
Total assets	<u>259,391,502</u>	<u>259,756,799</u>	<u>64,998,914</u>	<u>67,994,818</u>	<u>324,390,416</u>	<u>327,751,617</u>
Non-current liabilities	66,846,135	68,561,508	36,217,994	38,319,102	103,064,129	106,880,610
Current liabilities	21,811,059	21,098,346	3,672,210	4,103,133	25,483,269	25,201,479
Total liabilities	<u>88,657,194</u>	<u>89,659,854</u>	<u>39,890,204</u>	<u>42,422,235</u>	<u>128,547,398</u>	<u>132,082,089</u>
Net assets						
Invested in capital assets, net of related debt	95,512,157	92,525,275	25,824,953	25,780,444	121,337,110	118,305,719
Restricted	4,015,788	3,979,615	951,696	1,191,785	4,967,484	5,171,400
Unrestricted	71,206,363	73,592,055	(1,667,939)	(1,399,646)	69,538,424	72,192,409
Total net assets	<u>\$ 170,734,308</u>	<u>\$ 170,096,945</u>	<u>\$ 25,108,710</u>	<u>\$ 25,572,583</u>	<u>\$ 195,843,018</u>	<u>\$ 195,669,528</u>

Deschutes County's net assets increased by \$173,000 during the fiscal year ended June 30, 2012, allowing for the repayment of long-term debt and increase in operating and capital reserves.

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012

CHANGES DUE TO GOVERNMENTAL ACTIVITIES

- The net assets of governmental activities increased by \$637,000. This is due to many factors but primarily as a result of:

INCREASES:

- Tax levies allowing for the repayment of \$3 million in general obligation bonds.
- Deschutes County 911 serial levy provided \$1.8 million for future operations and capital purchases.

DECREASES:

- Community Development Department's operating costs exceeded its revenues by \$1.1 million.
- Operating costs exceeded operating revenues in the County's two insurance funds by \$3 million.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

- Net assets of the business-type activities decreased by \$464,000:
 - Operating revenues in the County's solid waste enterprise were \$159,000 less than the prior year, and were insufficient to cover operating expenses, resulting in an operating loss of \$813,000 and a decrease in net of assets of \$1,527,000.
 - The County's Fair & Expo Center had a net operating loss of \$1.2 million. Non-operating revenues included \$2.3 million of property taxes levied to retire long term debt. The net assets increased \$1 million, to \$10.5 million.
 - The County's RV Park had a net operating loss of \$80,000 and, largely due to a transfer from the County's General Fund, reported an increase in net assets of \$67,000.

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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DESCHUTES COUNTY'S NET ASSETS

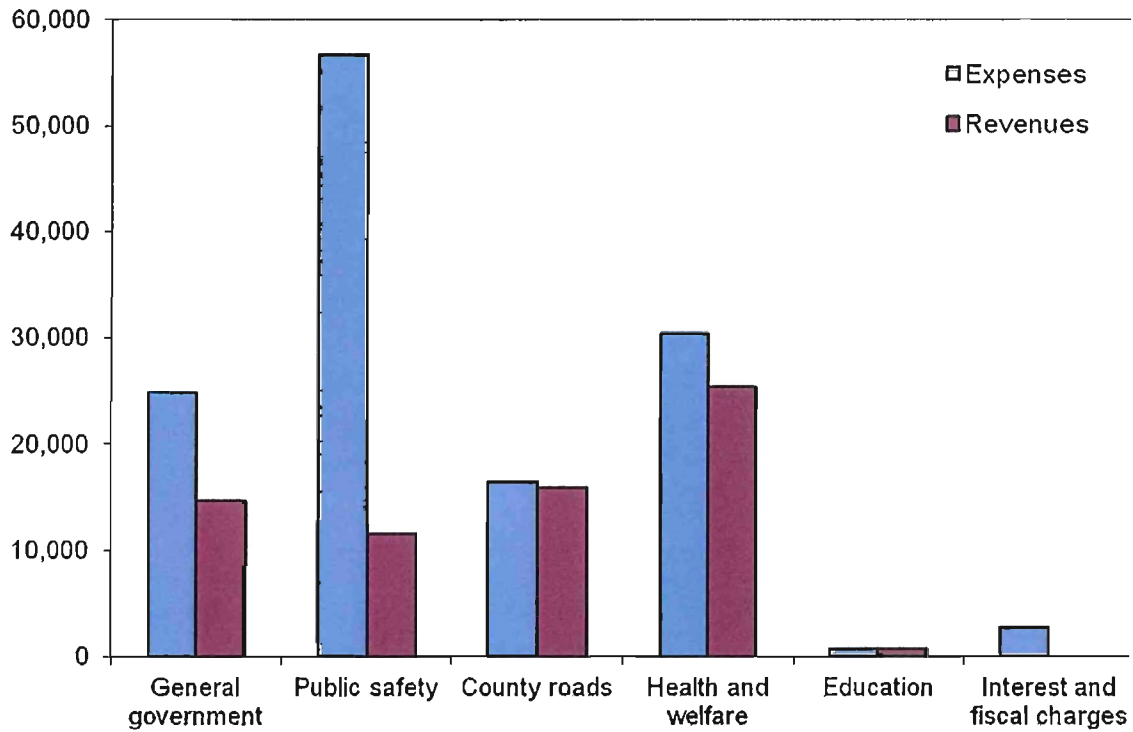
	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Program revenues:						
Charges for services	\$ 34,273,758	\$ 34,735,363	\$ 8,624,397	\$ 8,819,798	\$ 42,898,155	\$ 43,555,161
Operating grants and contributions	33,630,072	32,195,732	86,306	39,271	33,716,378	32,235,003
Capital grants and contributions	232,363	765,663	-	-	232,363	765,663
General revenues:						
Property taxes	60,524,368	60,790,919	2,334,005	2,505,852	62,858,373	63,296,771
Other taxes	3,357,365	3,151,974	-	-	3,357,365	3,151,974
Other	908,178	981,569	60,134	71,876	968,312	1,053,445
Total Revenues	<u>132,926,104</u>	<u>132,621,220</u>	<u>11,104,842</u>	<u>11,436,797</u>	<u>144,030,946</u>	<u>144,058,017</u>
Expenses:						
General government	24,888,722	22,540,890	-	-	24,888,722	22,540,890
Public safety	56,696,103	53,944,031	-	-	56,696,103	53,944,031
County roads	16,436,367	18,600,706	-	-	16,436,367	18,600,706
Health and welfare	30,416,145	28,828,892	-	-	30,416,145	28,828,892
Education	687,511	979,980	-	-	687,511	979,980
Interest on long-term debt	2,716,110	3,275,788	-	-	2,716,110	3,275,788
Solid waste	-	-	7,801,912	7,347,661	7,801,912	7,347,661
Fair & Expo center	-	-	3,876,575	3,819,399	3,876,575	3,819,399
RV park	-	-	338,003	343,898	338,003	343,898
Total expenses	<u>131,840,958</u>	<u>128,170,287</u>	<u>12,016,490</u>	<u>11,510,958</u>	<u>143,857,448</u>	<u>139,681,245</u>
Increase in net assets before transfers	1,085,146	4,450,933	(911,648)	(74,161)	173,498	4,376,772
Transfers	(447,771)	(541,385)	447,771	541,385	-	-
Changes in net assets	<u>637,375</u>	<u>3,909,548</u>	<u>(463,877)</u>	<u>467,224</u>	<u>173,498</u>	<u>4,376,772</u>
Net assets, beginning	<u>170,096,933</u>	<u>166,187,397</u>	<u>25,572,587</u>	<u>25,105,359</u>	<u>195,669,520</u>	<u>191,292,756</u>
Net assets, ending	<u>\$ 170,734,308</u>	<u>\$ 170,096,945</u>	<u>\$ 25,108,710</u>	<u>\$ 25,572,583</u>	<u>\$ 195,843,018</u>	<u>\$ 195,669,528</u>

DESCHUTES COUNTY, OREGON

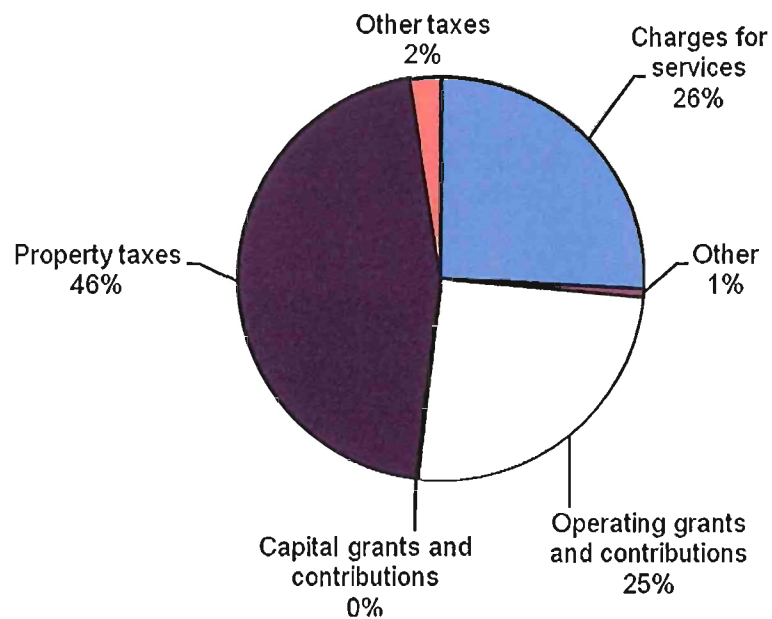
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

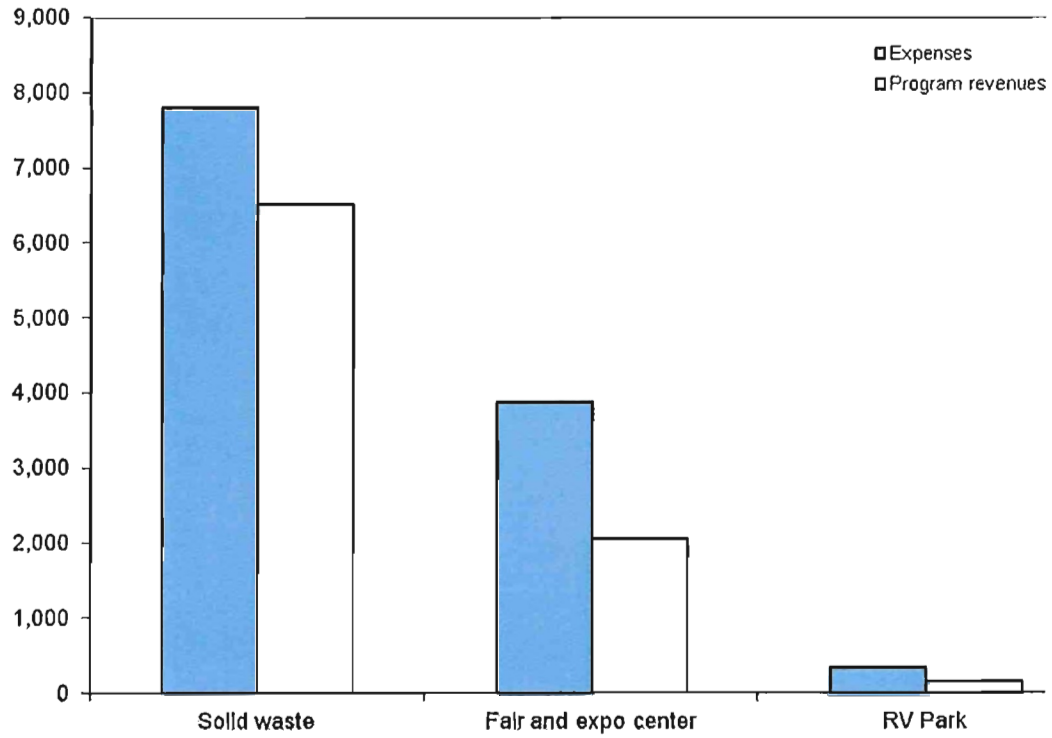


DESCHUTES COUNTY, OREGON

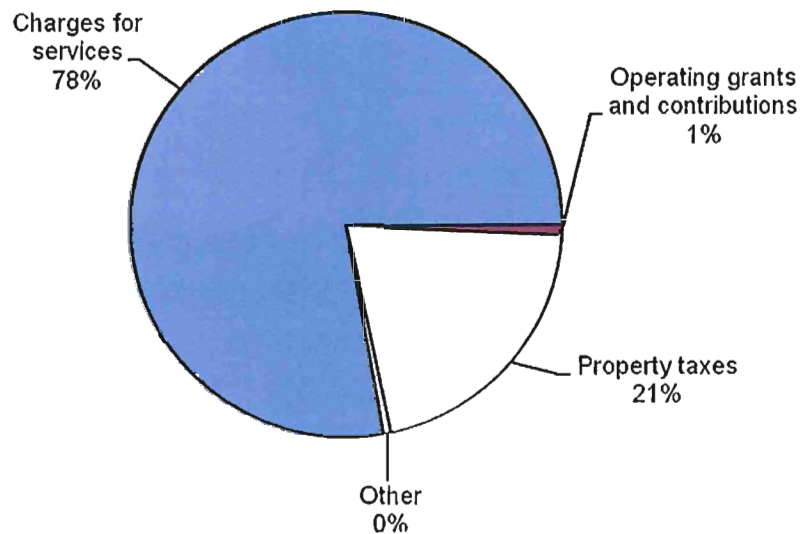
MANAGEMENT'S DISCUSSION AND ANALYSIS

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Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Financial Analysis of the County's Funds

Deschutes County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Deschutes County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Deschutes County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2012, \$75.9 million is the reported combined ending fund balance for Deschutes County's governmental funds, a net increase of \$4,690,000 from June 30, 2011. Changes, amounts and percentages, in the fund balances of the major governmental funds and of the other governmental funds were:

MAJOR

- General Fund: increase of \$1.2 million, 8.6%
- Sheriff, Countywide Law Enforcement District and Rural Law Enforcement District (combined): increase of \$290 thousand, 2.5%
- Road: increase of \$1.2 million, 24%
- Deschutes County 911 County Service District: Increase of \$1.8 million, 21%
- Jail Project (Capital Project Fund), decrease of \$766 thousand, -24%
- PERS Reserve: decrease of \$1.5 million, -12%

OTHER

- Nonmajor special revenue: increase of \$2,219,000, 12%
- Nonmajor debt service: decrease of \$162,000, -11%
- Nonmajor capital project: increase of \$362,000, 23%

Significant Changes in Major Funds

General Fund: As of June 30, 2012, the fund balance of Deschutes County's General Fund was \$15.3 million. Of this fund balance, \$10 million is assigned for specific use and \$5.2 million is unassigned. One measure of the General Fund's liquidity is the relationship of the fund balance to the Fund's total expenditures. The fund balance as of June 30, 2012, for the General Fund is 77% of total General Fund Fiscal Year 2012 expenditures and 53% of total General Fund Fiscal Year 2012 combined expenditures and transfers out.

Deschutes County's General Fund balance increased by \$1,222,000, 8.7%, during the fiscal year ended June 30, 2012. Revenues exceeded current expenditures by \$9.7 million. These net resources were used to acquire \$.4 million of vehicles and operating equipment, transfer \$5.7 million to various governmental operating funds, use \$1.4 million for debt service, transfer \$.5 million to enterprise funds and, on a one-time basis, transfer \$.5 million to internal service funds.

Sheriff, Countywide Law Enforcement District and Rural Law Enforcement District:

Property taxes and other revenues are reported in the two taxing districts and the expenditures are reported in the Sheriff's Office. Property tax revenues are sufficient to provide current public safety services and to allow increase reserves which are accumulated for future capital needs. The combined fund balances increased by nearly \$300,000.

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Road:

The fund balance of the Road Department increased by \$1,226,000 (24%) over the prior year, primarily as a result of managing resources available for maintenance of County roads.

Deschutes County 911 County Service District:

The fund balance of Deschutes County 911 increased 21%, by \$1,847,000 to \$10,740,000. FY 2012 is the final year of a five year serial levy and resources received as a result of this levy have been held in reserve in order to maintain acceptable service levels.

Jail Project (a Capital Project Fund):

Beginning in FY 2008, the County has internally financed the initial costs of the expansion of the County's adult jail. Until such time that external financing is provided, and the internal loans are repaid, the liability in this fund requires this capital project fund to be reported as a major fund.

PERS Reserve:

Beginning in fiscal year 2004, the County has reserved a portion of the operating funds' resources for possible increases in the defined benefit plan contribution rates. An increase in the employer's contribution rate, effective July 1, 2011, required the use of \$1.5 million of these reserves in FY 2012. The projection for FY 2013 is that \$1.8 million of these reserves will be required to sustain current levels of services.

The fund balances of the County's nonmajor special revenue funds increased by a net of \$2.2 million. Certain special revenue funds have reported significant increases in fund balance: ABHA - \$1,630,000, OHP-CDO - \$799,000 and Sunriver Service District - \$191,000. In each case, this is a result of revenues received in fiscal year 2012 which will be used for expenditures in future years. Certain special revenue funds have reported significant decreases in fund balance: Public Health - \$375,000, Public Land Corner Preservation - \$223,000. The reduction in the fund balance of Public Health was anticipated and is the result of an increase in the transfer for contribution to debt service on its facility and a reduction in support from the General Fund. The Road Department has been able to continue to focus its attention to maintaining the permanent monuments of survey corner positions resulting in expending resources which have been accumulating in this fund for several years.

Proprietary funds. The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail.

At June 30, 2012, the net assets of the Solid Waste Department were \$13,957,000; \$16,009,000 is invested in capital assets, net of related debt, a decrease of \$1,216,000 during fiscal year 2012. The operations of the Solid Waste Department provide the resources which will be used in future years for the closure and postclosure costs associated with the landfills. The unrestricted net assets of the Fair & Expo Center were essentially unchanged.

The County opened its RV Park in July 2007. After an initial near-capacity usage during summer 2007, the effects of the recession have negatively impacted the operations; however, it is expected that with continued focus on marketing efforts, the RV Park will be a profitable enterprise. The unrestricted net assets at June 30, 2012, are \$63,000.

General Fund Budgetary Highlights

There were no differences, other than appropriation transfers, between the General Fund's original budget and the final budget. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$1.5 million more than estimated, essentially of which is due to property tax

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2012

revenue. The variance between appropriations and expenditures was \$928,000, approximately 7% of final appropriations. Several unrelated factors contributed to this variance including (1) unfilled positions in the several departments (\$320,000), (2) reduction in the amount actually paid to the Rural Law Enforcement District (\$142,000), and (3) lower than budgeted expenditures in the Clerk's Office due to fewer than projected elections (\$205,000).

Capital Asset and Debt Administration

Capital Assets. Deschutes County's investment in capital assets for its governmental and business-type activities as of June 30, 2012, was \$192,438,000, net of accumulated depreciation. The book value of the depreciable assets is 62% of historical cost. This investment in capital assets includes land, buildings, equipment and infrastructure such as roads and bridges. Additional information on Deschutes County's capital assets is included in Note III.D on pages 45-46 of this report.

Long-term debt. As of June 30, 2012, Deschutes County's outstanding bonded debt was \$85,805,000. Of this, \$85,203,000 is backed by the full faith and credit of the County and \$601,000 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment.

DESCHUTES COUNTY'S OUTSTANDING DEBT

General Obligation and Other Bonded Debt

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$ 5,760,000	\$ 8,733,265	\$ 12,005,000	\$ 13,885,000	\$ 17,765,000	\$ 22,618,265
Oregon Local Gov't Pension Bonds	11,223,283	11,386,137	-	-	11,223,283	11,386,137
Full Faith & Credit Obligations	40,989,578	42,385,831	15,225,422	15,719,169	56,215,000	58,105,000
Special assessment debt with governmental commitment	601,700	776,815	-	-	601,700	776,815
Total	\$ 58,574,561	\$ 63,282,048	\$ 27,230,422	\$ 29,604,169	\$ 85,804,983	\$ 92,886,217

Deschutes County's bonded debt decreased by \$7,081,000 during the fiscal year due to scheduled debt repayments.

Moody's Investors Services has assigned a credit rating of Aa3 to Deschutes County's Full Faith & Credit obligations and a credit rating of Aa2 to its general obligation bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2% of its real market value. With real market value of \$21.5 billion, the current debt limitation for Deschutes County is \$431 million. The County's current general obligation of \$18 million represents .08% of this limitation.

Additional information on Deschutes County's long-term debt is included in Note III. F. on pages 47-50 of this report.

Key Economic Factors and Budget Information for the Future

- The economic slowdown of the real estate market has had a negative impact on Deschutes County beginning in fiscal year 2007 and continuing through fiscal year 2012. The County's Community Development Fund has been most affected, and even with a 60% reduction in force, from 72.80 FTE

DESCHUTES COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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in FY 2008 to 28.60 FTE in FY 2012, this activity will require \$1,350,000, 30% of its FY 2013 resources, to be provided by the County's General Fund.

- The County provided the resources, on behalf of a not-for-profit entity, to acquire real property for use as a homeless shelter. At this time, the County is collecting rent on the facility which is sufficient to cover the interest cost associated with the \$2.7 million advance. Discussion is on-going for the eventual resolution to this relationship.
- Due to expansion of its facility, the Humane Society of Redmond (HSR), a not-for-profit entity, has not been able to cover its operating expenses since FY 2009. The County made an interest bearing loan to HSR and accounts for the activity in a sub-fund of the General Fund. At June 30, 2012, the loan balance was \$805,402, which will be repaid from the proceeds of a trust to which HSR is a beneficiary.
- The County is self-insured for general liability, workers' compensation, unemployment and vehicle claims. Internal insurance rates were increased by 30% for FY 2012, but even with this increase, the Risk Management Fund is reporting a deficit (i.e. liabilities exceed assets) in the amount of \$1,001,00. Rates were held constant for FY 2013 and the County will need to take action to identify resources for payment of current claims and to build sufficient reserves for future claims.
- Following years of building the reserves in the County's Health Benefits Trust Fund, claims and administrative costs have exceeded the insurance premiums for the past three years. The net assets have declined from \$16.5 million as of June 30, 2009 to \$12.9 million as of June 30, 2012. The net assets would cover approximately nine months of costs. Additionally, the projection for FY 2013 is that the net assets will decline by an amount between \$1 million and \$1.4 million which will provide reserves of eight months of costs.
- An increase to employer contribution rates, effective July 1, 2013, will increase the County's expenditure for its defined benefit retirement plans by 35%, approximately \$2.5 million. The resources in the County's PERS Reserve Fund will be available to mitigate the impact to County operations.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2012 to Fiscal Year 2013 by 1.1%, to approximately \$17.8 billion.

Requests for Information

This financial report is designed to provide a general overview to those parties interested in Deschutes County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Deschutes County Finance Department, 1300 NW Wall Street, Suite 200, Bend, OR 97701.

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BASIC FINANCIAL STATEMENTS

DESCHUTES COUNTY, OREGON

STATEMENT OF NET ASSETS **JUNE 30, 2012**

	Governmental Activities	Business - Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 73,747,298	\$ 3,834,378	\$ 77,581,676
Investments, at fair value; plus accrued interest	26,368,996	1,371,130	27,740,126
Taxes receivable	4,437,556	158,297	4,595,853
Accounts receivable	3,579,931	526,426	4,106,357
Notes and contracts receivable, net of allowance	4,827,140	-	4,827,140
Assessments receivable	776,169	-	776,169
Internal balances (due (to) / from other funds)	(3,990,227)	3,990,227	-
Inventory	894,228	-	894,228
Prepaid expenses	29,460	145,551	175,011
Total current assets	110,670,551	10,026,009	120,696,560
Deferred charges	10,188,740	1,066,754	11,255,494
Capital assets:			
Capital assets not being depreciated:			
Land	13,497,072	1,924,037	15,421,109
Construction in progress	5,022,636	-	5,022,636
Capital assets net of accumulated depreciation:			
Infrastructure	49,583,851	-	49,583,851
Land improvements	2,629,248	22,618,040	25,247,288
Building and improvements	55,042,660	25,951,086	80,993,746
Equipment and vehicles	11,084,689	3,342,748	14,427,437
Intangible assets	1,672,055	70,240	1,742,295
Total capital assets	138,532,211	53,906,151	192,438,362
Total noncurrent assets	148,720,951	54,972,905	203,693,856
Total assets	259,391,502	64,998,914	324,390,416
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	5,063,764	278,610	5,342,374
Accrued interest	195,113	100,796	295,909
Unearned revenues	922,164	253,443	1,175,607
Current portion of non-current liabilities	15,630,018	3,039,361	18,669,379
Total current liabilities	21,811,059	3,672,210	25,483,269
Non-current liabilities:			
Compensated leave	8,135,225	311,088	8,446,313
Net OPEB obligation	10,042,437	371,749	10,414,186
Bonds and notes payable (net of unamortized premiums and discounts)	59,456,559	28,081,198	87,537,757
Accrued claims payable	4,841,932	-	4,841,932
Accrued landfill closure and postclosure costs	-	10,493,320	10,493,320
Less Current portion of non-current liabilities	(15,630,018)	(3,039,361)	(18,669,379)
Total non-current liabilities	66,846,135	36,217,994	103,064,129
Total liabilities	88,657,194	39,890,204	128,547,398
NET ASSETS			
Invested in capital assets, net of related debt	95,512,157	25,824,953	121,337,110
Restricted for:			
Capital projects	1,911,068	-	1,911,068
Debt service	2,104,720	951,696	3,056,416
Unrestricted	71,206,363	(1,667,939)	69,538,424
Total net assets	\$ 170,734,308	\$ 25,108,710	\$ 195,843,018

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental							
General government	\$ 24,888,722	\$ 9,975,482	\$ 4,692,423	\$ -	\$ (10,220,817)	\$ -	\$ (10,220,817)
Public safety	56,696,103	6,317,924	4,984,279	232,363	(45,161,537)	-	(45,161,537)
County roads	16,436,367	15,917,719	-	-	(518,648)	-	(518,648)
Health and welfare	30,416,145	2,062,633	23,266,060	-	(5,087,452)	-	(5,087,452)
Education	687,511	-	687,310	-	(201)	-	(201)
Interest and fiscal charges	2,716,110	-	-	-	(2,716,110)	-	(2,716,110)
Total governmental activities	131,840,958	34,273,758	33,630,072	232,363	(63,704,765)	-	(63,704,765)
Business-type:							
Solid Waste	7,801,912	6,506,366	2,880	-	-	(1,292,666)	(1,292,666)
Fair and Expo Center	3,876,575	1,963,398	83,426	-	-	(1,829,751)	(1,829,751)
RV Park	338,003	154,633	-	-	-	(183,370)	(183,370)
Total business-type activities	12,016,490	8,624,397	86,306	-	-	(3,305,787)	(3,305,787)
Total Deschutes County	\$ 143,857,448	\$ 42,898,155	\$ 33,716,378	\$ 232,363	(63,704,765)	(3,305,787)	(67,010,552)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					33,682,238	-	33,682,238
Property taxes, levied for sheriff services					23,551,915	-	23,551,915
Property taxes, levied for bonded debt					3,290,215	2,334,005	5,624,220
Transient room tax					3,357,365	-	3,357,365
Investment earnings					908,178	60,134	968,312
Transfers					(447,771)	447,771	-
Total general revenues and transfers					64,342,140	2,841,910	67,184,050
Change in net assets					637,375	(463,877)	173,498
Net assets - beginning					170,096,933	25,572,587	195,669,520
Net assets - ending					\$ 170,734,308	\$ 25,108,710	\$ 195,843,018

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2012

	General Fund	Sheriff	Countywide Law Enforcement District	Rural Law Enforcement District	Road
ASSETS					
Cash and cash equivalents	\$ 11,925,919	\$ 234,818	\$ 4,446,088	\$ 3,136,080	\$ 4,577,076
Investments, at fair value; plus accrued interest	5,238,121	83,947	1,591,511	1,122,514	1,637,884
Taxes receivable	1,465,621	-	1,038,705	517,177	-
Accounts receivable	326,558	135	180,704	149,109	358,478
Notes and contracts receivable	3,882,842	-	-	-	-
Assessments receivable	-	-	-	-	-
Inventory	-	-	-	-	894,228
Due from other funds	31,344	-	847,049	-	-
Deferred outflow of resources	36,429	-	-	-	-
Total assets	\$ 22,906,834	\$ 318,900	\$ 8,104,057	\$ 4,924,880	\$ 7,467,666
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 946,227	\$ 318,900	\$ -	\$ -	\$ 1,151,060
Due to other funds	758,376	-	-	-	-
Deposits	14,489	-	-	-	-
Deferred revenue	5,129,410	-	901,200	449,623	-
Unearned revenue	730,983	-	11,288	-	-
Total liabilities	7,579,485	318,900	912,488	449,623	1,151,060
Fund balances:					
Nonspendable	-	-	-	-	894,228
Restricted	-	-	7,191,569	4,475,257	5,422,378
Committed	-	-	-	-	-
Assigned	10,082,716	-	-	-	-
Unassigned	5,244,633	-	-	-	-
Total fund balances	15,327,349	-	7,191,569	4,475,257	6,316,606
Total liabilities and fund balances	\$ 22,906,834	\$ 318,900	\$ 8,104,057	\$ 4,924,880	\$ 7,467,666

DESCHUTES COUNTY, OREGON

GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2012

	Des County 911 Co Serv Dist	Jail Project (Cap Proj Fund)	PERS Reserve	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 7,684,381	\$ -	\$ 8,390,766	\$ 18,739,852	\$ 59,134,980
Investments, at fair value; plus accrued interest	2,750,511	-	3,003,350	5,710,897	21,138,735
Taxes receivable	429,425	-	-	986,628	4,437,556
Accounts receivable	377,523	-	-	1,753,138	3,145,645
Notes and contracts receivable	-	-	-	944,298	4,827,140
Assessments receivable	-	-	-	776,169	776,169
Inventory	-	-	-	-	894,228
Due from other funds	-	-	-	-	878,393
Deferred outflow of resources	-	89,179	-	-	125,608
Total assets	\$ 11,241,840	\$ 89,179	\$ 11,394,116	\$ 28,910,982	\$ 95,358,454
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 125,839	\$ -	\$ -	\$ 2,024,028	\$ 4,566,054
Due to other funds	-	4,078,900	-	31,344	4,868,620
Deposits	-	-	-	15,544	30,033
Deferred revenue	376,394	-	-	2,195,695	9,052,322
Unearned revenue	-	-	-	179,893	922,164
Total liabilities	502,233	4,078,900	-	4,446,504	19,439,193
Fund balances:					
Nonspendable	-	-	-	-	894,228
Restricted	10,739,607	-	-	16,519,405	44,348,216
Committed	-	-	11,394,116	549,251	11,943,367
Assigned	-	-	-	7,395,822	17,478,538
Unassigned	-	(3,989,721)	-	-	1,254,912
Total fund balances	10,739,607	(3,989,721)	11,394,116	24,464,478	75,919,261
Total liabilities and fund balances	\$ 11,241,840	\$ 89,179	\$ 11,394,116	\$ 28,910,982	\$ 95,358,454

The notes to the financial statements are an integral part of this statement.

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DESCHUTES COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS JUNE 30, 2012

Total fund balances for governmental funds	\$ 75,919,261
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Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	13,497,072	
Construction in progress	5,022,636	
Infrastructure, net of \$41,551,816 accumulated depreciation	49,583,851	
Land improvements, net of \$1,805,470 accumulated depreciation	2,590,597	
Buildings and improvements, net of \$19,451,392 accumulated depreciation	55,042,660	
Equipment and vehicles, net of \$18,936,044 accumulated depreciation	10,884,233	
Intangible, net of \$1,617,543 of accumulated depreciation	<u>1,670,772</u>	
Total capital assets		138,291,821

Deferred charges are not financial resources and therefore are not reported in the funds:

Deferred Pension Expense	7,781,537
Prepaid expenses and deferred debt issuance costs	2,436,287

Internal service funds are used by the County to charge the cost of insurance, building services, administrative services, finance, legal, personnel and information technology to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. Internal service fund net assets are:

13,452,632

Some of the County's receivables will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred revenues in the funds.

9,052,323

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, current and non-current, are reported in the statement of net assets. Balances at June 30, 2012, are:

Accrued interest on debt		(195,113)
Accrued interest on interfund debt	(125,608)	
Bonds and notes payable	(58,655,866)	
Net OPEB obligation	(9,181,026)	
Compensated leave	(7,241,247)	
Unamortized premium and discount on bonds	<u>(800,691)</u>	
Long-term liabilities		<u>(76,004,439)</u>

Total net assets of governmental activities	<u>\$ 170,734,308</u>
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DESCHUTES COUNTY, OREGON

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Sheriff	Countywide Law Enforcement District	Rural Law Enforcement District	Road
REVENUES					
Taxes - property	\$ 22,272,939	\$ -	\$ 15,850,794	\$ 7,965,436	\$ -
Taxes - other	-	-	-	-	-
Licenses and permits	29,250	-	-	-	1,617
Fines, forfeitures and penalties	451,954	-	230,501	167,856	-
Special assessments	-	-	-	-	-
Investment earnings	314,795	-	52,612	30,504	25,147
Rents	520,962	-	-	-	-
Intergovernmental	3,736,871	30,177,303	2,045,448	3,747,185	14,201,662
Charges for services	1,760,443	-	223,124	45,507	2,124,111
Contributions and donations	28,761	-	8,583	20,755	-
Loan repayments	138,378	-	-	-	-
Other	30,787	-	-	78,743	71,151
Total revenues	<u>29,285,140</u>	<u>30,177,303</u>	<u>18,411,062</u>	<u>12,055,986</u>	<u>16,423,688</u>
EXPENDITURES					
Current:					
General government	13,155,373	-	-	-	-
Public safety	6,162,806	29,505,123	18,483,539	11,693,765	-
County roads	-	-	-	-	14,940,290
Health and welfare	255,677	-	-	-	-
Education	-	-	-	-	-
Debt service:					
Principal payments	-	-	-	-	-
Interest	18,000	-	-	-	-
Trustee fees	-	-	-	-	-
Debt issuance costs	-	-	-	-	-
Capital outlay	387,575	472,180	-	-	793,220
Total expenditures	<u>19,979,431</u>	<u>29,977,303</u>	<u>18,483,539</u>	<u>11,693,765</u>	<u>15,733,510</u>
Excess (deficiency) of revenues over expenditures	<u>9,305,709</u>	<u>200,000</u>	<u>(72,477)</u>	<u>362,221</u>	<u>690,178</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	748,696	-	-	-	535,773
Transfers out	(8,831,926)	(200,000)	-	-	-
Refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources and uses	<u>(8,083,230)</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>535,773</u>
Net change in fund balances	1,222,479	-	(72,477)	362,221	1,225,951
Fund balances - beginning	<u>14,104,870</u>	<u>-</u>	<u>7,264,046</u>	<u>4,113,036</u>	<u>5,090,655</u>
Fund balances - ending	<u>\$ 15,327,349</u>	<u>\$ -</u>	<u>\$ 7,191,569</u>	<u>\$ 4,475,257</u>	<u>\$ 6,316,606</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Des County 911 Co Serv Dist	Jail Project (Capital Project Fund)	PERS Reserve	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes - property	\$ 6,556,570	\$ -	\$ -	\$ 8,543,775	\$ 61,189,514
Taxes - other	-	-	-	3,357,369	3,357,369
Licenses and permits	-	-	-	747,360	778,227
Fines, forfeitures and penalties	-	-	-	566,934	1,417,245
Special assessments	-	-	-	161,466	161,466
Investment earnings	65,366	445	78,581	218,235	785,685
Rents	-	-	-	1,252,625	1,773,587
Intergovernmental	1,129,177	-	-	30,626,318	85,663,964
Charges for services	314,195	-	-	11,692,309	16,159,689
Contributions and donations	750	-	-	27,055	85,904
Loan repayments	-	-	-	11,476	149,854
Other	-	-	-	22,830	203,511
Total revenues	<u>8,066,058</u>	<u>445</u>	<u>78,581</u>	<u>57,227,752</u>	<u>171,726,015</u>
EXPENDITURES					
Current:					
General government	-	-	375,670	9,074,991	22,606,034
Public safety	5,574,874	-	871,126	9,319,523	81,610,756
County roads	-	-	129,539	1,562,359	16,632,188
Health and welfare	-	-	250,492	32,398,884	32,905,053
Education	-	-	-	687,511	687,511
Debt service:					
Principal payments	-	-	-	5,296,870	5,296,870
Interest	-	-	-	2,613,321	2,631,321
Trustee fees	-	-	-	2,950	2,950
Debt issuance costs	-	-	-	372,216	372,216
Capital outlay	643,915	766,592	-	628,937	3,692,419
Total expenditures	<u>6,218,789</u>	<u>766,592</u>	<u>1,626,827</u>	<u>61,957,562</u>	<u>166,437,318</u>
Excess (deficiency) of revenues over expenditures	<u>1,847,269</u>	<u>(766,147)</u>	<u>(1,548,246)</u>	<u>(4,729,810)</u>	<u>5,288,697</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	9,417,296	10,701,765
Transfers out	-	-	-	(2,641,110)	(11,673,036)
Refunding bonds issued	-	-	-	21,893,362	21,893,362
Payment to refunded bond escrow agent	-	-	-	(21,520,747)	(21,520,747)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,148,801</u>	<u>(598,656)</u>
Net change in fund balances	1,847,269	(766,147)	(1,548,246)	2,418,991	4,690,041
Fund balances - beginning	<u>8,892,338</u>	<u>(3,223,574)</u>	<u>12,942,362</u>	<u>22,045,487</u>	<u>71,229,220</u>
Fund balances - ending	<u>\$ 10,739,607</u>	<u>\$ (3,989,721)</u>	<u>\$ 11,394,116</u>	<u>\$ 24,464,478</u>	<u>\$ 75,919,261</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds		<u>\$ 4,690,041</u>
<u>Financial resources provided that are not revenues</u>		
Repayments from borrowers	(311,219)	
Proceeds from debt issuance	<u>(21,893,362)</u>	
		(22,204,581)
<u>Financial resources used that are not expenses</u>		
Loans made	60,000	
Payment to trustee on refunded debt	21,520,747	
Repayments on long-term debt	5,346,871	
Acquisition of capital assets	7,045,411	
Bond issuance costs	<u>372,216</u>	
		34,345,245
<u>Other adjustments: non-cash expenses and changes in accruals and deferrals</u>		
Depreciation and amortization expense	(7,968,462)	
Amortization of deferred pension cost	(486,346)	
Amortization of deferred refunding cost	(127,851)	
Amortization of bond issuance cost	(77,373)	
Amortization of bond premium / (discount), net	55,818	
Book value of capital assets sold, retired or transferred	(1,363,862)	
Increase in interest receivable	32,771	
Increase in prepaid expenses	589	
Decrease in interest payable	49,565	
Increase in interfund interest payable	(22,784)	
Decrease in deferred property taxes	(665,145)	
Increase in compensated leave and retiree health insurance	<u>(2,719,901)</u>	
		(13,292,981)
Internal service funds		<u>(2,900,349)</u>
Total Adjustments - year ended June 30, 2012		<u>(4,052,666)</u>
Change in net assets of governmental activities - year ended June 30, 2012		<u>\$ 637,375</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

PROPRIETARY FUNDS STATEMENT OF NET ASSETS JUNE 30, 2012

	Enterprise Funds				
	Solid Waste	Fair & Expo Center	RV Park	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,054,108	\$ 751,708	\$ 28,562	\$ 3,834,378	\$ 14,612,318
Investments, plus accrued interest	1,092,203	269,062	9,865	1,371,130	5,230,261
Accounts receivable	480,757	45,650	19	526,426	434,286
Taxes receivable	-	158,297	-	158,297	-
Due from other funds	3,990,227	-	-	3,990,227	-
Prepaid expenses	-	145,551	-	145,551	375
Total current assets	8,617,295	1,370,268	38,446	10,026,009	20,277,240
Noncurrent assets:					
Capital assets:					
Capital assets not being depreciated:					
Land	1,791,352	132,685	-	1,924,037	-
Capital assets net of accumulated depreciation:					
Land improvements	14,365,618	5,971,764	2,280,658	22,618,040	38,651
Buildings and improvements	8,777,770	16,348,915	824,401	25,951,086	-
Equipment and vehicles	3,048,908	290,523	3,317	3,342,748	200,456
Intangible	70,240	-	-	70,240	1,283
Total capital assets	28,053,888	22,743,887	3,108,376	53,906,151	240,390
Other - Deferred financing costs	478,694	545,149	42,911	1,066,754	-
Total noncurrent assets	28,532,582	23,289,036	3,151,287	54,972,905	240,390
Total assets	37,149,877	24,659,304	3,189,733	64,998,914	20,517,630
LIABILITIES					
Current liabilities:					
Accounts payable	232,244	35,788	10,578	278,610	467,677
Accrued interest	35,257	57,435	8,104	100,796	-
Unearned revenues	-	253,443	-	253,443	-
Current portion of non-current liabilities	667,741	2,223,668	147,952	3,039,361	2,228,918
Total current liabilities	935,242	2,570,334	166,634	3,672,210	2,696,595
Noncurrent liabilities:					
Compensated leave	143,514	167,574	-	311,088	893,978
Net OPEB obligation	243,960	127,789	-	371,749	861,411
Bonds and notes payable (net of unamortized premiums and discounts)	12,044,510	13,512,164	2,524,524	28,081,198	-
Accrued claims payable	-	-	-	-	4,841,932
Accrued landfill closure and postclosure costs	10,493,320	-	-	10,493,320	-
Less current portion of non-current liabilities	(667,741)	(2,223,668)	(147,952)	(3,039,361)	(2,228,918)
Total noncurrent liabilities	22,257,563	11,583,859	2,376,572	36,217,994	4,368,403
Total liabilities	23,192,805	14,154,193	2,543,206	39,890,204	7,064,998
NET ASSETS					
Invested in capital assets, net of related debt	16,009,378	9,231,723	583,852	25,824,953	240,390
Restricted for debt service	-	951,696	-	951,696	-
Unrestricted	(2,052,306)	321,692	62,675	(1,667,939)	13,212,242
Total net assets	\$ 13,957,072	\$ 10,505,111	\$ 646,527	\$ 25,108,710	\$ 13,452,632

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Funds				Internal Service Funds
	Solid Waste	Fair & Expo Center	RV Park	Total	
OPERATING REVENUES					
Charges for services	\$ 6,427,893	\$ 1,961,856	\$ 154,633	\$ 8,544,382	\$ 26,545,000
Miscellaneous	78,473	1,542	-	80,015	-
Total operating revenues	6,506,366	1,963,398	154,633	8,624,397	26,545,000
OPERATING EXPENSES					
Personnel	1,637,707	945,311	-	2,583,018	7,520,259
Materials and services	2,891,901	1,492,748	105,922	4,490,571	22,655,086
Landfill closure/postclosure care costs	419,762	-	-	419,762	-
Depreciation	2,370,166	750,741	129,121	3,250,028	80,830
Total operating expenses	7,319,536	3,188,800	235,043	10,743,379	30,256,175
Operating income (loss)	(813,170)	(1,225,402)	(80,410)	(2,118,982)	(3,711,175)
NONOPERATING REVENUES (EXPENSES)					
Grants	2,880	83,426	-	86,306	156,823
Property taxes	-	2,334,005	-	2,334,005	-
Investment earnings	51,825	8,234	75	60,134	130,503
Bond issuance costs	(12,334)	(132,189)	(3,177)	(147,700)	-
Interest expense	(412,829)	(555,586)	(99,783)	(1,068,198)	-
Loss on sale of capital assets	(57,213)	-	-	(57,213)	-
Total nonoperating revenues (expenses)	(427,671)	1,737,890	(102,885)	1,207,334	287,326
Income (loss) before contributions and transfers	(1,240,841)	512,488	(183,295)	(911,648)	(3,423,849)
Interfund contribution of assets	-	-	-	-	-
Transfers in	-	483,544	250,000	733,544	573,900
Transfers out	(285,773)	-	-	(285,773)	(50,400)
Change in net assets	(1,526,614)	996,032	66,705	(463,877)	(2,900,349)
Total net assets - beginning	15,483,686	9,509,079	579,822	25,572,587	16,352,981
Total net assets - ending	\$ 13,957,072	\$ 10,505,111	\$ 646,527	\$ 25,108,710	\$ 13,452,632

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2012

	Enterprise Funds				Internal Service Funds
	Solid Waste	Fair & Expo Center	RV Park	Total	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 6,488,072	\$ 1,835,741	\$ 120,713	\$ 8,444,526	\$ 26,361,289
Payments to employees	(1,605,396)	(937,904)	-	(2,543,300)	(7,311,220)
Payments to suppliers	(2,884,025)	(1,496,386)	(108,632)	(4,489,043)	(21,126,031)
Net cash provided (used) by operating activities	<u>1,998,651</u>	<u>(598,549)</u>	<u>12,081</u>	<u>1,412,183</u>	<u>(2,075,962)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes	-	2,359,611	-	2,359,611	-
Grants	2,880	83,426	-	86,306	-
Interfund loan made	(55,000)	-	-	(55,000)	356,823
Interfund loan repayments	312,586	-	-	312,586	-
Interfund transfers in	-	483,544	250,000	733,544	323,500
Interfund transfers out	(535,773)	-	-	(535,773)	-
Net cash provided (used) by noncapital financing activities	<u>(275,307)</u>	<u>2,926,581</u>	<u>250,000</u>	<u>2,901,274</u>	<u>680,323</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	(1,553,745)	-	-	(1,553,745)	(43,848)
Sale of capital assets	62,484	-	-	62,484	-
Proceeds from refunding debt	5,192,943	87,797	-	5,280,740	-
Bond issuance costs	(88,467)	(1,492)	-	(89,959)	-
Premium on bonds	-	-	-	-	-
Principal paid on capital debt	(5,357,856)	(2,021,113)	(142,604)	(7,521,573)	-
Interest paid on capital debt	(634,948)	(630,082)	(100,225)	(1,365,255)	-
Net cash provided (used) by capital and related financing activities	<u>(2,379,579)</u>	<u>(2,564,890)</u>	<u>(242,829)</u>	<u>(5,187,298)</u>	<u>(43,848)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Sale (purchase) of investments	1,505,876	411,155	50	1,917,081	6,292,467
Interest	33,334	9,536	32	42,902	145,499
Net cash provided (used) by investing activities	<u>1,539,210</u>	<u>420,691</u>	<u>82</u>	<u>1,959,983</u>	<u>6,437,966</u>
Net increase (decrease) in cash and cash equivalents	882,975	183,833	19,334	1,086,142	4,998,479
Balances - beginning of year	<u>2,171,133</u>	<u>567,875</u>	<u>9,226</u>	<u>2,748,234</u>	<u>9,613,839</u>
Balances - end of year	<u>\$ 3,054,108</u>	<u>\$ 751,708</u>	<u>\$ 28,560</u>	<u>\$ 3,834,376</u>	<u>\$ 14,612,318</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (813,170)	\$ (1,225,402)	\$ (80,410)	\$ (2,118,982)	\$ (3,711,175)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	2,370,166	750,741	129,121	3,250,028	80,830
Change in assets and liabilities					
Receivables, net	(18,294)	(19,819)	(19)	(38,132)	(182,315)
Prepaid expenses	-	11,741	-	11,741	4,373
Accounts payables and other liabilities	459,949	(115,810)	(36,611)	307,528	1,732,325
Net cash provided (used) by operating activities	<u>\$ 1,998,651</u>	<u>\$ (598,549)</u>	<u>\$ 12,081</u>	<u>\$ 1,412,183</u>	<u>\$ (2,075,962)</u>
NONCASH INVESTING ACTIVITIES:					
Change in fair value of investments	\$ (1,120)	\$ (490)	\$ 3	\$ (1,607)	\$ (4,496)

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

FIDUCIARY FUNDS STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES JUNE 30, 2012

ASSETS

Cash and cash equivalents	\$ 8,028,764
Investments, at fair value; plus accrued interest	2,855,839
Accounts receivable	<u>258,932</u>
Total assets	<u>11,143,535</u>

LIABILITIES

Accounts payable	11,042
Due to other governments	1,120,931
Due to others	<u>10,011,561</u>
Total liabilities	<u>11,143,535</u>

NET ASSETS

\$ -

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Deschutes County is a municipal corporation governed by three Commissioners, elected at-large. The accompanying financial statements present the activities of Deschutes County (the County), and its nine (9) component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations.

Following is a brief description of each blended component unit included within the reporting entity. The Deschutes County Board of County Commissioners is the governing body for each component unit and financial accountability for each component unit is the responsibility of the County.

Countywide Law Enforcement District (District #1) – The District contracts with Deschutes County for law enforcement services that are provided to all county residents.

Rural Law Enforcement District (District #2) – The District contracts with Deschutes County for patrol services in those portions of Deschutes County not serviced by city or special district law enforcement departments.

Deschutes County 911 Service District – Operates the County 9-1-1 call center.

Deschutes County Extension and 4-H Service District – Furnishes support staff and a program coordinator for Oregon State University Extension Service.

Sunriver Service District – Provides police and fire services to Sunriver, Oregon.

Black Butte Ranch Service District – Provides police services to Black Butte Ranch, Oregon.

Bend Library, Redmond Library and Sunriver Library County Service Districts – Each library county service district was established for the purpose of constructing a library and repaying the general obligation bonds issued to finance the cost of construction.

The component units, described above, have been included in these financial statements. Component units' individual audited financial statements are issued and are available in the Deschutes County Finance Department.

There are other districts within the County that have not been included as component units of the County. The Board of County Commissioners 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 Deschutes County.

B. Government-wide and fund financial statements

The government-wide financial statements, consisting of the Statement of Net Assets and the Statement of Activities, report information on all non-fiduciary activities of the County and its component units. The effect of interfund activity has been removed from these statements, except where necessary to account for the cost of a program. Governmental activities, which are supported primarily by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized in the year for which they are levied. Grants and similar items are recognized as revenue if all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the fiscal year or soon enough thereafter to pay liabilities of the current fiscal year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditure-driven grants are recorded as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service, compensated absences, certain post-employment benefits, claims and judgments expenditures are recorded at the time such payment is due.

Property taxes, transient room taxes, licenses and interest associated with the current fiscal year are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Only the portion of special assessments receivable due within the current fiscal year is considered to be susceptible to accrual as revenue of the current fiscal year. All other revenue items are considered to be measurable and available only when cash is received by the County.

Fiduciary funds, which are all agency funds, are reported using the *accrual basis of accounting*.

The accounts of the County are organized on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, revenues and expenditures.

The County also maintains certain additional sub-funds for its own specific management needs. These sub-funds are consolidated into the appropriate fund for financial statement purposes as is required by accounting principles generally accepted in the United States America.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

MAJOR FUNDS

Governmental Funds – The County reports the following major governmental funds:

General Fund. The financial resources of the general government are accounted for in the General Fund and in sub-funds of the General Fund, except those that are accounted for in another fund. The General Fund's primary revenue sources are property taxes, Federal and State of Oregon payments and fees for services. The major expenditure category is general government services.

Sheriff's Office. The payments received pursuant to intergovernmental agreements with the Countywide Law Enforcement District and Rural Law Enforcement District are accounted for in the Deschutes County Sheriff's Fund. Activities of the Sheriff's Office include administration, corrections, patrol, investigations, records, search and rescue activities, and court security.

Countywide Law Enforcement District (District #1). All resources, including property taxes, arising from countywide law enforcement activities are accounted for in this fund. The expenditures are limited to the payment made to Deschutes County, pursuant to an intergovernmental agreement, for countywide law enforcement services.

Rural Law Enforcement District (District #2). All resources, including property taxes, arising from rural law enforcement activities are accounted for in this fund. The expenditures are limited to the payment made to Deschutes County, pursuant to an intergovernmental agreement for patrol services in those portions of Deschutes County not served by city or special service district law enforcement departments.

Road. The financial resources, primarily motor vehicle taxes received from the State of Oregon and Federal Forest Receipts, of the County's Road Department are used for the building, repair and maintenance of the County's roads, bridges, culverts, street lighting and drainage.

Deschutes County 911 County Service District. All resources, including property taxes, arising from the 911 activities, the County's emergency call center, are accounted for in this fund.

Jail Project (a Capital Project Fund). The pre-construction costs incurred, related to the remodel and eventual expansion of the County's adult jail, are accounted for in this fund. Until such time external resources are available, inter-fund borrowings have provided the resources for this capital project.

PERS Reserve. Financial resources, accumulated to partially offset future increases in the funding of the County's defined benefit retirement plans, are accounted for in the PERS Reserve. The annual budget, adopted by the Board of County Commissioners, sets PERS rates to be applied to qualifying salaries of each department in order to repay the pension bonds (Note III.F), make the required contribution to PERS (Note IV.C) and either fund or utilize the PERS Reserve, as needed, to mitigate the impact of significant changes in rates.

Enterprise Funds – The County operates three enterprise activities, two of which have been determined to be major.

Solid Waste accounts for the operations of the County's sanitary landfill and transfer station sites.

Fair & Expo Center accounts for the operations of the County's Fair & Expo Center, including the annual county fair and the collection of taxes to pay the debt service on the general obligation bonds which were issued to finance the construction of the fairgrounds.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

Additionally, the County reports the following fund types:

Internal service funds account for building, administrative, county commissioner, finance, legal, personnel, information technology and insurance services provided to other County departments on a cost reimbursement basis.

Agency funds are used for tracking various activities including the accumulation and distribution of property taxes, escrow for contractor retainage and developers, funds prior to adjudication, distribution of the State of Oregon's common school funds, inter-governmental law enforcement activities, justice court; and various other collection and escrow agent activities.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, except as necessary to show the total cost of a program.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments. General revenues include all taxes and investment earnings.

Operating revenues and expenses are reported separately from non-operating items in the Proprietary Funds. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal on-going operations. The principal operating revenues of the RV Park, Solid Waste and the Fair & Expo Center are payments received from third parties for services. Operating expenses for the enterprise funds and internal service funds include the cost of providing services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Budget Policy

Budgets are prepared on the modified accrual basis for all funds. Except for the Fiduciary Funds, all of which are agency funds that account for "pass-through" transactions, the County adopts annual budgets for each of its funds, and sub-funds as determined appropriate, as required by state law.

The resolution, authorizing appropriations for each fund, sets the level by which expenditures cannot lawfully exceed appropriations. The levels of control established by the resolution are: personnel services, materials and services, debt service, capital outlay and transfers out. The County's published budget contains more specific detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the Board of County Commissioners. Appropriations lapse at year-end.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

E. Assets, liabilities and net assets or equity

1. Cash and cash equivalents and investments

Cash and cash equivalents include amounts held as demand deposits and in the Local Government Investment Pool. The cash balances of substantially all funds, including the agency funds, are pooled and invested by the County Treasurer for the purpose of increasing earnings through investment activities. Investments are reported at fair value as of June 30, 2012, based on market prices and include accrued interest. Earnings on the pooled monies are apportioned and credited to each fund monthly, based on the average daily balances of each participating fund.

2. Receivables and payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. Notes receivable in governmental funds include loans that are not expected, or scheduled, to be collected in the subsequent year.

The County is responsible for the assessment, collection and apportionment of property taxes for all taxing jurisdictions within the County. Taxes are levied as of July 1 based on assessed values as of January 1. Property tax payments are due in three equal installments, on November 15, February 15 and May 15. A discount of 3% is available if taxes are paid in full by November 15 and a discount of 2% on the unpaid balance is available if taxes are paid in full by February 15. Property taxes become a lien on the property on July 1.

3. Inventory, prepaids and deferred charges

Inventories are valued at cost using the first in/first out (FIFO) method. The only material inventories of the County are accounted for in the Road Fund. Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items. Deferred charges consist of prepaid pension costs, deferred debt issuance costs and deferred debt refunding costs.

4. Capital assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net assets. Capital assets are those assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost, if constructed. The County reports infrastructure assets on a network and subsystem basis. The amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements. General infrastructure assets (i.e., those reported by governmental activities) include all such items acquired or constructed in fiscal years ending after June 30, 1980. Historical cost was estimated by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year). The cost of normal repairs, maintenance and remodel that do not add to the value of the asset or materially extend asset lives are not capitalized. Donated capital assets are recorded at their fair value at the date of donation.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

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

<u>Assets</u>	<u>Years</u>
Buildings	30-60
Building improvements	10-15
Land improvements	10-30
Equipment and vehicles	3-20
Infrastructure	20-50

The County has no major capital projects underway as of June 30, 2012.

5. Compensated absences

It is Deschutes County's policy to permit employees to accumulate earned but unused vacation, time management (a leave-with-pay program, including sick, vacation, family emergency and compensatory time) and sick leave. Except in the two cases as noted below, no liability for unpaid accumulated sick leave is recorded because the County does not pay sick leave when employees separate from service with the County. Exceptions to non-payment of sick leave are: 1) Non-represented employees receive one-half of any sick leave earned through June 30, 1994, and 2) Employees who are members of the Public Works union receive one-half of any sick leave upon separation, following at least five years of service. A liability for the vested portion of vacation, sick leave and time management is reported in the proprietary statement of net assets and the government-wide statement of net assets.

During FY 2012, \$5.3 million was paid in compensated leave from governmental funds – 35% from Sheriff's Office, 14% from Behavioral Health, 7% from Public Health, 10% from General Fund, 8% from Road Department, 7% from Deschutes County 911, 8% from Juvenile Community Justice, 5% from Community Development and the remaining 6% from other special revenue funds.

6. Net other post-employment benefits obligation (Net OPEB Obligation)

The net OPEB obligation is recognized as a long-term liability in the proprietary statement of net assets and in the government-wide statement of net assets. The liability reflects the present value of expected future payments. The net other post-employment benefits liability and expenditures in the governmental fund financial statements are limited to amounts that become due and payable as of the end of the fiscal year.

7. Long-term obligations

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statement of net assets in the applicable governmental activities and business-type activities columns and in the proprietary funds statement of net assets. Bond premiums and bond discounts are amortized over the life of the bonds using the straight-line method.

8. Fund balance reporting

The County implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, beginning in FY 2011 for its governmental funds. Under GASB 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale and long-term receivables.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

Restricted fund balance – constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – amounts that can be used only for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the Board of County Commissioners, such formal action is done via a resolution.

Assigned fund balance – amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent is stipulated by the Board of County Commissioners or the department head with budgetary responsibility for such fund. This policy is established by the Financial Policies approved by the Board of County Commissioners August 22, 2011. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive fund balances.

Unassigned fund balance – this is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. A negative balance must be reported in this classification for governmental funds, other than the General Fund, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

The County reduces restricted amounts first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned or unassigned) amounts are available. The County reduces committed amounts first, followed by assigned amounts then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

II – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

On an annual basis, County department personnel submit requested budgets for each fund for which they are responsible. Requested budgets, which include estimated revenues and appropriations of the estimated revenues, are submitted to the Budget Officer, who is appointed by the Board of County Commissioners. The Budget Officer then prepares the proposed budget, by fund, department, program, category and line item. The proposed budget includes information on the prior two years, the current year and estimated resources and requested appropriations for the ensuing year.

The proposed budget is presented by the Budget Officer to the Budget Committee. The Budget Committee holds public meetings and may make changes to the proposed budget. The Budget Committee submits the approved budget to the governing body of the County for adoption. The governing body announces a public hearing, and after considering matters discussed, may make changes to the budget prior to its adoption. Such changes cannot exceed 10% of the appropriations of the approved budget or a change in the amount of the ad valorem taxes without re-publication of the budget and another public hearing.

After the budget is adopted, changes to appropriations are sometimes necessary. The governing body may make additional appropriations to 1) expend new grant revenues received during the fiscal year, 2) adopt a supplemental budget for occurrences or needs not foreseen at the time the budget was adopted and 3) approve appropriation transfers. It is, however, unlawful to overspend a category of appropriation.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

In accordance with state statutes, appropriations are approved before the beginning of the fiscal year and terminate June 30 of the year of appropriation. Encumbrances are not reported in the financial statements.

B. Excess of expenditures over appropriations

For the year ended June 30, 2012, expenditures exceeded appropriations by category, the level of budgetary control, as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over- expenditure</u>
Personnel				
Sunriver Service District	\$ 10,970	\$ 12,970	\$ 13,151	\$ (181)
Materials and Services				
General Support Services - BOCC	89,561	99,321	103,424	(4,103)
Behavioral Health	3,929,205	5,805,749	5,975,457	(169,708)
Law Library	114,314	114,314	114,367	(53)
Sunriver Service District - Fire and Emergency Services	324,489	324,489	327,043	(2,554)
Total Materials and Services	<u>4,457,569</u>	<u>6,343,873</u>	<u>6,520,291</u>	<u>(176,418)</u>
	<u>\$ 4,468,539</u>	<u>\$ 6,356,843</u>	<u>\$ 6,533,442</u>	<u>\$ (176,599)</u>

C. Funds with Negative Fund Balances / Negative Net Assets

Liabilities exceed assets in one of the County's governmental funds.

Jail Remodel (Capital Project Fund) – Fund Balance (\$ 3,989,721). The preliminary costs incurred for the remodel of the County's adult jail have been financed with an interfund loan from the County's Solid Waste Landfill Closure Fund and a loan from the Countywide Law Enforcement District. The County intends to sell real property and use the proceeds to repay the loans and the costs of the jail remodel.

Liabilities exceed assets in one of the Internal Service Funds.

Insurance Fund – Net Assets (\$1,001,180). Due to a 52% increase in accrued claims payable, the total assets in the fund are less than the total liabilities. A transfer from the General Fund or a reserve fund may be necessary in the event that resources in the fund are insufficient to pay claims and operating expenses. Additionally, internal insurances premiums paid by the operating departments will need to be increased.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all bank deposits in excess of the FDIC or FSLIC insurance amounts be collateralized through the Oregon State Treasurer's Public Funds Collateralization

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

Program. This program provides a structure for specified depositories to participate in a shared liability collateral pool. Securities pledged by individual institutions may range from 10% to 110% of public fund deposits depending on the financial institution's level of capitalization as determined by its federal regulatory authority. The aggregate Oregon public fund collateral pledged at June 30, 2012, was \$1,197,530,492 for reported public funds of \$1,391,160,063. The custodian, Federal Home Loan Bank of Seattle, is the agent for the depository bank. The securities pledged are designated as subject to the Pledge Agreement between the depository bank, custodian bank and Office of the State Treasurer (OST) and are held for the benefit of OST on behalf of the public depositors. The County's funds were held by financial institutions that participated in the State Treasurer's program and were in compliance with statutory requirements.

Investments

As of June 30, 2012, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Investment Maturities</u>		<u>Total</u>
	<u>18 Months or less</u>	<u>18 to 24 months</u>	
Federal Agency Coupon Securities	\$ 6,850,636	\$ 2,001,120	\$ 8,851,756
Corporate notes	12,302,420	-	12,302,420
Non Negotiable Certificates of Deposit	8,920,000	240,000	9,160,000
Total Investments	<u>\$ 28,073,056</u>	<u>\$ 2,241,120</u>	30,314,176
Accrued Interest			281,789
Investments - at fair value plus accrued interest			<u>\$ 30,595,965</u>
Deschutes County - Statement of Net Assets			27,740,126
Fiduciary Funds - Statement of Fiduciary Assets and Liabilities			<u>2,855,839</u>
			<u>\$ 30,595,965</u>
Total Investments, above	28,073,056	2,241,120	30,314,176
State of Oregon - Local Government Investment Pool	<u>72,573,580</u>		<u>72,573,580</u>
Total Portfolio	<u>\$ 100,646,636</u>	<u>\$ 2,241,120</u>	<u>\$ 102,887,756</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 investment policy requires that a minimum of 80% of the County's investment portfolio, which includes monies held in the State of Oregon Local Government Investment Pool, have maturities of 18 months or less. The investment in the State of Oregon Local Government Investment Pool is included in the amount reported on the Statement of Net Assets as cash and cash equivalents. The remaining 20% of the County's investments must have maturities of 24 months or less. At June 30, 2012, 98% of the investment portfolio will mature in 18 months or less.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

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 and instrumentalities, certain bankers' acceptances, repurchase agreements, certain high-grade commercial paper and corporate bonds and obligations of states and municipalities. 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 investments in commercial paper and corporate bonds to 20% of the total portfolio and 5% in any one corporation, subsidiary or affiliate. Commercial paper and corporate bonds must also be in the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). As of June 30, 2012, the County's investments in corporate bonds were rated A+ to AA+ by Standard & Poor's, and A1 to AAA by Moody's Investors Service.

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities 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.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy provides that the maximum that may be invested in any one issuer, as a percentage of the fund's total investments, is 100% for US Treasury, 75% for US Government agencies with 50% of this amount in any single government sponsored enterprise, 100% in the State of Oregon Investment Pool or the maximum imposed by state statute, 25% in Certificates of Deposit with 30% of this amount in any single qualified financial institution, 25% for Bankers' Acceptances with 30% of this amount in any single qualified financial institution, 20% for Commercial paper and Corporate notes with 5% of this amount in any one corporation, subsidiaries or affiliates, 25% for State and Local Government Securities, 25% for Repurchase Agreements with 10% of this amount in any single qualified financial institution. On June 30, 2012, the County did not hold investments with any one issuer that exceeded these limits.

Foreign Currency Risk. The County's investment policy prohibits investments that are not U.S. dollar-denominated; therefore the County is not exposed to this risk.

B. Receivables

Receivables as of year-end for the major funds and the nonmajor and internal service funds, in the aggregate, including the applicable allowances for uncollectible accounts are as follows:

	Property Taxes	Transient Room Taxes	Total Taxes Receivables	Accounts	Notes and Contracts	Assessments	Total
General Fund	\$ 1,465,621	\$ -	\$ 1,465,621	\$ 326,558	\$ 3,882,842	\$ -	\$ 5,675,021
Sheriff	-	-	-	135	-	-	135
Countywide Law Enforcement	1,038,705	-	1,038,705	180,704	-	-	1,219,409
Rural Law Enforcement	517,177	-	517,177	149,109	-	-	666,286
Road	-	-	-	358,478	-	-	358,478
Deschutes County 911	429,425	-	429,425	377,523	-	-	806,948
Solid Waste	-	-	-	480,757	-	-	480,757
Fair & Expo Center	158,297	-	158,297	45,650	-	-	203,947
Nonmajor and Internal Service	541,769	444,860	986,629	2,187,440	944,298	776,169	4,894,536
Total	\$ 4,150,994	\$ 444,860	\$ 4,595,854	\$ 4,106,354	\$ 4,827,140	\$ 776,169	\$ 14,305,517

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

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The County holds promissory notes as a result of its lending and real estate sale activities. Loans are made to not-for-profit entities and bear interest at rates from zero to 3.9%. Sales of real property are often financed by the County and these interest-bearing notes are amortized over periods ranging from ten to twenty years. Interest rates are fixed at the time of the initial transaction at then prevailing rates. At June 30, 2012, \$2,731,842 is due on contracts from sales of real property and \$2,090,298 is due from lending activities.

Assessments are due from property owners as part of a local improvement district. Each contract calls for semi-annual payments which amortizes the loan over 10 years. Prepayment, without penalty, is allowed. Payment is normally made in full in the event of sale of property or re-financing of the property.

The unearned and deferred revenues reported as liabilities on the governmental funds balance sheet are either (a) revenues that are earned but are not available to liquidate liabilities of the current period or (b) amounts that have been received but not yet earned. At the end of the current fiscal year, these two components were as follows:

	Unavailable						Total Unearned and Deferred Revenues
	Property Taxes	Loans	Contracts for Sale	Special Assessments	Total Unavailable	Unearned	
General Fund	\$ 1,273,630	\$ 1,186,180	\$ 2,664,600	\$ -	\$ 5,124,410	\$ 730,983	\$ 5,855,393
Countywide LED	901,200	-	-	-	901,200	11,288	912,488
Rural LED	449,623	-	-	-	449,623	-	449,623
Deschutes County 911	376,394	-	-	-	376,394	-	376,394
Nonmajor funds	475,227	60,000	884,298	776,169	2,195,694	179,893	2,375,587
Total Unearned and Deferred Revenues	\$ 3,476,074	\$ 1,246,180	\$ 3,548,898	\$ 776,169	\$ 9,047,321	\$ 922,164	\$ 9,969,485

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

C. Deferred charges

The County's prepaid pension costs, deferred cost of debt issuance and deferred costs of refunded debt are amortized on the straight-line basis over the period benefitted.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>Deferred charges</u>			
Prepaid Pension Cost			
Series 2002	\$ 3,274,049	\$ -	\$ 3,274,049
Series 2004	4,507,488	-	4,507,488
Total Prepaid Pension Cost	<u>7,781,537</u>	<u>-</u>	<u>7,781,537</u>
 Deferred Cost of Issuance			
Series 2002 Pension Bond	66,297	-	66,297
Refunding Series 2002	9,241	28,502	37,743
Refunding Series 2003	15,488	-	15,488
Series 2004 Pension Bond	89,455	-	89,455
Refunding Series 2004	14,531	-	14,531
Series 2005 Full Faith & Credit	42,827	34,487	77,314
Refunding Series 2005	61,660	-	61,660
Series 2007 LID	4,250	-	4,250
Series 2007 Full Faith & Credit	-	135,733	135,733
Series 2008A Full Faith & Credit	128,071	-	128,071
Series 2009A Full Faith & Credit	55,004	-	55,004
Series 2009 LID	5,562	-	5,562
Series 2010 Full Faith & Credit	45,116	-	45,116
Refunding Series 2012	372,216	89,959	462,175
Total Deferred Cost of Issuance	<u>909,718</u>	<u>288,681</u>	<u>1,198,399</u>
 Deferred Cost of Refunded Debt			
G.O. Bond (Public Safety & Fairgrounds)	118,318	496,322	614,640
G.O. Bond (Bend Library)	74,068	-	74,068
CDD Building (1996 COPs)	39,097	-	39,097
HHS/BJCC (1998 COPs)	111,755	-	111,755
County Buildings (FF&C 2003)	1,154,247	281,751	1,435,998
Total Deferred Cost of Refunded Debt	<u>1,497,485</u>	<u>778,073</u>	<u>2,275,558</u>
 Total Deferred Charges	<u>\$ 10,188,740</u>	<u>\$ 1,066,754</u>	<u>\$ 11,255,494</u>

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

D. Capital assets

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 13,472,431	\$ 24,641	\$ -	\$ 13,497,072
Construction in progress	7,114,588	1,236,159	(3,328,111)	5,022,636
Total capital assets, not being depreciated	<u>20,587,019</u>	<u>1,260,800</u>	<u>(3,328,111)</u>	<u>18,519,708</u>
Capital assets being depreciated:				
Buildings and improvements	74,901,026	1,004,281	(1,411,252)	74,494,055
Land improvements	4,592,044	-	-	4,592,044
Equipment and vehicles	30,630,585	2,227,024	(1,565,564)	31,292,045
Infrastructure	86,889,952	4,245,715	-	91,135,667
Intangible assets	2,229,762	1,658,826	-	3,888,588
Total capital assets, being depreciated	<u>199,243,369</u>	<u>9,135,846</u>	<u>(2,976,816)</u>	<u>205,402,399</u>
Less accumulated depreciation for:				
Buildings and improvements	(17,722,236)	(1,854,059)	124,900	(19,451,395)
Land improvements	(1,796,289)	(166,507)	-	(1,962,796)
Equipment and vehicles	(19,301,123)	(2,415,012)	1,508,778	(20,207,357)
Infrastructure	(38,165,869)	(3,385,947)	-	(41,551,816)
Intangible assets	(1,988,765)	(227,768)	-	(2,216,533)
Total accumulated depreciation	<u>(78,974,282)</u>	<u>(8,049,293)</u>	<u>1,633,678</u>	<u>(85,389,897)</u>
Total capital assets, being depreciated, net	<u>120,269,087</u>	<u>1,086,553</u>	<u>(1,343,138)</u>	<u>120,012,502</u>
Governmental activities capital assets, net	<u>\$ 140,856,106</u>	<u>\$ 2,347,353</u>	<u>\$ (4,671,249)</u>	<u>\$ 138,532,210</u>
<u>Business-type activities</u>				
Capital assets, not being depreciated:				
Land	\$ 1,893,902	\$ 30,135	\$ -	\$ 1,924,037
Total capital assets, not being depreciated	<u>1,893,902</u>	<u>30,135</u>	<u>-</u>	<u>1,924,037</u>
Capital assets, being depreciated:				
Buildings and improvements	32,450,573	-	-	32,450,573
Land improvements	33,695,128	15,000	(10,000)	33,700,128
Equipment and vehicles	6,216,896	980,628	(316,225)	6,881,299
Intangible assets	42,229	45,200	-	87,429
Total capital assets, being depreciated	<u>72,404,826</u>	<u>1,040,828</u>	<u>(326,225)</u>	<u>73,119,429</u>
Less accumulated depreciation for:				
Buildings and improvements	(5,771,122)	(728,365)	-	(6,499,487)
Land improvements	(9,287,979)	(1,799,442)	5,333	(11,082,088)
Equipment and vehicles	(3,030,481)	(709,254)	201,184	(3,538,551)
Intangible assets	(4,223)	(12,966)	-	(17,189)
Total accumulated depreciation	<u>(18,093,805)</u>	<u>(3,250,027)</u>	<u>206,517</u>	<u>(21,137,315)</u>
Total capital assets, being depreciated, net	<u>54,311,021</u>	<u>(2,209,199)</u>	<u>(119,708)</u>	<u>51,982,114</u>
Business-type activities capital assets, net	<u>\$ 56,204,923</u>	<u>\$ (2,179,064)</u>	<u>\$ (119,708)</u>	<u>\$ 53,906,151</u>

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

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

Governmental activities:	
General governmental	\$ 1,293,290
Public safety	2,532,249
County roads	3,926,321
Health and welfare	216,600
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>80,830</u>
Total depreciation expense - governmental activities	<u>\$ 8,049,290</u>
Business-type activities:	
Solid waste	\$ 2,370,166
Fair & Expo center	750,741
RV park	<u>129,121</u>
Total depreciation expense - business-type activities	<u>\$ 3,250,028</u>

Operating Leases – County as Lessor of Real Property

The County received \$1,325,733 in lease rental revenue for the year ended June 30, 2012, and the County expects to receive approximately \$4.0 million in lease rental income over the next 5 years under non-cancelable leases which were in effect at June 30, 2012. These leases are cancelable if annual appropriations are not included in the lessee's annual appropriation resolution.

The carrying value of real property, leased under non-cancelable operating leases, was \$11.9 million as of June 30, 2012, and depreciation expense for FY 2012 was \$258,000.

E. Interfund Activity

Interfund Transfers:

	Transfers in						
	General	Road	Nonmajor Governmental	Internal Service Funds	RV Park	Fair & Expo Center	Total
Transfers Out:							
Governmental Activities							
General Fund	\$ -	\$ -	\$ 7,773,026	\$ 573,900	\$ 110,000	\$ 375,000	\$ 8,831,926
Sheriff	-	-	200,000	-	-	-	200,000
Nonmajor governmental	698,296	250,000	1,444,270	-	140,000	108,544	2,641,110
Solid Waste	-	285,773	-	-	-	-	285,773
Internal Service Funds	50,400	-	-	-	-	-	50,400
Total	\$ 748,696	\$ 535,773	\$ 9,417,296	\$ 573,900	\$ 250,000	\$ 483,544	\$ 12,009,209

Interfund transfers are utilized for the following purposes: Certain special revenue funds and the Fair & Expo Center require additional resources transferred from the General Fund for operations; certain debt service funds require transfers from operating funds to meet annual debt service requirements; fees collected at the Solid Waste facility have been designated for road maintenance; and the RV Park requires additional resources from the General Fund and a special revenue fund to meet its debt service requirements.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

Additionally, due to higher than anticipated property tax collections, one-time transfers were made to reserve funds and internal service funds.

Interfund Loans. Costs incurred for the remodel of the County's adult jail and loans made to the Humane Society of Redmond have been financed with interfund loans. At June 30, 2012, \$3,990,227 is owed to the County's Solid Waste Landfill Closure Fund, \$3,231,852 from Jail Remodel and \$758,375 from Redmond Humane Society. Additionally, the Countywide Law Enforcement District loaned \$847,049 to the Jail Remodel Fund. The General Fund loaned \$31,344 to the Natural Resource Protection Fund. It is anticipated that the loan to the Humane Society of Redmond Fund will be repaid with the proceeds from the repayment of the loans made to the Humane Society and the loans to the Jail Remodel will be repaid with the proceeds from the sale of real property. The loan to the Natural Resource Protection Fund will be repaid with Federal reimbursement grants.

F. Long-Term Obligations

Operating Leases – County as Lessee

The County leases buildings and office facilities and equipment under non-cancelable operating leases. The total expended for such leases for the year ended June 30, 2012, was approximately \$215,000. The future minimum lease payments for these leases are as follow:

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>Amount</u>
2013	\$ 189,858
2014	113,550
2015	66,627
2016	<u>37,114</u>
Total	<u>\$ 407,149</u>

Notes and Bonds

The County has issued General Obligation Bonds, Full Faith & Credit Obligations and Limited Tax Bonds, for both governmental and business-type activities, to provide funds for the acquisition and construction of major capital facilities, acquire personal property and fund the pension liability.

The County also issued special assessment debt to provide funds for the construction of streets in existing residential areas. These bonds will be repaid from amounts levied against the property owners benefited by these improvements. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the County must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received.

General Obligation, Full Faith & Credit Obligation and Limited Tax bonds are direct obligations and pledge the full faith and credit of the County. These are serial bonds with original terms ranging from 20 years to 30 years with increasing amounts of principal maturing each year. General Obligation, Full Faith & Credit Obligation and Limited Tax bonds currently outstanding are as follows:

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

<u>Purpose</u>	<u>Interest Rates</u>	<u>Balance at June 30, 2012</u>
General Obligation and Full Faith & Credit Obligation Bonds:		
Governmental activities	2.00 - 7.02%	\$ 27,642,585
Governmental activities - refunding	2.96 - 4.4%	30,330,277
Business-type activities	4.49 - 5.47%	10,095,699
Business-type activities - refunding	3.87%	<u>17,134,723</u>
		<u>\$ 85,203,284</u>
Limited Tax Improvement Bonds		
Governmental activities	4.00 - 5.95%	<u>\$ 601,700</u>
Notes		
Governmental activities	0.00 - 1.25%	\$ 81,305
Business-type activities	4.86 - 5.00%	<u>398,639</u>
		<u>\$ 479,944</u>

Advanced refundings

The County issued \$26,345,000 of full faith and credit refunding bonds (Refunding Series 2012) to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$25,610,000 of full faith and credit bonds. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental and business activities columns of the statement of net assets. The reacquisition price exceeded the net carrying value of the old debt by \$1,435,998. This amount is being amortized over the remaining life of the refunded debt. This advanced refunding was undertaken to reduce the total debt service payments over the next 21 years by \$4,666,735 and resulted in an economic gain of \$3,638,517. As of June 30, 2012, \$25,610,000 of bonds are considered defeased.

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2012**

Changes in Long-Term Liabilities

Changes in long-term obligations for the year ended June 30, 2012, are as follows:

	<u>July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2012</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
Claims					
Internal service funds	\$ 3,355,932	\$ 17,630,692	\$ (16,144,692)	\$ 4,841,932	\$ 3,237,266
Pension obligation bonds	11,386,137	-	(162,854)	11,223,283	196,897
Full Faith & Credit obligations	42,385,831	21,215,277	(22,611,529)	40,989,579	2,246,636
Unamortized prem / (disc)	189,192	678,085	(159,575)	707,702	34,458
General obligation bonds	8,733,265	-	(2,973,265)	5,760,000	3,090,000
Unamortized premiums	139,483	-	(46,494)	92,989	46,494
Loans					
Governmental funds	140,000	-	(58,695)	81,305	58,804
Full Faith & Credit LIDs	776,815	-	(175,115)	601,700	90,000
Net OPEB obligations					
Governmental funds	6,921,065	2,578,737	(318,776)	9,181,026	-
Internal service funds	732,924	173,824	(45,337)	861,411	-
Compensated absences					
Governmental funds	6,781,306	6,109,411	(5,649,471)	7,241,246	6,032,645
Internal service funds	813,427	623,594	(543,042)	893,979	596,818
	<u>\$ 82,355,377</u>	<u>\$ 49,009,620</u>	<u>\$ (48,888,845)</u>	<u>\$ 82,476,152</u>	<u>\$ 15,630,018</u>
<u>Business-type activities</u>					
Full Faith & Credit Obligations	\$ 15,719,169	\$ 5,129,723	\$ (5,623,471)	15,225,421	\$ 718,364
Unamortized prem / (disc)	85,413	151,017	(38,815)	197,615	10,262
General obligation bonds	13,885,000	-	(1,880,000)	12,005,000	2,035,000
Unamortized premiums	318,154	-	(63,631)	254,523	63,631
Net OPEB obligations	337,662	44,863	(10,776)	371,749	-
Compensated absences	304,882	199,422	(193,216)	311,088	193,867
Landfill closure and postclosure	10,073,558	419,762	-	10,493,320	-
Notes payable	416,742	-	(18,102)	398,640	18,237
	<u>\$ 41,140,580</u>	<u>\$ 5,944,787</u>	<u>\$ (7,828,011)</u>	<u>\$ 39,257,356</u>	<u>\$ 3,039,361</u>

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

Debt Service Requirements

Debt service requirements on Limited Tax Improvement Bonds and Bonds and Notes at June 30, 2012, are as follows:

Fiscal Year:	Governmental Activities				Business-type Activities	
	Full Faith & Credit LIDs		Bonds & Notes		Bonds & Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 20,000	\$ 29,681	\$ 5,592,337	\$ 2,401,337	\$ 2,771,601	\$ 1,181,493
2014	79,000	28,279	4,976,700	2,211,726	2,942,810	970,461
2015	126,000	23,435	2,667,830	2,049,891	3,162,954	844,365
2016	175,000	16,970	2,794,899	1,972,787	3,419,171	689,623
2017	183,660	7,480	2,642,535	1,885,784	3,592,066	527,545
2018-2022	18,040	483	13,384,932	7,747,492	4,651,862	1,802,306
2023-2027	-	-	16,629,063	3,982,485	5,219,468	856,678
2028-2032	-	-	8,053,295	796,054	1,531,705	174,818
2033-2037	-	-	1,312,575	21,001	337,425	5,399
Total	<u>\$ 601,700</u>	<u>\$ 106,328</u>	<u>\$ 58,054,166</u>	<u>\$ 23,068,557</u>	<u>\$ 27,629,062</u>	<u>\$ 7,052,688</u>

DESCHUTES COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2012

G. Fund Balance Constraints

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures and Changes in Fund Balance are detailed according to the balance classification and fund.

	General Fund	Major Special Revenue Funds						Other Funds	Total
		LED #1	LED #2	Road	DC 911 GSD	Jail Project	PERS Reserve		
Fund Balances:									
Nonspendable									
Inventory	\$ -	\$ -	\$ -	\$ 894,228	\$ -	\$ -	\$ -	\$ -	\$ 894,228
Restricted for:									
Economic development	-	-	-	-	-	-	-	713,266	713,266
Public safety	-	7,191,569	4,475,257	-	10,739,607	-	-	3,023,770	25,430,203
Social services	-	-	-	-	-	-	-	8,791,605	8,791,605
General government	-	-	-	-	-	-	-	416,913	416,913
Debt service	-	-	-	-	-	-	-	585,901	585,901
Technology improvements	-	-	-	-	-	-	-	432,520	432,520
Infrastructure and road maintenance	-	-	-	5,422,378	-	-	-	1,024,107	6,446,485
Parks and natural resources	-	-	-	-	-	-	-	482,771	482,771
Education	-	-	-	-	-	-	-	15	15
Other capital projects	-	-	-	-	-	-	-	1,048,537	1,048,537
Total Restricted	-	7,191,569	4,475,257	5,422,378	10,739,607	-	-	16,519,405	44,348,216
Committed to:									
Economic stabilization	-	-	-	-	-	-	11,394,116	-	11,394,116
Economic development	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	426,890	426,890
General government	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Fleet repair & replacement	-	-	-	-	-	-	-	-	-
Road maintenance	-	-	-	-	-	-	-	-	-
Other capital projects	-	-	-	-	-	-	-	122,361	122,361
Total Committed	-	-	-	-	-	-	11,394,116	549,251	11,943,367
Assigned to:									
Economic stabilization	-	-	-	-	-	-	-	-	-
Economic development	184,263	-	-	-	-	-	-	543,974	728,237
Public safety	995,348	-	-	-	-	-	-	547,313	1,542,661
Social services	-	-	-	-	-	-	-	4,441,777	4,441,777
General government	7,269,321	-	-	-	-	-	-	192,544	7,461,865
Debt service	-	-	-	-	-	-	-	752,601	752,601
Technology improvements	586,548	-	-	-	-	-	-	-	586,548
Fleet repair & replacement	1,047,236	-	-	-	-	-	-	-	1,047,236
Road maintenance	-	-	-	-	-	-	-	177,440	177,440
Other capital projects	-	-	-	-	-	-	-	740,173	740,173
Total Assigned	10,082,716	-	-	-	-	-	-	7,395,822	17,478,538
Unassigned	5,244,633	-	-	-	-	(3,989,721)	-	-	1,254,912
Total Fund Balance	\$ 15,327,349	\$ 7,191,569	\$ 4,475,257	\$ 6,316,606	\$ 10,739,607	\$ (3,989,721)	\$ 11,394,116	\$ 24,464,478	\$ 75,919,261

H. Segment Information

The County maintains three enterprise funds. The RV Park Fund is used to account for the operations of the County's Recreational Vehicle Park, located in Redmond, Oregon. The Solid Waste Fund is used to account for the operations of the County's landfill at Knott Road and 27th Street and four transfer and recycle stations located throughout the County. The accumulation of resources that will be required for the closure and postclosure costs associated with the sanitary landfill are also accounted for in the Solid Waste Fund. The operations of the County's Fair & Expo Center, including the annual county fair, are accounted for in the Fair & Expo Center Fund. Also accounted for in this fund is activity related to servicing the general obligation bond, issued in 1996, to finance the construction of the facility and the reserves for future capital needs.

In order to maintain a high degree of fiscal management, the operations and the funded reserves are accounted for in sub-funds of Solid Waste and of the Fair & Expo Center. A budget is adopted for each of these sub-funds. A combining schedule of net assets, schedule of revenues, expenses and changes in net

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assets and schedule of cash flows is prepared for the sub-funds of Solid Waste and of the Fair & Expo Center.

IV. OTHER INFORMATION

A. 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 natural disasters. The County purchases commercial insurance for property coverage, fidelity bonding, catastrophic workers' compensation claims and stop loss on its medical/dental risks. It self-insures against losses for general liability, workers' compensation, medical and dental benefits, unemployment benefits and other risks.

All operations of the County, as well as two county service districts (Deschutes County 911 and Extension and 4-H), participate in the County's self-insurance program. Neither Black Butte Ranch nor Sunriver Service District participates and Deschutes County 911 County Service District's participation is limited to unemployment benefits and medical/dental. The third party insurance coverage, obtained by the County service districts not covered by the County's self-insurance program, had no significant reductions in the levels of insurance coverage in the past year. Settled claims have not exceeded insurance coverage in any of the past three fiscal years.

The County estimates liability for incurred losses on both reported and unreported claims for general and vehicle/fleet liability, workers' compensation and employee medical coverage. Workers' compensation, general and vehicle/fleet liability estimates are primarily based on individual case estimates for reported claims and through historical data for unreported claims as determined by the County's Risk Management department. Liabilities are based on estimated total cost of settling claims. Liabilities include an amount for claims for that have been incurred but not reported (IBNR). The result of the process to estimate the claims is not an exact amount and accordingly claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends and other economic and social factors.

Payments, from the funds whose activities are covered, are made to the internal service insurance funds, based on the estimated need to pay prior and current claims and to accumulate resources for future losses. The net deficit (liabilities in excess of assets) as of June 30, 2012, of the Insurance Fund (all insurance programs other than medical/dental) is reported at \$1,001,180. The net assets of the Health Benefits Trust Fund (medical/dental) at June 30, 2012, are \$12,894,515, which is 84% of fiscal year 2012 claims expense.

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Changes in the Insurance Funds' claim liabilities are as follows:

	<u>Insurance Fund</u>	<u>Health Benefits Trust Fund</u>	<u>Total</u>
Claims payable, June 30, 2010	<u>\$ 1,940,080</u>	<u>\$ 1,562,838</u>	<u>\$ 3,502,918</u>
FY 2011 claims expense	1,191,916	13,767,704	14,959,620
FY 2011 claims paid	<u>1,014,702</u>	<u>14,091,904</u>	<u>15,106,606</u>
Claims payable, June 30, 2011	<u>2,117,294</u>	<u>1,238,638</u>	<u>3,355,932</u>
FY 2012 claims expense	2,369,890	15,260,802	17,630,692
FY 2012 claims paid	<u>1,277,853</u>	<u>14,866,839</u>	<u>16,144,692</u>
Claims payable, June 30, 2012	<u>\$ 3,209,331</u>	<u>\$ 1,632,601</u>	<u>\$ 4,841,932</u>

B. Contingent liabilities and Commitments

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. Claims covered by the County's self-insurance are reviewed and losses are accrued based on the judgment of County management. 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.

As of June 30, 2012, the County had no material commitments outstanding, in the form of contracts for construction projects.

C. Participation in public employees retirement system

The Oregon Public Employees Retirement System (PERS or "the System"), provides statewide defined benefit and defined contribution plans for eligible employers such as units of state government, political subdivisions, community colleges and school districts. For the County and other eligible employers that have joined the State and Local Government Rate Pool, PERS is a cost-sharing, multiple-employer system. PERS is administered under Oregon Revised Statutes (ORS) Chapter 238, 238A and Internal Revenue Code Section 401(a) by the Public Employees Retirement Board. The Board has the authority under state statutes to amend the Plan's benefits and contribution rates. PERS issues publicly available financial reports that include financial statements and required supplementary information. The reports can be obtained from the Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700 or by calling 1-503-598-7377.

The Plans offer retirement and disability benefits, post-employment healthcare benefits, annual cost of living increases and death benefits to Plan members and beneficiaries. Benefits differ depending upon entry date. PERS Tier One and Tier Two plans and the Oregon Public Service Retirement Plan (OPSRP) established for employees hired after August 29, 2003, are established by state statute to provide benefits for state and local governments and their employees. The authority to establish and amend the benefit provisions of the Plan rests with the Oregon Legislature.

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The County funding policies and pension expense include all component units with the exception of Black Butte Ranch Service District and Sunriver Service District. These Districts have separate PERS accounts which are not significant in relation to the County. They are included in their separately issued annual reports.

The required employee contribution of 6% is paid by the County. Effective January 1, 2004, this 6% contribution was remitted to the Individual Account Program (IAP) for all eligible employees under the ORS 238A Individual Account Program Plan. The County also contributes the remaining amounts necessary to pay benefits when due. For Fiscal Year 2012, the County's annual pension cost of \$5,284,017 was equal to the County's required and actual contributions. The County is required by ORS 238.225 to contribute at an actuarially determined rate. The employer rate adopted by the PERS board based on the December 31, 2009 actuarial valuation for the County for FY 2012 was 10.33% for Tier One and Tier Two general service employees. For OPSRP employees, the County remitted contributions based on employee class. OPSRP contribution rates were 6.47% for general services and 9.18% for police and fire employees. These OPSRP rates were adopted based on actuarial information regarding projected costs of the new plan.

The actuarial assumptions in the December 31, 2009, valuation included (a) 8.0% investment rate of return, (b) projected salary increases of 3.75% with additional increases for promotion and longevity that vary by age and service, (c) healthcare cost inflation of 8%, grading down by 0.5% per year to 5% in 2013 and (d) certain demographic assumptions. The underlying long-term assumed rate of inflation is 2.75% per year. The actuarial value of PERS assets at fair market value on the valuation date less a reserve equal to a prorate portion of the investment gains (losses) over the four-year period ending on the valuation date. The unfunded actuarial liability as of December 31, 2009, valuation is being amortized on a level percentage of covered payroll on a closed fixed term method through December 31, 2027.

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2010	\$ 5,284,017	100%	\$ -
6/30/2011	\$ 5,584,264	100%	\$ -
6/30/2012	\$ 7,904,884	100%	\$ -

Effective July 1, 2013, the County's PERS rates will increase to 15.24% for Tier One and Tier Two employees, to 11.10% for OPSRP general service employees and to 13.83% for OPSRP police and fire employees. These rates are based on the December 31, 2011, valuation.

The County issued Limited Tax bonds in 2002 and 2004, the proceeds of which were used to finance a portion of its estimated unfunded actuarial liability (see Note III.C regarding the balance of the pension asset and Note III.F regarding the outstanding debt). Amortization of the pension asset for the year ended June 30, 2012, was \$486,346.

D. Post-employment benefits

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

Plan Description. As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a

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cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution (currently \$60 per month) toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The Plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy. Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. 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. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating public employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, 0.29% of annual covered payroll for Tier 1/Tier 2 employees, 0.19% for OPSRP employees. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contributions to RHIA which equaled the required contributions each year were included with the payments for the retirement plan described in IV.C above and were approximately \$324,666, \$195,293, and \$251,085, respectively, for the years ended June 30, 2012, 2011 and 2010.

Deschutes County Retiree Health Plan

Plan Description. The Deschutes County Retiree Health Plan is a single employer defined benefit postemployment healthcare plan that provides medical benefits to eligible retired employees of Deschutes County, Deschutes County Extension and 4-H Service District and Deschutes County 911 Service District and their beneficiaries. The plan has two components: the Self-Pay Health Plan which is required by Oregon Revised Statutes 243.303 to provide retirees with group health and dental insurance from the date of retirement to age 65 at the same rate provided to current employees and the Subsidized Health Plan under which the County pays all or part of the health care costs for eligible retirees under several collective bargaining agreements. The criteria to determine whether an employee is eligible include: years of service, employee age, disability due to line of duty and whether the employee has vested in the respective retirement plan.

Funding Policy. The County funds the benefits on a pay-as-you-go basis. Since the total annual contribution in the current year was less than the Annual Required Contribution, a liability is presented on the County's Statement of Net Assets.

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Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the County's net OPEB obligation to Deschutes County Retiree Health Plan:

	Fiscal Year Ending	
	June 30, 2012	June 30, 2011
Annual required contribution	\$ 3,208,045	\$ 3,161,714
Interest on net OPEB obligation	239,750	165,528
Adjustment to the ARC for net OPEB obligation	(407,728)	(281,503)
Annual OPEB cost	<u>3,040,067</u>	<u>3,045,739</u>
Estimated contributions	<u>(617,532)</u>	<u>(571,679)</u>
Increase (decrease) in net OPEB obligation	2,422,535	2,474,060
Net OPEB obligation - beginning of year	<u>7,991,651</u>	<u>5,517,591</u>
Net OPEB obligation - end of year	<u>\$ 10,414,186</u>	<u>\$ 7,991,651</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2012 was as follows:

Fiscal Year Ending	Annual OPEB Cost	Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2010	\$ 3,374,027	\$ 528,737	15.67%	\$ 5,517,591
6/30/2011	\$ 3,045,739	\$ 571,679	18.77%	\$ 7,991,651
6/30/2012	\$ 3,040,067	\$ 617,532	20.31%	\$ 10,414,186

Funded Status and Funding Progress. As of June 30, 2011, the most recent actuarial valuation date, the Plan was considered unfunded. The actuarial accrued liability for benefits was \$28,290,503, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$28,290,503. Of these amounts, \$12,664,813 related to the Subsidized Health Plan and \$15,625,690 related to the Self-Pay Health Plan. The covered payroll (annual payroll of active employees covered by the Plan) was \$53,294,382, and the ratio of the UAAL to the covered payroll was 53.08%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions 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 schedule of

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funding progress, presented as required supplementary information include below, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Assumptions used in calculating the actuarial liabilities associated with the Deschutes County Retiree Health Plan include a 3% investment return; an insurance premium annual trend rate of 7.5% for the 2011 fiscal year, reducing to 5% over a 5 year period; a retiree health claims annual trend rate of 8.5% for the 2011 fiscal year, reducing to 5.5% over a 6 year period; and retirement rates used by Oregon PERS adjusted for County trends.

The Entry Age Normal (EAN) Actuarial Cost Method is used to determine the Normal Cost and Actuarial Accrued Liability. Under this method, the actuarial present value of the projected benefits of each active employee included in the valuation is allocated on a level dollar basis over the service of the active employee between assumed Entry Age (date of hire) and assumed Exit Age(s). The portion of this actuarial present value allocated to the valuation year is called the normal cost for that active employee. The sum of these individual normal costs is the Plan's Normal Cost for the valuation year. The portion of the actuarial present value of all projected benefits (including benefits for non-active participants) that is not provided for at the valuation date by the actuarial present value of future normal costs is called the Actuarial Accrued Liability. Under this method, the actuarial gains (losses), as they occur, reduce (increase) the Unfunded Actuarial Accrued Liability. The Deschutes County Retiree Health Plan is deemed "unfunded" in accordance with the relevant GASB statements.

The table below presents a schedule of funding progress for the most recent actuarial valuations for the County's postretirement health plans.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
7/1/2008	\$ -	\$ 27,371,450	\$ 27,371,450	0.00%	\$ 46,966,544	58.28%
6/30/2011	\$ -	\$ 28,290,503	\$ 28,209,503	0.00%	\$ 53,294,382	53.08%

E. Landfill closure and postclosure care costs

State and Federal laws and regulations require that the County place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the sites for a minimum of 30 years after closure. In addition to operating expenses related to current activities of the landfill site, an expense provision and related liability are being recognized based on the future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure care costs is based on the amount of the landfill used each year. At June 30, 2012, the estimated liability for landfill closure and postclosure care costs is \$10.5 million. This is based on

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engineering estimates of 57.6% usage at Knott Landfill (7,200,000 cubic yards used of 12,500,000 cubic yards available) and full usage at other smaller sites. It is estimated that an additional \$10 million will be recognized as closure and postclosure care costs between July 1, 2012, and the date the landfill is currently expected to be filled to capacity (the year 2029). The estimated total current cost of the landfill closure and postclosure care, \$20,398,340 is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfills were acquired as of June 30, 2012. However, the actual cost of closure and postclosure care may be higher or lower due to inflation, changes in technology or changes in regulations.

For the past several years, the County has designated resources for future closure and postclosure care and it anticipates continuing to do so. The County meets the "Local Government Financial Test" which provides financial assurance as to the County's ability to meet its financial obligations for closure and postclosure.

F. Fund Structure

The County maintains certain additional sub-funds for its own specific management needs. These sub-funds are consolidated into the appropriate fund for financial reporting purposes as required by generally accepted accounting principles.

Major Funds – Governmental

General Fund – accounts for the financial operations of the County which are not accounted for in any other fund. Principal sources of revenues are property taxes and revenues from the State of Oregon and Federal government. Expenditures are primarily for general government activities including assessment, taxation, district attorney, and county clerk.

Sub-funds of the General Fund:

Economic Development – loan repayment and interest revenues for loans and grants to business and not-for-profit entities.

Court Technology Reserve – available resources for upgrades to Video Arraignment equipment.

Assessment & Taxation Reserve – available resources for the upgrade or replacement of the assessment and taxation system for the County's property tax activities.

Justice Court – fines and fees used for operating a justice court.

Bethlehem Inn – available resources expended to purchase and upgrade of a facility for the homeless.

Humane Society of Redmond – loan from the County's Solid Waste enterprise fund to provide resources for loans to the Humane Society of Redmond.

Project Development – proceeds from sale of County lands and lease payments for acquisition of real property for use by the County.

General County Projects – property taxes and inter-fund and third-party rents for general County capital projects and transfers to debt service funds.

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General Capital Reserve – available resources reserved for building remodel and future major maintenance of County buildings.

Property Management Operations – rents for assistance with industrial development and management of County's real property.

Community Justice-Juvenile – state grants and fees for response to juvenile delinquency programs within the County.

Code Abatement – available resources for enforcement of County solid waste and sanitation codes.

Vehicle Maintenance and Replacement – transfers from County funds and departments for vehicle replacement and repair.

Sheriff's Office – revenues pursuant to intergovernmental agreements with Countywide and Rural Law Enforcement Districts used for public safety, including the operation of the correctional facility.

Countywide Law Enforcement District (District #1) – property taxes, charges for services, Federal and State grants for public safety, countywide, including the operation of the correctional facility.

Sub-fund of Countywide Law Enforcement District:

Countywide Law Enforcement District – Capital Reserve – available resources reserved for major capital purchases.

Rural Law Enforcement District (District #2) – property taxes, charges for services, Federal and State grants for public safety in rural areas.

Sub-fund of Rural Law Enforcement District:

Rural Law Enforcement District – Capital Reserve – available resources reserved for major capital purchases.

Road – State gas tax apportionment and Federal forest receipts for public roads and highways.

Sub-funds of Road:

Road Building and Equipment – transfers from Road Fund for future capital asset purchases.

Road Improvement Reserve – fees for future infrastructure requirements.

Deschutes County 911 County Service District – property taxes, charges for services and grants for operations of countywide emergency call center.

Sub-fund of Deschutes County 911 County Service District:

Deschutes County 911 County Service District Equipment Reserve – transfer from operating fund for future capital asset requirements.

Jail Remodel – interfund loan for the planning of the remodel of the County's correctional facility.

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PERS Reserve – previous years' charges to County's operating funds and departments to establish a reserve for increases in the PERS rate. During FY 2012, resources were used for PERS payments

Major Funds – Proprietary – Enterprise

Solid Waste – fees and charges for services for the operation, maintenance and closure of the County's sanitary landfill and transfer and recycle stations.

Fair & Expo Center – fees, inter-fund transfers and property taxes for the operation of a fair and expo center, annual county fair and payments for debt service.

Nonmajor Governmental Funds

Special Revenue Funds

Grant Projects – grants for local programs as designated by the grantor.

La Pine Industrial – proceeds from land sales and lease payments for industrial development in the La Pine Industrial Park.

Park Acquisition and Development – apportionment from the State of Oregon from recreational vehicle fees.

Park Development Fees – fees paid by developers in lieu of land donation for park development.

County School – local taxes and Federal forest receipts for education.

Special Transportation – State grants for transportation.

Taylor Grazing – Federal funds administered by State for rangeland improvement.

Transient Room Tax – lodging tax for promotion of tourism and County services.

Video Lottery – State's video lottery apportionment for grants promoting economic development.

Welcome Center – lodging taxes for recreation advertising.

Foreclosed Land Sales – land sale proceeds for supervision and maintenance of properties acquired through tax foreclosure.

Liquor Enforcement – allocation of State funds for enforcement of liquor laws.

Victims' Assistance – grants for providing assistance to crime victims.

Law Library – fines and fees for maintenance of the law library.

County Clerk Records – fees for upgrading storage and retrieval systems.

Children & Families Commission – Federal and State grants for family and children programs.

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Sheriff's Asset Forfeiture – proceeds from sale of assets forfeited in State and Federal Court for law enforcement programs.

Court Facilities – fines and fees to provide security in the court building.

Deschutes County Communication System – contract payments for radio system for public safety organizations of Deschutes County.

Public Health – fees for services, State grants and General Fund transfer for community wide health care.

Healthy Start – fees for services and State grants for comprehensive prenatal care for low-income women and their infants.

Public Health Reserve – transfer from Public Health, made in FY 2007, and interest on investments for reserve to enable sustained response to significant public health events.

Accountable Behavioral Health Alliance (ABHA) – State grant for mental health services.

Behavioral Health – fees for services, Federal and State grants for mental health services and counseling.

Acute Care Services - State grant funds for acute care services to the mentally ill.

OHP – Chemical Dependency – Oregon Health Plan and chemical dependency fees for drug abuse treatment.

Community Development – fees and charges for services for planning, building safety, education and public services.

CDD-Groundwater Partnership – transfers for maintenance of water quality and open space and fees from developers for the protection of groundwater, including rebates for replacement of septic systems.

Newberry Neighborhood – proceeds from land sales and grants for maintenance of water quality and open space.

GIS (Geographic Information Systems) Dedicated – recording fees and sales for map data system.

Natural Resource Protection – grants for the control of noxious weeds and promotion of healthy forests.

Federal Forest Title III – federal monies for grants related to National Forest activities in Deschutes County.

Surveyor – fees for survey measurements, plat reviews and document filing.

Public Land Corner Preservation – fees for maintaining permanent monuments of survey corner positions.

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Countywide Transportation SDC Improvement – fees from developers and builders for upgrades and expansion of county road infrastructure.

Dog Control – licenses, fees and donations for animal control.

Adult Parole and Probation – charges for services and State Department of Corrections grant for operation of County justice program.

Deschutes County Extension and 4-H Service District – property taxes for Oregon State University's Extension Service programs.

Sub-fund of Deschutes County Extension and 4-H Service District:

Deschutes County Extension and 4-H Service District Reserve Fund – transfer from operations for future capital asset requirements.

Black Butte Ranch Service District – property taxes and fees for security services and law enforcement within the District's boundaries.

Sunriver Service District – property taxes and fees for law enforcement and fire services within the District's boundaries.

Sub-fund of Sunriver Service District:

Sunriver Service District Reserve – funds transferred from Sunriver Service District for future capital asset requirements.

Debt Service Funds

Local Improvement District, Series 2005 – collection of special assessment liens for the debt service on special assessment bonds. Final debt service payment made in FY 2012 and fund is inactive as of June 30, 2012

Local Improvement District, Series 2007 – collection of special assessment liens for the debt service on special assessment bonds.

Local Improvement District, Series 2009 – collection of special assessment liens for the debt service on special assessment bonds.

CDD Building Full Faith & Credit, Refunding Series 2004 – funds transferred from Community Development for debt service on bonds issued to build Community Development building.

Full Faith and Credit Refunding Series 2012, formerly known as Full Faith and Credit Series, 2003 – resources transferred from departments for debt service on bonds issued for building, remodel and acquisition of office buildings, communication system.

Full Faith and Credit, 2005 – funds transferred from department for debt service on bonds issued to finance ADA compliance projects.

Full Faith and Credit, 2008 – long-term operating leases for debt service on bonds issued for new office building.

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Full Faith and Credit, 2009 – transfers from the General Fund and the Sheriff's Office for debt service on bonds which were issued to purchase real property to be used for future expansion of the public safety campus.

HHS/BJCC Full Faith and Credit Refunding Series 2005 – inter-fund transfers for debt service on bonds issued for new construction and building remodel of facilities for use by Public and Behavioral Health Departments.

Full Faith and Credit, 2010 – lease payments and remaining resources from capital project fund for debt service on bonds issued to build a secure treatment facility.

Public Safety 1998/2002 General Obligation – property taxes for debt service on bonds issued to build public safety complex.

PERS Series 2002 and 2004 Debt Service – transfer from operating funds for debt service on bonds issued to fund pension liability.

Bend Library County Service District General Obligation – property taxes for debt service on bonds issued to build a public library in Bend.

Redmond Library County Service District General Obligation – property taxes for debt service on bonds issued to remodel a building for use as a public library in Redmond. Final debt service payment was made June 1, 2012. The district was dissolved and this fund was inactivated as of June 1, 2012.

Sunriver Library County Service District General Obligation – property taxes for debt service on bonds issued to build a public library in Sunriver.

Capital Projects Funds

Local Improvement District – collections on unbonded liens to improve roads and streets for benefited properties.

Jamison Acquisition & Remodel – bond proceeds to purchase real property and its remodel.

North County Services Building – resources from the General County Projects fund to acquire a building for potential use as a facility for use by various County departments.

Campus Improvement – transfer from other capital projects funds for campus improvements.

Sisters Health Clinic – grants and transfers used to build a facility to provide health services in the Sisters area.

Nonmajor Proprietary Funds – Enterprise Fund

RV Park – charges for space rentals and transfers for the operation and maintenance of the County's recreational vehicle park and debt service.

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JUNE 30, 2012

Nonmajor Proprietary Funds – Internal Service Funds

Building Services – interfund charges for custodial, repairs and maintenance for County facilities.

Administrative Services – interfund charges for services provided by County administration.

Board of County Commissioners – interfund charges for services provided by the County's commissioners.

Finance – interfund charges for services provided by Finance Department.

Legal – interfund charges for services provided by Legal Department.

Personnel – interfund charges for services provided by Personnel Department.

Information Technology – interfund charges for services provided by IT Department.

Information Technology Reserve – interfund charges for future technology improvements.

Insurance – interfund charges for general liability, property, vehicle, workers' compensation and unemployment insurance.

Health Benefits Trust – interfund charges for medical/dental health insurance.

REQUIRED SUPPLEMENTARY INFORMATION

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DESCHUTES COUNTY, OREGON

GENERAL FUND (OPERATIONS)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Local				
Taxes - property	\$ 20,124,767	\$ 20,124,767	\$ 21,598,086	\$ 1,473,319
Licenses and permits	26,775	26,775	29,250	2,475
Fines, forfeitures and penalties	450,260	450,260	450,665	405
Investment earnings	64,000	64,000	76,144	12,144
Rents	37,908	37,908	37,908	-
Charges for services	1,595,572	1,595,572	1,574,604	(20,968)
Intergovernmental				
State	2,383,739	2,383,739	2,471,190	87,451
Federal	626,982	626,982	631,250	4,268
Total revenues	25,310,003	25,310,003	26,869,097	1,559,094
EXPENDITURES				
General government				
Assessor				
Personnel services	2,629,318	2,629,318	2,545,119	84,199
Materials and services	775,882	767,632	743,480	24,152
Capital outlay	100	8,350	8,123	227
Total Assessor	3,405,300	3,405,300	3,296,722	108,578
Clerk / Elections				
Personnel services	717,975	717,975	641,351	76,624
Materials and services	705,890	705,890	501,084	204,806
Capital outlay	100	100	-	100
Total Clerk / Elections	1,423,965	1,423,965	1,142,435	281,530
Board of Property Tax Appeals				
Personnel services	41,387	41,387	40,199	1,188
Materials and services	30,915	30,915	22,469	8,446
Capital outlay	100	100	-	100
Total Board of Prop Tax Appeals	72,402	72,402	62,668	9,734
District Attorney				
Personnel services	3,977,064	3,977,064	3,843,269	133,795
Materials and services	866,432	866,432	809,912	56,520
Capital outlay	25,000	25,000	-	25,000
Total District Attorney	4,868,496	4,868,496	4,653,181	215,315
Tax				
Personnel services	463,034	463,034	447,107	15,927
Materials and services	347,614	347,614	321,362	26,252
Capital outlay	3,000	3,000	-	3,000
Total Tax	813,648	813,648	768,469	45,179
Veteran's services				
Personnel services	186,444	186,444	178,588	7,856
Materials and services	75,571	80,871	77,089	3,782
Capital outlay	100	100	-	100
Total Veteran's services	262,115	267,415	255,677	11,738

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND (OPERATIONS)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Property management				
Personnel services	201,695	206,245	205,819	426
Materials and services	52,269	52,269	49,109	3,160
Capital outlay	100	100	-	100
Total Property management	254,064	258,614	254,928	3,686
Grant projects				
Personnel services	111,448	111,448	111,282	166
Materials and services	7,167	7,267	7,198	69
Capital outlay	100	-	-	-
Total Grant projects	118,715	118,715	118,480	235
Non-Departmental				
Personnel services	5,499	5,499	5,498	1
Materials and services	1,561,363	1,561,363	1,408,574	152,789
Capital outlay	100	250,100	151,158	98,942
Total Non-Departmental	1,566,962	1,816,962	1,565,230	251,732
Total general government	12,785,667	13,045,517	12,117,790	929,927
Operating contingency	6,976,722	5,165,880	-	5,165,880
Total expenditures	19,762,389	18,211,397	12,117,790	6,093,607
Excess of revenues over expenditures	5,547,614	7,098,606	14,751,307	7,652,701
Other financing sources (uses)				
Appropriation transfers out	-	(503,092)	-	(503,092)
Transfers in	97,496	97,496	97,496	-
Transfer out:				
District Attorney	(10,800)	(10,800)	(10,800)	-
Property Management	(3,600)	(3,600)	(3,600)	-
Non-Departmental	(12,930,710)	(13,978,610)	(13,978,610)	-
Total other financing sources (uses)	(12,847,614)	(14,398,606)	(13,895,514)	(503,092)
Net change in fund balance	(7,300,000)	(7,300,000)	855,793	8,155,793
Fund balance - beginning	7,300,000	7,300,000	8,393,148	1,093,148
Fund balance - ending	\$ -	\$ -	\$ 9,248,941	\$ 9,248,941

DESCHUTES COUNTY, OREGON

ECONOMIC DEVELOPMENT (SUB-FUND OF GENERAL FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,500	\$ 1,500	\$ 1,295	\$ (205)
Loan repayments	26,667	26,667	26,667	-
Total revenues	<u>28,167</u>	<u>28,167</u>	<u>27,962</u>	<u>(205)</u>
EXPENDITURES				
Materials and services	<u>300,000</u>	<u>300,000</u>	<u>137,000</u>	<u>163,000</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>137,000</u>	<u>163,000</u>
Excess (deficiency) of revenues over expenditures	<u>(271,833)</u>	<u>(271,833)</u>	<u>(109,038)</u>	<u>162,795</u>
Other financing sources (uses)				
Appropriation transfer	-	-	-	-
Transfers in	<u>96,833</u>	<u>96,833</u>	<u>96,833</u>	<u>-</u>
Total other financing sources (uses)	<u>96,833</u>	<u>96,833</u>	<u>96,833</u>	<u>-</u>
Net change in fund balance	(175,000)	(175,000)	(12,205)	162,795
Fund balance - Beginning of year	<u>175,000</u>	<u>175,000</u>	<u>196,468</u>	<u>21,468</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,263</u>	<u>\$ 184,263</u>

DESCHUTES COUNTY, OREGON

COURT TECHNOLOGY RESERVE (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 100	\$ 100	\$ 244	\$ 144
Total revenues	<u>100</u>	<u>100</u>	<u>244</u>	<u>144</u>
EXPENDITURES				
Materials and services	<u>32,000</u>	<u>32,000</u>	<u>6,362</u>	<u>25,638</u>
Total expenditures	<u>32,000</u>	<u>32,000</u>	<u>6,362</u>	<u>25,638</u>
Excess (deficiency) of revenues over expenditures	<u>(31,900)</u>	<u>(31,900)</u>	<u>(6,118)</u>	<u>25,782</u>
Other financing sources (uses)				
Transfers in	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Total other financing sources (uses)	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Net change in fund balance	100	100	25,882	25,782
Fund balance - Beginning of year	<u>24,607</u>	<u>24,607</u>	<u>25,145</u>	<u>538</u>
Fund balance - End of year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 51,027</u>	<u>\$ 26,320</u>

DESCHUTES COUNTY, OREGON

ASSESSMENT & TAXATION RESERVE (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,000	\$ 1,000	\$ 3,080	\$ 2,080
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>3,080</u>	<u>2,080</u>
EXPENDITURES				
Capital outlay	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	<u>(99,000)</u>	<u>(99,000)</u>	<u>3,080</u>	<u>102,080</u>
Other financing sources (uses)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	1,000	1,000	103,080	102,080
Fund balance - Beginning of year	<u>292,000</u>	<u>292,000</u>	<u>432,441</u>	<u>140,441</u>
Fund balance - End of year	<u>\$ 293,000</u>	<u>\$ 293,000</u>	<u>535,521</u>	<u>\$ 242,521</u>

DESCHUTES COUNTY, OREGON

JUSTICE COURT (SUB-FUND OF GENERAL FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,200	\$ 1,200	\$ 911	\$ (289)
Intergovernmental				
State	800	800	577	(223)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,488</u>	<u>(512)</u>
EXPENDITURES				
Personnel services	418,370	418,370	399,352	19,018
Materials and services	166,657	166,657	136,228	30,429
Total	<u>585,027</u>	<u>585,027</u>	<u>535,580</u>	<u>49,447</u>
Operating contingency	53,925	53,925	-	53,925
Total expenditures	<u>638,952</u>	<u>638,952</u>	<u>535,580</u>	<u>103,372</u>
Excess (deficiency) of revenues over expenditures	<u>(636,952)</u>	<u>(636,952)</u>	<u>(534,092)</u>	<u>102,860</u>
Other financing sources (uses)				
Transfers in	499,952	499,952	499,952	-
Total other financing sources (uses)	<u>499,952</u>	<u>499,952</u>	<u>499,952</u>	<u>-</u>
Net change in fund balance	(137,000)	(137,000)	(34,140)	102,860
Fund balance - Beginning of year	<u>137,000</u>	<u>137,000</u>	<u>139,100</u>	<u>2,100</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,960</u>	<u>\$ 104,960</u>

DESCHUTES COUNTY, OREGON

BETHLEHEM INN (SUB-FUND OF GENERAL FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Rents	\$ 24,408	\$ 24,408	\$ 24,408	\$ -
Contributions and donations	2,786,827	2,786,827	-	(2,786,827)
Total revenues	<u>2,811,235</u>	<u>2,811,235</u>	<u>24,408</u>	<u>(2,786,827)</u>
EXPENDITURES				
Debt Service	<u>100,000</u>	<u>100,000</u>	<u>18,000</u>	<u>82,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>18,000</u>	<u>82,000</u>
Excess (deficiency) of revenues over expenditures	<u>2,711,235</u>	<u>2,711,235</u>	<u>6,408</u>	<u>(2,704,827)</u>
Net change in fund balance	2,711,235	2,711,235	6,408	(2,704,827)
Fund balance - Beginning of year	<u>(2,711,235)</u>	<u>(2,711,235)</u>	<u>(2,716,581)</u>	<u>(5,346)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,710,173)</u>	<u>\$ (2,710,173)</u>

DESCHUTES COUNTY, OREGON

HUMANE SOCIETY OF REDMOND (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ -	\$ -	\$ 8,534	\$ 8,534
Loan repayment	800,000	800,000	54,051	(745,949)
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>62,585</u>	<u>(737,415)</u>
EXPENDITURES				
Materials and services	100,000	100,000	55,000	45,000
Debt Service	800,000	800,000	-	800,000
Total expenditures	<u>900,000</u>	<u>900,000</u>	<u>55,000</u>	<u>845,000</u>
Excess (deficiency) of revenues over expenditures	<u>(100,000)</u>	<u>(100,000)</u>	<u>7,585</u>	<u>107,585</u>
Other financing sources (uses)				
Inter-fund loan	100,000	100,000	-	(100,000)
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Net change in fund balance	-	-	7,585	7,585
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>(729,532)</u>	<u>(729,532)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (721,947)</u>	<u>\$ (721,947)</u>

DESCHUTES COUNTY, OREGON

PROJECT DEVELOPMENT FUND (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Local				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 224	\$ 224
Investment earnings	190,000	190,000	190,515	515
Charges for services	-	-	-	-
Loan repayments	50,000	50,000	57,660	7,660
Other	-	-	15,250	15,250
Total revenues	<u>240,000</u>	<u>240,000</u>	<u>263,649</u>	<u>23,649</u>
EXPENDITURES				
Materials and services	50,800	50,800	32,559	18,241
Capital outlay	1,000,000	1,000,000	-	1,000,000
Total expenditures	<u>1,050,800</u>	<u>1,050,800</u>	<u>32,559</u>	<u>1,018,241</u>
Excess (deficiency) of revenues over expenditures	<u>(810,800)</u>	<u>(810,800)</u>	<u>231,090</u>	<u>1,041,890</u>
Other financing sources (uses)				
Transfers in	500,000	500,000	500,000	-
Transfer out	<u>(1,036,302)</u>	<u>(1,036,302)</u>	<u>(722,721)</u>	<u>313,581</u>
Total other financing sources (uses)	<u>(536,302)</u>	<u>(536,302)</u>	<u>(222,721)</u>	<u>313,581</u>
Net change in fund balance	(1,347,102)	(1,347,102)	8,369	1,355,471
Fund balance - Beginning of year	<u>3,375,000</u>	<u>3,375,000</u>	<u>2,989,491</u>	<u>(385,509)</u>
Fund balance - End of year	<u>\$ 2,027,898</u>	<u>\$ 2,027,898</u>	<u>\$ 2,997,860</u>	<u>\$ 969,962</u>

DESCHUTES COUNTY, OREGON

GENERAL COUNTY PROJECTS (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - Property	\$ 624,672	\$ 624,672	\$ 674,853	\$ 50,181
Investment earnings	15,000	15,000	7,453	(7,547)
Rent	457,347	457,347	457,347	-
Donations	-	-	27,827	27,827
Intergovernmental				
Federal	-	-	20,072	20,072
Total revenues	<u>1,097,019</u>	<u>1,097,019</u>	<u>1,187,552</u>	<u>90,533</u>
EXPENDITURES				
Personnel	-	-	-	-
Materials and services	432,973	608,973	590,961	18,012
Capital outlay	60,000	60,000	9,370	50,630
Total	<u>492,973</u>	<u>668,973</u>	<u>600,331</u>	<u>68,642</u>
Operating contingency	<u>3,033,207</u>	<u>3,107,207</u>	<u>-</u>	<u>3,107,207</u>
Total expenditures	<u>3,526,180</u>	<u>3,776,180</u>	<u>600,331</u>	<u>3,175,849</u>
Excess (deficiency) of revenues over expenditures	<u>(2,429,161)</u>	<u>(2,679,161)</u>	<u>587,221</u>	<u>3,266,382</u>
Other financing sources (uses)				
Appropriation transfer	-	-	-	-
Transfers in	703,279	953,279	953,279	-
Transfers out	(1,134,118)	(1,134,118)	(1,134,118)	-
Total other financing sources (uses)	<u>(430,839)</u>	<u>(180,839)</u>	<u>(180,839)</u>	<u>-</u>
Net change in fund balance	(2,860,000)	(2,860,000)	406,382	3,266,382
Fund balance - Beginning of year	<u>2,860,000</u>	<u>2,860,000</u>	<u>1,370,430</u>	<u>(1,489,570)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,776,812</u>	<u>\$ 1,776,812</u>

DESCHUTES COUNTY, OREGON

GENERAL CAPITAL RESERVE (SUB-FUND OF GENERAL FUND) **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 4,500	\$ 4,500	\$ 10,991	\$ 6,491
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>10,991</u>	<u>6,491</u>
EXPENDITURES				
Materials and services	100	100	-	100
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Total expenditures	<u>500,100</u>	<u>500,100</u>	<u>-</u>	<u>500,100</u>
Net change in fund balance	(495,600)	(495,600)	10,991	506,591
Fund balance - Beginning of year	<u>1,090,000</u>	<u>1,090,000</u>	<u>1,700,948</u>	<u>610,948</u>
Fund balance - End of year	<u>\$ 594,400</u>	<u>\$ 594,400</u>	<u>\$ 1,711,939</u>	<u>\$ 1,117,539</u>

DESCHUTES COUNTY, OREGON

PROPERTY MANAGEMENT OPERATIONS (SUB-FUND OF GENERAL FUND) **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 300	\$ 300	\$ 118	\$ (182)
Rents	-	-	99	99
Charges for services	-	-	18	18
	<u>300</u>	<u>300</u>	<u>235</u>	<u>(65)</u>
Total revenues				
EXPENDITURES				
Materials and services	22,200	22,200	16,619	5,581
Capital outlay	100	100	-	100
Total expenditures	<u>22,300</u>	<u>22,300</u>	<u>16,619</u>	<u>5,681</u>
Net change in fund balance	(22,000)	(22,000)	(16,384)	5,616
Fund balance - Beginning of year	<u>22,000</u>	<u>22,000</u>	<u>25,714</u>	<u>3,714</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,330</u>	<u>\$ 9,330</u>

DESCHUTES COUNTY, OREGON

COMMUNITY JUSTICE - JUVENILE (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 300	\$ 300	\$ 1,065	\$ 765
Investment earnings	7,500	7,500	7,761	261
Rents	2,400	2,400	1,200	(1,200)
Charges for services	164,690	164,690	185,821	21,131
Contributions and donations	500	500	934	434
Intergovernmental				
Local	174,128	174,128	169,852	(4,276)
State	307,498	307,498	434,254	126,756
Federal	10,000	10,000	9,676	(324)
Total revenues	<u>667,016</u>	<u>667,016</u>	<u>810,563</u>	<u>143,547</u>
EXPENDITURES				
Personnel services	5,109,069	5,109,069	4,958,174	150,895
Materials and services	1,195,733	1,219,733	1,204,632	15,101
Capital outlay	100	40,100	23,000	17,100
Total	<u>6,304,902</u>	<u>6,368,902</u>	<u>6,185,806</u>	<u>183,096</u>
Operating contingency	<u>734,547</u>	<u>670,547</u>	<u>-</u>	<u>670,547</u>
Total expenditures	<u>7,039,449</u>	<u>7,039,449</u>	<u>6,185,806</u>	<u>853,643</u>
Excess (deficiency) of revenues over expenditures	<u>(6,372,433)</u>	<u>(6,372,433)</u>	<u>(5,375,243)</u>	<u>997,190</u>
Other financing sources (uses)				
Transfers in	5,321,459	5,321,459	5,321,459	-
Transfers out	<u>(50,400)</u>	<u>(50,400)</u>	<u>(50,400)</u>	<u>-</u>
Total other financing sources (uses)	<u>5,271,059</u>	<u>5,271,059</u>	<u>5,271,059</u>	<u>-</u>
Net change in fund balance	(1,101,374)	(1,101,374)	(104,184)	997,190
Fund balance - Beginning of year	<u>1,101,374</u>	<u>1,101,374</u>	<u>1,099,532</u>	<u>(1,842)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 995,348</u>	<u>\$ 995,348</u>

DESCHUTES COUNTY, OREGON

CODE ABATEMENT (SUB-FUND OF GENERAL FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 687	\$ 687	\$ 618	\$ (69)
Total revenues	<u>687</u>	<u>687</u>	<u>618</u>	<u>(69)</u>
EXPENDITURES				
Materials and services	<u>96,194</u>	<u>96,194</u>	<u>-</u>	<u>96,194</u>
Total	<u>96,194</u>	<u>96,194</u>	<u>-</u>	<u>96,194</u>
Contingency	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>96,194</u>	<u>96,194</u>	<u>-</u>	<u>96,194</u>
Excess (deficiency) of revenues over expenditures	<u>(95,507)</u>	<u>(95,507)</u>	<u>618</u>	<u>96,125</u>
Other financing sources (uses)				
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Total other financing sources (uses)	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Net change in fund balance	<u>(95,607)</u>	<u>(95,607)</u>	<u>618</u>	<u>96,225</u>
Fund balance - Beginning of year	<u>95,607</u>	<u>95,607</u>	<u>95,614</u>	<u>7</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,232</u>	<u>\$ 96,232</u>

DESCHUTES COUNTY, OREGON

VEHICLE MAINTENANCE AND REPLACEMENT (SUB-FUND OF GENERAL FUND) SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 8,000	\$ 8,000	\$ 7,131	\$ (869)
Sale of equipment	-	-	15,537	15,537
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>22,668</u>	<u>14,668</u>
EXPENDITURES				
Materials and services	92,600	92,600	78,460	14,140
Capital outlay	<u>250,000</u>	<u>250,000</u>	<u>195,924</u>	<u>54,076</u>
Total expenditures	<u>342,600</u>	<u>342,600</u>	<u>274,384</u>	<u>68,216</u>
Excess (deficiency) of revenues over expenditures	<u>(334,600)</u>	<u>(334,600)</u>	<u>(251,716)</u>	<u>82,884</u>
Other financing sources (uses)				
Transfers in	<u>216,000</u>	<u>216,000</u>	<u>216,000</u>	<u>-</u>
Total other financing sources (uses)	<u>216,000</u>	<u>216,000</u>	<u>216,000</u>	<u>-</u>
Net change in fund balance	(118,600)	(118,600)	(35,716)	82,884
Fund balance - Beginning of year	<u>1,037,422</u>	<u>1,037,422</u>	<u>1,082,952</u>	<u>45,530</u>
Fund balance - End of year	<u>\$ 918,822</u>	<u>\$ 918,822</u>	<u>\$ 1,047,236</u>	<u>\$ 128,414</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY SHERIFF'S OFFICE FUND **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **FOR THE YEAR ENDED JUNE 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental				
Local	\$ 36,533,516	\$ 36,533,516	\$ 30,177,303	\$ (6,356,213)
Total revenues	<u>36,533,516</u>	<u>36,533,516</u>	<u>30,177,303</u>	<u>(6,356,213)</u>
EXPENDITURES				
Sheriff's services				
Personnel services	1,387,495	1,474,938	1,444,114	30,824
Materials and services	1,082,003	1,082,003	1,002,980	79,023
Capital outlay	27,000	27,000	26,666	334
Total Sheriff's services	<u>2,496,498</u>	<u>2,583,941</u>	<u>2,473,760</u>	<u>110,181</u>
Civil/special units				
Personnel services	734,853	734,853	693,531	41,322
Materials and services	89,142	89,142	52,473	36,669
Capital outlay	100	100	-	100
Total Civil/special units	<u>824,095</u>	<u>824,095</u>	<u>746,004</u>	<u>78,091</u>
Automotive/communications				
Personnel services	354,128	361,846	354,932	6,914
Materials and services	1,112,404	1,347,979	1,213,785	134,194
Capital outlay	100	100	-	100
Total Automotive/communications	<u>1,466,632</u>	<u>1,709,925</u>	<u>1,568,717</u>	<u>141,208</u>
Investigations/evidence				
Personnel services	1,558,331	1,558,331	1,365,048	193,283
Materials and services	149,341	149,341	140,042	9,299
Capital outlay	26,546	26,546	21,992	4,554
Total Investigations/evidence	<u>1,734,218</u>	<u>1,734,218</u>	<u>1,527,082</u>	<u>207,136</u>
Patrol				
Personnel services	7,208,068	7,208,068	7,079,106	128,962
Materials and services	550,961	625,961	619,296	6,665
Capital outlay	152,675	170,675	154,625	16,050
Total Patrol	<u>7,911,704</u>	<u>8,004,704</u>	<u>7,853,027</u>	<u>151,677</u>
Records				
Personnel services	605,367	605,367	583,586	21,781
Materials and services	115,243	115,243	102,916	12,327
Capital outlay	100	100	-	100
Total Records	<u>720,710</u>	<u>720,710</u>	<u>686,502</u>	<u>34,208</u>
Adult jail				
Personnel services	8,239,470	8,302,207	7,833,102	469,105
Materials and services	1,833,274	1,833,274	1,638,530	194,744
Capital outlay	71,046	371,046	209,298	161,748
Total Adult jail	<u>10,143,790</u>	<u>10,506,527</u>	<u>9,680,930</u>	<u>825,597</u>
Court security				
Personnel services	272,393	272,393	264,977	7,416
Materials and services	14,109	14,109	10,279	3,830
Capital outlay	100	100	-	100
Total Court security	<u>286,602</u>	<u>286,602</u>	<u>275,256</u>	<u>11,346</u>

Continued

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY SHERIFF'S OFFICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Emergency services				
Personnel services	167,227	174,527	165,859	8,668
Materials and services	18,298	18,298	9,799	8,499
Capital outlay	100	100	-	100
Total Emergency services	185,625	192,925	175,658	17,267
Special services				
Personnel services	1,080,172	1,110,963	956,859	154,104
Materials and services	155,442	155,442	137,088	18,354
Capital outlay	68,756	68,756	59,599	9,157
Total Special services	1,304,370	1,335,161	1,153,546	181,615
Regional work center				
Personnel services	2,743,219	2,743,219	2,627,064	116,155
Materials and services	275,147	275,147	260,767	14,380
Capital outlay	100	100	-	100
Total Regional work center	3,018,466	3,018,466	2,887,831	130,635
Training				
Personnel services	228,312	228,312	180,927	47,385
Materials and services	95,853	95,853	85,831	10,022
Capital outlay	100	100	-	100
Total Training	324,265	324,265	266,758	57,507
Other law enforcement services				
Personnel services	572,603	572,603	551,561	21,042
Materials and services	59,553	59,553	57,439	2,114
Capital outlay	100	100	-	100
Total Other law enforcement services	632,256	632,256	609,000	23,256
Non-Departmental				
Materials and services	73,231	73,231	73,231	-
Total Non-Departmental	73,231	73,231	73,231	-
Total	31,122,462	31,947,026	29,977,303	1,969,723
Operating contingency	5,211,054	4,386,490	-	4,386,490
Total expenditures	36,333,516	36,333,516	29,977,303	6,356,213
Excess (deficiency) of revenues over expenditures	200,000	200,000	200,000	-
Other financing sources (uses)				
Transfers out	(200,000)	(200,000)	(200,000)	-
Total other financing sources (uses)	(200,000)	(200,000)	(200,000)	-
Net change in fund balance	-	-	-	-
Fund balance - Beginning of year	-	-	-	-
Fund balance - End of year	\$ -	\$ -	\$ -	\$ -

DESCHUTES COUNTY, OREGON

COUNTYWIDE LAW ENFORCEMENT DISTRICT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - property	\$ 14,807,841	\$ 14,807,841	\$ 15,850,794	\$ 1,042,953
Fines, forfeitures and penalties	205,000	205,000	230,501	25,501
Investment earnings	31,866	31,866	49,533	17,667
Charges for services	149,100	149,100	223,124	74,024
Other	1,000	1,000	8,583	7,583
Intergovernmental				
Local	255,005	255,005	226,539	(28,466)
State	1,591,138	1,591,138	1,788,125	196,987
Federal	35,200	35,200	30,784	(4,416)
Total revenues	<u>17,076,150</u>	<u>17,076,150</u>	<u>18,407,983</u>	<u>1,331,833</u>
EXPENDITURES				
Materials and services	<u>22,084,821</u>	<u>22,084,821</u>	<u>18,483,539</u>	<u>3,601,282</u>
Total expenditures	<u>22,084,821</u>	<u>22,084,821</u>	<u>18,483,539</u>	<u>3,601,282</u>
Excess (deficiency) of revenues over expenditures	<u>(5,008,671)</u>	<u>(5,008,671)</u>	<u>(75,556)</u>	<u>(4,933,115)</u>
Other financing sources (uses)				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(5,108,671)	(5,108,671)	(175,556)	(4,933,115)
Fund balance - Beginning of year	<u>5,108,671</u>	<u>5,108,671</u>	<u>6,198,943</u>	<u>1,090,272</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,023,387</u>	<u>\$ 6,023,387</u>

DESCHUTES COUNTY, OREGON

COUNTYWIDE LAW ENFORCEMENT DISTRICT - CAPITAL RESERVE

(SUB-FUND OF COUNTYWIDE LAW ENFORCEMENT DISTRICT)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 6,000	\$ 6,000	\$ 3,079	\$ (2,921)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>3,079</u>	<u>(2,921)</u>
EXPENDITURES				
Materials and services	-	300,000	-	300,000
Capital outlay	<u>271,000</u>	<u>271,000</u>	<u>-</u>	<u>271,000</u>
Total expenditures	<u>271,000</u>	<u>571,000</u>	<u>-</u>	<u>571,000</u>
Excess (deficiency) of revenues over expenditures	<u>(265,000)</u>	<u>(565,000)</u>	<u>3,079</u>	<u>(573,921)</u>
Other financing sources (uses)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(165,000)	(465,000)	103,079	568,079
Fund balance - Beginning of year	<u>165,000</u>	<u>465,000</u>	<u>1,065,103</u>	<u>600,103</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,168,182</u>	<u>\$ 1,168,182</u>

DESCHUTES COUNTY, OREGON

RURAL LAW ENFORCEMENT DISTRICT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Local				
Taxes - property	\$ 7,605,125	\$ 7,605,125	\$ 7,965,436	\$ 360,311
Fines, forfeitures and penalties	132,500	132,500	167,856	35,356
Investment earnings	11,800	11,800	23,165	11,365
Charges for services	27,000	27,000	45,507	18,507
Contributions and donations	-	-	20,755	20,755
Other	26,000	26,000	78,743	52,743
Intergovernmental				
Local	3,290,693	3,290,693	3,245,373	(45,320)
State	403,304	403,304	353,813	(49,491)
Federal	115,750	115,750	147,999	32,249
Total revenues	<u>11,612,172</u>	<u>11,612,172</u>	<u>12,048,647</u>	<u>436,475</u>
EXPENDITURES				
Materials and services	<u>14,448,695</u>	<u>14,448,695</u>	<u>11,693,765</u>	<u>2,754,930</u>
Total expenditures	<u>14,448,695</u>	<u>14,448,695</u>	<u>11,693,765</u>	<u>2,754,930</u>
Excess (deficiency) of revenues over expenditures	<u>(2,836,523)</u>	<u>(2,836,523)</u>	<u>354,882</u>	<u>3,191,405</u>
Other financing sources (uses)				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(2,936,523)	(2,936,523)	254,882	3,191,405
Fund balance - Beginning of year	<u>2,936,523</u>	<u>2,936,523</u>	<u>3,058,228</u>	<u>121,705</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,313,110</u>	<u>\$ 3,313,110</u>

DESCHUTES COUNTY, OREGON

RURAL LAW ENFORCEMENT DISTRICT - CAPITAL RESERVE

(SUB-FUND OF RURAL LAW ENFORCEMENT DISTRICT)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 5,000	\$ 5,000	\$ 7,339	\$ 2,339
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,339</u>	<u>2,339</u>
EXPENDITURES				
Capital outlay	1,159,000	1,159,000	-	1,159,000
Total expenditures	<u>1,159,000</u>	<u>1,159,000</u>	<u>-</u>	<u>1,159,000</u>
Excess (deficiency) of revenues over expenditures	(1,154,000)	(1,154,000)	7,339	1,161,339
Other financing sources (uses)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(1,054,000)	(1,054,000)	107,339	1,161,339
Fund balance - Beginning of year	<u>1,054,000</u>	<u>1,054,000</u>	<u>1,054,808</u>	<u>808</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,162,147</u>	<u>\$ 1,162,147</u>

DESCHUTES COUNTY, OREGON

ROAD DEPARTMENT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Local				
Licenses and permits	\$ -	\$ -	\$ 1,617	\$ 1,617
Investment earnings	20,000	20,000	19,901	(99)
Rents	144	144	-	(144)
Charges for services	1,785,000	1,785,000	2,124,111	339,111
Other	-	-	26,151	26,151
Intergovernmental				
Local	645,000	645,000	354,425	(290,575)
State	11,840,041	11,840,041	11,760,863	(79,178)
Federal	1,971,162	1,971,162	2,086,374	115,212
Total revenues	<u>16,261,347</u>	<u>16,261,347</u>	<u>16,373,442</u>	<u>112,095</u>
EXPENDITURES				
Personnel services	5,615,323	5,615,323	5,344,597	270,726
Materials and services	10,172,674	10,755,112	9,577,101	1,178,011
Capital outlay	1,236,691	1,236,691	75,288	1,161,403
Total	<u>17,024,688</u>	<u>17,607,126</u>	<u>14,996,986</u>	<u>2,610,140</u>
Operating contingency	2,019,152	2,019,152	-	2,019,152
Total expenditures	<u>19,043,840</u>	<u>19,626,278</u>	<u>14,996,986</u>	<u>4,629,292</u>
Excess (deficiency) of revenues over expenditures	<u>(2,782,493)</u>	<u>(3,364,931)</u>	<u>1,376,456</u>	<u>4,741,387</u>
Other financing sources (uses)				
Transfers in	547,773	547,773	535,773	(12,000)
Transfers out	(600,000)	(600,000)	(600,000)	-
Total other financing sources (uses)	<u>(52,227)</u>	<u>(52,227)</u>	<u>(64,227)</u>	<u>(12,000)</u>
Net change in fund balance	(2,834,720)	(3,417,158)	1,312,229	4,729,387
Fund balance - Beginning of year	<u>2,834,720</u>	<u>3,417,158</u>	<u>4,307,598</u>	<u>890,440</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,619,827</u>	<u>\$ 5,619,827</u>

DESCHUTES COUNTY, OREGON

ROAD IMPROVEMENT RESERVE (SUB-FUND OF ROAD FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 200	\$ 200	\$ 78	\$ (122)
Charges for services	10,000	10,000	-	(10,000)
Total revenues	<u>10,200</u>	<u>10,200</u>	<u>78</u>	<u>(10,122)</u>
EXPENDITURES				
Other financing sources (uses)				
Transfers out	(12,000)	(12,000)	-	12,000
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>	<u>12,000</u>
Net change in fund balance	(1,800)	(1,800)	78	1,878
Fund balance - Beginning of year	<u>12,127</u>	<u>12,127</u>	<u>12,115</u>	<u>(12)</u>
Fund balance - End of year	<u>\$ 10,327</u>	<u>\$ 10,327</u>	<u>\$ 12,193</u>	<u>\$ 1,866</u>

DESCHUTES COUNTY, OREGON

ROAD BUILDING & EQUIPMENT (SUB-FUND OF ROAD FUND)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 4,000	\$ 4,000	\$ 5,168	\$ 1,168
Other	-	-	45,000	45,000
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>50,168</u>	<u>46,168</u>
EXPENDITURES				
Materials and services	18,592	18,592	18,592	-
Capital outlay	925,000	925,000	717,932	207,068
Total	<u>943,592</u>	<u>943,592</u>	<u>736,524</u>	<u>207,068</u>
Operating contingency	397,871	397,871	-	397,871
Total expenditures	<u>1,341,463</u>	<u>1,341,463</u>	<u>736,524</u>	<u>604,939</u>
Excess (deficiency) of revenues over expenditures	<u>(1,337,463)</u>	<u>(1,337,463)</u>	<u>(686,356)</u>	<u>651,107</u>
Other financing sources (uses)				
Transfers in	600,000	600,000	600,000	-
Total other financing sources (uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	(737,463)	(737,463)	(86,356)	651,107
Fund balance - Beginning of year	<u>737,463</u>	<u>737,463</u>	<u>770,942</u>	<u>33,479</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 684,586</u>	<u>\$ 684,586</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY 911

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 6,183,773	\$ 6,183,773	\$ 6,556,570	\$ 372,797
Investment earnings	35,800	35,800	54,418	18,618
Charges for services	292,000	292,000	314,195	22,195
Donations	-	-	750	750
Intergovernmental				
Local	62,200	62,200	87,007	24,807
State	804,000	804,000	809,807	5,807
Federal	-	-	232,363	232,363
Total revenues	<u>7,377,773</u>	<u>7,377,773</u>	<u>8,055,110</u>	<u>677,337</u>
EXPENDITURES				
Personnel services	4,240,834	4,240,834	3,824,724	416,110
Materials and services	1,957,356	1,927,356	1,750,150	177,206
Debt service	-	-	-	-
Capital outlay	515,000	1,134,620	643,915	490,705
Total	<u>6,713,190</u>	<u>7,302,810</u>	<u>6,218,789</u>	<u>1,084,021</u>
Operating contingency	6,564,583	5,974,963	-	5,974,963
Total expenditures	<u>13,277,773</u>	<u>13,277,773</u>	<u>6,218,789</u>	<u>7,058,984</u>
Excess (deficiency) of revenues over expenditures	<u>(5,900,000)</u>	<u>(5,900,000)</u>	<u>1,836,321</u>	<u>7,736,321</u>
Other financing sources (uses)				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balance	(6,400,000)	(6,400,000)	1,336,321	7,736,321
Fund balance - Beginning of year	<u>6,400,000</u>	<u>6,400,000</u>	<u>7,602,543</u>	<u>1,202,543</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,938,864</u>	<u>\$ 8,938,864</u>

DESCHUTES COUNTY, OREGON

911 CSD - EQUIPMENT RESERVE

(SUB-FUND OF DESCHUTES COUNTY 911 COUNTY SERVICE DISTRICT)

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 6,000	\$ 6,000	\$ 10,948	\$ 4,948
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>10,948</u>	<u>4,948</u>
EXPENDITURES				
Materials and services	1,000	1,000	-	1,000
Capital outlay	5,000	5,000	-	5,000
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>10,948</u>	<u>10,948</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>-</u>
Net change in fund balance	500,000	500,000	510,948	10,948
Fund balance - Beginning of year	<u>1,289,000</u>	<u>1,289,000</u>	<u>1,289,795</u>	<u>795</u>
Fund balance - End of year	<u>\$ 1,789,000</u>	<u>\$ 1,789,000</u>	<u>\$ 1,800,743</u>	<u>\$ 11,743</u>

DESCHUTES COUNTY, OREGON

PERS RESERVE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES				
Local				
Investment earnings	\$ 60,000	\$ 60,000	\$ 78,581	\$ 18,581
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>78,581</u>	<u>18,581</u>
EXPENDITURES				
Personnel services	1,800,000	1,800,000	1,625,977	174,023
Materials and services	<u>1,000</u>	<u>1,000</u>	<u>850</u>	<u>150</u>
Total expenditures	<u>1,801,000</u>	<u>1,801,000</u>	<u>1,626,827</u>	<u>174,173</u>
Excess (deficiency) of revenues over expenditures	<u>(1,741,000)</u>	<u>(1,741,000)</u>	<u>(1,548,246)</u>	<u>192,754</u>
Other financing sources (uses)				
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Total other financing sources (uses)	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Net change in fund balance	(1,741,100)	(1,741,100)	(1,548,246)	192,854
Fund balance - Beginning of year	<u>12,925,000</u>	<u>12,925,000</u>	<u>12,942,362</u>	<u>17,362</u>
Fund balance - End of year	<u>\$ 11,183,900</u>	<u>\$ 11,183,900</u>	<u>\$ 11,394,116</u>	<u>\$ 210,216</u>

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OTHER SUPPLEMENTARY INFORMATION

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS OF GENERAL FUND COMBINING BALANCE SHEET JUNE 30, 2012

	General Fund	Economic Development	Court Technology Reserve	Assessment & Taxation Reserve
ASSETS				
Cash and cash equivalents	\$ 7,675,904	\$ 135,694	\$ 37,576	\$ 394,365
Investments, at fair value; plus accrued interest	2,747,126	48,569	13,451	141,156
Taxes receivable	1,421,683	-	-	-
Accounts receivable	238,827	-	-	-
Notes and contracts receivable	-	385,778	-	-
Assessments receivable	-	-	-	-
Deferred outflow of resources	-	-	-	-
Due from other funds	31,344	-	-	-
	<u>12,114,884</u>	<u>570,041</u>	<u>51,027</u>	<u>535,521</u>
Total assets	<u>\$ 12,114,884</u>	<u>\$ 570,041</u>	<u>\$ 51,027</u>	<u>\$ 535,521</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 885,020	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Deposits	14,489	-	-	-
Deferred revenue	1,235,451	385,778	-	-
Unearned revenue	730,983	-	-	-
Total liabilities	<u>2,865,943</u>	<u>385,778</u>	<u>-</u>	<u>-</u>
Fund balances:				
Assigned	572,188	184,263	51,027	535,521
Unassigned	8,676,753	-	-	-
Total fund balances	<u>9,248,941</u>	<u>184,263</u>	<u>51,027</u>	<u>535,521</u>
Total liabilities and fund balances	<u>\$ 12,114,884</u>	<u>\$ 570,041</u>	<u>\$ 51,027</u>	<u>\$ 535,521</u>

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS OF GENERAL FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Justice Court	Bethlehem Inn	Humane Society of Redmond	Project Development
ASSETS				
Cash and cash equivalents	\$ 80,590	\$ (2,710,173)	\$ -	\$ 2,187,731
Investments, at fair value; plus accrued interest	28,561	-	-	783,067
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Notes and contracts receivable	-	-	805,402	2,691,662
Assessments receivable	-	-	-	-
Deferred outflow of resources	-	-	36,429	-
Due from other funds	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 109,151</u>	<u>\$ (2,710,173)</u>	<u>\$ 841,831</u>	<u>\$ 5,662,460</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 4,191	\$ -	\$ -	\$ -
Due to other funds	-	-	758,376	-
Deposits	-	-	-	-
Deferred revenue	-	-	805,402	2,664,600
Unearned revenue	-	-	-	-
Total liabilities	<u>4,191</u>	<u>-</u>	<u>1,563,778</u>	<u>2,664,600</u>
Fund balances:				
Assigned	104,960	-	-	2,997,860
Unassigned	-	(2,710,173)	(721,947)	-
Total fund balances	<u>104,960</u>	<u>(2,710,173)</u>	<u>(721,947)</u>	<u>2,997,860</u>
Total liabilities and fund balances	<u>\$ 109,151</u>	<u>\$ (2,710,173)</u>	<u>\$ 841,831</u>	<u>\$ 5,662,460</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS OF GENERAL FUND COMBINING BALANCE SHEET JUNE 30, 2012

	<u>General County Projects</u>	<u>General Capital Reserve</u>	<u>Property Mangement Operations</u>	<u>Community Justice Juvenile</u>
ASSETS				
Cash and cash equivalents	\$ 1,324,162	\$ 1,260,693	\$ 7,108	\$ 686,493
Investments, at fair value; plus accrued interest	473,966	451,246	2,545	245,702
Taxes receivable	43,938	-	-	-
Accounts receivable	-	-	-	87,731
Notes and contracts receivable	-	-	-	-
Assessments receivable	-	-	-	-
Inventory	-	-	-	-
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 1,842,066</u>	<u>\$ 1,711,939</u>	<u>\$ 9,653</u>	<u>\$ 1,019,926</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 27,075	\$ -	\$ 323	\$ 24,578
Due to other funds	-	-	-	-
Deposits	-	-	-	-
Deferred revenue	38,179	-	-	-
Unearned revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>65,254</u>	<u>-</u>	<u>323</u>	<u>24,578</u>
Fund balances:				
Assigned	1,776,812	1,711,939	9,330	995,348
Unassigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>1,776,812</u>	<u>1,711,939</u>	<u>9,330</u>	<u>995,348</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 1,842,066</u>	<u>\$ 1,711,939</u>	<u>\$ 9,653</u>	<u>\$ 1,019,926</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS OF GENERAL FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Code Abatement	Vehicle Maintenance & Replacement	Total
ASSETS			
Cash and cash equivalents	\$ 70,867	\$ 774,909	\$ 11,925,919
Investments, at fair value; plus accrued interest	25,365	277,367	5,238,121
Taxes receivable	-	-	1,465,621
Accounts receivable	-	-	326,558
Notes and contracts receivable	-	-	3,882,842
Assessments receivable	-	-	-
Deferred outflow of resources	-	-	36,429
Due from other funds	-	-	31,344
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 96,232</u>	<u>\$ 1,052,276</u>	<u>\$ 22,906,834</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ -	\$ 5,040	\$ 946,227
Due to other funds	-	-	758,376
Deposits	-	-	14,489
Deferred revenue	-	-	5,129,410
Unearned revenue	-	-	730,983
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>5,040</u>	<u>7,579,485</u>
Fund balances:			
Assigned	96,232	1,047,236	10,082,716
Unassigned	-	-	5,244,633
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>96,232</u>	<u>1,047,236</u>	<u>15,327,349</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 96,232</u>	<u>\$ 1,052,276</u>	<u>\$ 22,906,834</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

COUNTYWIDE LAW ENFORCEMENT DISTRICT - OPERATING FUND & SUB-FUND COMBINING BALANCE SHEET JUNE 30, 2012

	<u>Operating Fund</u>	<u>Reserve Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 4,209,602	\$ 236,486	\$ 4,446,088
Investments, at fair value; plus accrued interest	1,506,864	84,647	1,591,511
Taxes receivable	1,038,705	-	1,038,705
Accounts receivable	180,704	-	180,704
Due from other funds	-	847,049	847,049
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 6,935,875</u>	<u>\$ 1,168,182</u>	<u>\$ 8,104,057</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Deferred revenue	\$ 901,200	\$ -	\$ 901,200
Unearned revenue	11,288	-	11,288
Total liabilities	<u>912,488</u>	<u>-</u>	<u>912,488</u>
Fund balances:			
Restricted	<u>6,023,387</u>	<u>1,168,182</u>	<u>7,191,569</u>
Total fund balances	<u>6,023,387</u>	<u>1,168,182</u>	<u>7,191,569</u>
Total liabilities and fund balances	<u>\$ 6,935,875</u>	<u>\$ 1,168,182</u>	<u>\$ 8,104,057</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

RURAL LAW ENFORCEMENT DISTRICT - OPERATING FUND & SUB-FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Operating Fund	Reserve Fund	Total
ASSETS			
Cash and cash equivalents	\$ 2,280,261	\$ 855,819	\$ 3,136,080
Investments, at fair value; plus accrued interest	816,186	306,328	1,122,514
Taxes receivable	517,177	-	517,177
Accounts receivable	149,109	-	149,109
Total assets	<u>\$ 3,762,733</u>	<u>\$ 1,162,147</u>	<u>\$ 4,924,880</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Deferred revenue	\$ 449,623	\$ -	\$ 449,623
Total liabilities	<u>449,623</u>	<u>-</u>	<u>449,623</u>
Fund balances:			
Restricted	3,313,110	1,162,147	4,475,257
Total fund balances	<u>3,313,110</u>	<u>1,162,147</u>	<u>4,475,257</u>
Total liabilities and fund balances	<u>\$ 3,762,733</u>	<u>\$ 1,162,147</u>	<u>\$ 4,924,880</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY ROAD DEPARTMENT and SUB FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Road Dept Operating Fund	Road Bldg and Equip Fund	Road Improvement Reserve	Total
ASSETS				
Cash and cash equivalents	\$ 4,044,731	\$ 523,366	\$ 8,979	\$ 4,577,076
Investments, at fair value; plus accrued interest	1,447,339	187,331	3,214	1,637,884
Accounts receivable	358,478	-	-	358,478
Inventory	894,228	-	-	894,228
Total assets	\$ 6,744,776	\$ 710,697	\$ 12,193	\$ 7,467,666
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,124,949	\$ 26,111	\$ -	\$ 1,151,060
Total liabilities	1,124,949	26,111	-	1,151,060
Fund balances:				
Nonspendable	894,228	-	-	894,228
Restricted	4,725,599	684,586	12,193	5,422,378
Total fund balances	5,619,827	684,586	12,193	6,316,606
Total liabilities and fund balances	\$ 6,744,776	\$ 710,697	\$ 12,193	\$ 7,467,666

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY 911 COUNTY SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Deschutes County 911 Operating Fund	Des Co 911 Equipment Reserve	Total
ASSETS			
Cash and cash equivalents	\$ 6,358,292	\$ 1,326,089	\$ 7,684,381
Investments, at fair value; plus accrued interest	2,275,857	474,654	2,750,511
Taxes receivable	429,425	-	429,425
Accounts receivable	377,523	-	377,523
 Total assets	 <u>\$ 9,441,097</u>	 <u>\$ 1,800,743</u>	 <u>\$ 11,241,840</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 125,839	\$ -	\$ 125,839
Deferred revenue	376,394	-	376,394
Total liabilities	<u>502,233</u>	<u>-</u>	<u>502,233</u>
 Fund balances:			
Restricted	8,938,864	1,800,743	10,739,607
Total fund balances	<u>8,938,864</u>	<u>1,800,743</u>	<u>10,739,607</u>
 Total liabilities and fund balances	 <u>\$ 9,441,097</u>	 <u>\$ 1,800,743</u>	 <u>\$ 11,241,840</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Economic Development	Court Technology Reserve	Assessment & Taxation Reserve
REVENUES				
Taxes - property	\$ 21,598,086	\$ -	\$ -	\$ -
Licenses and permits	29,250	-	-	-
Fines, forfeitures and penalties	450,665	-	-	-
Investment earnings	76,144	1,295	244	3,080
Rents	37,908	-	-	-
Intergovernmental	3,102,440	-	-	-
Charges for services	1,574,604	-	-	-
Contributions and donations	-	-	-	-
Loan repayments	-	26,667	-	-
Other	-	-	-	-
Total revenues	<u>26,869,097</u>	<u>27,962</u>	<u>244</u>	<u>3,080</u>
EXPENDITURES				
Current:				
General government	11,702,832	137,000	6,362	-
Public safety	-	-	-	-
Health and welfare	255,677	-	-	-
Debt service:				
Interest	-	-	-	-
Capital outlay	159,281	-	-	-
Total expenditures	<u>12,117,790</u>	<u>137,000</u>	<u>6,362</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>14,751,307</u>	<u>(109,038)</u>	<u>(6,118)</u>	<u>3,080</u>
OTHER FINANCING SOURCES (USES)				
Inter-fund:				
Transfers in	97,496	-	-	-
Transfers out	(6,975,087)	-	-	-
Intra-fund:				
Transfers in	-	96,833	32,000	100,000
Transfers out	(7,017,923)	-	-	-
Total other financing sources and uses	<u>(13,895,514)</u>	<u>96,833</u>	<u>32,000</u>	<u>100,000</u>
Net change in fund balances	855,793	(12,205)	25,882	103,080
Fund balances - Beginning	<u>8,393,148</u>	<u>196,468</u>	<u>25,145</u>	<u>432,441</u>
Fund balances - Ending	<u>\$ 9,248,941</u>	<u>\$ 184,263</u>	<u>\$ 51,027</u>	<u>\$ 535,521</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Justice Court	Bethlehem Inn	Humane Society of Redmond	Project Development
REVENUES				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	224
Investment earnings	911	-	8,534	190,515
Rents	-	24,408	-	-
Intergovernmental	577	-	-	-
Charges for services	-	-	-	-
Contributions and donations	-	-	-	-
Loan repayments	-	-	54,051	57,660
Other	-	-	-	15,250
Total revenues	<u>1,488</u>	<u>24,408</u>	<u>62,585</u>	<u>263,649</u>
EXPENDITURES				
Current:				
General government	535,580	-	55,000	32,559
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Debt service:				
Interest	-	18,000	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>535,580</u>	<u>18,000</u>	<u>55,000</u>	<u>32,559</u>
Excess (deficiency) of revenues over expenditures	<u>(534,092)</u>	<u>6,408</u>	<u>7,585</u>	<u>231,090</u>
OTHER FINANCING SOURCES (USES)				
Inter-fund:				
Transfers in	-	-	-	500,000
Transfers out	-	-	-	(722,721)
Intra-fund:				
Transfers in	499,952	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>499,952</u>	<u>-</u>	<u>-</u>	<u>(222,721)</u>
Net change in fund balances	(34,140)	6,408	7,585	8,369
Fund balances - Beginning	<u>139,100</u>	<u>(2,716,581)</u>	<u>(729,532)</u>	<u>2,989,491</u>
Fund balances - Ending	<u>\$ 104,960</u>	<u>\$ (2,710,173)</u>	<u>\$ (721,947)</u>	<u>\$ 2,997,860</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	General County Projects	General Capital Reserve	Property Management Operations	Community Justice Juvenile
REVENUES				
Taxes - property	\$ 674,853	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	1,065
Investment earnings	7,453	10,991	118	7,761
Rents	457,347	-	99	1,200
Intergovernmental	20,072	-	-	613,782
Charges for services	-	-	18	185,821
Contributions and donations	27,827	-	-	934
Loan repayments	-	-	-	-
Other	-	-	-	-
Total revenues	<u>1,187,552</u>	<u>10,991</u>	<u>235</u>	<u>810,563</u>
EXPENDITURES				
Current:				
General government	590,961	-	16,619	-
Public safety	-	-	-	6,162,806
Health and welfare	-	-	-	-
Debt service:				
Interest	-	-	-	-
Capital outlay	9,370	-	-	23,000
Total expenditures	<u>600,331</u>	<u>-</u>	<u>16,619</u>	<u>6,185,806</u>
Excess (deficiency) of revenues over expenditures	<u>587,221</u>	<u>10,991</u>	<u>(16,384)</u>	<u>(5,375,243)</u>
OTHER FINANCING SOURCES (USES)				
Inter-fund:				
Transfers in	-	-	-	-
Transfers out	(1,134,118)	-	-	-
Intra-fund:				
Transfers in	953,279	-	-	5,321,459
Transfers out	-	-	-	(50,400)
Total other financing sources and uses	<u>(180,839)</u>	<u>-</u>	<u>-</u>	<u>5,271,059</u>
Net change in fund balances	406,382	10,991	(16,384)	(104,184)
Fund balances - Beginning	<u>1,370,430</u>	<u>1,700,948</u>	<u>25,714</u>	<u>1,099,532</u>
Fund balances - Ending	<u>\$ 1,776,812</u>	<u>\$ 1,711,939</u>	<u>\$ 9,330</u>	<u>\$ 995,348</u>

The notes to the financial statements are an integral part of this statement.

Continued

DESCHUTES COUNTY, OREGON

GENERAL FUND AND SUB-FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Code Abatement	Vehicle Maintenance & Replacement	Total
REVENUES			
Taxes - property	\$ -	\$ -	\$ 22,272,939
Licenses and permits	-	-	29,250
Fines, forfeitures and penalties	-	-	451,954
Investment earnings	618	7,131	314,795
Rents	-	-	520,962
Intergovernmental	-	-	3,736,871
Charges for services	-	-	1,760,443
Contributions and donations	-	-	28,761
Loan repayments	-	-	138,378
Other	-	15,537	30,787
Total revenues	<u>618</u>	<u>22,668</u>	<u>29,285,140</u>
EXPENDITURES			
Current:			
General government	-	78,460	13,155,373
Public safety	-	-	6,162,806
Health and welfare	-	-	255,677
Debt service:			
Interest	-	-	18,000
Capital outlay	-	195,924	387,575
Total expenditures	<u>-</u>	<u>274,384</u>	<u>19,979,431</u>
Excess (deficiency) of revenues over expenditures	<u>618</u>	<u>(251,716)</u>	<u>9,305,709</u>
OTHER FINANCING SOURCES (USES)			
Inter-fund:			
Transfers in	-	151,200	748,696
Transfers out	-	-	(8,831,926)
Intra-fund:			
Transfers in	-	64,800	7,068,323
Transfers out	-	-	(7,068,323)
Total other financing sources and uses	<u>-</u>	<u>216,000</u>	<u>(8,083,230)</u>
Net change in fund balances	618	(35,716)	1,222,479
Fund balances - Beginning	<u>95,614</u>	<u>1,082,952</u>	<u>14,104,870</u>
Fund balances - Ending	<u>\$ 96,232</u>	<u>\$ 1,047,236</u>	<u>\$ 15,327,349</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

COUNTYWIDE LAW ENFORCEMENT DISTRICT - OPERATING FUND & SUB-FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2012

	<u>Operating Fund</u>	<u>Reserve Fund</u>	<u>Total</u>
REVENUES			
Taxes - property	\$ 15,850,794	\$ -	\$ 15,850,794
Fines, forfeitures and penalties	230,501	-	230,501
Investment earnings	49,533	3,079	52,612
Intergovernmental	2,045,448	-	2,045,448
Charges for services	223,124	-	223,124
Contributions and donations	8,583	-	8,583
Total revenues	<u>18,407,983</u>	<u>3,079</u>	<u>18,411,062</u>
EXPENDITURES			
Current:			
Public safety	18,483,539	-	18,483,539
Total expenditures	<u>18,483,539</u>	<u>-</u>	<u>18,483,539</u>
Excess (deficiency) of revenues over expenditures	<u>(75,556)</u>	<u>3,079</u>	<u>(72,477)</u>
OTHER FINANCING SOURCES (USES)			
Intra-fund:			
Transfers in	-	100,000	100,000
Transfers out	(100,000)	-	(100,000)
Total other financing sources (uses)	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Net change in fund balances	(175,556)	103,079	(72,477)
Fund balances - Beginning	<u>6,198,943</u>	<u>1,065,103</u>	<u>7,264,046</u>
Fund balances - Ending	<u>\$ 6,023,387</u>	<u>\$ 1,168,182</u>	<u>\$ 7,191,569</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

RURAL LAW ENFORCEMENT DISTRICT - OPERATING FUND & SUB-FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2012

	Operating Fund	Reserve Fund	Total
REVENUES			
Taxes - property	\$ 7,965,436	\$ -	\$ 7,965,436
Fines, forfeitures and penalties	167,856	-	167,856
Investment earnings	23,165	7,339	30,504
Intergovernmental	3,747,185	-	3,747,185
Charges for services	45,507	-	45,507
Contributions and donations	20,755	-	20,755
Other	78,743	-	78,743
Total revenues	<u>12,048,647</u>	<u>7,339</u>	<u>12,055,986</u>
EXPENDITURES			
Current:			
Public safety	11,693,765	-	11,693,765
Total expenditures	<u>11,693,765</u>	<u>-</u>	<u>11,693,765</u>
Excess (deficiency) of revenues over expenditures	<u>354,882</u>	<u>7,339</u>	<u>362,221</u>
OTHER FINANCING SOURCES (USES)			
Intra-fund:			
Transfers in	-	100,000	100,000
Transfers out	(100,000)	-	(100,000)
Total other financing sources (uses)	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Net change in fund balances	254,882	107,339	362,221
Fund balances - Beginning	<u>3,058,228</u>	<u>1,054,808</u>	<u>4,113,036</u>
Fund balances - Ending	<u>\$ 3,313,110</u>	<u>\$ 1,162,147</u>	<u>\$ 4,475,257</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

ROAD DEPARTMENT FUND AND SUB-FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Road Dept Operating Fund	Road Bldg and Equip Fund	Road Improvement Reserve	Total
REVENUES				
Licenses and permits	\$ 1,617	\$ -	\$ -	\$ 1,617
Investment earnings	19,901	5,168	78	25,147
Intergovernmental	14,201,662	-	-	14,201,662
Charges for services	2,124,111	-	-	2,124,111
Other	26,152	45,000	-	71,152
Total revenues	<u>16,373,443</u>	<u>50,168</u>	<u>78</u>	<u>16,423,689</u>
EXPENDITURES				
Current:				
County roads	14,921,698	18,592	-	14,940,290
Capital outlay	75,288	717,932	-	793,220
Total expenditures	<u>14,996,986</u>	<u>736,524</u>	<u>-</u>	<u>15,733,510</u>
Excess (deficiency) of revenues over expenditures	<u>1,376,457</u>	<u>(686,356)</u>	<u>78</u>	<u>690,179</u>
OTHER FINANCING SOURCES (USES)				
Inter-fund:				
Transfers in	535,773	-	-	535,773
Intra-fund				
Transfers in	-	600,000	-	600,000
Transfers out	(600,000)	-	-	(600,000)
Total other financing sources (uses)	<u>(64,227)</u>	<u>600,000</u>	<u>-</u>	<u>535,773</u>
Net change in fund balance	1,312,230	(86,356)	78	1,225,952
Fund balance - Beginning of year	<u>4,307,598</u>	<u>770,942</u>	<u>12,115</u>	<u>5,090,655</u>
Fund balance - End of year	<u>\$ 5,619,828</u>	<u>\$ 684,586</u>	<u>\$ 12,193</u>	<u>\$ 6,316,607</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY 911 COUNTY SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Deschutes County 911 Operating Fund	Des Co 911 Equipment Reserve	Total
REVENUES			
Local			
Taxes - property	\$ 6,556,570	\$ -	\$ 6,556,570
Investment earnings	54,418	10,948	65,366
Charges for services	314,195	-	314,195
Contributions and donations	750		750
Intergovernmental			
Local	87,007	-	87,007
State	809,807	-	809,807
Federal	232,363	-	232,363
Total revenues	<u>8,055,110</u>	<u>10,948</u>	<u>8,066,058</u>
EXPENDITURES			
Current:			
Public safety	5,574,874	-	5,574,874
Capital outlay	643,915	-	643,915
Total expenditures	<u>6,218,789</u>	<u>-</u>	<u>6,218,789</u>
Excess (deficiency) of revenues over expenditures	<u>1,836,321</u>	<u>10,948</u>	<u>1,847,269</u>
OTHER FINANCING SOURCES (USES)			
Intra-fund:			
Transfers in	-	500,000	500,000
Transfers out	(500,000)	-	(500,000)
Total other financing sources (uses)	<u>(500,000)</u>	<u>500,000</u>	<u>-</u>
Net change in fund balances	1,336,321	510,948	1,847,269
Fund balance - Beginning of year	<u>7,602,543</u>	<u>1,289,795</u>	<u>8,892,338</u>
Fund balance - End of year	<u>\$ 8,938,864</u>	<u>\$ 1,800,743</u>	<u>\$ 10,739,607</u>

The notes to the financial statements are an integral part of this statement.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES – NONMAJOR FUNDS**

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**COMBINING NONMAJOR
GOVERNMENTAL FUNDS**

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DESCHUTES COUNTY, OREGON

NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 16,404,506	\$ 909,942	\$ 1,425,404	\$ 18,739,852
Investments, at fair value; plus accrued interest	4,875,000	325,695	510,202	5,710,897
Taxes receivable	774,377	212,251	-	986,628
Accounts receivable	1,677,362	75,776	-	1,753,138
Notes and contracts receivable	944,298	-	-	944,298
Assessments receivable	-	776,169	-	776,169
Total assets	\$ 24,675,543	\$ 2,299,833	\$ 1,935,606	\$ 28,910,982
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,999,490	\$ -	\$ 24,538	\$ 2,024,028
Due to other funds	31,344	-	-	31,344
Deposits	15,544	-	-	15,544
Deferred revenues	1,234,361	961,334	-	2,195,695
Unearned revenues	179,893	-	-	179,893
Total liabilities	3,460,632	961,334	24,538	4,446,504
Fund balances:				
Restricted	14,884,971	585,900	1,048,534	16,519,405
Committed	426,890	-	122,361	549,251
Assigned	5,903,050	752,599	740,173	7,395,822
Total fund balances	21,214,911	1,338,499	1,911,068	24,464,478
Total liabilities and fund balances	\$ 24,675,543	\$ 2,299,833	\$ 1,935,606	\$ 28,910,982

DESCHUTES COUNTY, OREGON

NONMAJOR GOVERNMENTAL FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Non-Major Governmental Funds
REVENUES				
Local				
Taxes - property	\$ 5,202,974	\$ 3,340,801	\$ -	\$ 8,543,775
Taxes - other	3,357,369	-	-	3,357,369
Licenses and permits	747,360	-	-	747,360
Fines, forfeitures, and penalties	566,934	-	-	566,934
Special assessments	-	161,466	-	161,466
Investment earnings	141,660	62,871	13,704	218,235
Rents	36,958	1,215,667	-	1,252,625
Charges for services	10,546,973	1,145,336	-	11,692,309
Contributions and donations	27,055	-	-	27,055
Loan repayments	11,476	-	-	11,476
Other	22,830	-	-	22,830
Intergovernmental				
Local	1,030,082	-	-	1,030,082
State	27,450,778	-	-	27,450,778
Federal	2,145,458	-	-	2,145,458
Total revenues	<u>51,287,907</u>	<u>5,926,141</u>	<u>13,704</u>	<u>57,227,752</u>
EXPENDITURES				
Current:				
General government	9,074,991	-	-	9,074,991
Public safety	9,319,523	-	-	9,319,523
County roads	1,562,359	-	-	1,562,359
Health and welfare	32,398,884	-	-	32,398,884
Education	687,511	-	-	687,511
Debt service:				
Principal	8,695	5,288,175	-	5,296,870
Interest	473	2,612,848	-	2,613,321
Trustee fees	-	2,950	-	2,950
Debt issuance costs	-	372,216	-	372,216
Capital outlay	377,836	-	251,101	628,937
Total expenditures	<u>53,430,272</u>	<u>8,276,189</u>	<u>251,101</u>	<u>61,957,562</u>
Excess (deficiency) of revenues over expenditures	<u>(2,142,365)</u>	<u>(2,350,048)</u>	<u>(237,397)</u>	<u>(4,729,810)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	7,002,252	1,815,044	600,000	9,417,296
Transfer out to other funds	(2,640,923)	-	(187)	(2,641,110)
Refunding bonds issued	-	21,893,362	-	21,893,362
Payment to refunded bond escrow agent	-	(21,520,747)	-	(21,520,747)
Total other financing sources (uses)	<u>4,361,329</u>	<u>2,187,659</u>	<u>599,813</u>	<u>7,148,801</u>
Net change in fund balances	2,218,964	(162,389)	362,416	2,418,991
Fund balance - Beginning of year	<u>18,995,947</u>	<u>1,500,888</u>	<u>1,548,652</u>	<u>22,045,487</u>
Fund balance - End of year	<u>\$ 21,214,911</u>	<u>\$ 1,338,499</u>	<u>\$ 1,911,068</u>	<u>\$ 24,464,478</u>

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Grant Projects	La Pine Industrial	Park Acquisition & Development	Park Development Fees
ASSETS				
Cash and cash equivalents	\$ 4,376	\$ 2,813	\$ 2,912	\$ 90,134
Investments, at fair value; plus accrued interest	1,566	1,007	1,042	32,262
Taxes receivable	-	-	-	-
Accounts receivable	-	-	23,812	-
Notes and contracts receivable	-	40,181	-	-
	<u>-</u>	<u>40,181</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 5,942</u>	<u>\$ 44,001</u>	<u>\$ 27,766</u>	<u>\$ 122,396</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	40,181	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>-</u>	<u>40,181</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	3,820	27,766	122,396
Committed	-	-	-	-
Assigned	5,942	-	-	-
Total fund balance	<u>5,942</u>	<u>3,820</u>	<u>27,766</u>	<u>122,396</u>
Total liabilities and fund balances	<u>\$ 5,942</u>	<u>\$ 44,001</u>	<u>\$ 27,766</u>	<u>\$ 122,396</u>

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	<u>County School</u>	<u>Special Transportation</u>	<u>Taylor Grazing</u>	<u>Transient Room Tax</u>
ASSETS				
Cash and cash equivalents	\$ 11	\$ 63,484	\$ 12,181	\$ 25,983
Investments, at fair value; plus accrued interest	5	22,723	4,360	9,300
Taxes receivable	-	-	-	381,270
Accounts receivable	-	87,613	-	-
Notes and contracts receivable	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 16</u>	<u>\$ 173,820</u>	<u>\$ 16,541</u>	<u>\$ 416,553</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 164,552	\$ -	\$ 30,811
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Unearned revenues	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>164,552</u>	<u>-</u>	<u>30,811</u>
Fund balances:				
Restricted	16	9,268	16,541	385,742
Committed	-	-	-	-
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance	<u>16</u>	<u>9,268</u>	<u>16,541</u>	<u>385,742</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 16</u>	<u>\$ 173,820</u>	<u>\$ 16,541</u>	<u>\$ 416,553</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	<u>Video Lottery</u>	<u>Welcome Center</u>	<u>Foreclosed Land Sales</u>	<u>Liquor Enforcement</u>
ASSETS				
Cash and cash equivalents	\$ 90,285	\$ 86,151	\$ 112,255	\$ 16,877
Investments, at fair value; plus accrued interest	32,317	30,836	40,180	6,042
Taxes receivable	-	63,589	-	-
Accounts receivable	-	-	-	-
Notes and contracts receivable	-	-	-	-
Total assets	<u>\$ 122,602</u>	<u>\$ 180,576</u>	<u>\$ 152,435</u>	<u>\$ 22,919</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,000	\$ 115,000	\$ 742	\$ -
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>6,000</u>	<u>115,000</u>	<u>742</u>	<u>-</u>
Fund balances:				
Restricted	-	65,576	151,693	22,919
Committed	-	-	-	-
Assigned	116,602	-	-	-
Total fund balance	<u>116,602</u>	<u>65,576</u>	<u>151,693</u>	<u>22,919</u>
Total liabilities and fund balances	<u>\$ 122,602</u>	<u>\$ 180,576</u>	<u>\$ 152,435</u>	<u>\$ 22,919</u>

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Victims' Assistance	Law Library	County Clerk Records	Children & Families Commission
ASSETS				
Cash and cash equivalents	\$ 51,488	\$ 315,834	\$ 244,457	\$ 541,826
Investments, at fair value; plus accrued interest	18,410	113,048	87,500	193,938
Taxes receivable	-	-	-	-
Accounts receivable	11,185	-	-	79,953
Notes and contracts receivable	-	-	-	-
Total assets	<u>\$ 81,083</u>	<u>\$ 428,882</u>	<u>\$ 331,957</u>	<u>\$ 815,717</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,217	\$ 21,650	\$ 1,337	\$ 240,497
Deposits	7,665	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	<u>8,882</u>	<u>21,650</u>	<u>1,337</u>	<u>240,497</u>
Fund balances:				
Restricted	72,201	407,232	330,620	575,220
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balance	<u>72,201</u>	<u>407,232</u>	<u>330,620</u>	<u>575,220</u>
Total liabilities and fund balances	<u>\$ 81,083</u>	<u>\$ 428,882</u>	<u>\$ 331,957</u>	<u>\$ 815,717</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Sheriff's Asset Forfeiture	Court Facilities	Des Co Communication System	Public Health
ASSETS				
Cash and cash equivalents	\$ 21,939	\$ 20,443	\$ 141,056	\$ 810,805
Investments, at fair value; plus accrued interest	7,853	7,317	50,489	289,790
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	429,925
Notes and contracts receivable	-	-	-	-
Total assets	\$ 29,792	\$ 27,760	\$ 191,545	\$ 1,530,520
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 10,284	\$ 167,413
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Unearned revenues	-	-	-	35,560
Total liabilities	-	-	10,284	202,973
Fund balances:				
Restricted	29,792	-	-	-
Committed	-	-	-	-
Assigned	-	27,760	181,261	1,327,547
Total fund balance	29,792	27,760	181,261	1,327,547
Total liabilities and fund balances	\$ 29,792	\$ 27,760	\$ 191,545	\$ 1,530,520

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	<u>Healthy Start</u>	<u>Public Health Reserve</u>	<u>ABHA</u>	<u>Behavioral Health</u>
ASSETS				
Cash and cash equivalents	\$ 242,492	\$ 314,367	\$ 2,680,784	\$ 2,623,388
Investments, at fair value; plus accrued interest	86,796	112,523	959,547	938,931
Taxes receivable	-	-	-	-
Accounts receivable	1,343	-	415,527	221,265
Notes and contracts receivable	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 330,631</u>	<u>\$ 426,890</u>	<u>\$ 4,055,858</u>	<u>\$ 3,783,584</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 31	\$ -	\$ -	\$ 660,856
Deposits	-	-	-	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Unearned revenues	-	-	-	8,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>31</u>	<u>-</u>	<u>-</u>	<u>669,356</u>
Fund balances:				
Restricted	330,600	-	4,055,858	-
Committed	-	426,890	-	-
Assigned	-	-	-	3,114,228
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balance	<u>330,600</u>	<u>426,890</u>	<u>4,055,858</u>	<u>3,114,228</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances	<u>\$ 330,631</u>	<u>\$ 426,890</u>	<u>\$ 4,055,858</u>	<u>\$ 3,783,584</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	<u>Acute Care Services</u>	<u>OHP-CDO</u>	<u>Community Development</u>	<u>CDD Groundwater Partnership</u>
ASSETS				
Cash and cash equivalents	\$ 695,414	\$ 1,736,226	\$ 147,086	\$ 84,443
Investments, at fair value; plus accrued interest	248,913	621,456	52,451	30,225
Taxes receivable	-	-	-	-
Accounts receivable	-	65,832	39,784	-
Notes and contracts receivable	-	-	60,000	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 944,327</u>	<u>\$ 2,423,514</u>	<u>\$ 299,321</u>	<u>\$ 114,668</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,888	\$ 193,834	\$ 38,897	\$ 3,750
Deposits	-	-	7,879	-
Due to other funds	-	-	-	-
Deferred revenues	-	-	60,000	-
Unearned revenues	-	-	-	21,023
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,888</u>	<u>193,834</u>	<u>106,776</u>	<u>24,773</u>
Fund balances:				
Restricted	942,439	2,229,680	-	89,895
Committed	-	-	-	-
Assigned	-	-	192,545	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>942,439</u>	<u>2,229,680</u>	<u>192,545</u>	<u>89,895</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 944,327</u>	<u>\$ 2,423,514</u>	<u>\$ 299,321</u>	<u>\$ 114,668</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Newberry Neighborhood	GIS Dedicated	Natural Resource Protection	Federal Forest Title III
ASSETS				
Cash and cash equivalents	\$ 310,347	\$ 67,673	\$ -	\$ 178,796
Investments, at fair value; plus accrued interest	111,084	24,223	-	63,997
Taxes receivable	-	-	-	-
Accounts receivable	-	11,250	195,869	-
Notes and contracts receivable	844,117	-	-	-
Total assets	\$ 1,265,548	\$ 103,146	\$ 195,869	\$ 242,793
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 1,246	\$ 69,800	\$ 4,909
Deposits	-	-	-	-
Due to other funds	-	-	31,344	-
Deferred revenues	844,117	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	844,117	1,246	101,144	4,909
Fund balances:				
Restricted	-	101,900	94,725	237,884
Committed	-	-	-	-
Assigned	421,431	-	-	-
Total fund balance	421,431	101,900	94,725	237,884
Total liabilities and fund balances	\$ 1,265,548	\$ 103,146	\$ 195,869	\$ 242,793

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	<u>Surveyor</u>	<u>Public Land Corner Preservation</u>	<u>Countywide Transportation SDC Imp</u>	<u>Dog Control</u>	<u>Adult Parole & Probation</u>
ASSETS					
Cash and cash equivalents	\$ 22,715	\$ 419,636	\$ 334,529	\$ 214,971	\$ 494,293
Investments, at fair value; plus accrued interest	8,131	150,203	119,741	76,946	176,880
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	3,830	-
Notes and contracts receivable	-	-	-	-	-
Total assets	<u>\$ 30,846</u>	<u>\$ 569,839</u>	<u>\$ 454,270</u>	<u>\$ 295,747</u>	<u>\$ 671,173</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ 32,753	\$ 40,734
Deposits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Unearned revenues	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,753</u>	<u>40,734</u>
Fund balances:					
Restricted	-	569,839	454,270	116,398	292,147
Committed	-	-	-	-	-
Assigned	30,846	-	-	146,596	338,292
Total fund balance	<u>30,846</u>	<u>569,839</u>	<u>454,270</u>	<u>262,994</u>	<u>630,439</u>
Total liabilities and fund balances	<u>\$ 30,846</u>	<u>\$ 569,839</u>	<u>\$ 454,270</u>	<u>\$ 295,747</u>	<u>\$ 671,173</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Des County Extension & 4-H	Black Butte Ranch	Sunriver Service District	Total Nonmajor Special Revenue Funds
ASSETS				
Cash and cash equivalents	\$ 399,427	\$ 699,554	\$ 2,083,055	\$ 16,404,506
Investments, at fair value; plus accrued interest	142,968	-	-	4,875,000
Taxes receivable	25,137	54,379	250,002	774,377
Accounts receivable	8,403	22,173	59,598	1,677,362
Notes and contracts receivable	-	-	-	944,298
Total assets	<u>\$ 575,935</u>	<u>\$ 776,106</u>	<u>\$ 2,392,655</u>	<u>\$ 24,675,543</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 22,154	\$ 829	\$ 168,306	\$ 1,999,490
Deposits	-	-	-	15,544
Due to other funds	-	-	-	31,344
Deferred revenues	22,059	47,865	220,139	1,234,361
Unearned revenues	114,810	-	-	179,893
Total liabilities	<u>159,023</u>	<u>48,694</u>	<u>388,445</u>	<u>3,460,632</u>
Fund balances:				
Restricted	416,912	727,412	2,004,210	14,884,971
Committed	-	-	-	426,890
Assigned	-	-	-	5,903,050
Total fund balance	<u>416,912</u>	<u>727,412</u>	<u>2,004,210</u>	<u>21,214,911</u>
Total liabilities and fund balances	<u>\$ 575,935</u>	<u>\$ 776,106</u>	<u>\$ 2,392,655</u>	<u>\$ 24,675,543</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY EXTENSION 4-H COUNTY SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Des County Ext & 4-H Operating Fund	Des County Ext & 4-H Construction	Total
ASSETS			
Cash and cash equivalents	\$ 194,939	\$ 204,488	\$ 399,427
Investments, at fair value; plus accrued interest	69,776	73,193	142,969
Taxes receivable	25,137	-	25,137
Accounts receivable	8,403	-	8,403
Total assets	\$ 298,255	\$ 277,681	\$ 575,936
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 22,154	\$ -	\$ 22,154
Deferred revenue	22,059	-	22,059
Unearned revenue	114,810	-	114,810
Total liabilities	159,023	-	159,023
Fund balances:			
Restricted	139,232	277,681	416,913
Total fund balances	139,232	277,681	416,913
Total liabilities and fund balances	\$ 298,255	\$ 277,681	\$ 575,936

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY SUNRIVER SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING BALANCE SHEET JUNE 30, 2012

	Sunriver Service District Operating Fund	Sunriver Service District Reserve	Total
ASSETS			
Cash and cash equivalents	\$ 1,572,151	\$ 510,904	\$ 2,083,055
Taxes receivable	250,002	-	250,002
Accounts receivable	59,598	-	59,598
Total assets	<u>\$ 1,881,751</u>	<u>\$ 510,904</u>	<u>\$ 2,392,655</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 168,306	\$ -	\$ 168,306
Deferred revenue	220,139	-	220,139
Total liabilities	<u>388,445</u>	<u>-</u>	<u>388,445</u>
Fund balances:			
Restricted	1,493,306	510,904	2,004,210
Total fund balances	<u>1,493,306</u>	<u>510,904</u>	<u>2,004,210</u>
Total liabilities and fund balances	<u>\$ 1,881,751</u>	<u>\$ 510,904</u>	<u>\$ 2,392,655</u>

The notes to the financial statements are an integral part of this statement.

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Grant Projects</u>	<u>La Pine Industrial</u>	<u>Park Acquisition & Development</u>	<u>Park Development Fees</u>
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	3,850
Fines, forfeitures and penalties	-	118	-	-
Investment earnings	38	4,231	186	791
Rents	-	4,763	-	-
Charges for services	-	-	-	-
Contributions and donations	-	-	-	-
Loan repayments	-	11,476	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	-	-	199,589	-
Federal	-	-	-	-
Total revenues	<u>38</u>	<u>20,588</u>	<u>199,775</u>	<u>4,641</u>
EXPENDITURES				
Current:				
General government	-	16,798	55,679	1,743
Public safety	-	-	-	-
County roads	-	-	-	-
Health and welfare	-	-	-	-
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>16,798</u>	<u>55,679</u>	<u>1,743</u>
Excess (deficiency) of revenues over expenditures	<u>38</u>	<u>3,790</u>	<u>144,096</u>	<u>2,898</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	-
Transfer out to other funds	-	-	(140,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(140,000)</u>	<u>-</u>
Net change in fund balances	38	3,790	4,096	2,898
Fund balance - Beginning of year	<u>5,904</u>	<u>30</u>	<u>23,670</u>	<u>119,498</u>
Fund balance - End of year	<u>\$ 5,942</u>	<u>\$ 3,820</u>	<u>\$ 27,766</u>	<u>\$ 122,396</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	County School	Special Transportation	Taylor Grazing	Transient Room Tax
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	2,877,707
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Investment earnings	179	474	95	2,995
Rents	-	-	-	-
Charges for services	-	-	-	-
Contributions and donations	-	-	-	-
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	246,423	308,521	4,103	-
Federal	440,887	-	-	-
Total revenues	<u>687,489</u>	<u>308,995</u>	<u>4,198</u>	<u>2,880,702</u>
EXPENDITURES				
Current:				
General services	-	-	-	2,770,644
Public safety	-	-	-	-
County roads	-	-	-	-
Health and welfare	-	317,282	-	-
Education	687,511	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>687,511</u>	<u>317,282</u>	<u>-</u>	<u>2,770,644</u>
Excess (deficiency) of revenues over expenditures	<u>(22)</u>	<u>(8,287)</u>	<u>4,198</u>	<u>110,058</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	-
Transfer out to other funds	-	-	-	(25,744)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,744)</u>
Net change in fund balances	(22)	(8,287)	4,198	84,314
Fund balance - Beginning of year	<u>38</u>	<u>17,555</u>	<u>12,343</u>	<u>301,428</u>
Fund balance - End of year	<u>\$ 16</u>	<u>\$ 9,268</u>	<u>\$ 16,541</u>	<u>\$ 385,742</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Video Lottery</u>	<u>Welcome Center</u>	<u>Foreclosed Land Sales</u>	<u>Liquor Enforcement</u>
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	479,662	-	-
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	31,374
Investment earnings	671	754	866	132
Rents	-	-	-	-
Charges for services	-	-	54,545	-
Contributions and donations	-	-	-	-
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	614,856	-	-	-
Federal	-	-	-	-
Total revenues	<u>615,527</u>	<u>480,416</u>	<u>55,411</u>	<u>31,506</u>
EXPENDITURES				
Current:				
General services	686,074	382,385	98,590	-
Public safety	-	-	-	-
County roads	-	-	-	-
Health and welfare	-	-	-	133
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>686,074</u>	<u>382,385</u>	<u>98,590</u>	<u>133</u>
Excess (deficiency) of revenues over expenditures	<u>(70,547)</u>	<u>98,031</u>	<u>(43,179)</u>	<u>31,373</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	89,350	-	-	-
Transfer out to other funds	-	(82,800)	-	(20,000)
Total other financing sources (uses)	<u>89,350</u>	<u>(82,800)</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balances	18,803	15,231	(43,179)	11,373
Fund balance - Beginning of year	<u>97,799</u>	<u>50,345</u>	<u>194,872</u>	<u>11,546</u>
Fund balance - End of year	<u>\$ 116,602</u>	<u>\$ 65,576</u>	<u>\$ 151,693</u>	<u>\$ 22,919</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Victims' Assistance	Law Library	County Clerk Records	Children & Families Commission
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	1,971	-	-	86,656
Investment earnings	522	2,668	1,951	4,365
Rents	-	-	-	-
Charges for services	33,581	11	103,733	8,700
Contributions and donations	-	-	-	71
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	320,874
State	85,364	206,762	-	860,328
Federal	43,807	-	-	591,022
Total revenues	<u>165,245</u>	<u>209,441</u>	<u>105,684</u>	<u>1,872,016</u>
EXPENDITURES				
Current:				
General services	-	163,851	108,350	-
Public safety	322,781	-	-	-
County roads	-	-	-	-
Health and welfare	-	-	-	2,126,285
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>322,781</u>	<u>163,851</u>	<u>108,350</u>	<u>2,126,285</u>
Excess (deficiency) of revenues over expenditures	<u>(157,536)</u>	<u>45,590</u>	<u>(2,666)</u>	<u>(254,269)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	124,424	-	-	272,960
Transfer out to other funds	-	-	-	-
Total other financing sources (uses)	<u>124,424</u>	<u>-</u>	<u>-</u>	<u>272,960</u>
Net change in fund balances	(33,112)	45,590	(2,666)	18,691
Fund balance - Beginning of year	<u>105,313</u>	<u>361,642</u>	<u>333,286</u>	<u>556,529</u>
Fund balance - End of year	<u>\$ 72,201</u>	<u>\$ 407,232</u>	<u>\$ 330,620</u>	<u>\$ 575,220</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Sheriff's Asset Forfeiture	Court Facilities	Des Co Communication System	Public Health
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	4,471	112,234	-	60
Investment earnings	171	82	1,745	9,759
Rents	-	-	-	-
Charges for services	-	-	557,007	1,538,337
Contributions and donations	-	-	-	14,626
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	87,146
State	-	-	8,498	4,090,762
Federal	-	-	17,047	814
Total revenues	<u>4,642</u>	<u>112,316</u>	<u>584,297</u>	<u>5,741,504</u>
EXPENDITURES				
Current:				
General services	-	-	-	-
Public safety	418	91,000	374,288	-
County roads	-	-	-	-
Health and welfare	-	-	-	8,149,922
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	25,302	93,788
Total expenditures	<u>418</u>	<u>91,000</u>	<u>399,590</u>	<u>8,243,710</u>
Excess (deficiency) of revenues over expenditures	<u>4,224</u>	<u>21,316</u>	<u>184,707</u>	<u>(2,502,206)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	2,412,865
Transfer out to other funds	-	-	(136,610)	(286,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(136,610)</u>	<u>2,126,865</u>
Net change in fund balances	4,224	21,316	48,097	(375,341)
Fund balance - Beginning of year	<u>25,568</u>	<u>6,444</u>	<u>133,164</u>	<u>1,702,888</u>
Fund balance - End of year	<u>\$ 29,792</u>	<u>\$ 27,760</u>	<u>\$ 181,261</u>	<u>\$ 1,327,547</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Healthy Start	Public Health Reserve	ABHA	Behavioral Health
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	150,277
Fines, forfeitures and penalties	-	-	-	-
Investment earnings	2,436	2,861	15,970	24,476
Rents	-	-	-	17,375
Charges for services	896	-	-	4,470,799
Contributions and donations	4,760	-	-	108
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	359,200
State	48,640	-	6,441,667	8,411,338
Federal	-	-	-	268,784
Total revenues	<u>56,732</u>	<u>2,861</u>	<u>6,457,637</u>	<u>13,702,357</u>
EXPENDITURES				
Current:				
General services	-	-	-	-
Public safety	-	-	-	-
County roads	-	-	-	-
Health and welfare	143,000	-	4,440,129	15,541,816
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	169,892
Total expenditures	<u>143,000</u>	<u>-</u>	<u>4,440,129</u>	<u>15,711,708</u>
Excess (deficiency) of revenues over expenditures	<u>(86,268)</u>	<u>2,861</u>	<u>2,017,508</u>	<u>(2,009,351)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	2,299,580
Transfer out to other funds	-	(30,000)	(387,473)	(286,000)
Total other financing sources (uses)	<u>-</u>	<u>(30,000)</u>	<u>(387,473)</u>	<u>2,013,580</u>
Net change in fund balances	(86,268)	(27,139)	1,630,035	4,229
Fund balance - Beginning of year	<u>416,868</u>	<u>454,029</u>	<u>2,425,823</u>	<u>3,109,999</u>
Fund balance - End of year	<u>\$ 330,600</u>	<u>\$ 426,890</u>	<u>\$ 4,055,858</u>	<u>\$ 3,114,228</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Acute Care Services	OHP-CDO	Community Development	CDD Groundwater Partnership
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	3,715	-
Investment earnings	6,122	12,508	1,112	858
Rents	-	-	11,400	-
Charges for services	92,738	-	2,559,601	-
Contributions and donations	-	-	-	-
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	135,053	-
State	1,382,391	1,402,734	19,405	-
Federal	-	-	41,370	105,000
Total revenues	<u>1,481,251</u>	<u>1,415,242</u>	<u>2,771,656</u>	<u>105,858</u>
EXPENDITURES				
Current:				
General services	-	-	3,882,045	105,000
Public safety	-	-	-	-
County roads	-	-	-	-
Health and welfare	1,150,027	220,159	-	-
Education	-	-	-	-
Debt service:				
Principal	-	-	-	8,695
Interest	-	-	-	473
Capital outlay	-	-	-	-
Total expenditures	<u>1,150,027</u>	<u>220,159</u>	<u>3,882,045</u>	<u>114,168</u>
Excess (deficiency) of revenues over expenditures	<u>331,224</u>	<u>1,195,083</u>	<u>(1,110,389)</u>	<u>(8,310)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	1,344,985	-
Transfer out to other funds	(252,515)	(396,077)	(173,885)	-
Total other financing sources (uses)	<u>(252,515)</u>	<u>(396,077)</u>	<u>1,171,100</u>	<u>-</u>
Net change in fund balances	78,709	799,006	60,711	(8,310)
Fund balance - Beginning of year	<u>863,730</u>	<u>1,430,674</u>	<u>131,834</u>	<u>98,205</u>
Fund balance - End of year	<u>\$ 942,439</u>	<u>\$ 2,229,680</u>	<u>\$ 192,545</u>	<u>\$ 89,895</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Newberry Neighborhood</u>	<u>GIS Dedicated</u>	<u>Natural Resource Protection</u>	<u>Federal Forest Title III</u>
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-
Licenses and permits	-	-	-	-
Fines, forfeitures and penalties	-	-	-	-
Investment earnings	2,837	1,182	-	2,658
Rents	-	-	-	-
Charges for services	-	306,404	125,911	-
Contributions and donations	-	-	5,000	-
Loan repayments	-	-	-	-
Other	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	-	100,791	5,742	-
Federal	-	-	446,821	145,233
Total revenues	<u>2,837</u>	<u>408,377</u>	<u>583,474</u>	<u>147,891</u>
EXPENDITURES				
Current:				
General services	-	449,136	-	-
Public safety	-	-	-	-
County roads	-	-	583,435	305,910
Health and welfare	-	-	-	-
Education	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>449,136</u>	<u>583,435</u>	<u>305,910</u>
Excess (deficiency) of revenues over expenditures	<u>2,837</u>	<u>(40,759)</u>	<u>39</u>	<u>(158,019)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	-
Transfer out to other funds	<u>(47,523)</u>	<u>(97,496)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(47,523)</u>	<u>(97,496)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(44,686)	(138,255)	39	(158,019)
Fund balance - Beginning of year	<u>466,117</u>	<u>240,155</u>	<u>94,686</u>	<u>395,903</u>
Fund balance - End of year	<u>\$ 421,431</u>	<u>\$ 101,900</u>	<u>\$ 94,725</u>	<u>\$ 237,884</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Surveyor	Public Land Corner Preservation	Countywide Transportation SDC Imp	Dog Control	Adult Parole & Probation
REVENUES					
Local					
Taxes - property	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - other	-	-	-	-	-
Licenses and permits	14,753	-	390,349	188,131	-
Fines, forfeitures and penalties	-	-	-	6,948	319,387
Investment earnings	257	6,265	2,756	1,863	6,036
Rents	-	-	-	-	-
Charges for services	25,021	407,379	-	257	72,002
Contributions and donations	-	-	-	2,490	-
Loan repayments	-	-	-	-	-
Other	-	-	-	-	-
Intergovernmental					
Local	-	-	-	-	124,834
State	-	-	-	-	2,985,923
Federal	-	-	-	-	-
Total revenues	<u>40,031</u>	<u>413,644</u>	<u>393,105</u>	<u>199,689</u>	<u>3,508,182</u>
EXPENDITURES					
Current:					
General services	-	-	-	-	-
Public safety	-	-	-	-	3,821,699
County roads	30,000	643,014	-	-	-
Health and welfare	-	-	-	310,131	-
Education	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>30,000</u>	<u>643,014</u>	<u>-</u>	<u>310,131</u>	<u>3,821,699</u>
Excess (deficiency) of revenues over expenditures	<u>10,031</u>	<u>(229,370)</u>	<u>393,105</u>	<u>(110,442)</u>	<u>(313,517)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from other funds	-	-	-	119,796	338,292
Transfer out to other funds	-	-	(250,000)	-	(28,800)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(250,000)</u>	<u>119,796</u>	<u>309,492</u>
Net change in fund balances	10,031	(229,370)	143,105	9,354	(4,025)
Fund balance - Beginning of year	<u>20,815</u>	<u>799,209</u>	<u>311,165</u>	<u>253,640</u>	<u>634,464</u>
Fund balance - End of year	<u>\$ 30,846</u>	<u>\$ 569,839</u>	<u>\$ 454,270</u>	<u>\$ 262,994</u>	<u>\$ 630,439</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Des County Extension & 4-H County Service Dist	Black Butte Ranch Service Dist	Sunriver Service District	Total Nonmajor Special Revenue Funds
REVENUES				
Local				
Taxes - property	\$ 384,817	\$ 872,794	\$ 3,945,363	\$ 5,202,974
Taxes - other	-	-	-	3,357,369
Licenses and permits	-	-	-	747,360
Fines, forfeitures and penalties	-	-	-	566,934
Investment earnings	3,545	3,792	11,451	141,660
Rents	3,420	-	-	36,958
Charges for services	4,163	13,200	172,688	10,546,973
Contributions and donations	-	-	-	27,055
Loan repayments	-	-	-	11,476
Other	-	2,529	20,301	22,830
Intergovernmental				
Local	-	2,975	-	1,030,082
State	25,268	1,673	-	27,450,778
Federal	-	22,173	22,500	2,145,458
Total revenues	<u>421,213</u>	<u>919,136</u>	<u>4,172,303</u>	<u>51,287,907</u>
EXPENDITURES				
Current:				
General services	354,696	-	-	9,074,991
Public safety	-	783,223	3,926,114	9,319,523
County roads	-	-	-	1,562,359
Health and welfare	-	-	-	32,398,884
Education	-	-	-	687,511
Debt service:				
Principal	-	-	-	8,695
Interest	-	-	-	473
Capital outlay	-	33,220	55,634	377,836
Total expenditures	<u>354,696</u>	<u>816,443</u>	<u>3,981,748</u>	<u>53,430,272</u>
Excess (deficiency) of revenues over expenditures	<u>66,517</u>	<u>102,693</u>	<u>190,555</u>	<u>(2,142,365)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in from other funds	-	-	-	7,002,252
Transfer out to other funds	-	-	-	(2,640,923)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,361,329</u>
Net change in fund balances	66,517	102,693	190,555	2,218,964
Fund balance - Beginning of year	<u>350,395</u>	<u>624,719</u>	<u>1,813,655</u>	<u>18,995,947</u>
Fund balance - End of year	<u>\$ 416,912</u>	<u>\$ 727,412</u>	<u>\$ 2,004,210</u>	<u>\$ 21,214,911</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY EXTENSION 4-H COUNTY SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Des County Ext & 4-H Operating Fund	Des County Ext & 4-H Construction	Total
REVENUES			
Local			
Taxes - property	\$ 384,817	\$ -	\$ 384,817
Investment earnings	2,249	1,296	3,545
Rents	3,420	-	3,420
Charges for services	4,163	-	4,163
Intergovernmental			
State	25,268	-	25,268
Total revenues	<u>419,917</u>	<u>1,296</u>	<u>421,213</u>
EXPENDITURES			
Current:			
General services	354,696	-	354,696
Total expenditures	<u>354,696</u>	<u>-</u>	<u>354,696</u>
Excess (deficiency) of revenues over expenditures	<u>65,221</u>	<u>1,296</u>	<u>66,517</u>
OTHER FINANCING SOURCES (USES)			
Intra-fund:			
Transfers in	-	100,000	100,000
Transfers out	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Net change in fund balances	(34,779)	101,296	66,517
Fund balance - Beginning of year	<u>174,011</u>	<u>176,384</u>	<u>350,395</u>
Fund balance - End of year	<u>\$ 139,232</u>	<u>\$ 277,680</u>	<u>\$ 416,912</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY SUNRIVER SERVICE DISTRICT OPERATING FUND and SUB FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Sunriver Service District Operating Fund	Sunriver Service District Reserve	Total
REVENUES			
Local			
Taxes - property	\$ 3,945,363	\$ -	\$ 3,945,363
Investment earnings	9,778	1,673	11,451
Charges for services	172,688	-	172,688
Other	13,680	6,621	20,301
Intergovernmental			
Federal	22,500	-	22,500
Total revenues	<u>4,164,009</u>	<u>8,294</u>	<u>4,172,303</u>
EXPENDITURES			
Current:			
Public safety	3,925,994	120	3,926,114
Capital outlay	-	55,634	55,634
Total expenditures	<u>3,925,994</u>	<u>55,754</u>	<u>3,981,748</u>
Excess (deficiency) of revenues over expenditures	<u>238,015</u>	<u>(47,460)</u>	<u>190,555</u>
OTHER FINANCING SOURCES (USES)			
Intra-fund:			
Transfers in	-	200,000	200,000
Transfers out	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>200,000</u>	<u>-</u>
Net change in fund balances	38,015	152,540	190,555
Fund balance - Beginning of year	<u>1,455,291</u>	<u>358,364</u>	<u>1,813,655</u>
Fund balance - End of year	<u>\$ 1,493,306</u>	<u>\$ 510,904</u>	<u>\$ 2,004,210</u>

DESCHUTES COUNTY, OREGON

GRANT PROJECTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ -	\$ -	\$ 38	\$ 38
Total revenues	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
EXPENDITURES				
Materials and services	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Net change in fund balance	(6,000)	(6,000)	38	6,038
Fund balance - Beginning of year	<u>6,000</u>	<u>6,000</u>	<u>5,904</u>	<u>(96)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,942</u>	<u>\$ 5,942</u>

DESCHUTES COUNTY, OREGON

LA PINE INDUSTRIAL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 118	\$ 118
Investment earnings	8,000	8,000	4,231	(3,769)
Rents	4,920	4,920	4,763	(157)
Loan repayments	16,000	16,000	11,476	(4,524)
Land sales	900,000	900,000	-	(900,000)
Total revenues	<u>928,920</u>	<u>928,920</u>	<u>20,588</u>	<u>(908,332)</u>
EXPENDITURES				
Materials and services	<u>928,920</u>	<u>928,920</u>	<u>16,798</u>	<u>912,122</u>
Total expenditures	<u>928,920</u>	<u>928,920</u>	<u>16,798</u>	<u>912,122</u>
Net change in fund balance	-	-	3,790	3,790
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,820</u>	<u>\$ 3,820</u>

DESCHUTES COUNTY, OREGON

PARK ACQUISITION AND DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 100	\$ 100	\$ 186	\$ 86
Intergovernmental				
State	200,000	200,000	199,589	(411)
Total revenues	<u>200,100</u>	<u>200,100</u>	<u>199,775</u>	<u>(325)</u>
EXPENDITURES				
Materials and services	60,000	60,000	55,679	4,321
Capital outlay	100	100	-	100
Total expenditures	<u>60,100</u>	<u>60,100</u>	<u>55,679</u>	<u>4,421</u>
Excess (deficiency) of revenues over expenditures	<u>140,000</u>	<u>140,000</u>	<u>144,096</u>	<u>4,096</u>
Other financing sources (uses)				
Transfer out	(140,000)	(140,000)	(140,000)	-
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(140,000)</u>	<u>-</u>
Net change in fund balance	-	-	4,096	4,096
Fund balance - Beginning of year	-	-	23,670	23,670
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,766</u>	<u>\$ 27,766</u>

DESCHUTES COUNTY, OREGON

PARK DEVELOPMENT FEES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Licenses and permits	\$ 5,000	\$ 5,000	\$ 3,850	\$ (1,150)
Investment earnings	700	700	791	91
Total revenues	<u>5,700</u>	<u>5,700</u>	<u>4,641</u>	<u>(1,059)</u>
EXPENDITURES				
Materials and services	125,600	125,600	1,743	123,857
Capital outlay	100	100	-	100
Total expenditures	<u>125,700</u>	<u>125,700</u>	<u>1,743</u>	<u>123,957</u>
Net change in fund balance	(120,000)	(120,000)	2,898	122,898
Fund balance - Beginning of year	<u>120,000</u>	<u>120,000</u>	<u>119,498</u>	<u>(502)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,396</u>	<u>\$ 122,396</u>

DESCHUTES COUNTY, OREGON

COUNTY SCHOOL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 250	\$ 250	\$ 179	\$ (71)
Intergovernmental				
State	252,500	252,500	246,423	(6,077)
Federal	437,054	437,054	440,887	3,833
Total revenues	<u>689,804</u>	<u>689,804</u>	<u>687,489</u>	<u>(2,315)</u>
EXPENDITURES				
Materials and services	<u>689,804</u>	<u>689,804</u>	<u>687,511</u>	<u>2,293</u>
Total expenditures	<u>689,804</u>	<u>689,804</u>	<u>687,511</u>	<u>2,293</u>
Net change in fund balance	-	-	(22)	(22)
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</u>	<u>\$ 16</u>

DESCHUTES COUNTY, OREGON

SPECIAL TRANSPORTATION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ -	\$ -	\$ 474	\$ 474
Intergovernmental				
State	338,062	338,062	308,521	(29,541)
Total revenues	<u>338,062</u>	<u>338,062</u>	<u>308,995</u>	<u>(29,067)</u>
EXPENDITURES				
Materials and services	337,962	355,465	317,282	38,183
Capital outlay	100	100	-	100
Total expenditures	<u>338,062</u>	<u>355,565</u>	<u>317,282</u>	<u>38,283</u>
Net change in fund balance	-	(17,503)	(8,287)	9,216
Fund balance - Beginning of year	<u>-</u>	<u>17,503</u>	<u>17,555</u>	<u>52</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,268</u>	<u>\$ 9,268</u>

DESCHUTES COUNTY, OREGON

TAYLOR GRAZING

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 75	\$ 75	\$ 95	\$ 20
Intergovernmental				
State	3,200	3,200	4,103	903
Total revenues	<u>3,275</u>	<u>3,275</u>	<u>4,198</u>	<u>923</u>
EXPENDITURES				
Materials and services	8,275	8,275	-	8,275
Total expenditures	<u>8,275</u>	<u>8,275</u>	<u>-</u>	<u>8,275</u>
Net change in fund balance	(5,000)	(5,000)	4,198	9,198
Fund balance - Beginning of year	5,000	5,000	12,343	7,343
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,541</u>	<u>\$ 16,541</u>

DESCHUTES COUNTY, OREGON

TRANSIENT ROOM TAX

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - other	\$ 2,625,621	\$ 2,625,621	\$ 2,877,707	\$ 252,086
Investment earnings	1,500	1,500	2,995	1,495
Total revenues	<u>2,627,121</u>	<u>2,627,121</u>	<u>2,880,702</u>	<u>253,581</u>
EXPENDITURES				
Personnel	6,000	6,000	3,112	2,888
Materials and services	<u>2,595,377</u>	<u>2,874,377</u>	<u>2,767,532</u>	<u>106,845</u>
Total expenditures	<u>2,601,377</u>	<u>2,880,377</u>	<u>2,770,644</u>	<u>109,733</u>
Excess (deficiency) of revenues over expenditures	<u>25,744</u>	<u>(253,256)</u>	<u>110,058</u>	<u>363,314</u>
Other financing sources (uses)				
Appropriation transfer	-	279,000	-	(279,000)
Transfer out	<u>(25,744)</u>	<u>(25,744)</u>	<u>(25,744)</u>	<u>-</u>
Total other financing sources (uses)	<u>(25,744)</u>	<u>253,256</u>	<u>(25,744)</u>	<u>(279,000)</u>
Net change in fund balance	-	-	84,314	84,314
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>301,428</u>	<u>301,428</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,742</u>	<u>\$ 385,742</u>

DESCHUTES COUNTY, OREGON

VIDEO LOTTERY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,000	\$ 1,000	\$ 671	\$ (329)
Intergovernmental				
State	500,000	500,000	614,856	114,856
Total revenues	<u>501,000</u>	<u>501,000</u>	<u>615,527</u>	<u>114,527</u>
EXPENDITURES				
Personnel services	9,059	11,059	10,059	1,000
Materials and services	603,888	688,888	676,015	12,873
Capital outlay	100	100	-	100
Total	<u>613,047</u>	<u>700,047</u>	<u>686,074</u>	<u>13,973</u>
Operating contingency	52,303	-	-	-
Total expenditures	<u>665,350</u>	<u>700,047</u>	<u>686,074</u>	<u>13,973</u>
Excess (deficiency) of revenues over expenditures	<u>(164,350)</u>	<u>(199,047)</u>	<u>(70,547)</u>	<u>128,500</u>
Other financing sources (uses)				
Appropriation transfer	-	34,697	-	(34,697)
Transfer in	89,350	89,350	89,350	-
Total other financing sources (uses)	<u>89,350</u>	<u>124,047</u>	<u>89,350</u>	<u>(34,697)</u>
Net change in fund balance	(75,000)	(75,000)	18,803	93,803
Fund balance - Beginning of year	<u>75,000</u>	<u>75,000</u>	<u>97,799</u>	<u>22,799</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,602</u>	<u>\$ 116,602</u>

DESCHUTES COUNTY, OREGON

WELCOME CENTER

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - other	\$ 437,603	\$ 437,603	\$ 479,662	\$ 42,059
Investment earnings	500	500	754	254
Total revenues	<u>438,103</u>	<u>438,103</u>	<u>480,416</u>	<u>42,313</u>
EXPENDITURES				
Personnel	1,000	1,000	517	483
Materials and services	<u>354,303</u>	<u>400,303</u>	<u>381,868</u>	<u>18,435</u>
Total expenditures	<u>355,303</u>	<u>401,303</u>	<u>382,385</u>	<u>18,918</u>
Excess (deficiency) of revenues over expenditures	<u>82,800</u>	<u>36,800</u>	<u>98,031</u>	<u>61,231</u>
Other financing sources (uses)				
Appropriation transfer	-	46,000	-	(46,000)
Transfer out	<u>(82,800)</u>	<u>(82,800)</u>	<u>(82,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>(82,800)</u>	<u>(36,800)</u>	<u>(82,800)</u>	<u>(46,000)</u>
Net change in fund balance	-	-	15,231	15,231
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>50,345</u>	<u>50,345</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,576</u>	<u>\$ 65,576</u>

DESCHUTES COUNTY, OREGON

FORECLOSED LAND SALES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,000	\$ 1,000	\$ 866	\$ (134)
Charges for services	-	-	54,545	54,545
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>55,411</u>	<u>54,411</u>
EXPENDITURES				
Materials and services	89,320	110,320	98,590	11,730
Capital outlay	100	100	-	100
Total	<u>89,420</u>	<u>110,420</u>	<u>98,590</u>	<u>11,830</u>
Operating contingency	99,580	78,580	-	78,580
Total expenditures	<u>189,000</u>	<u>189,000</u>	<u>98,590</u>	<u>90,410</u>
Net change in fund balance	(188,000)	(188,000)	(43,179)	144,821
Fund balance - Beginning of year	<u>188,000</u>	<u>188,000</u>	<u>194,872</u>	<u>6,872</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,693</u>	<u>\$ 151,693</u>

DESCHUTES COUNTY, OREGON

LIQUOR ENFORCEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 25,000	\$ 25,000	\$ 31,374	\$ 6,374
Investment earnings	100	100	132	32
Total revenues	<u>25,100</u>	<u>25,100</u>	<u>31,506</u>	<u>6,406</u>
EXPENDITURES				
Materials and services	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Total	<u>133</u>	<u>133</u>	<u>133</u>	<u>-</u>
Operating contingency	<u>9,467</u>	<u>9,467</u>	<u>-</u>	<u>9,467</u>
Total expenditures	<u>9,600</u>	<u>9,600</u>	<u>133</u>	<u>9,467</u>
Excess (deficiency) of revenues over expenditures	<u>15,500</u>	<u>15,500</u>	<u>31,373</u>	<u>15,873</u>
Other financing sources (uses)				
Transfer out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	(4,500)	(4,500)	11,373	15,873
Fund balance - Beginning of year	<u>4,500</u>	<u>4,500</u>	<u>11,546</u>	<u>7,046</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,919</u>	<u>\$ 22,919</u>

DESCHUTES COUNTY, OREGON

VICTIMS' ASSISTANCE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 8,500	\$ 8,500	\$ 1,971	\$ (6,529)
Investment earnings	500	500	522	22
Charges for services	25,200	25,200	33,581	8,381
Intergovernmental				
State	82,015	82,015	85,364	3,349
Federal	43,829	43,829	43,807	(22)
Total revenues	<u>160,044</u>	<u>160,044</u>	<u>165,245</u>	<u>5,201</u>
EXPENDITURES				
Personnel services	276,658	301,658	294,447	7,211
Materials and services	29,317	29,317	28,334	983
Capital outlay	100	100	-	100
Total	<u>306,075</u>	<u>331,075</u>	<u>322,781</u>	<u>8,294</u>
Operating contingency	<u>80,629</u>	<u>55,629</u>	<u>-</u>	<u>55,629</u>
Total expenditures	<u>386,704</u>	<u>386,704</u>	<u>322,781</u>	<u>63,923</u>
Excess (deficiency) of revenues over expenditures	<u>(226,660)</u>	<u>(226,660)</u>	<u>(157,536)</u>	<u>69,124</u>
Other financing sources (uses)				
Transfers in	<u>124,424</u>	<u>124,424</u>	<u>124,424</u>	<u>-</u>
Total other financing sources (uses)	<u>124,424</u>	<u>124,424</u>	<u>124,424</u>	<u>-</u>
Net change in fund balance	(102,236)	(102,236)	(33,112)	69,124
Fund balance - Beginning of year	<u>102,236</u>	<u>102,236</u>	<u>105,313</u>	<u>3,077</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,201</u>	<u>\$ 72,201</u>

DESCHUTES COUNTY, OREGON

LAW LIBRARY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,800	\$ 1,800	\$ 2,668	\$ 868
Charges for services	150	150	11	(139)
Intergovernmental				
State	200,000	200,000	206,762	6,762
Total revenues	<u>201,950</u>	<u>201,950</u>	<u>209,441</u>	<u>7,491</u>
EXPENDITURES				
Personnel services	51,306	51,306	49,482	1,824
Materials and services	114,314	114,314	114,369	(55)
Capital outlay	100	100	-	100
Total	<u>165,720</u>	<u>165,720</u>	<u>163,851</u>	<u>1,869</u>
Operating contingency	260,613	260,613	-	260,613
Total expenditures	<u>426,333</u>	<u>426,333</u>	<u>163,851</u>	<u>262,482</u>
Net change in fund balance	(224,383)	(224,383)	45,590	269,973
Fund balance - Beginning of year	<u>224,383</u>	<u>224,383</u>	<u>361,642</u>	<u>137,259</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,232</u>	<u>\$ 407,232</u>

DESCHUTES COUNTY, OREGON

COUNTY CLERK RECORDS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,850	\$ 1,850	\$ 1,951	\$ 101
Charges for services	99,000	99,000	103,733	4,733
Total revenues	<u>100,850</u>	<u>100,850</u>	<u>105,684</u>	<u>4,834</u>
EXPENDITURES				
Materials and services	235,512	235,512	108,350	127,162
Capital outlay	100	100	-	100
Total	<u>235,612</u>	<u>235,612</u>	<u>108,350</u>	<u>127,262</u>
Operating contingency	<u>205,377</u>	<u>205,377</u>	<u>-</u>	<u>205,377</u>
Total expenditures	<u>440,989</u>	<u>440,989</u>	<u>108,350</u>	<u>332,639</u>
Net change in fund balance	(340,139)	(340,139)	(2,666)	337,473
Fund balance - Beginning of year	<u>340,139</u>	<u>340,139</u>	<u>333,286</u>	<u>(6,853)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,620</u>	<u>\$ 330,620</u>

DESCHUTES COUNTY, OREGON

CHILDREN & FAMILIES COMMISSION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 78,000	\$ 78,000	\$ 86,656	\$ 8,656
Investment earnings	5,000	5,000	4,365	(635)
Charges for services	8,000	8,000	8,700	700
Contributions and donations	-	-	71	71
Intergovernmental				
Local	120,875	120,875	320,874	199,999
State	881,541	881,541	860,328	(21,213)
Federal	691,799	691,799	591,022	(100,777)
Total revenues	<u>1,785,215</u>	<u>1,785,215</u>	<u>1,872,016</u>	<u>86,801</u>
EXPENDITURES				
Personnel services	605,119	605,119	590,180	14,939
Materials and services	1,686,979	1,686,979	1,536,105	150,874
Capital outlay	100	100	-	100
Total	<u>2,292,198</u>	<u>2,292,198</u>	<u>2,126,285</u>	<u>165,913</u>
Operating contingency	<u>233,088</u>	<u>233,088</u>	<u>-</u>	<u>233,088</u>
Total expenditures	<u>2,525,286</u>	<u>2,525,286</u>	<u>2,126,285</u>	<u>399,001</u>
Excess (deficiency) of revenues over expenditures	<u>(740,071)</u>	<u>(740,071)</u>	<u>(254,269)</u>	<u>485,802</u>
Other financing sources (uses)				
Transfers in	<u>272,960</u>	<u>272,960</u>	<u>272,960</u>	<u>-</u>
Total other financing sources (uses)	<u>272,960</u>	<u>272,960</u>	<u>272,960</u>	<u>-</u>
Net change in fund balance	<u>(467,111)</u>	<u>(467,111)</u>	<u>18,691</u>	<u>485,802</u>
Fund balance - Beginning of year	<u>467,111</u>	<u>467,111</u>	<u>556,529</u>	<u>89,418</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 575,220</u>	<u>\$ 575,220</u>

DESCHUTES COUNTY, OREGON

SHERIFF'S ASSET FORFEITURE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Fines, forfeitures and penalties	\$ 5,000	\$ 5,000	\$ 4,471	\$ (529)
Investment earnings	100	100	171	71
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>4,642</u>	<u>(458)</u>
EXPENDITURES				
Personnel services		-	-	-
Materials and services	30,000	30,000	418	29,582
Capital outlay	100	100	-	100
Total expenditures	<u>30,100</u>	<u>30,100</u>	<u>418</u>	<u>29,682</u>
Net change in fund balance	(25,000)	(25,000)	4,224	29,224
Fund balance - Beginning of year	<u>25,000</u>	<u>25,000</u>	<u>25,568</u>	<u>568</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,792</u>	<u>\$ 29,792</u>

DESCHUTES COUNTY, OREGON

COURT FACILITIES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 91,000	\$ 91,000	\$ 112,234	\$ 21,234
Investment earnings	-	-	82	82
Total revenues	<u>91,000</u>	<u>91,000</u>	<u>112,316</u>	<u>21,316</u>
EXPENDITURES				
Materials and services	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>	<u>-</u>
Total expenditures	<u>91,000</u>	<u>91,000</u>	<u>91,000</u>	<u>-</u>
Net change in fund balance	-	-	21,316	21,316
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>6,444</u>	<u>6,444</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,760</u>	<u>\$ 27,760</u>

DESCHUTES COUNTY, OREGON

DESCHUTES COUNTY COMMUNICATION SYSTEM

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 3,100	\$ 3,100	\$ 1,745	\$ (1,355)
Charges for services	574,833	574,833	557,007	(17,826)
Intergovernmental				
State	-	-	8,498	8,498
Federal	-	-	17,047	17,047
Total revenues	<u>577,933</u>	<u>577,933</u>	<u>584,297</u>	<u>6,364</u>
EXPENDITURES				
Personnel services	95,861	95,861	91,130	4,731
Materials and services	319,322	319,322	283,158	36,164
Capital outlay	100	25,647	25,302	345
Total	<u>415,283</u>	<u>440,830</u>	<u>399,590</u>	<u>41,240</u>
Operating contingency	105,916	80,369	-	80,369
Total expenditures	<u>521,199</u>	<u>521,199</u>	<u>399,590</u>	<u>121,609</u>
Excess (deficiency) of revenues over expenditures	<u>56,734</u>	<u>56,734</u>	<u>184,707</u>	<u>127,973</u>
Other financing sources (uses)				
Transfers out	(156,734)	(156,734)	(136,610)	20,124
Total other financing sources (uses)	<u>(156,734)</u>	<u>(156,734)</u>	<u>(136,610)</u>	<u>20,124</u>
Net change in fund balance	(100,000)	(100,000)	48,097	148,097
Fund balance - Beginning of year	<u>100,000</u>	<u>100,000</u>	<u>133,164</u>	<u>33,164</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,261</u>	<u>\$ 181,261</u>

DESCHUTES COUNTY, OREGON

PUBLIC HEALTH

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 12,000	\$ 12,000	\$ 9,759	\$ (2,241)
Fines, forfeitures and penalties	-	-	60	60
Charges for services	1,400,560	1,400,560	1,538,337	137,777
Contributions and donations	26,030	26,030	14,626	(11,404)
Intergovernmental				
Local	45,000	45,000	87,146	42,146
State	3,829,977	4,003,430	4,090,762	87,332
Federal	600	600	814	214
Total revenues	<u>5,314,167</u>	<u>5,487,620</u>	<u>5,741,504</u>	<u>253,884</u>
EXPENDITURES				
Personnel services	6,214,951	6,190,732	6,101,477	89,255
Materials and services	1,815,848	2,098,694	2,048,445	50,249
Capital outlay	200,000	131,500	93,788	37,712
Total	<u>8,230,799</u>	<u>8,420,926</u>	<u>8,243,710</u>	<u>177,216</u>
Operating contingency	807,151	790,477	-	790,477
Total expenditures	<u>9,037,950</u>	<u>9,211,403</u>	<u>8,243,710</u>	<u>967,693</u>
Excess (deficiency) of revenues over expenditures	<u>(3,723,783)</u>	<u>(3,723,783)</u>	<u>(2,502,206)</u>	<u>1,221,577</u>
Other financing sources (uses)				
Transfers in	2,412,865	2,412,865	2,412,865	-
Transfer out	(286,000)	(286,000)	(286,000)	-
Total other financing sources (uses)	<u>2,126,865</u>	<u>2,126,865</u>	<u>2,126,865</u>	<u>-</u>
Net change in fund balance	(1,596,918)	(1,596,918)	(375,341)	1,221,577
Fund balance - Beginning of year	<u>1,596,918</u>	<u>1,596,918</u>	<u>1,702,888</u>	<u>105,970</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,327,547</u>	<u>\$ 1,327,547</u>

DESCHUTES COUNTY, OREGON

HEALTHY START

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 4,000	\$ 4,000	\$ 2,436	\$ (1,564)
Charges for services	24,000	24,000	896	(23,104)
Contributions and donations	400	400	4,760	4,360
Intergovernmental				
Local	-	-	-	-
State	140,100	140,100	48,640	(91,460)
Total revenues	<u>168,500</u>	<u>168,500</u>	<u>56,732</u>	<u>(111,768)</u>
EXPENDITURES				
Personnel services	161,399	123,054	87,229	35,825
Materials and services	258,923	258,923	55,771	203,152
Capital outlay	-	-	-	-
Total	<u>420,322</u>	<u>381,977</u>	<u>143,000</u>	<u>238,977</u>
Operating contingency	<u>132,007</u>	<u>170,352</u>	<u>-</u>	<u>170,352</u>
Total expenditures	<u>552,329</u>	<u>552,329</u>	<u>143,000</u>	<u>409,329</u>
Net change in fund balance	(383,829)	(383,829)	(86,268)	297,561
Fund balance - Beginning of year	<u>383,829</u>	<u>383,829</u>	<u>416,868</u>	<u>33,039</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,600</u>	<u>\$ 330,600</u>

DESCHUTES COUNTY, OREGON

PUBLIC HEALTH RESERVE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 4,000	\$ 4,000	\$ 2,861	\$ (1,139)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>2,861</u>	<u>(1,139)</u>
EXPENDITURES				
Materials and services	100	100	-	100
Capital outlay	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Excess (deficiency) of revenues over expenditures	<u>3,800</u>	<u>3,800</u>	<u>2,861</u>	<u>(939)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(26,200)	(26,200)	(27,139)	(939)
Fund balance - Beginning of year	<u>454,234</u>	<u>454,234</u>	<u>454,029</u>	<u>(205)</u>
Fund balance - End of year	<u>\$ 428,034</u>	<u>\$ 428,034</u>	<u>\$ 426,890</u>	<u>\$ (1,144)</u>

DESCHUTES COUNTY, OREGON

ABHA ACCOUNTABLE BEHAVIORAL HEALTH ALLIANCE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 18,000	\$ 18,000	\$ 15,970	\$ (2,030)
Intergovernmental				
State	3,829,689	3,829,689	6,441,667	2,611,978
Total revenues	<u>3,847,689</u>	<u>3,847,689</u>	<u>6,457,637</u>	<u>2,609,948</u>
EXPENDITURES				
Materials and services	4,469,626	4,469,626	4,440,129	29,497
Total	<u>4,469,626</u>	<u>4,469,626</u>	<u>4,440,129</u>	<u>29,497</u>
Operating contingency	1,562,656	1,476,046	-	1,476,046
Total expenditures	<u>6,032,282</u>	<u>5,945,672</u>	<u>4,440,129</u>	<u>1,505,543</u>
Excess (deficiency) of revenues over expenditures	<u>(2,184,593)</u>	<u>(2,097,983)</u>	<u>2,017,508</u>	<u>4,115,491</u>
Other financing sources (uses)				
Transfers out	(300,863)	(387,473)	(387,473)	-
Total other financing sources (uses)	<u>(300,863)</u>	<u>(387,473)</u>	<u>(387,473)</u>	<u>-</u>
Net change in fund balance	(2,485,456)	(2,485,456)	1,630,035	4,115,491
Fund balance - Beginning of year	<u>2,485,456</u>	<u>2,485,456</u>	<u>2,425,823</u>	<u>(59,633)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,055,858</u>	<u>\$ 4,055,858</u>

DESCHUTES COUNTY, OREGON

BEHAVIORAL HEALTH

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Licenses and permits	\$ 138,600	\$ 138,600	\$ 150,277	\$ 11,677
Investment earnings	25,000	25,000	24,476	(524)
Rents	13,100	13,100	17,375	4,275
Charges for services	4,740,548	4,579,196	4,470,799	(108,397)
Contributions and donations	-	-	108	108
Intergovernmental				
Local	202,600	202,600	359,200	156,600
State	5,501,813	7,475,672	8,411,338	935,666
Federal	24,298	276,647	268,784	(7,863)
Total revenues	<u>10,645,959</u>	<u>12,710,815</u>	<u>13,702,357</u>	<u>991,542</u>
EXPENDITURES				
Personnel services	9,600,395	10,428,186	9,566,359	861,827
Materials and services	3,929,205	5,805,749	5,975,457	(169,708)
Capital outlay	400,000	390,000	169,892	220,108
Total	<u>13,929,600</u>	<u>16,623,935</u>	<u>15,711,708</u>	<u>912,227</u>
Operating contingency	1,787,413	1,157,934	-	1,157,934
Total expenditures	<u>15,717,013</u>	<u>17,781,869</u>	<u>15,711,708</u>	<u>2,070,161</u>
Excess (deficiency) of revenues over expenditures	<u>(5,071,054)</u>	<u>(5,071,054)</u>	<u>(2,009,351)</u>	<u>3,061,703</u>
Other financing sources (uses)				
Transfers in	2,088,295	2,088,295	2,299,580	211,285
Transfer out	(286,000)	(286,000)	(286,000)	-
Total other financing sources (uses)	<u>1,802,295</u>	<u>1,802,295</u>	<u>2,013,580</u>	<u>211,285</u>
Net change in fund balance	(3,268,759)	(3,268,759)	4,229	3,272,988
Fund balance - Beginning of year	3,268,759	3,268,759	3,109,999	(158,760)
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,114,228</u>	<u>\$ 3,114,228</u>

DESCHUTES COUNTY, OREGON

ACUTE CARE SERVICES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 8,200	\$ 8,200	\$ 6,122	\$ (2,078)
Charges for services	15,000	15,000	92,738	77,738
Intergovernmental				
State	1,215,816	1,381,481	1,382,391	910
Total revenues	<u>1,239,016</u>	<u>1,404,681</u>	<u>1,481,251</u>	<u>76,570</u>
EXPENDITURES				
Materials and services	<u>1,070,485</u>	<u>1,185,665</u>	<u>1,150,027</u>	<u>35,638</u>
Total	<u>1,070,485</u>	<u>1,185,665</u>	<u>1,150,027</u>	<u>35,638</u>
Contingency	<u>810,760</u>	<u>861,245</u>	<u>-</u>	<u>861,245</u>
Total expenditures	<u>1,881,245</u>	<u>2,046,910</u>	<u>1,150,027</u>	<u>896,883</u>
Excess (deficiency) of revenues over expenditures	<u>(642,229)</u>	<u>(642,229)</u>	<u>331,224</u>	<u>973,453</u>
Other financing sources (uses)				
Transfer out	<u>(252,515)</u>	<u>(252,515)</u>	<u>(252,515)</u>	<u>-</u>
Total other financing sources (uses)	<u>(252,515)</u>	<u>(252,515)</u>	<u>(252,515)</u>	<u>-</u>
Net change in fund balance	(894,744)	(894,744)	78,709	973,453
Fund balance - Beginning of year	<u>894,744</u>	<u>894,744</u>	<u>863,730</u>	<u>(31,014)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 942,439</u>	<u>\$ 942,439</u>

DESCHUTES COUNTY, OREGON

OHP - CHEMICAL DEPENDENCY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 5,000	\$ 5,000	\$ 12,508	\$ 7,508
Intergovernmental				
State	1,040,000	1,040,000	1,402,734	362,734
Total revenues	<u>1,045,000</u>	<u>1,045,000</u>	<u>1,415,242</u>	<u>370,242</u>
EXPENDITURES				
Materials and services	285,246	310,246	220,159	90,087
Total	<u>285,246</u>	<u>310,246</u>	<u>220,159</u>	<u>90,087</u>
Operating contingency	1,656,264	1,506,589	-	1,506,589
Total expenditures	<u>1,941,510</u>	<u>1,816,835</u>	<u>220,159</u>	<u>1,596,676</u>
Excess (deficiency) of revenues over expenditures	<u>(896,510)</u>	<u>(771,835)</u>	<u>1,195,083</u>	<u>1,966,918</u>
Other financing sources (uses)				
Transfer out	(271,402)	(396,077)	(396,077)	-
Total other financing sources (uses)	<u>(271,402)</u>	<u>(396,077)</u>	<u>(396,077)</u>	<u>-</u>
Net change in fund balance	(1,167,912)	(1,167,912)	799,006	1,966,918
Fund balance - Beginning of year	<u>1,167,912</u>	<u>1,167,912</u>	<u>1,430,674</u>	<u>262,762</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,229,680</u>	<u>\$ 2,229,680</u>

DESCHUTES COUNTY, OREGON

COMMUNITY DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 3,325	\$ 3,325	\$ 3,715	\$ 390
Investment earnings	4,000	4,000	1,112	(2,888)
Rents	9,600	9,600	11,400	1,800
Charges for services	2,751,681	2,751,681	2,559,601	(192,080)
Intergovernmental				
Local	160,200	160,200	135,053	(25,147)
State	42,500	42,500	19,405	(23,095)
Federal	50,000	50,000	41,370	(8,630)
Total revenues	<u>3,021,306</u>	<u>3,021,306</u>	<u>2,771,656</u>	<u>(249,650)</u>
EXPENDITURES				
Personnel services	2,893,071	2,917,101	2,900,232	16,869
Materials and services	1,057,029	1,057,029	981,813	75,216
Capital outlay	100	100	-	100
Total	<u>3,950,200</u>	<u>3,974,230</u>	<u>3,882,045</u>	<u>92,185</u>
Operating contingency	252,128	328,098	-	328,098
Total expenditures	<u>4,202,328</u>	<u>4,302,328</u>	<u>3,882,045</u>	<u>420,283</u>
Excess (deficiency) of revenues over expenditures	<u>(1,181,022)</u>	<u>(1,281,022)</u>	<u>(1,110,389)</u>	<u>170,633</u>
Other financing sources (uses)				
Transfers in	1,125,085	1,225,085	1,344,985	119,900
Transfers out	<u>(173,885)</u>	<u>(173,885)</u>	<u>(173,885)</u>	<u>-</u>
Total other financing sources (uses)	<u>951,200</u>	<u>1,051,200</u>	<u>1,171,100</u>	<u>119,900</u>
Net change in fund balance	(229,822)	(229,822)	60,711	290,533
Fund balance - Beginning of year	<u>229,822</u>	<u>229,822</u>	<u>131,834</u>	<u>(97,988)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192,545</u>	<u>\$ 192,545</u>

DESCHUTES COUNTY, OREGON

CDD GROUNDWATER PARTNERSHIP

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,250	\$ 1,250	\$ 858	\$ (392)
Intergovernmental				
Federal	-	-	105,000	105,000
Total revenues	<u>1,250</u>	<u>1,250</u>	<u>105,858</u>	<u>104,608</u>
EXPENDITURES				
Materials and services	419,797	419,797	105,000	314,797
Debt service	<u>9,168</u>	<u>9,168</u>	<u>9,168</u>	<u>-</u>
Total	<u>428,965</u>	<u>428,965</u>	<u>114,168</u>	<u>314,797</u>
Contingency	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>528,965</u>	<u>528,965</u>	<u>114,168</u>	<u>414,797</u>
Excess (deficiency) of revenues over expenditures	<u>(527,715)</u>	<u>(527,715)</u>	<u>(8,310)</u>	<u>(519,405)</u>
Other financing sources (uses)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
Net change in fund balance	(227,715)	(227,715)	(8,310)	219,405
Fund balance - Beginning of year	<u>227,715</u>	<u>227,715</u>	<u>98,205</u>	<u>(129,510)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,895</u>	<u>\$ 89,895</u>

DESCHUTES COUNTY, OREGON

NEWBERRY NEIGHBORHOOD

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 3,550	\$ 3,550	\$ 2,837	\$ (713)
Loan payments	20,000	20,000	-	(20,000)
Other	100,000	100,000	-	(100,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>123,550</u>	<u>123,550</u>	<u>2,837</u>	<u>(120,713)</u>
EXPENDITURES				
Materials and services	100	100	-	100
Capital outlay	100	100	-	100
Total	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Operating contingency	85,000	85,000	-	85,000
Total expenditures	<u>85,200</u>	<u>85,200</u>	<u>-</u>	<u>85,200</u>
Excess (deficiency) of revenues over expenditures	<u>38,350</u>	<u>38,350</u>	<u>2,837</u>	<u>(35,513)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(361,321)	(361,321)	(47,523)	313,798
Total other financing sources (uses)	<u>(361,321)</u>	<u>(361,321)</u>	<u>(47,523)</u>	<u>313,798</u>
Net change in fund balance	(322,971)	(322,971)	(44,686)	278,285
Fund balance - Beginning of year	<u>466,043</u>	<u>466,043</u>	<u>466,117</u>	<u>74</u>
Fund balance - End of year	<u>\$ 143,072</u>	<u>\$ 143,072</u>	<u>\$ 421,431</u>	<u>\$ 278,359</u>

DESCHUTES COUNTY, OREGON

GIS DEDICATED FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,500	\$ 1,500	\$ 1,182	\$ (318)
Charges for services	348,416	348,416	306,404	(42,012)
Intergovernmental				
State	83,500	83,500	100,791	17,291
Total revenues	<u>433,416</u>	<u>433,416</u>	<u>408,377</u>	<u>(25,039)</u>
EXPENDITURES				
Personnel services	409,971	409,971	403,277	6,694
Materials and services	76,281	76,281	45,859	30,422
Capital outlay	8,700	8,700	-	8,700
Total	<u>494,952</u>	<u>494,952</u>	<u>449,136</u>	<u>45,816</u>
Operating contingency	77,968	77,968	-	77,968
Total expenditures	<u>572,920</u>	<u>572,920</u>	<u>449,136</u>	<u>123,784</u>
Excess (deficiency) of revenues over expenditures	<u>(139,504)</u>	<u>(139,504)</u>	<u>(40,759)</u>	<u>98,745</u>
Other financing sources (uses)				
Transfer out	<u>(97,496)</u>	<u>(97,496)</u>	<u>(97,496)</u>	<u>-</u>
Total other financing sources (uses)	<u>(97,496)</u>	<u>(97,496)</u>	<u>(97,496)</u>	<u>-</u>
Net change in fund balance	(237,000)	(237,000)	(138,255)	98,745
Fund balance - Beginning of year	<u>237,000</u>	<u>237,000</u>	<u>240,155</u>	<u>3,155</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,900</u>	<u>\$ 101,900</u>

DESCHUTES COUNTY, OREGON

NATURAL RESOURCE PROTECTION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Charges for services	162,000	162,000	125,911	(36,089)
Contributions and donations	-	-	5,000	5,000
Intergovernmental				
State	6,242	6,242	5,742	(500)
Federal	2,915,083	2,915,083	446,821	(2,468,262)
Total revenues	<u>3,083,325</u>	<u>3,083,325</u>	<u>583,474</u>	<u>(2,499,851)</u>
EXPENDITURES				
Personnel services	113,777	129,777	122,172	7,605
Materials and services	<u>2,968,942</u>	<u>2,968,942</u>	<u>461,263</u>	<u>2,507,679</u>
Total	<u>3,082,719</u>	<u>3,098,719</u>	<u>583,435</u>	<u>2,515,284</u>
Operating contingency	<u>33,911</u>	<u>17,911</u>	<u>-</u>	<u>17,911</u>
Total expenditures	<u>3,116,630</u>	<u>3,116,630</u>	<u>583,435</u>	<u>2,533,195</u>
Net change in fund balance	(33,305)	(33,305)	39	33,344
Fund balance - Beginning of year	<u>33,305</u>	<u>33,305</u>	<u>94,686</u>	<u>61,381</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,725</u>	<u>\$ 94,725</u>

DESCHUTES COUNTY, OREGON

FEDERAL FOREST TITLE III

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 2,000	\$ 2,000	\$ 2,658	\$ 658
Intergovernmental				
Federal	154,254	154,254	145,233	(9,021)
Total revenues	<u>156,254</u>	<u>156,254</u>	<u>147,891</u>	<u>(8,363)</u>
EXPENDITURES				
Materials and services	360,000	360,000	305,910	54,090
Total	<u>360,000</u>	<u>360,000</u>	<u>305,910</u>	<u>54,090</u>
Operating contingency	209,971	209,971	-	209,971
Total expenditures	<u>569,971</u>	<u>569,971</u>	<u>305,910</u>	<u>264,061</u>
Net change in fund balance	(413,717)	(413,717)	(158,019)	255,698
Fund balance - Beginning of year	<u>413,717</u>	<u>413,717</u>	<u>395,903</u>	<u>(17,814)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,884</u>	<u>\$ 237,884</u>

DESCHUTES COUNTY, OREGON

SURVEYOR

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Licenses and permits	\$ 30,000	\$ 30,000	\$ 14,753	\$ (15,247)
Investment earnings	-	-	257	257
Charges for services	18,000	18,000	25,021	7,021
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>40,031</u>	<u>(7,969)</u>
EXPENDITURES				
Materials and services	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Operating contingency	<u>38,236</u>	<u>38,236</u>	<u>-</u>	<u>38,236</u>
Total expenditures	<u>68,236</u>	<u>68,236</u>	<u>30,000</u>	<u>38,236</u>
Net change in fund balance	(20,236)	(20,236)	10,031	30,267
Fund balance - Beginning of year	<u>20,236</u>	<u>20,236</u>	<u>20,815</u>	<u>579</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,846</u>	<u>\$ 30,846</u>

DESCHUTES COUNTY, OREGON

PUBLIC LAND CORNER PRESERVATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 8,000	\$ 8,000	\$ 6,265	\$ (1,735)
Charges for services	437,000	437,000	407,379	(29,621)
Total revenues	<u>445,000</u>	<u>445,000</u>	<u>413,644</u>	<u>(31,356)</u>
EXPENDITURES				
Materials and services	<u>700,000</u>	<u>700,000</u>	<u>643,014</u>	<u>56,986</u>
Total	<u>700,000</u>	<u>700,000</u>	<u>643,014</u>	<u>56,986</u>
Operating contingency	<u>545,419</u>	<u>545,419</u>	<u>-</u>	<u>545,419</u>
Total expenditures	<u>1,245,419</u>	<u>1,245,419</u>	<u>643,014</u>	<u>602,405</u>
Net change in fund balance	(800,419)	(800,419)	(229,370)	571,049
Fund balance - Beginning of year	<u>800,419</u>	<u>800,419</u>	<u>799,209</u>	<u>(1,210)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569,839</u>	<u>\$ 569,839</u>

DESCHUTES COUNTY, OREGON

COUNTYWIDE TRANSPORTATION SDC IMPROVEMENT FEE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Licenses and permits	\$ 250,200	\$ 250,200	\$ 390,349	\$ 140,149
Investment earnings	2,700	2,700	2,756	56
Loan repayments	-	-	-	-
Total revenues	<u>252,900</u>	<u>252,900</u>	<u>393,105</u>	<u>140,205</u>
EXPENDITURES				
Operating contingency	<u>217,258</u>	<u>217,258</u>	<u>-</u>	<u>217,258</u>
Total expenditures	<u>217,258</u>	<u>217,258</u>	<u>-</u>	<u>217,258</u>
Excess (deficiency) of revenues over expenditures	<u>35,642</u>	<u>35,642</u>	<u>393,105</u>	<u>357,463</u>
Other financing sources (uses)				
Transfer out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balance	(214,358)	(214,358)	143,105	357,463
Fund balance - Beginning of year	<u>214,358</u>	<u>214,358</u>	<u>311,165</u>	<u>96,807</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,270</u>	<u>\$ 454,270</u>

DESCHUTES COUNTY, OREGON

DOG CONTROL

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Licenses and permits	\$ 185,000	\$ 185,000	\$ 188,131	\$ 3,131
Fines, forfeitures and penalties	3,800	3,800	6,948	3,148
Investment earnings	1,000	1,000	1,863	863
Charges for services	300	300	257	(43)
Contributions and donations	2,000	2,000	2,490	490
Total revenues	<u>192,100</u>	<u>192,100</u>	<u>199,689</u>	<u>7,589</u>
EXPENDITURES				
Personnel services	64,311	66,366	65,569	797
Materials and services	<u>363,983</u>	<u>363,983</u>	<u>244,562</u>	<u>119,421</u>
Total	<u>428,294</u>	<u>430,349</u>	<u>310,131</u>	<u>120,218</u>
Operating contingency	<u>48,453</u>	<u>46,398</u>	<u>-</u>	<u>46,398</u>
Total expenditures	<u>476,747</u>	<u>476,747</u>	<u>310,131</u>	<u>166,616</u>
Excess (deficiency) of revenues over expenditures	<u>(284,647)</u>	<u>(284,647)</u>	<u>(110,442)</u>	<u>174,205</u>
Other financing sources (uses)				
Transfers in	<u>119,796</u>	<u>119,796</u>	<u>119,796</u>	<u>-</u>
Total other financing sources (uses)	<u>119,796</u>	<u>119,796</u>	<u>119,796</u>	<u>-</u>
Net change in fund balance	(164,851)	(164,851)	9,354	174,205
Fund balance - Beginning of year	<u>189,851</u>	<u>189,851</u>	<u>253,640</u>	<u>63,789</u>
Fund balance - End of year	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 262,994</u>	<u>\$ 237,994</u>

DESCHUTES COUNTY, OREGON

ADULT PAROLE & PROBATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Fines, forfeitures and penalties	\$ 370,000	\$ 370,000	\$ 319,387	\$ (50,613)
Investment earnings	9,000	9,000	6,036	(2,964)
Charges for services	78,100	78,100	72,002	(6,098)
Intergovernmental				
Local	124,832	124,832	124,834	2
State	3,121,228	3,121,228	2,985,923	(135,305)
Federal			-	-
Total revenues	<u>3,703,160</u>	<u>3,703,160</u>	<u>3,508,182</u>	<u>(194,978)</u>
EXPENDITURES				
Personnel services	3,168,688	3,168,688	3,053,235	115,453
Materials and services	886,890	886,890	768,464	118,426
Capital outlay	100	100	-	100
Total	<u>4,055,678</u>	<u>4,055,678</u>	<u>3,821,699</u>	<u>233,979</u>
Operating contingency	516,974	516,974	-	516,974
Total expenditures	<u>4,572,652</u>	<u>4,572,652</u>	<u>3,821,699</u>	<u>750,953</u>
Excess (deficiency) of revenues over expenditures	<u>(869,492)</u>	<u>(869,492)</u>	<u>(313,517)</u>	<u>555,975</u>
Other financing sources (uses)				
Transfers in	338,292	338,292	338,292	-
Transfers out	(28,800)	(28,800)	(28,800)	-
Total other financing sources (uses)	<u>309,492</u>	<u>309,492</u>	<u>309,492</u>	<u>-</u>
Net change in fund balance	(560,000)	(560,000)	(4,025)	555,975
Fund balance - Beginning of year	<u>560,000</u>	<u>560,000</u>	<u>634,464</u>	<u>74,464</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630,439</u>	<u>\$ 630,439</u>

DESCHUTES COUNTY, OREGON

EXTENSION 4-H

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 361,310	\$ 361,310	\$ 384,817	\$ 23,507
Investment earnings	2,040	2,040	2,249	209
Rents	3,000	3,000	3,420	420
Charges for services	81,000	81,000	4,163	(76,837)
Intergovernmental				
State	24,200	24,200	25,268	1,068
Total revenues	<u>471,550</u>	<u>471,550</u>	<u>419,917</u>	<u>(51,633)</u>
EXPENDITURES				
Personnel services	143,251	143,251	134,786	8,465
Materials and services	366,313	366,313	219,910	146,403
Capital outlay	100	100	-	100
Total	<u>509,664</u>	<u>509,664</u>	<u>354,696</u>	<u>154,968</u>
Operating contingency	<u>78,970</u>	<u>78,970</u>	<u>-</u>	<u>78,970</u>
Total expenditures	<u>588,634</u>	<u>588,634</u>	<u>354,696</u>	<u>233,938</u>
Excess (deficiency) of revenues over expenditures	<u>(117,084)</u>	<u>(117,084)</u>	<u>65,221</u>	<u>182,305</u>
Other financing sources (uses)				
Transfers in	100	100		(100)
Transfers out	<u>(161,016)</u>	<u>(161,016)</u>	<u>(100,000)</u>	<u>61,016</u>
Total other financing sources (uses)	<u>(160,916)</u>	<u>(160,916)</u>	<u>(100,000)</u>	<u>60,916</u>
Net change in fund balance	(278,000)	(278,000)	(34,779)	243,221
Fund balance - Beginning of year	<u>278,000</u>	<u>278,000</u>	<u>174,011</u>	<u>(103,989)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139,232</u>	<u>\$ 139,232</u>

DESCHUTES COUNTY, OREGON

EXTENSION 4-H CONSTRUCTION (SUB-FUND OF EXTENSION 4-H) **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 950	\$ 950	\$ 1,296	\$ 346
Total revenues	<u>950</u>	<u>950</u>	<u>1,296</u>	<u>346</u>
EXPENDITURES				
Materials and services	100	100	-	100
Capital outlay	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>
Total expenditures	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>
Excess (deficiency) of revenues over expenditures	<u>750</u>	<u>750</u>	<u>1,296</u>	<u>546</u>
Other financing sources (uses)				
Transfers in	161,016	161,016	100,000	(61,016)
Transfers out	<u>(100)</u>	<u>(100)</u>	<u>-</u>	<u>100</u>
Total other financing sources (uses)	<u>160,916</u>	<u>160,916</u>	<u>100,000</u>	<u>(60,916)</u>
Net change in fund balance	161,666	161,666	101,296	(60,370)
Fund balance - Beginning of year	<u>176,200</u>	<u>176,200</u>	<u>176,384</u>	<u>184</u>
Fund balance - End of year	<u>\$ 337,866</u>	<u>\$ 337,866</u>	<u>\$ 277,680</u>	<u>\$ (60,186)</u>

DESCHUTES COUNTY, OREGON

BLACK BUTTE RANCH SERVICE DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 835,206	\$ 835,206	\$ 872,794	\$ 37,588
Investment earnings	2,000	2,000	3,792	1,792
Charges for services	13,200	13,200	13,200	-
Other	500	500	2,529	2,029
Intergovernmental				
Local	-	-	2,975	2,975
State	-	-	1,673	1,673
Federal	-	-	22,173	22,173
Total revenues	<u>850,906</u>	<u>850,906</u>	<u>919,136</u>	<u>68,230</u>
EXPENDITURES				
Personnel services	636,317	636,317	617,465	18,852
Materials and services	174,150	174,150	165,758	8,392
Capital outlay	<u>45,000</u>	<u>45,000</u>	<u>33,220</u>	<u>11,780</u>
Total	<u>855,467</u>	<u>855,467</u>	<u>816,443</u>	<u>39,024</u>
Operating contingency	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>955,467</u>	<u>955,467</u>	<u>816,443</u>	<u>139,024</u>
Net change in fund balance	(104,561)	(104,561)	102,693	207,254
Fund balance - Beginning of year	<u>543,100</u>	<u>543,100</u>	<u>624,719</u>	<u>81,619</u>
Fund balance - End of year	<u>\$ 438,539</u>	<u>\$ 438,539</u>	<u>\$ 727,412</u>	<u>\$ 288,873</u>

DESCHUTES COUNTY, OREGON

SUNRIVER SERVICE DISTRICT - OPERATING FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 3,816,570	\$ 3,816,570	\$ 3,945,363	\$ 128,793
Investment earnings	7,500	7,500	9,778	2,278
Charges for services	167,000	167,000	172,688	5,688
Other	5,150	5,150	13,680	8,530
Intergovernmental				
Federal	-	-	22,500	22,500
Total revenues	<u>3,996,220</u>	<u>3,996,220</u>	<u>4,164,009</u>	<u>167,789</u>
EXPENDITURES				
Police				
Personnel services	1,508,176	1,525,676	1,483,859	41,817
Materials and services	181,143	181,143	150,471	30,672
Total	<u>1,689,319</u>	<u>1,706,819</u>	<u>1,634,330</u>	<u>72,489</u>
Fire and Emergency Services				
Personnel services	1,816,847	1,816,847	1,716,196	100,651
Materials and services	324,489	324,489	327,043	(2,554)
Total	<u>2,141,336</u>	<u>2,141,336</u>	<u>2,043,239</u>	<u>98,097</u>
Pathway Rangers				
Personnel services	81,514	81,514	71,055	10,459
Materials and services	7,100	7,100	4,267	2,833
Total	<u>88,614</u>	<u>88,614</u>	<u>75,322</u>	<u>13,292</u>
General				
Personnel services	10,970	12,970	13,151	(181)
Materials and services	130,750	161,450	159,952	1,498
Capital outlay	100	100	-	100
Debt service	100	100	-	100
Total	<u>141,920</u>	<u>174,620</u>	<u>173,103</u>	<u>1,517</u>
Operating contingency	<u>256,918</u>	<u>205,718</u>	<u>-</u>	<u>205,718</u>
Total expenditures	<u>4,318,107</u>	<u>4,317,107</u>	<u>3,925,994</u>	<u>391,113</u>
Excess (deficiency) of revenues over expenditures	(321,887)	(320,887)	238,015	558,902
Other financing sources (uses)				
Transfer out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net change in fund balance	(521,887)	(520,887)	38,015	558,902
Fund balance - Beginning of year	<u>1,221,887</u>	<u>1,221,887</u>	<u>1,455,291</u>	<u>233,404</u>
Fund balance - End of year	<u>\$ 700,000</u>	<u>\$ 701,000</u>	<u>\$ 1,493,306</u>	<u>\$ 792,306</u>

DESCHUTES COUNTY, OREGON

SUNRIVER SERVICE DISTRICT - RESERVE FUND (SUB-FUND OF SUNRIVER SERVICE DISTRICT) **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 500	\$ 500	\$ 1,673	\$ 1,173
Other	-	-	6,621	6,621
Total revenues	<u>500</u>	<u>500</u>	<u>8,294</u>	<u>7,794</u>
EXPENDITURES				
Materials and services	120	120	120	-
Capital outlay	<u>55,000</u>	<u>56,000</u>	<u>55,634</u>	<u>366</u>
Total expenditures	<u>55,120</u>	<u>56,120</u>	<u>55,754</u>	<u>366</u>
Excess (deficiency) of revenues over expenditures	(54,620)	(55,620)	(47,460)	8,160
Other financing sources (uses)				
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net change in fund balance	145,380	144,380	152,540	8,160
Fund balance - Beginning of year	<u>353,745</u>	<u>353,745</u>	<u>358,364</u>	<u>4,619</u>
Fund balance - End of year	<u>\$ 499,125</u>	<u>\$ 498,125</u>	<u>\$ 510,904</u>	<u>\$ 12,779</u>

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	LID 2007 Series	LID 2009 Series	CDD Bldg FF & C, Refunding Series 2004	Full Faith & Credit Series 2003 / Ref Series 2012	Full Faith & Credit 2005
ASSETS					
Cash and cash equivalents	\$ 5,783	\$ 4,387	\$ 11,224	\$ 6,745	\$ 3,054
Investments, plus accrued interest	2,071	1,570	4,018	2,414	1,092
Taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	37,162	-
Assessments receivable	512,349	263,820	-	-	-
Total assets	<u>\$ 520,203</u>	<u>\$ 269,777</u>	<u>\$ 15,242</u>	<u>\$ 46,321</u>	<u>\$ 4,146</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deferred revenues	\$ 512,349	\$ 263,820	\$ -	\$ -	\$ -
Total liabilities	<u>512,349</u>	<u>263,820</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted	-	-	-	-	-
Assigned	7,854	5,957	15,242	46,321	4,146
Total fund balance	<u>7,854</u>	<u>5,957</u>	<u>15,242</u>	<u>46,321</u>	<u>4,146</u>
Total liabilities and fund balances	<u>\$ 520,203</u>	<u>\$ 269,777</u>	<u>\$ 15,242</u>	<u>\$ 46,321</u>	<u>\$ 4,146</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Full Faith & Credit 2008	Full Faith & Credit 2009	HHS/BJCC FF & C, Refunding Series 2005	Full Faith & Credit 2010	Public Safety General Obligation
ASSETS					
Cash and cash equivalents	\$ 172,871	\$ 90,306	\$ 6,579	\$ 124,669	\$ 273,996
Investments, plus accrued interest	61,876	32,321	2,354	44,623	98,071
Taxes receivable	-	-	-	-	151,417
Accounts receivable	38,614	-	-	-	-
Assessments receivable	-	-	-	-	-
Total assets	<u>\$ 273,361</u>	<u>\$ 122,627</u>	<u>\$ 8,933</u>	<u>\$ 169,292</u>	<u>\$ 523,484</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deferred revenues	\$ -	\$ -	\$ -	\$ -	\$ 131,744
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,744</u>
Fund balances:					
Restricted	-	-	-	-	391,740
Assigned	273,361	122,627	8,933	169,292	-
	<u>273,361</u>	<u>122,627</u>	<u>8,933</u>	<u>169,292</u>	<u>391,740</u>
Total liabilities and fund balances	<u>\$ 273,361</u>	<u>\$ 122,627</u>	<u>\$ 8,933</u>	<u>\$ 169,292</u>	<u>\$ 523,484</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	PERS Series 2002 / 2004	Bend Library CSD General Obligation	Sunriver Library CSD General Obligation	Total Nonmajor Debt Service Funds
ASSETS				
Cash and cash equivalents	\$ 72,805	\$ 124,773	\$ 12,750	\$ 909,942
Investments, plus accrued interest	26,061	44,660	4,564	325,695
Taxes receivable	-	54,448	6,386	212,251
Accounts receivable	-	-	-	75,776
Assessments receivable	-	-	-	776,169
Total assets	<u>\$ 98,866</u>	<u>\$ 223,881</u>	<u>\$ 23,700</u>	<u>\$ 2,299,833</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred revenues	\$ -	\$ 47,824	\$ 5,597	\$ 961,334
Total liabilities	<u>-</u>	<u>47,824</u>	<u>5,597</u>	<u>961,334</u>
Fund balances:				
Restricted	-	176,057	18,103	585,900
Assigned	98,866	-	-	752,599
	<u>98,866</u>	<u>176,057</u>	<u>18,103</u>	<u>1,338,499</u>
Total liabilities and fund balances	<u>\$ 98,866</u>	<u>\$ 223,881</u>	<u>\$ 23,700</u>	<u>\$ 2,299,833</u>

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	LID 2005 Series	LID 2007 Series	LID 2009 Series	CDD Bldg FF & C, Refunding Series 2004
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Special assessments	10,834	91,009	59,623	-
Investment earnings	2,620	28,190	15,229	129
Rents	-	-	-	-
Charges for services	-	-	-	-
Total revenues	<u>13,454</u>	<u>119,199</u>	<u>74,852</u>	<u>129</u>
EXPENDITURES				
Materials and services	-	-	-	500
Debt Service:				
Principal	13,655	106,200	55,260	150,000
Interest	273	21,558	14,167	23,885
Bond issuance costs	-	-	-	-
Total expenditures	<u>13,928</u>	<u>127,758</u>	<u>69,427</u>	<u>174,385</u>
Excess (deficiency) of revenues over expenditures	<u>(474)</u>	<u>(8,559)</u>	<u>5,425</u>	<u>(174,256)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	187	-	-	173,885
Refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>187</u>	<u>-</u>	<u>-</u>	<u>173,885</u>
Net change in fund balances	(287)	(8,559)	5,425	(371)
Fund balance - Beginning of year	<u>287</u>	<u>16,413</u>	<u>532</u>	<u>15,613</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ 7,854</u>	<u>\$ 5,957</u>	<u>\$ 15,242</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Full Faith & Credit Series 2003 / Ref Series 2012	Full Faith & Credit 2005	Full Faith & Credit 2008	Full Faith & Credit 2009
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Investment earnings	900	125	2,677	1,240
Rents	632,567	-	454,037	-
Charges for services	-	-	250,791	-
Total revenues	<u>633,467</u>	<u>125</u>	<u>707,505</u>	<u>1,240</u>
EXPENDITURES				
Materials and services	750	-	400	400
Debt Service:				
Principal	668,592	153,350	380,000	130,000
Interest	595,890	99,114	380,674	117,328
Bond issuance costs	372,216	-	-	-
Total expenditures	<u>1,637,448</u>	<u>252,464</u>	<u>761,074</u>	<u>247,728</u>
Excess (deficiency) of revenues over expenditures	<u>(1,003,981)</u>	<u>(252,339)</u>	<u>(53,569)</u>	<u>(246,488)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	619,090	252,464	-	200,000
Refunding bonds issued	21,893,362	-	-	-
Payment to refunded bond escrow agent	(21,520,747)	-	-	-
Total other financing sources (uses)	<u>991,705</u>	<u>252,464</u>	<u>-</u>	<u>200,000</u>
Net change in fund balances	(12,276)	125	(53,569)	(46,488)
Fund balance - Beginning of year	<u>58,597</u>	<u>4,021</u>	<u>326,930</u>	<u>169,115</u>
Fund balance - End of year	<u>\$ 46,321</u>	<u>\$ 4,146</u>	<u>\$ 273,361</u>	<u>\$ 122,627</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	HHS/BJCC FF & C Refunding Series 2005	Full Faith & Credit 2010	Public Safety General Obligation	PERS Series 2002 / 2004
REVENUES				
Local				
Taxes - property	\$ -	\$ -	\$ 2,283,583	\$ -
Special assessments	-	-	-	-
Investment earnings	304	1,021	6,732	1,509
Rents	-	129,063	-	-
Charges for services	-	-	-	894,545
Total revenues	<u>304</u>	<u>130,084</u>	<u>2,290,315</u>	<u>896,054</u>
EXPENDITURES				
Materials and services	500	400	-	-
Debt Service:				
Principal	445,000	50,000	2,075,000	162,853
Interest	124,418	41,421	244,233	742,200
Bond issuance costs	-	-	-	-
Total expenditures	<u>569,918</u>	<u>91,821</u>	<u>2,319,233</u>	<u>905,053</u>
Excess (deficiency) of revenues over expenditures	<u>(569,614)</u>	<u>38,263</u>	<u>(28,918)</u>	<u>(8,999)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	569,418	-	-	-
Refunding bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>569,418</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(196)	38,263	(28,918)	(8,999)
Fund balance - Beginning of year	<u>9,129</u>	<u>131,029</u>	<u>420,658</u>	<u>107,865</u>
Fund balance - End of year	<u>\$ 8,933</u>	<u>\$ 169,292</u>	<u>\$ 391,740</u>	<u>\$ 98,866</u>

Continued

DESCHUTES COUNTY, OREGON

NONMAJOR DEBT SERVICE FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Bend Library CSD General Obligation	Redmond Library CSD General Obligation	Sunriver Library CSD General Obligation	Total Nonmajor Debt Service Funds
REVENUES				
Local				
Taxes - property	\$ 815,116	\$ 144,629	\$ 97,473	\$ 3,340,801
Special assessments	-	-	-	161,466
Investment earnings	1,181	648	366	62,871
Rents	-	-	-	1,215,667
Charges for services	-	-	-	1,145,336
Total revenues	<u>816,297</u>	<u>145,277</u>	<u>97,839</u>	<u>5,926,141</u>
EXPENDITURES				
Materials and services	-	-	-	2,950
Debt Service:				
Principal	755,000	68,265	75,000	5,288,175
Interest	67,904	116,735	23,048	2,612,848
Bond issuance costs	-	-	-	372,216
Total expenditures	<u>822,904</u>	<u>185,000</u>	<u>98,048</u>	<u>8,276,189</u>
Excess (deficiency) of revenues over expenditures	<u>(6,607)</u>	<u>(39,723)</u>	<u>(209)</u>	<u>(2,350,048)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	-	-	1,815,044
Refunding bonds issued	-	-	-	21,893,362
Payment to refunded bond escrow agent	-	-	-	(21,520,747)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,187,659</u>
Net change in fund balances	(6,607)	(39,723)	(209)	(162,389)
Fund balance - Beginning of year	<u>182,664</u>	<u>39,723</u>	<u>18,312</u>	<u>1,500,888</u>
Fund balance - End of year	<u>\$ 176,057</u>	<u>\$ -</u>	<u>\$ 18,103</u>	<u>\$ 1,338,499</u>

DESCHUTES COUNTY, OREGON

LOCAL IMPROVEMENT DISTRICT 2005 SERIES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Special assessments	\$ 68,000	\$ 68,000	\$ 10,834	\$ (57,166)
Investment earnings	2,100	2,100	2,620	520
Total revenues	<u>70,100</u>	<u>70,100</u>	<u>13,454</u>	<u>(56,646)</u>
EXPENDITURES				
Debt service	<u>21,400</u>	<u>21,400</u>	<u>13,928</u>	<u>7,472</u>
Total expenditures	<u>21,400</u>	<u>21,400</u>	<u>13,928</u>	<u>7,472</u>
Excess (deficiency) of revenues over expenditures	<u>48,700</u>	<u>48,700</u>	<u>(474)</u>	<u>(49,174)</u>
Other financing sources (uses)				
Transfers in	20,000	20,000	187	(19,813)
Transfers out	<u>(68,700)</u>	<u>(68,700)</u>	<u>-</u>	<u>68,700</u>
Total other financing sources (uses)	<u>(48,700)</u>	<u>(48,700)</u>	<u>187</u>	<u>48,887</u>
Net change in fund balance	-	-	(287)	(287)
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>287</u>	<u>287</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DESCHUTES COUNTY, OREGON

LOCAL IMPROVEMENT DISTRICT 2007 SERIES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Special assessments	\$ 300,000	\$ 300,000	\$ 91,009	\$ (208,991)
Investment earnings	18,600	18,600	28,190	9,590
Total revenues	<u>318,600</u>	<u>318,600</u>	<u>119,199</u>	<u>(199,401)</u>
EXPENDITURES				
Debt service	<u>276,783</u>	<u>276,783</u>	<u>127,758</u>	<u>149,025</u>
Total expenditures	<u>276,783</u>	<u>276,783</u>	<u>127,758</u>	<u>149,025</u>
Net change in fund balance	41,817	41,817	(8,559)	(50,376)
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>16,413</u>	<u>16,413</u>
Fund balance - End of year	<u>\$ 41,817</u>	<u>\$ 41,817</u>	<u>\$ 7,854</u>	<u>\$ (33,963)</u>

DESCHUTES COUNTY, OREGON

LOCAL IMPROVEMENT DISTRICT 2009 SERIES

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Special assessments	\$ 250,000	\$ 250,000	\$ 59,623	\$ (190,377)
Investment earnings	10,100	10,100	15,229	5,129
Total revenues	<u>260,100</u>	<u>260,100</u>	<u>74,852</u>	<u>(185,248)</u>
EXPENDITURES				
Debt service	<u>240,900</u>	<u>240,900</u>	<u>69,427</u>	<u>171,473</u>
Total expenditures	<u>240,900</u>	<u>240,900</u>	<u>69,427</u>	<u>171,473</u>
Net change in fund balance	19,200	19,200	5,425	(13,775)
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>532</u>	<u>532</u>
Fund balance - End of year	<u>\$ 19,200</u>	<u>\$ 19,200</u>	<u>\$ 5,957</u>	<u>\$ (13,243)</u>

DESCHUTES COUNTY, OREGON

CDD BUILDING 1996 FULL FAITH & CREDIT, REFUNDING SERIES 2004 **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 100	\$ 100	\$ 129	\$ 29
Total revenues	<u>100</u>	<u>100</u>	<u>129</u>	<u>29</u>
EXPENDITURES				
Materials and services	500	500	500	-
Debt service	<u>173,885</u>	<u>173,885</u>	<u>173,885</u>	<u>-</u>
Total expenditures	<u>174,385</u>	<u>174,385</u>	<u>174,385</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(174,285)</u>	<u>(174,285)</u>	<u>(174,256)</u>	<u>29</u>
Other financing sources (uses)				
Transfers in	<u>173,885</u>	<u>173,885</u>	<u>173,885</u>	<u>-</u>
Total other financing sources (uses)	<u>173,885</u>	<u>173,885</u>	<u>173,885</u>	<u>-</u>
Net change in fund balance	(400)	(400)	(371)	29
Fund balance - Beginning of year	<u>15,590</u>	<u>15,590</u>	<u>15,613</u>	<u>23</u>
Fund balance - End of year	<u>\$ 15,190</u>	<u>\$ 15,190</u>	<u>\$ 15,242</u>	<u>\$ 52</u>

DESCHUTES COUNTY, OREGON

FULL FAITH AND CREDIT, SERIES 2003/REF SERIES 2012

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,000	\$ 1,000	\$ 900	\$ (100)
Rents	632,586	632,586	632,567	(19)
Total revenues	<u>633,586</u>	<u>633,586</u>	<u>633,467</u>	<u>(119)</u>
EXPENDITURES				
Materials and services	1,000	373,817	372,966	851
Debt service	1,611,985	1,611,985	1,264,482	347,503
Total expenditures	<u>1,612,985</u>	<u>1,985,802</u>	<u>1,637,448</u>	<u>348,354</u>
Excess (deficiency) of revenues over expenditures	<u>(979,399)</u>	<u>(1,352,216)</u>	<u>(1,003,981)</u>	<u>348,235</u>
Other financing sources (uses)				
Transfers in	966,593	966,593	619,090	(347,503)
Refunding bonds issued	-	21,894,823	21,893,362	(1,461)
Payment to refunded bond escrow agent	<u>-</u>	<u>(21,522,006)</u>	<u>(21,520,747)</u>	<u>1,259</u>
Total other financing sources (uses)	<u>966,593</u>	<u>1,339,410</u>	<u>991,705</u>	<u>(347,705)</u>
Net change in fund balance	(12,806)	(12,806)	(12,276)	530
Fund balance - Beginning of year	<u>52,180</u>	<u>52,180</u>	<u>58,597</u>	<u>6,417</u>
Fund balance - End of year	<u>\$ 39,374</u>	<u>\$ 39,374</u>	<u>\$ 46,321</u>	<u>\$ 6,947</u>

DESCHUTES COUNTY, OREGON

FULL FAITH AND CREDIT, SERIES 2005

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 100	\$ 100	\$ 125	\$ 25
Total revenues	<u>100</u>	<u>100</u>	<u>125</u>	<u>25</u>
EXPENDITURES				
Materials and services	500	500	-	500
Debt service	<u>252,464</u>	<u>252,464</u>	<u>252,464</u>	<u>-</u>
Total expenditures	<u>252,964</u>	<u>252,964</u>	<u>252,464</u>	<u>500</u>
Excess (deficiency) of revenues over expenditures	<u>(252,864)</u>	<u>(252,864)</u>	<u>(252,339)</u>	<u>525</u>
Other financing sources (uses)				
Transfers in	<u>252,464</u>	<u>252,464</u>	<u>252,464</u>	<u>-</u>
Total other financing sources (uses)	<u>252,464</u>	<u>252,464</u>	<u>252,464</u>	<u>-</u>
Net change in fund balance	(400)	(400)	125	525
Fund balance - Beginning of year	<u>3,496</u>	<u>3,496</u>	<u>4,021</u>	<u>525</u>
Fund balance - End of year	<u>\$ 3,096</u>	<u>\$ 3,096</u>	<u>\$ 4,146</u>	<u>\$ 1,050</u>

DESCHUTES COUNTY, OREGON

FULL FAITH AND CREDIT, SERIES 2008

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 2,500	\$ 2,500	\$ 2,677	\$ 177
Rents	463,368	463,368	454,037	(9,331)
Intergovernmental				
Local	<u>280,791</u>	<u>280,791</u>	<u>250,791</u>	<u>(30,000)</u>
Total revenues	<u>746,659</u>	<u>746,659</u>	<u>707,505</u>	<u>(39,154)</u>
EXPENDITURES				
Materials and services	2,500	2,500	400	2,100
Debt service	<u>760,675</u>	<u>760,675</u>	<u>760,674</u>	<u>1</u>
Total expenditures	<u>763,175</u>	<u>763,175</u>	<u>761,074</u>	<u>2,101</u>
Net change in fund balance	(16,516)	(16,516)	(53,569)	(37,053)
Fund balance - Beginning of year	<u>69,000</u>	<u>69,000</u>	<u>326,930</u>	<u>257,930</u>
Fund balance - End of year	<u>\$ 52,484</u>	<u>\$ 52,484</u>	<u>\$ 273,361</u>	<u>\$ 220,877</u>

DESCHUTES COUNTY, OREGON

FULL FAITH AND CREDIT, SERIES 2009

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 500	\$ 500	\$ 1,240	\$ 740
Total revenues	<u>500</u>	<u>500</u>	<u>1,240</u>	<u>740</u>
EXPENDITURES				
Materials and services	2,100	2,100	400	1,700
Debt service	<u>247,328</u>	<u>247,328</u>	<u>247,328</u>	<u>-</u>
Total expenditures	<u>249,428</u>	<u>249,428</u>	<u>247,728</u>	<u>1,700</u>
Excess (deficiency) of revenues over expenditures	<u>(248,928)</u>	<u>(248,928)</u>	<u>(246,488)</u>	<u>2,440</u>
Other financing sources (uses)				
Transfers in	<u>545,000</u>	<u>545,000</u>	<u>200,000</u>	<u>(345,000)</u>
Total other financing sources (uses)	<u>545,000</u>	<u>545,000</u>	<u>200,000</u>	<u>(345,000)</u>
Net change in fund balance	296,072	296,072	(46,488)	(342,560)
Fund balance - Beginning of year	<u>167,000</u>	<u>167,000</u>	<u>169,115</u>	<u>2,115</u>
Fund balance - End of year	<u>\$ 463,072</u>	<u>\$ 463,072</u>	<u>\$ 122,627</u>	<u>\$ (340,445)</u>

DESCHUTES COUNTY, OREGON

HHS/BJCC FULL FAITH & CREDIT, REFUNDING SERIES 2005

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 50	\$ 50	\$ 304	\$ 254
Total revenues	<u>50</u>	<u>50</u>	<u>304</u>	<u>254</u>
EXPENDITURES				
Materials and services	500	500	500	-
Debt service	<u>569,418</u>	<u>569,418</u>	<u>569,418</u>	<u>-</u>
Total expenditures	<u>569,918</u>	<u>569,918</u>	<u>569,918</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(569,868)</u>	<u>(569,868)</u>	<u>(569,614)</u>	<u>254</u>
Other financing sources (uses)				
Transfers in	<u>569,418</u>	<u>569,418</u>	<u>569,418</u>	<u>-</u>
Total other financing sources (uses)	<u>569,418</u>	<u>569,418</u>	<u>569,418</u>	<u>-</u>
Net change in fund balance	(450)	(450)	(196)	254
Fund balance - Beginning of year	<u>9,000</u>	<u>9,000</u>	<u>9,129</u>	<u>129</u>
Fund balance - End of year	<u>\$ 8,550</u>	<u>\$ 8,550</u>	<u>\$ 8,933</u>	<u>\$ 383</u>

DESCHUTES COUNTY, OREGON

FULL FAITH & CREDIT 2010 - SECURE TREATMENT FACILITY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 500	\$ 500	\$ 1,021	\$ 521
Rents	129,473	129,473	129,063	(410)
Total revenues	<u>129,973</u>	<u>129,973</u>	<u>130,084</u>	<u>111</u>
EXPENDITURES				
Materials and services	1,000	1,000	400	600
Debt service	91,422	91,422	91,421	1
Total expenditures	<u>92,422</u>	<u>92,422</u>	<u>91,821</u>	<u>601</u>
Net change in fund balance	37,551	37,551	38,263	712
Fund balance - Beginning of year	<u>103,375</u>	<u>103,375</u>	<u>131,029</u>	<u>27,654</u>
Fund balance - End of year	<u>\$ 140,926</u>	<u>\$ 140,926</u>	<u>\$ 169,292</u>	<u>\$ 28,366</u>

DESCHUTES COUNTY, OREGON

FULL FAITH & CREDIT JAIL REMODEL DEBT SERVICE **SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL** **BUDGETARY BASIS** **FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Debt service	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ -</u>	<u>\$ 3,000,000</u>
Total expenditures	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>
Excess (deficiency) of revenues over expenditures	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>	<u>3,000,000</u>
Other financing sources (uses)				
Sale of assets	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>(3,000,000)</u>
Total other financing sources (uses)	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>(3,000,000)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DESCHUTES COUNTY, OREGON

PUBLIC SAFETY 1998/2002 GENERAL OBLIGATION BONDS DEBT SERVICE SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 2,164,233	\$ 2,164,233	\$ 2,283,583	\$ 119,350
Investment earnings	5,000	5,000	6,732	1,732
Total revenues	<u>2,169,233</u>	<u>2,169,233</u>	<u>2,290,315</u>	<u>121,082</u>
EXPENDITURES				
Debt service	<u>2,319,233</u>	<u>2,319,233</u>	<u>2,319,233</u>	<u>-</u>
Total expenditures	<u>2,319,233</u>	<u>2,319,233</u>	<u>2,319,233</u>	<u>-</u>
Net change in fund balance	(150,000)	(150,000)	(28,918)	121,082
Fund balance - Beginning of year	<u>300,000</u>	<u>300,000</u>	<u>420,658</u>	<u>120,658</u>
Fund balance - End of year	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 391,740</u>	<u>\$ 241,740</u>

DESCHUTES COUNTY, OREGON

PERS, SERIES 2002 and 2004 DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 500	\$ 500	\$ 1,509	\$ 1,009
Charges for services	904,553	904,553	894,545	(10,008)
Total revenues	<u>905,053</u>	<u>905,053</u>	<u>896,054</u>	<u>(8,999)</u>
EXPENDITURES				
Debt service	<u>905,053</u>	<u>905,053</u>	<u>905,053</u>	<u>-</u>
Total expenditures	<u>905,053</u>	<u>905,053</u>	<u>905,053</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(8,999)</u>	<u>(8,999)</u>
Other financing sources (uses)				
Transfers in	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Total other financing sources (uses)	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
Net change in fund balance	100	100	(8,999)	(9,099)
Fund balance - Beginning of year	<u>94,000</u>	<u>94,000</u>	<u>107,865</u>	<u>13,865</u>
Fund balance - End of year	<u>\$ 94,100</u>	<u>\$ 94,100</u>	<u>\$ 98,866</u>	<u>\$ 4,766</u>

DESCHUTES COUNTY, OREGON

BEND LIBRARY CSD DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 763,804	\$ 763,804	\$ 815,116	\$ 51,312
Investment earnings	300	300	1,181	881
Total revenues	<u>764,104</u>	<u>764,104</u>	<u>816,297</u>	<u>52,193</u>
EXPENDITURES				
Debt service	<u>822,904</u>	<u>822,904</u>	<u>822,904</u>	<u>-</u>
Total expenditures	<u>822,904</u>	<u>822,904</u>	<u>822,904</u>	<u>-</u>
Net change in fund balance	(58,800)	(58,800)	(6,607)	52,193
Fund balance - Beginning of year	<u>117,000</u>	<u>117,000</u>	<u>182,664</u>	<u>65,664</u>
Fund balance - End of year	<u>\$ 58,200</u>	<u>\$ 58,200</u>	<u>\$ 176,057</u>	<u>\$ 117,857</u>

DESCHUTES COUNTY, OREGON

REDMOND LIBRARY CSD DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 158,900	\$ 158,900	\$ 144,629	\$ (14,271)
Investment earnings	100	100	648	548
Total revenues	<u>159,000</u>	<u>159,000</u>	<u>145,277</u>	<u>(13,723)</u>
EXPENDITURES				
Materials and services				
Debt service	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>-</u>
Total expenditures	<u>185,000</u>	<u>185,000</u>	<u>185,000</u>	<u>-</u>
Net change in fund balance	(26,000)	(26,000)	(39,723)	(13,723)
Fund balance - Beginning of year	<u>26,000</u>	<u>26,000</u>	<u>39,723</u>	<u>13,723</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DESCHUTES COUNTY, OREGON

SUNRIVER LIBRARY CSD DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Taxes - property	\$ 93,048	\$ 93,048	\$ 97,473	\$ 4,425
Investment earnings	-	-	366	366
Total revenues	<u>93,048</u>	<u>93,048</u>	<u>97,839</u>	<u>4,791</u>
EXPENDITURES				
Debt service	<u>98,048</u>	<u>98,048</u>	<u>98,048</u>	<u>-</u>
Total expenditures	<u>98,048</u>	<u>98,048</u>	<u>98,048</u>	<u>-</u>
Net change in fund balance	(5,000)	(5,000)	(209)	4,791
Fund balance - Beginning of year	<u>13,000</u>	<u>13,000</u>	<u>18,312</u>	<u>5,312</u>
Fund balance - End of year	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 18,103</u>	<u>\$ 10,103</u>

DESCHUTES COUNTY, OREGON

JAIL PROJECT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 5,000	\$ 5,000	\$ 445	\$ (4,555)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>445</u>	<u>(4,555)</u>
EXPENDITURES				
Materials and services	37,708	49,708	42,478	7,230
Capital outlay	<u>867,292</u>	<u>855,292</u>	<u>724,114</u>	<u>131,178</u>
Total expenditures	<u>905,000</u>	<u>905,000</u>	<u>766,592</u>	<u>138,408</u>
Net change in fund balance	(900,000)	(900,000)	(766,147)	133,853
Fund balance - Beginning of year	<u>900,000</u>	<u>900,000</u>	<u>(3,223,574)</u>	<u>(4,123,574)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,989,721)</u>	<u>\$ (3,989,721)</u>

DESCHUTES COUNTY, OREGON

NONMAJOR CAPITAL PROJECT FUNDS COMBINING BALANCE SHEET JUNE 30, 2012

	Local Improvement District	Jamison Acquisition and Remodel	North County Services Building	Campus Improvement	Total Nonmajor Capital Projects Funds
ASSETS					
Cash and cash equivalents	\$ 125,117	\$ 404,719	\$ 420,501	\$ 475,067	\$ 1,425,404
Investments, plus accrued interest	44,784	144,863	150,512	170,043	510,202
Total assets	\$ 169,901	\$ 549,582	\$ 571,013	\$ 645,110	\$ 1,935,606
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 8,643	\$ 741	\$ 15,154	\$ 24,538
Total liabilities	-	8,643	741	15,154	24,538
Fund balances:					
Restricted	-	418,578	-	629,956	1,048,534
Committed	-	122,361	-	-	122,361
Assigned	169,901	-	570,272	-	740,173
Unassigned	-	-	-	-	-
Total fund balance	169,901	540,939	570,272	629,956	1,911,068
Total liabilities and fund balances	\$ 169,901	\$ 549,582	\$ 571,013	\$ 645,110	\$ 1,935,606

DESCHUTES COUNTY, OREGON

NONMAJOR CAPITAL PROJECTS FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

	Local Improvement District	Jamison Acquisition and Remodel	North County Services Building	Campus Improvement	Total Non-Major Capital Projects Funds
REVENUES					
Local					
Investment earnings	\$ 1,112	\$ 3,669	\$ 3,922	\$ 5,001	\$ 13,704
Total revenues	<u>1,112</u>	<u>3,669</u>	<u>3,922</u>	<u>5,001</u>	<u>13,704</u>
EXPENDITURES					
Capital outlay	5,672	39,329	33,650	172,450	251,101
Total expenditures	<u>5,672</u>	<u>39,329</u>	<u>33,650</u>	<u>172,450</u>	<u>251,101</u>
Excess (deficiency) of revenues over expenditures	<u>(4,560)</u>	<u>(35,660)</u>	<u>(29,728)</u>	<u>(167,449)</u>	<u>(237,397)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from other funds	-	-	600,000	-	600,000
Transfer out to other funds	(187)	-	-	-	(187)
Total other financing sources (uses)	<u>(187)</u>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>599,813</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	<u>(4,747)</u>	<u>(35,660)</u>	<u>570,272</u>	<u>(167,449)</u>	<u>362,416</u>
Fund balance - Beginning of year	<u>174,648</u>	<u>576,599</u>	<u>-</u>	<u>797,405</u>	<u>1,548,652</u>
Fund balance - End of year	<u>\$ 169,901</u>	<u>\$ 540,939</u>	<u>\$ 570,272</u>	<u>\$ 629,956</u>	<u>\$ 1,911,068</u>

DESCHUTES COUNTY, OREGON

LOCAL IMPROVEMENT DISTRICT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 1,400	\$ 1,400	\$ 1,112	\$ (288)
Total revenues	<u>1,400</u>	<u>1,400</u>	<u>1,112</u>	<u>(288)</u>
EXPENDITURES				
Materials and services	15,000	15,000	5,672	9,328
Capital outlay	100	100	-	100
Total	<u>15,100</u>	<u>15,100</u>	<u>5,672</u>	<u>9,428</u>
Operating contingency	209,926	209,926	-	209,926
Total expenditures	<u>225,026</u>	<u>225,026</u>	<u>5,672</u>	<u>219,354</u>
Excess (deficiency) of revenues over expenditures	<u>(223,626)</u>	<u>(223,626)</u>	<u>(4,560)</u>	<u>219,066</u>
Other financing sources (uses)				
Transfers in	68,700	68,700	-	(68,700)
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(187)</u>	<u>19,813</u>
Total other financing sources (uses)	<u>48,700</u>	<u>48,700</u>	<u>(187)</u>	<u>(48,887)</u>
Net change in fund balance	(174,926)	(174,926)	(4,747)	170,179
Fund balance - Beginning of year	<u>174,926</u>	<u>174,926</u>	<u>174,648</u>	<u>(278)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,901</u>	<u>\$ 169,901</u>

DESCHUTES COUNTY, OREGON

JAMISON ACQUISITION & REMODEL

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 5,000	\$ 5,000	\$ 3,669	\$ (1,331)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,669</u>	<u>(1,331)</u>
EXPENDITURES				
Materials and services	60,721	60,721	34,329	26,392
Capital outlay	<u>199,279</u>	<u>199,279</u>	<u>5,000</u>	<u>194,279</u>
Total expenditures	<u>260,000</u>	<u>260,000</u>	<u>39,329</u>	<u>220,671</u>
Excess (deficiency) of revenues over expenditures	<u>(255,000)</u>	<u>(255,000)</u>	<u>(35,660)</u>	<u>219,340</u>
Other financing sources (uses)				
Transfers out	<u>(345,000)</u>	<u>(345,000)</u>	<u>-</u>	<u>345,000</u>
Total other financing sources (uses)	<u>(345,000)</u>	<u>(345,000)</u>	<u>-</u>	<u>345,000</u>
Net change in fund balance	(600,000)	(600,000)	(35,660)	564,340
Fund balance - Beginning of year	<u>600,000</u>	<u>600,000</u>	<u>576,599</u>	<u>(23,401)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 540,939</u>	<u>\$ 540,939</u>

DESCHUTES COUNTY, OREGON

NORTH COUNTY SERVICES BUILDING

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ -	\$ -	\$ 3,922	\$ 3,922
Total revenues	<u>-</u>	<u>-</u>	<u>3,922</u>	<u>3,922</u>
EXPENDITURES				
Materials and services	401,663	401,663	33,650	368,013
Capital outlay	198,337	198,337	-	198,337
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>33,650</u>	<u>566,350</u>
Excess (deficiency) of revenues over expenditures	<u>(600,000)</u>	<u>(600,000)</u>	<u>(29,728)</u>	<u>570,272</u>
Other financing sources (uses)				
Transfers in	600,000	600,000	600,000	-
Total other financing sources (uses)	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	-	-	570,272	570,272
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 570,272</u>	<u>\$ 570,272</u>

DESCHUTES COUNTY, OREGON

CAMPUS IMPROVEMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Local				
Investment earnings	\$ 4,500	\$ 4,500	\$ 5,001	\$ 501
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>5,001</u>	<u>501</u>
EXPENDITURES				
Materials and services	102,731	302,731	172,450	130,281
Capital outlay	<u>831,000</u>	<u>631,000</u>	<u>-</u>	<u>631,000</u>
Total	<u>933,731</u>	<u>933,731</u>	<u>172,450</u>	<u>761,281</u>
Operating contingency	<u>51,769</u>	<u>51,769</u>	<u>-</u>	<u>51,769</u>
Total expenditures	<u>985,500</u>	<u>985,500</u>	<u>172,450</u>	<u>813,050</u>
Net change in fund balance	(981,000)	(981,000)	(167,449)	813,551
Fund balance - Beginning of year	<u>981,000</u>	<u>981,000</u>	<u>797,405</u>	<u>(183,595)</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629,956</u>	<u>\$ 629,956</u>

DESCHUTES COUNTY, OREGON

SISTERS HEALTH CLINIC

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Intergovernmental				
Federal	\$ 500,000	\$ 500,000	\$ -	\$ (500,000)
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
EXPENDITURES				
Materials and services	100,000	100,000	-	100,000
Capital outlay	400,000	400,000	-	400,000
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	-	-	-	-
Fund balance - Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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FIDUCIARY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – AGENCY FUNDS

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DESCHUTES COUNTY, OREGON

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS - DETAIL ACTIVITY FOR THE YEAR ENDED JUNE 30, 2012

	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2012</u>
Amounts Held for Others				
Assets				
Cash, cash equivalents				
and investments, at market;				
plus accrued interest	\$ 11,270,598	\$ 271,923,579	\$ 272,309,573	\$ 10,884,603
Accounts receivable	<u>125,744</u>	<u>171,593</u>	<u>38,406</u>	<u>258,932</u>
	<u>\$ 11,396,342</u>	<u>\$ 272,095,172</u>	<u>\$ 272,347,979</u>	<u>11,143,535</u>
Liabilities				
Accounts payable	\$ 20,631	\$ 8,391,239	\$ 8,400,828	\$ 11,042
Due to other entities				
Governmental	1,459,163	263,289,332	263,627,564	1,120,931
Others	<u>9,916,548</u>	<u>414,601</u>	<u>319,588</u>	<u>10,011,561</u>
	<u>\$ 11,396,342</u>	<u>\$ 272,095,172</u>	<u>\$ 272,347,979</u>	<u>\$ 11,143,535</u>

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COMBINING PROPRIETARY FUNDS

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DESCHUTES COUNTY, OREGON

SUB-FUNDS OF SOLID WASTE ENTERPRISE COMBINING SCHEDULE OF NET ASSETS JUNE 30, 2012

	Solid Waste Operations	Landfill Closure	Landfill Postclosure	Solid Waste Capital Projects	Solid Waste Equipment Reserve	Total
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 765,002	\$ 717,296	\$ 377,684	\$ 1,083,801	\$ 110,325	\$ 3,054,108
Investments, plus accrued interest	272,854	256,745	135,186	387,930	39,488	1,092,203
Accounts receivable	480,757	-	-	-	-	480,757
Due from other funds	-	3,990,227	-	-	-	3,990,227
Total current assets	<u>1,518,613</u>	<u>4,964,268</u>	<u>512,870</u>	<u>1,471,731</u>	<u>149,813</u>	<u>8,617,295</u>
Noncurrent assets:						
Capital assets:						
Capital assets not being depreciated:						
Land	1,791,352	-	-	-	-	1,791,352
Capital assets net of accumulated depreciation:						
Land improvements	14,365,618	-	-	-	-	14,365,618
Buildings and improvements	8,777,770	-	-	-	-	8,777,770
Equipment	2,970,456	-	-	-	-	2,970,456
Vehicles	78,452	-	-	-	-	78,452
Intangibles	70,240	-	-	-	-	70,240
Total capital assets	<u>28,053,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,053,888</u>
Deferred financing costs	478,694	-	-	-	-	478,694
Total noncurrent assets	<u>28,532,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,532,582</u>
Total assets	<u>30,051,195</u>	<u>4,964,268</u>	<u>512,870</u>	<u>1,471,731</u>	<u>149,813</u>	<u>37,149,877</u>
LIABILITIES						
Current liabilities:						
Accounts payable	230,054	-	-	2,190	-	232,244
Interest payable	35,257	-	-	-	-	35,257
Current portion of bonds and notes payable	667,741	-	-	-	-	667,741
Total current liabilities	<u>933,052</u>	<u>-</u>	<u>-</u>	<u>2,190</u>	<u>-</u>	<u>935,242</u>
Noncurrent liabilities:						
Compensated leave	143,514	-	-	-	-	143,514
Net OPEB obligation	243,960	-	-	-	-	243,960
Bonds and notes payable (net of unamortized premiums and discounts)	12,044,510	-	-	-	-	12,044,510
Accrued closure / postclosure	5,016,182	4,964,268	512,870	-	-	10,493,320
Less current portion of noncurrent liabilities	(667,741)	-	-	-	-	(667,741)
Total noncurrent liabilities	<u>16,780,425</u>	<u>4,964,268</u>	<u>512,870</u>	<u>-</u>	<u>-</u>	<u>22,257,563</u>
Total liabilities	<u>17,713,477</u>	<u>4,964,268</u>	<u>512,870</u>	<u>2,190</u>	<u>-</u>	<u>23,192,805</u>
NET ASSETS						
Invested in capital assets, net of related debt	16,009,378	-	-	-	-	16,009,378
Unrestricted	<u>(3,671,660)</u>	<u>-</u>	<u>-</u>	<u>1,469,541</u>	<u>149,813</u>	<u>(2,052,306)</u>
Total net assets	<u>\$ 12,337,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,469,541</u>	<u>\$ 149,813</u>	<u>\$ 13,957,072</u>

DESCHUTES COUNTY, OREGON

SUB-FUNDS OF FAIR & EXPO CENTER ENTERPRISE COMBINING SCHEDULE OF NET ASSETS JUNE 30, 2012

	Fair & Expo Center	Annual County Fair	Fair & Expo Center Reserve	Fairgrounds G.O. Bonds Debt Service	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 33,367	\$ 78,802	\$ 408,650	\$ 230,889	\$ 751,708
Investments, plus accrued interest	11,944	28,206	146,269	82,643	269,062
Accounts receivable	45,628	22	-	-	45,650
Taxes receivable	-	-	-	158,297	158,297
Prepaid expenses	-	145,551	-	-	145,551
Total current assets	<u>90,939</u>	<u>252,581</u>	<u>554,919</u>	<u>471,829</u>	<u>1,370,268</u>
Noncurrent assets:					
Capital assets:					
Capital assets not being depreciated:					
Land	132,685	-	-	-	132,685
Capital assets net of accumulated depreciation:					
Land improvements	5,921,729	-	50,035	-	5,971,764
Building and improvements	16,242,217	-	106,698	-	16,348,915
Equipment and vehicles	136,509	-	154,014	-	290,523
Total capital assets	<u>22,433,140</u>	<u>-</u>	<u>310,747</u>	<u>-</u>	<u>22,743,887</u>
Other - deferred financing costs	20,325	-	-	524,824	545,149
Total assets	<u>22,544,404</u>	<u>252,581</u>	<u>865,666</u>	<u>996,653</u>	<u>24,659,304</u>
LIABILITIES					
Current liabilities:					
Accounts payable	29,819	5,969	-	-	35,788
Unearned revenues	53,868	199,575	-	-	253,443
Interest payable	12,478	-	-	44,957	57,435
Current portion of noncurrent liabilities	100,709	24,328	-	2,098,631	2,223,668
Total current liabilities	<u>196,874</u>	<u>229,872</u>	<u>-</u>	<u>2,143,588</u>	<u>2,570,334</u>
Noncurrent liabilities					
Compensated leave	143,248	24,328	-	-	167,574
Net OPEB obligation	127,789	-	-	-	127,789
Bonds and notes payable (net of unamortized premiums and discounts)	1,252,641	-	-	12,259,523	13,512,164
Less current portion of noncurrent liabilities	<u>(100,709)</u>	<u>(24,328)</u>	<u>-</u>	<u>(2,098,631)</u>	<u>(2,223,668)</u>
Total noncurrent liabilities	<u>1,422,967</u>	<u>-</u>	<u>-</u>	<u>10,160,892</u>	<u>11,583,859</u>
Total liabilities	<u>1,619,841</u>	<u>229,872</u>	<u>-</u>	<u>12,304,480</u>	<u>14,154,193</u>
NET ASSETS					
Invested in capital assets, net of related debt	21,180,499	-	310,747	(12,259,523)	9,231,723
Restricted for debt service	-	-	-	951,696	951,696
Unrestricted	<u>(255,936)</u>	<u>22,709</u>	<u>554,919</u>	<u>-</u>	<u>321,692</u>
Total net assets	<u>\$ 20,924,563</u>	<u>\$ 22,709</u>	<u>\$ 865,666</u>	<u>\$ (11,307,827)</u>	<u>\$ 10,505,111</u>

DESCHUTES COUNTY, OREGON

SUB-FUNDS OF SOLID WASTE ENTERPRISE COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Solid Waste Operations	Landfill Closure	Landfill Post-Closure	Solid Waste Capital Projects	Solid Waste Equipment Reserve	Environmental Remediation	Total
OPERATING REVENUES							
Charges for services	\$ 6,427,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,427,893
Miscellaneous	78,473	-	-	-	-	-	78,473
Total operating revenues	<u>6,506,366</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,506,366</u>
OPERATING EXPENSES							
Personnel	1,637,707	-	-	-	-	-	1,637,707
Materials and services	2,827,963	-	-	50,586	13,352	-	2,891,901
Landfill closure/postclosure care costs	419,762	-	-	-	-	-	419,762
Depreciation	2,370,166	-	-	-	-	-	2,370,166
Total operating expenses	<u>7,255,598</u>	<u>-</u>	<u>-</u>	<u>50,586</u>	<u>13,352</u>	<u>-</u>	<u>7,319,536</u>
Operating income (loss)	<u>(749,232)</u>	<u>-</u>	<u>-</u>	<u>(50,586)</u>	<u>(13,352)</u>	<u>-</u>	<u>(813,170)</u>
NONOPERATING REVENUES (EXPENSES)							
Grant	2,880	-	-	-	-	-	2,880
Investment earnings	10,064	29,312	1,710	8,495	2,244	-	51,825
Bond issuance costs	(12,334)	-	-	-	-	-	(12,334)
Interest expense	(412,829)	-	-	-	-	-	(412,829)
Intrafund transfer of assets	900,324	-	-	(15,000)	(885,324)	-	-
Gain (loss) on equipment disposition	(103,213)	-	-	-	46,000	-	(57,213)
Total nonoperating revenues (expenses)	<u>384,892</u>	<u>29,312</u>	<u>1,710</u>	<u>(6,505)</u>	<u>(837,080)</u>	<u>-</u>	<u>(427,671)</u>
Income (loss) before transfers	<u>(364,340)</u>	<u>29,312</u>	<u>1,710</u>	<u>(57,091)</u>	<u>(850,432)</u>	<u>-</u>	<u>(1,240,841)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	400,000	499,213	250,000	(75,213)	1,074,000
Transfers out	(1,359,773)	-	-	-	-	-	(1,359,773)
Equity Transfer	<u>431,022</u>	<u>(29,312)</u>	<u>(401,710)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	<u>(1,293,091)</u>	<u>-</u>	<u>-</u>	<u>442,122</u>	<u>(600,432)</u>	<u>(75,213)</u>	<u>(1,526,614)</u>
Total net assets - beginning	<u>13,630,809</u>	<u>-</u>	<u>-</u>	<u>1,027,419</u>	<u>750,245</u>	<u>75,213</u>	<u>15,483,686</u>
Total net assets - ending	<u>\$ 12,337,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,469,541</u>	<u>\$ 149,813</u>	<u>\$ -</u>	<u>\$ 13,957,072</u>

DESCHUTES COUNTY, OREGON

SUB-FUNDS OF FAIR & EXPO CENTER ENTERPRISE COMBINING SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Fair & Expo Center	Annual County Fair	Fair & Expo Center Reserve	Fairgrounds G.O. Bonds Debt Service	Total Fair & Expo Center Funds
OPERATING REVENUES					
Charges for services	\$ 944,120	\$ 1,017,736	\$ -	\$ -	\$ 1,961,856
Miscellaneous	1,542	-	-	-	1,542
Total operating revenues	<u>945,662</u>	<u>1,017,736</u>	<u>-</u>	<u>-</u>	<u>1,963,398</u>
OPERATING EXPENSES					
Personnel	821,734	123,577	-	-	945,311
Materials and services	751,109	741,639	-	-	1,492,748
Depreciation	750,741	-	-	-	750,741
Total operating expenses	<u>2,323,584</u>	<u>865,216</u>	<u>-</u>	<u>-</u>	<u>3,188,800</u>
Operating income (loss)	<u>(1,377,922)</u>	<u>152,520</u>	<u>-</u>	<u>-</u>	<u>(1,225,402)</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	33,424	50,002	-	-	83,426
Property taxes	-	-	-	2,334,005	2,334,005
Investment earnings	105	729	4,375	3,025	8,234
Bond issuance costs	(983)	-	-	(131,206)	(132,189)
Interest expense	(53,304)	-	-	(502,282)	(555,586)
Total nonoperating revenues (expenses), net	<u>(20,758)</u>	<u>50,731</u>	<u>4,375</u>	<u>1,703,542</u>	<u>1,737,890</u>
Income (loss) before transfers	<u>(1,398,680)</u>	<u>203,251</u>	<u>4,375</u>	<u>1,703,542</u>	<u>512,488</u>
Interfund contribution of assets	-	-	-	-	-
Transfers in	798,544	5,000	10,000	-	813,544
Transfers out	<u>(10,000)</u>	<u>(220,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>(330,000)</u>
Change in net assets	<u>(610,136)</u>	<u>(11,749)</u>	<u>(85,625)</u>	<u>1,703,542</u>	<u>996,032</u>
Total net assets - beginning	<u>21,534,699</u>	<u>34,458</u>	<u>951,291</u>	<u>(13,011,369)</u>	<u>9,509,079</u>
Total net assets - ending	<u>\$ 20,924,563</u>	<u>\$ 22,709</u>	<u>\$ 865,666</u>	<u>\$ (11,307,827)</u>	<u>\$ 10,505,111</u>

DESCHUTES COUNTY, OREGON

SUB-FUNDS OF SOLID WASTE ENTERPRISE COMBINING SCHEDULE OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2012

	Solid Waste Operations	Landfill Closure	Landfill Post-Closure	Solid Waste Capital Projects	Solid Waste Equipment Reserve	Environmental Remediation	Total
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts from customers	\$ 6,488,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,488,072
Payments to employees	(1,605,396)	-	-	-	-	-	(1,605,396)
Payments to suppliers	(2,820,087)	-	-	(50,586)	(13,352)	-	(2,884,025)
Net cash provided (used) by operating activities	<u>2,062,589</u>	<u>-</u>	<u>-</u>	<u>(50,586)</u>	<u>(13,352)</u>	<u>-</u>	<u>1,998,651</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Grants	2,880	-	-	-	-	-	2,880
Interfund loan made	-	(55,000)	-	-	-	-	(55,000)
Interfund loan repayments	-	62,586	-	-	250,000	-	312,586
Interfund cash transfers in/out	(1,359,773)	-	400,000	499,213	-	(75,213)	(535,773)
Net cash provided by noncapital financing activities	<u>(1,356,893)</u>	<u>7,586</u>	<u>400,000</u>	<u>499,213</u>	<u>250,000</u>	<u>(75,213)</u>	<u>(275,307)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Acquisition and construction of capital assets	(170,638)	(351,322)	-	(146,461)	(885,324)	-	(1,553,745)
Proceeds from refunding debt	5,192,943	-	-	-	-	-	5,192,943
Bond issuance cost	(88,467)	-	-	-	-	-	(88,467)
Sale of capital assets	16,494	-	-	-	46,000	-	62,494
Principal paid on capital debt	(5,357,856)	-	-	-	-	-	(5,357,856)
Interest paid on capital debt	(634,948)	-	-	-	-	-	(634,948)
Net cash provided (used) by capital and related financing activities	<u>(1,042,472)</u>	<u>(351,322)</u>	<u>-</u>	<u>(146,461)</u>	<u>(839,324)</u>	<u>-</u>	<u>(2,379,579)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Sale (purchase) of investments	468,386	456,881	(73,508)	245,636	367,701	40,780	1,505,876
Interest	11,695	8,160	667	8,268	4,297	247	33,334
Net cash provided (used) by investing activities	<u>480,081</u>	<u>465,041</u>	<u>(72,841)</u>	<u>253,904</u>	<u>371,998</u>	<u>41,027</u>	<u>1,539,210</u>
Net increase (decrease) in cash and cash equivalents	143,305	121,305	327,159	556,070	(230,678)	(34,186)	882,975
Balances - beginning of year	621,697	595,991	50,525	527,731	341,003	34,186	2,171,133
Balances - end of year	<u>\$ 765,002</u>	<u>\$ 717,296</u>	<u>\$ 377,684</u>	<u>\$ 1,083,801</u>	<u>\$ 110,325</u>	<u>\$ -</u>	<u>\$ 3,054,108</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (749,232)	\$ -	\$ -	\$ (50,586)	\$ (13,352)	\$ -	\$ (813,170)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation expense	2,370,166	-	-	-	-	-	2,370,166
Change in assets and liabilities							
Receivables, net	(18,294)	-	-	-	-	-	(18,294)
Accounts and other payables	459,949	-	-	-	-	-	459,949
Net cash provided (used) by operating activities	<u>\$ 2,062,589</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50,586)</u>	<u>\$ (13,352)</u>	<u>\$ -</u>	<u>\$ 1,998,651</u>
NONCASH INVESTING ACTIVITIES:							
Change in fair value of investments	\$ (367)	\$ (360)	\$ 106	\$ (125)	\$ (336)	\$ (38)	\$ (1,120)

DESCHUTES COUNTY, OREGON

SUB-FUNDS OF FAIR & EXPO CENTER ENTERPRISE COMBINING SCHEDULE OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2012

	Fair & Expo Center	Annual County Fair	Fair & Expo Center Reserve	Fairgrounds G.O. Bonds Debt Service	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 783,001	\$ 1,052,740	\$ -	\$ -	\$ 1,835,741
Payments to employees	(819,339)	(118,565)	-	-	(937,904)
Payments to suppliers	(758,728)	(737,658)	-	-	(1,496,386)
Net cash provided (used) by operating activities	(795,066)	196,517	-	-	(598,549)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Property taxes	-	-	-	2,359,611	2,359,611
Grants	33,424	50,002	-	-	83,426
Subfunds transfers in / (out)	310,000	(220,000)	(90,000)	-	-
Interfund transfers in / (out)	478,544	5,000	-	-	483,544
Net cash provided by noncapital financing activities	821,968	(164,998)	(90,000)	2,359,611	2,926,581
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Proceeds from refunding debt	87,797	-	-	-	87,797
Bond issuance costs	(1,492)	-	-	-	(1,492)
Principal paid on capital debt	(141,113)	-	-	(1,880,000)	(2,021,113)
Interest paid on capital debt	(58,882)	-	-	(571,200)	(630,082)
Net cash provided (used) by capital and related financing activities	(113,690)	-	-	(2,451,200)	(2,564,890)
CASH FLOWS FROM INVESTING ACTIVITIES					
Sale (purchase) of investments	59,748	12,622	202,553	136,232	411,155
Interest	414	681	4,956	3,485	9,536
Net cash provided (used) by investing activities	60,162	13,303	207,509	139,717	420,691
Net increase (decrease) in cash and cash equivalents	(26,626)	44,822	117,509	48,128	183,833
Balances - beginning of year	59,993	33,980	291,141	182,761	567,875
Balances - end of year	\$ 33,367	\$ 78,802	\$ 408,650	\$ 230,889	\$ 751,708
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (1,377,922)	\$ 152,520	\$ -	\$ -	\$ (1,225,402)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation expense	750,741	-	-	-	750,741
Change in assets and liabilities					
Receivables, net	(19,797)	(22)	-	-	(19,819)
Prepaid expenses	-	11,741	-	-	11,741
Accounts and other payables	(148,088)	32,278	-	-	(115,810)
Net cash provided (used) by operating activities	\$ (795,066)	\$ 196,517	\$ -	\$ -	\$ (598,549)
NONCASH INVESTING ACTIVITIES:					
Change in fair value of investments	\$ (53)	\$ (4)	\$ (327)	\$ (106)	\$ (490)

DESCHUTES COUNTY, OREGON

SOLID WASTE OPERATIONS (sub-fund of Solid Waste Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 6,494,001	\$ (66,108)	\$ 6,427,893	\$ -	\$ 6,427,893
Miscellaneous	30,000	48,473	78,473	-	78,473
Total operating revenues	<u>6,524,001</u>	<u>(17,635)</u>	<u>6,506,366</u>	<u>-</u>	<u>6,506,366</u>
OPERATING EXPENSES					
Personnel	1,671,598	66,202	1,605,396	32,311	1,637,707
Materials and services	2,998,005	172,811	2,825,194	2,769	2,827,963
Landfill closure/postclosure care costs	-	-	-	419,762	419,762
Depreciation	-	-	-	2,370,166	2,370,166
Capital outlay	202,000	28,593	173,407	(173,407)	-
Debt service	971,202	82,743	888,459	(888,459)	-
Contingency	421,353	421,353	-	-	-
Total operating expenses	<u>6,264,158</u>	<u>771,702</u>	<u>5,492,456</u>	<u>1,763,142</u>	<u>7,255,598</u>
Operating income (loss)	<u>259,843</u>	<u>754,067</u>	<u>1,013,910</u>	<u>(1,763,142)</u>	<u>(749,232)</u>
NONOPERATING REVENUES (EXPENSES)					
Donations	-	2,880	2,880	-	2,880
Investment earnings	7,500	2,564	10,064	-	10,064
Bond issuance costs	(88,467)	-	(88,467)	76,133	(12,334.00)
Interest expense	-	-	-	(412,829)	(412,829)
Sub-fund transfer of capital assets	-	-	-	15,000	15,000
Gain (loss) on equipment disposition	-	16,494	16,494	(119,707)	(103,213)
Total nonoperating revenues (expenses), net	<u>(80,967)</u>	<u>21,938</u>	<u>(59,029)</u>	<u>(441,403)</u>	<u>(500,432)</u>
Income (loss) before transfers	178,876	776,005	954,881	(2,204,545)	(1,249,664)
OTHER FINANCING SOURCES (USES)					
Transfers in (out)	(1,359,773)	-	(1,359,773)	-	(1,359,773)
Refunding bonds issued	5,192,734	209	5,192,943	(5,192,943)	-
Payment to refunded bond escrow agent	(5,104,345)	-	(5,104,345)	5,104,345	-
Sub-fund equity transfer	-	-	-	1,316,346	1,316,346
Change in net assets	<u>(1,092,508)</u>	<u>776,214</u>	<u>(316,294)</u>	<u>(976,797)</u>	<u>(1,293,091)</u>
Total net assets - beginning	<u>1,092,508</u>	<u>1,869,780</u>	<u>2,962,288</u>	<u>10,668,521</u>	<u>13,630,809</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 2,645,994</u>	<u>\$ 2,645,994</u>	<u>\$ 9,691,724</u>	<u>\$ 12,337,718</u>

DESCHUTES COUNTY, OREGON

LANDFILL CLOSURE (sub-fund of Solid Waste Enterprise) **SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS** **FOR THE YEAR ENDED JUNE 30, 2012**

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-	-
OPERATING EXPENSES					
Materials and services	101,000	101,000	-	-	-
Capital outlay	1,000	1,000	-	-	-
Contingency	-	-	-	-	-
Total operating expenses	102,000	102,000	-	-	-
Operating income (loss)	(102,000)	102,000	-	-	-
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	5,000	1,528	6,528	22,784	29,312
Total nonoperating revenues (expenses), net	5,000	1,528	6,528	22,784	29,312
Income (loss) before transfers	(97,000)	103,528	6,528	22,784	29,312
Transfers in (out)	-	-	-	-	-
Sub-fund equity transfer	-	-	-	(29,312)	(29,312)
Change in net assets	(97,000)	103,528	6,528	(6,528)	-
Total net assets - beginning	989,418	3,842,714	4,832,132	(4,832,132)	-
Total net assets - ending	\$ 892,418	\$ 3,946,242	\$ 4,838,660	\$ (4,838,660)	\$ -

DESCHUTES COUNTY, OREGON

LANDFILL POSTCLOSURE (sub-fund of Solid Waste Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-	-
OPERATING EXPENSES					
Materials and services	1,000	1,000	-	-	-
Total operating expenses	1,000	1,000	-	-	-
Operating income (loss)	(1,000)	1,000	-	-	-
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	1,000	710	1,710	-	1,710
Total nonoperating revenues (expenses), net	1,000	710	1,710	-	1,710
Income (loss) before transfers	-	1,710	1,710	-	1,710
Transfers in (out)	400,000	-	400,000	-	400,000
Sub-fund equity transfer	-	-	-	(401,710)	(401,710)
Change in net assets	400,000	1,710	401,710	(401,710)	-
Total net assets - beginning	111,087	73	111,160	(111,160)	-
Total net assets - ending	\$ 511,087	\$ 1,783	\$ 512,870	\$ (512,870)	\$ -

DESCHUTES COUNTY, OREGON

SOLID WASTE CAPITAL PROJECTS (sub-fund of Solid Waste Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-	-
OPERATING EXPENSES					
Materials and services	234,176	183,590	50,586	-	50,586
Capital outlay	650,000	635,000	15,000	(15,000)	-
Contingency	622,108	622,108	-	-	-
Total operating expenses	1,506,284	1,440,698	65,586	(15,000)	50,586
Operating income (loss)	(1,506,284)	1,440,698	(65,586)	15,000	(50,586)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	5,000	3,495	8,495	-	8,495
Sale of capital assets	-	-	-	-	-
Total nonoperating revenues (expenses), net	5,000	3,495	8,495	-	8,495
Income (loss) before transfers	(1,501,284)	1,444,193	(57,091)	15,000	(42,091)
Transfers in (out)	500,000	(787)	499,213	-	499,213
Sub-fund transfer of capital assets	-	-	-	(15,000)	(15,000)
Change in net assets	(1,001,284)	1,443,406	442,122	-	442,122
Total net assets - beginning	1,001,284	26,135	1,027,419	-	1,027,419
Total net assets - ending	\$ -	\$ 1,469,541	\$ 1,469,541	\$ -	\$ 1,469,541

DESCHUTES COUNTY, OREGON

SOLID WASTE EQUIPMENT RESERVE (sub-fund of Solid Waste Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-	-
OPERATING EXPENSES					
Materials and services	13,352	-	13,352	-	13,352
Capital outlay	950,000	64,676	885,324	(885,324)	-
Total operating expenses	963,352	64,676	898,676	(885,324)	13,352
Operating income (loss)	(963,352)	64,676	(898,676)	885,324	(13,352)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	2,000	244	2,244	-	2,244
Gain (loss) on equipment disposition	-	46,000	46,000	-	46,000
Total nonoperating revenues (expenses), net	2,000	46,244	48,244	-	48,244
Income (loss) before transfers	(961,352)	110,920	(850,432)	885,324	34,892
Transfers in (out)	250,000	-	250,000	-	250,000
Capital asset, equity transfer	-	-	-	(885,324)	(885,324)
Change in net assets	(711,352)	110,920	(600,432)	-	(600,432)
Total net assets - beginning	749,956	289	750,245	-	750,245
Total net assets - ending	\$ 38,604	\$ 111,209	\$ 149,813	\$ -	\$ 149,813

DESCHUTES COUNTY, OREGON

ENVIRONMENTAL REMEDIATION (sub-fund of Solid Waste Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual	
			Budget Basis	GAAP Adjustments GAAP Basis
OPERATING REVENUES				
Charges for services	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
OPERATING EXPENSES				
Materials and services	-	-	-	-
Total operating expenses	-	-	-	-
Operating income (loss)	-	-	-	-
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	-	-	-	-
Total nonoperating revenues (expenses), net	-	-	-	-
Income (loss) before transfers	-	-	-	-
Transfers in (out)	(76,000)	787	(75,213)	(75,213)
Change in net assets	(76,000)	787	(75,213)	(75,213)
Total net assets - beginning	76,000	(787)	75,213	75,213
Total net assets - ending	\$ -	\$ -	\$ -	\$ -

DESCHUTES COUNTY, OREGON

FAIR & EXPO CENTER (sub-fund of Fair & Expo Enterprise) **SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS** **FOR THE YEAR ENDED JUNE 30, 2012**

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 1,084,807	\$ (148,683)	\$ 936,124	\$ 7,996	\$ 944,120
Other	-	1,542	1,542	-	1,542
Total operating revenues	<u>1,084,807</u>	<u>(147,141)</u>	<u>937,666</u>	<u>7,996</u>	<u>945,662</u>
OPERATING EXPENSES					
Personnel	846,018	26,679	819,339	2,395	821,734
Materials and services	786,060	34,951	751,109	-	751,109
Depreciation	-	-	-	750,741	750,741
Capital outlay	100	100	-	-	-
Debt service	115,068	1,373	113,695	(113,695)	-
Contingency	-	-	-	-	-
Total operating expenses	<u>1,747,246</u>	<u>63,103</u>	<u>1,684,143</u>	<u>639,441</u>	<u>2,323,584</u>
Operating income (loss)	<u>(662,439)</u>	<u>(84,038)</u>	<u>(746,477)</u>	<u>(631,445)</u>	<u>(1,377,922)</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	-	33,424	33,424	-	33,424
Investment earnings	1,500	(1,395)	105	-	105
Bond issuance costs	(1,474)	(18)	(1,492)	509	(983)
Interest expense	-	-	-	(53,304)	(53,304)
Total nonoperating revenues (expenses), net	<u>26</u>	<u>32,011</u>	<u>32,037</u>	<u>(52,795)</u>	<u>(20,758)</u>
Income (loss) before transfers	(662,413)	(52,027)	(714,440)	(684,240)	(1,398,680)
OTHER FINANCING SOURCES (USES)					
Appropriation transfer	97,295	(97,295)	-	-	-
Transfers in	498,644	299,900	798,544	-	798,544
Transfers out	(10,000)	-	(10,000)	-	(10,000)
Refunding bonds issued	86,546	1,251	87,797	(87,797)	-
Payment to refunded bond escrow agent	(85,072)	(1,227)	(86,299)	86,299	-
Total other financing sources and uses	<u>587,413</u>	<u>202,629</u>	<u>790,042</u>	<u>(1,498)</u>	<u>788,544</u>
Change in net assets	(75,000)	150,602	75,602	(685,738)	(610,136)
Total net assets - beginning	<u>75,000</u>	<u>(115,534)</u>	<u>(40,534)</u>	<u>21,575,233</u>	<u>21,534,699</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 35,068</u>	<u>\$ 35,068</u>	<u>\$ 20,889,495</u>	<u>\$ 20,924,563</u>

DESCHUTES COUNTY, OREGON

ANNUAL COUNTY FAIR (sub-fund of Fair & Expo Enterprise) SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 996,774	\$ 55,466	\$ 1,052,240	\$ (34,504)	\$ 1,017,736
Total operating revenues	<u>996,774</u>	<u>55,466</u>	<u>1,052,240</u>	<u>(34,504)</u>	<u>1,017,736</u>
OPERATING EXPENSES					
Personnel	120,806	2,241	118,565	5,012	123,577
Materials and services	733,068	3,745	729,323	12,316	741,639
Contingency	-	-	-	-	-
Total operating expenses	<u>853,874</u>	<u>5,986</u>	<u>847,888</u>	<u>17,328</u>	<u>865,216</u>
Operating income (loss)	<u>142,900</u>	<u>61,452</u>	<u>204,352</u>	<u>(51,832)</u>	<u>152,520</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	20,000	30,002	50,002	-	50,002
Investment earnings	-	729	729	-	729
Total nonoperating revenues (expenses), net	<u>20,000</u>	<u>30,731</u>	<u>50,731</u>	<u>-</u>	<u>50,731</u>
Income (loss) before transfers	162,900	92,183	255,083	(51,832)	203,251
Appropriation transfers	46,100	(46,100)	-	-	-
Transfers in	5,000	-	5,000	-	5,000
Transfers out	<u>(220,000)</u>	<u>-</u>	<u>(220,000)</u>	<u>-</u>	<u>(220,000)</u>
Change in net assets	(6,000)	46,083	40,083	(51,832)	(11,749)
Total net assets - beginning	<u>6,000</u>	<u>54,479</u>	<u>60,479</u>	<u>(26,021)</u>	<u>34,458</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 100,562</u>	<u>\$ 100,562</u>	<u>\$ (77,853)</u>	<u>\$ 22,709</u>

DESCHUTES COUNTY, OREGON

FAIR & EXPO CENTER RESERVE (sub-fund of Fair & Expo Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING EXPENSES					
Materials and services	\$ 100	\$ 100	\$ -	\$ -	\$ -
Capital outlay	75,000	75,000	-	-	-
Total operating expenses	75,100	75,100	-	-	-
Operating income (loss)	(75,100)	75,100	-	-	-
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	3,000	1,375	4,375	-	4,375
Total nonoperating revenues (expenses), net	3,000	1,375	4,375	-	4,375
Income (loss) before transfers	(72,100)	76,475	4,375	-	4,375
Transfers in	210,000	(200,000)	10,000	-	10,000
Transfers out	(100,100)	100	(100,000)	-	(100,000)
Change in net assets	37,800	(123,425)	(85,625)	-	(85,625)
Total net assets - beginning	600,000	40,545	640,545	310,746	951,291
Total net assets - ending	\$ 637,800	\$ (82,880)	\$ 554,920	\$ 310,746	\$ 865,666

DESCHUTES COUNTY, OREGON

FAIRGROUNDS DEBT SERVICE FUND (sub-fund of Fair & Expo Enterprise) SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Property taxes	\$ 2,225,000	\$ 139,023	\$ 2,364,023	\$ (30,018)	\$ 2,334,005
Total operating revenues	<u>2,225,000</u>	<u>139,023</u>	<u>2,364,023</u>	<u>(30,018)</u>	<u>2,334,005</u>
OPERATING EXPENSES					
Debt service	2,451,200	-	2,451,200	(2,451,200)	-
Total operating expenses	<u>2,451,200</u>	<u>-</u>	<u>2,451,200</u>	<u>(2,451,200)</u>	<u>-</u>
Operating income (loss)	<u>(226,200)</u>	<u>139,023</u>	<u>(87,177)</u>	<u>2,421,182</u>	<u>2,334,005</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	1,200	1,825	3,025	-	3,025
Bond issuance costs	-	-	-	(131,206)	(131,206)
Interest expense	-	-	-	(502,282)	(502,282)
Total nonoperating revenues (expenses), net	<u>1,200</u>	<u>1,825</u>	<u>3,025</u>	<u>(633,488)</u>	<u>(630,463)</u>
Change in net assets	(225,000)	140,848	(84,152)	1,787,694	1,703,542
Total net assets - beginning	<u>325,000</u>	<u>93,289</u>	<u>418,289</u>	<u>(13,429,658)</u>	<u>(13,011,369)</u>
Total net assets - ending	<u>\$ 100,000</u>	<u>\$ 234,137</u>	<u>\$ 334,137</u>	<u>\$ (11,641,964)</u>	<u>\$ (11,307,827)</u>

DESCHUTES COUNTY, OREGON

RV PARK SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 193,493	\$ (38,860)	\$ 154,633	\$ -	\$ 154,633
Total operating revenues	193,493	(38,860)	154,633	-	154,633
OPERATING EXPENSES					
Materials and services	109,722	3,800	105,922	-	105,922
Depreciation	-	-	-	129,121	129,121
Debt service	242,829	1	242,828	(242,828)	-
Contingency	100,942	100,942	-	-	-
Total operating expenses	453,493	104,743	348,750	(113,707)	235,043
Operating income (loss)	(260,000)	65,883	(194,117)	113,707	(80,410)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	-	75	75	-	75
Bond issuance costs	-	-	-	(3,177)	(3,177)
Interest expense	-	-	-	(99,783)	(99,783)
Total nonoperating revenues (expenses), net	-	75	75	(102,960)	(102,885)
Income (loss) before transfers	(260,000)	65,958	(194,042)	10,747	(183,295)
Transfers in	250,000	-	250,000	-	250,000
Change in net assets	(10,000)	65,958	55,958	10,747	66,705
Total net assets - beginning	10,000	(38,090)	(28,090)	607,912	579,822
Total net assets - ending	\$ -	\$ 27,868	\$ 27,868	\$ 618,659	\$ 646,527

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF NET ASSETS JUNE 30, 2012

	Building Services	Administrative Services	Board of Co Comm	Finance	Legal	Personnel
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 320,938	\$ 165,732	\$ 33,463	\$ 432,047	\$ 138,456	\$ 248,329
Investments, at fair value; plus accrued interest	114,875	59,321	11,977	154,645	49,558	88,886
Accounts receivable	77,652	-	-	-	955	-
Prepaid expenses	-	-	-	-	375	-
Total current assets	513,465	225,053	45,440	586,692	189,344	337,215
Noncurrent assets:						
Capital assets:						
Capital assets net of accumulated depreciation:						
Land improvements	5,984	-	-	-	-	-
Equipment and vehicles	37,324	-	-	5,426	-	-
Intangible	1,283	-	-	-	-	-
Total noncurrent assets	44,591	-	-	5,426	-	-
Total assets	558,056	225,053	45,440	592,118	189,344	337,215
LIABILITIES						
Current liabilities:						
Accounts payable	57,334	17,773	7,519	2,979	1,191	9,930
Unearned revenues	-	-	-	-	-	-
Current portion of noncurrent liabilities	125,532	70,387	-	81,913	56,115	69,333
Total current liabilities	182,866	88,160	7,519	84,892	57,306	79,263
Noncurrent liabilities						
Compensated leave	188,362	88,796	-	142,882	98,703	100,069
Net OPEB obligation	266,613	77,254	34,851	90,614	69,703	70,865
Accrued claims payable						
Less current portion of noncurrent liab	(125,532)	(70,387)	-	(81,913)	(56,115)	(69,333)
Total noncurrent liabilities	329,443	95,663	34,851	151,583	112,291	101,601
Total liabilities	512,309	183,823	42,370	236,475	169,597	180,864
NET ASSETS						
Invested in capital assets, net of related debt	44,591	-	-	5,426	-	-
Unrestricted	1,156	41,230	3,070	350,217	19,747	156,351
Total net assets	\$ 45,747	\$ 41,230	\$ 3,070	\$ 355,643	\$ 19,747	\$ 156,351

Continued

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF NET ASSETS JUNE 30, 2012

	Information Technology	IT Reserve	Insurance	Health Benefits Trust	Total
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 540,122	\$ 359,286	\$ 1,700,852	\$ 10,673,093	\$ 14,612,318
Investments, at fair value; plus accrued interest	193,329	128,601	608,795	3,820,274	5,230,261
Accounts receivable	3,012	-	280	352,387	434,286
Prepaid expenses	-	-	-	-	375
Total current assets	<u>736,463</u>	<u>487,887</u>	<u>2,309,927</u>	<u>14,845,754</u>	<u>20,277,240</u>
Noncurrent assets:					
Capital assets:					
Capital assets net of accumulated depreciation:					
Land improvements	-	-	32,667	-	38,651
Equipment and vehicles	-	157,706	-	-	200,456
Intangible	-	-	-	-	1,283
Total noncurrent assets	<u>-</u>	<u>157,706</u>	<u>32,667</u>	<u>-</u>	<u>240,390</u>
Total assets	<u>736,463</u>	<u>645,593</u>	<u>2,342,594</u>	<u>14,845,754</u>	<u>20,517,630</u>
LIABILITIES					
Current liabilities:					
Accounts payable	4,900	7,535	68,401	290,115	467,677
Unearned revenues	-	-	-	-	-
Current portion of noncurrent liabilities	<u>161,514</u>	<u>-</u>	<u>20,287</u>	<u>1,643,837</u>	<u>2,228,918</u>
Total current liabilities	<u>166,414</u>	<u>7,535</u>	<u>88,688</u>	<u>1,933,952</u>	<u>2,696,595</u>
Noncurrent liabilities					
Compensated leave	234,621	-	28,286	12,259	893,978
Net OPEB obligation	197,491	-	37,756	16,264	861,411
Accrued claims payable	-	-	3,209,331	1,632,601	4,841,932
Less current portion of noncurrent liab	<u>(161,514)</u>	<u>-</u>	<u>(20,287)</u>	<u>(1,643,837)</u>	<u>(2,228,918)</u>
Total noncurrent liabilities	<u>270,598</u>	<u>-</u>	<u>3,255,086</u>	<u>17,287</u>	<u>4,368,403</u>
Total liabilities	<u>437,012</u>	<u>7,535</u>	<u>3,343,774</u>	<u>1,951,239</u>	<u>7,064,998</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	157,706	32,667	-	240,390
Unrestricted	<u>299,451</u>	<u>480,352</u>	<u>(1,033,847)</u>	<u>12,894,515</u>	<u>13,212,242</u>
Total net assets	<u>\$ 299,451</u>	<u>\$ 638,058</u>	<u>\$ (1,001,180)</u>	<u>\$ 12,894,515</u>	<u>\$ 13,452,632</u>

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Building Services	Administrative Services	Board of Co Comm	Finance	Legal	Personnel
OPERATING REVENUES						
Charges for services	\$ 2,465,294	\$ 881,843	\$ 360,890	\$ 887,638	\$ 759,556	\$ 732,847
Total operating revenues	<u>2,465,294</u>	<u>881,843</u>	<u>360,890</u>	<u>887,638</u>	<u>759,556</u>	<u>732,847</u>
OPERATING EXPENSES						
Personnel	1,772,816	917,181	343,373	892,437	719,121	615,181
Materials and services	822,895	110,917	105,254	227,665	47,793	177,559
Depreciation	18,805	-	-	4,390	-	-
Total operating expenses	<u>2,614,516</u>	<u>1,028,098</u>	<u>448,627</u>	<u>1,124,492</u>	<u>766,914</u>	<u>792,740</u>
Operating income (loss)	<u>(149,222)</u>	<u>(146,255)</u>	<u>(87,737)</u>	<u>(236,854)</u>	<u>(7,358)</u>	<u>(59,893)</u>
NONOPERATING REVENUES (EXPENSES)						
Grants	1,252	-	-	-	-	-
Investment earnings	3,427	753	596	4,400	1,345	2,449
Interfund transfer of assets	-	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>4,679</u>	<u>753</u>	<u>596</u>	<u>4,400</u>	<u>1,345</u>	<u>2,449</u>
Income (loss) before transfers	<u>(144,543)</u>	<u>(145,502)</u>	<u>(87,141)</u>	<u>(232,454)</u>	<u>(6,013)</u>	<u>(57,444)</u>
Transfers in	33,705	197,117	5,801	16,154	10,809	12,463
Transfers out	<u>(39,600)</u>	<u>(3,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(5,895)</u>	<u>193,517</u>	<u>5,801</u>	<u>16,154</u>	<u>10,809</u>	<u>12,463</u>
Change in net assets	<u>(150,438)</u>	<u>48,015</u>	<u>(81,340)</u>	<u>(216,300)</u>	<u>4,796</u>	<u>(44,981)</u>
Total net assets - beginning	<u>196,185</u>	<u>(6,785)</u>	<u>84,410</u>	<u>571,943</u>	<u>14,951</u>	<u>201,332</u>
Total net assets - ending	<u>\$ 45,747</u>	<u>\$ 41,230</u>	<u>\$ 3,070</u>	<u>\$ 355,643</u>	<u>\$ 19,747</u>	<u>\$ 156,351</u>

Continued

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	<u>Information Technology</u>	<u>IT Reserve</u>	<u>Insurance</u>	<u>Health Benefits Trust</u>	<u>Total</u>
OPERATING REVENUES					
Charges for services	\$ 2,058,488	\$ 234,000	\$ 2,555,718	\$ 15,608,726	\$ 26,545,000
Total operating revenues	<u>2,058,488</u>	<u>234,000</u>	<u>2,555,718</u>	<u>15,608,726</u>	<u>26,545,000</u>
OPERATING EXPENSES					
Personnel	1,823,803	-	286,502	149,845	7,520,259
Materials and services	336,218	58,477	3,378,783	17,389,525	22,655,086
Depreciation	974	55,328	1,333	-	80,830
Total operating expenses	<u>2,160,995</u>	<u>113,805</u>	<u>3,666,618</u>	<u>17,539,370</u>	<u>30,256,175</u>
Operating income (loss)	<u>(102,507)</u>	<u>120,195</u>	<u>(1,110,900)</u>	<u>(1,930,644)</u>	<u>(3,711,175)</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	-	5,140	-	150,431	156,823
Investment earnings	4,814	2,748	13,448	96,523	130,503
Interfund transfer of assets	-	-	-	-	-
Total nonoperating revenues (expenses), net	<u>4,814</u>	<u>7,888</u>	<u>13,448</u>	<u>246,954</u>	<u>287,326</u>
Income (loss) before transfers	<u>(97,693)</u>	<u>128,083</u>	<u>(1,097,452)</u>	<u>(1,683,690)</u>	<u>(3,423,849)</u>
Transfers in	97,851	-	200,000	-	573,900
Transfers out	-	-	(7,200)	-	(50,400)
	<u>97,851</u>	<u>-</u>	<u>192,800</u>	<u>-</u>	<u>523,500</u>
Change in net assets	<u>158</u>	<u>128,083</u>	<u>(904,652)</u>	<u>(1,683,690)</u>	<u>(2,900,349)</u>
Total net assets - beginning	<u>299,293</u>	<u>509,975</u>	<u>(96,528)</u>	<u>14,578,205</u>	<u>16,352,981</u>
Total net assets - ending	<u>\$ 299,451</u>	<u>\$ 638,058</u>	<u>\$ (1,001,180)</u>	<u>\$ 12,894,515</u>	<u>\$ 13,452,632</u>

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2012

	Building Services	Administrative Services	Board of Co Comm	Finance	Legal	Personnel
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 2,527,409	\$ 881,843	\$ 360,890	\$ 887,768	\$ 761,326	\$ 732,847
Payments to employees	(1,714,782)	(916,287)	(338,315)	(885,741)	(690,763)	(603,760)
Payments to suppliers	(827,857)	(120,261)	(102,925)	(227,727)	(49,184)	(191,075)
Net cash provided (used) by operating activities	(15,230)	(154,705)	(80,350)	(225,700)	21,379	(61,988)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Grants	1,252	-	-	-	-	-
Transfers in	33,705	197,117	5,801	16,154	10,809	12,463
Transfers out	(39,600)	(3,600)	-	-	-	-
Net cash provided by noncapital financing activities	(4,643)	193,517	5,801	16,154	10,809	12,463
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Sale (purchase) of investments	131,533	41,868	52,881	276,296	34,716	120,400
Interest	3,716	744	864	5,390	1,336	2,785
Net cash provided (used) by investing activities	135,249	42,612	53,745	281,686	36,052	123,185
Net increase (decrease) in cash and cash equivalents	115,376	81,424	(20,804)	72,140	68,240	73,660
Balances - beginning of year	205,562	84,308	54,267	359,907	70,216	174,669
Balances - end of year	\$ 320,938	\$ 165,732	\$ 33,463	\$ 432,047	\$ 138,456	\$ 248,329
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (149,222)	\$ (146,255)	\$ (87,737)	\$ (236,854)	\$ (7,358)	\$ (59,893)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation expense	18,805	-	-	4,390	-	-
Change in assets and liabilities						
Receivables, net	63,460	-	-	131	1,770	-
Prepaid expenses	-	489	4,259	-	(375)	-
Accounts and other payables	51,727	(8,939)	3,128	6,633	27,342	(2,095)
Net cash provided (used) by operating activities	\$ (15,230)	\$ (154,705)	\$ (80,350)	\$ (225,700)	\$ 21,379	\$ (61,988)
NONCASH INVESTING ACTIVITIES:						
Change in fair value of investments	\$ (92)	\$ (23)	\$ (47)	\$ (218)	\$ (19)	\$ (89)

Continued

DESCHUTES COUNTY, OREGON

INTERNAL SERVICE FUNDS COMBINING STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2012

	Information Technology	IT Reserve	Insurance	Health Benefits Trust	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 2,055,426	\$ 234,000	\$ 2,559,465	\$ 15,360,315	\$ 26,361,289
Payments to employees	(1,744,362)	-	(274,762)	(142,448)	(7,311,220)
Payments to suppliers	(338,279)	(91,057)	(2,394,304)	(16,783,362)	(21,126,031)
Net cash provided (used) by operating activities	(27,215)	142,943	(109,601)	(1,565,495)	(2,075,962)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Grants	-	5,140	200,000	150,431	356,823
Transfers in	97,851	-	(7,200)	-	366,700
Transfers out	-	-	-	-	(43,200)
Net cash provided by noncapital financing activities	97,851	5,140	192,800	150,431	680,323
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	-	(43,848)	-	-	(43,848)
Net cash provided (used) by capital and related financing activities	-	(43,848)	-	-	(43,848)
CASH FLOWS FROM INVESTING ACTIVITIES					
Sale (purchase) of Investments	165,448	79,262	597,422	4,792,641	6,292,467
Interest	4,963	2,660	14,375	108,666	145,499
Net cash provided (used) by investing activities	170,411	81,922	611,797	4,901,307	6,437,966
Net increase (decrease) in cash and cash equivalents	241,047	186,157	694,996	3,486,243	4,998,479
Balances - beginning of year	299,075	173,129	1,005,856	7,186,850	9,613,839
Balances - end of year	\$ 540,122	\$ 359,286	\$ 1,700,852	\$ 10,673,093	\$ 14,612,318
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (102,507)	\$ 120,195	\$ (1,110,900)	\$ (1,930,644)	\$ (3,711,175)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	974	55,328	1,333	-	80,830
Change in assets and liabilities					
Receivables, net	(3,012)	-	3,747	(248,411)	(182,315)
Prepaid expenses	-	-	-	-	4,373
Accounts and other payables	77,330	(32,580)	996,219	613,560	1,732,325
Net cash provided (used) by operating activities	\$ (27,215)	\$ 142,943	\$ (109,601)	\$ (1,565,495)	\$ (2,075,962)
Non-cash activities					
Change in fair value of investments	\$ (103)	\$ (39)	\$ (396)	\$ (3,469)	\$ (4,496)

DESCHUTES COUNTY, OREGON

BUILDING SERVICES **SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS** **FOR THE YEAR ENDED JUNE 30, 2012**

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 2,356,625	\$ 108,669	\$ 2,465,294	\$ -	\$ 2,465,294
Total operating revenues	<u>2,356,625</u>	<u>108,669</u>	<u>2,465,294</u>	<u>-</u>	<u>2,465,294</u>
OPERATING EXPENSES					
Personnel	1,726,075	11,293	1,714,782	58,034	1,772,816
Materials and services	872,558	49,663	822,895	-	822,895
Depreciation	-	-	-	18,805	18,805
Capital outlay	100	100	-	-	-
Contingency	178,997	178,997	-	-	-
Total operating expenses	<u>2,777,730</u>	<u>240,053</u>	<u>2,537,677</u>	<u>76,839</u>	<u>2,614,516</u>
Operating income (loss)	<u>(421,105)</u>	<u>348,722</u>	<u>(72,383)</u>	<u>(76,839)</u>	<u>(149,222)</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	-	1,252	1,252	-	1,252
Investment earnings	3,000	427	3,427	-	3,427
Total nonoperating revenues (expenses), net	<u>3,000</u>	<u>1,679</u>	<u>4,679</u>	<u>-</u>	<u>4,679</u>
Income (loss) before transfers	(418,105)	350,401	(67,704)	(76,839)	(144,543)
Transfers in	33,705	-	33,705	-	33,705
Transfers out	<u>(39,600)</u>	<u>-</u>	<u>(39,600)</u>	<u>-</u>	<u>(39,600)</u>
Change in net assets	(424,000)	350,401	(73,599)	(76,839)	(150,438)
Total net assets - beginning	<u>424,000</u>	<u>105,732</u>	<u>529,732</u>	<u>(333,547)</u>	<u>196,185</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 456,133</u>	<u>\$ 456,133</u>	<u>\$ (410,386)</u>	<u>\$ 45,747</u>

DESCHUTES COUNTY, OREGON

ADMINISTRATIVE SERVICES SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 881,738	\$ 105	\$ 881,843	\$ -	\$ 881,843
Total operating revenues	881,738	105	881,843	-	881,843
OPERATING EXPENSES					
Personnel	1,001,269	84,982	916,287	894	917,181
Materials and services	112,548	1,631	110,917	-	110,917
Capital outlay	100	100	-	-	-
Contingency	144,338	144,338	-	-	-
Total operating expenses	1,258,255	231,051	1,027,204	894	1,028,098
Operating income (loss)	(376,517)	231,156	(145,361)	(894)	(146,255)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	-	753	753	-	753
Total nonoperating revenues (expenses), net	-	753	753	-	753
Income (loss)	(376,517)	231,909	(144,608)	(894)	(145,502)
Transfers in	197,117	-	197,117	-	197,117
Transfers out	(3,600)	-	(3,600)	-	(3,600)
Change in net assets	(183,000)	231,909	48,909	(894)	48,015
Total net assets - beginning	183,000	(24,629)	158,371	(165,156)	(6,785)
Total net assets - ending	\$ -	\$ 207,280	\$ 207,280	\$ (166,050)	\$ 41,230

DESCHUTES COUNTY, OREGON

BOARD OF COUNTY COMMISSIONERS SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 360,820	\$ 70	\$ 360,890	\$ -	\$ 360,890
Total operating revenues	360,820	70	360,890	-	360,890
OPERATING EXPENSES					
Personnel	338,744	429	338,315	5,058	343,373
Materials and services	99,321	(5,933)	105,254	-	105,254
Capital outlay	100	100	-	-	-
Contingency	43,956	43,956	-	-	-
Total operating expenses	482,121	38,552	443,569	5,058	448,627
Operating income (loss)	(121,301)	38,622	(82,679)	(5,058)	(87,737)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	500	96	596	-	596
Total nonoperating revenues (expenses), net	500	96	596	-	596
Income (loss)	(120,801)	38,718	(82,083)	(5,058)	(87,141)
Transfers In	5,801	-	5,801	-	5,801
Change in net assets	(115,000)	38,718	(76,282)	(5,058)	(81,340)
Total net assets - beginning	115,000	(796)	114,204	(29,794)	84,410
Total net assets - ending	\$ -	\$ 37,922	\$ 37,922	\$ (34,852)	\$ 3,070

DESCHUTES COUNTY, OREGON

FINANCE

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 895,470	\$ (7,832)	\$ 887,638	\$ -	\$ 887,638
Total operating revenues	895,470	(7,832)	887,638	-	887,638
OPERATING EXPENSES					
Personnel	905,131	19,390	885,741	6,696	892,437
Materials and services	274,902	47,237	227,665	-	227,665
Depreciation	-	-	-	4,390	4,390
Capital outlay	10,000	10,000	-	-	-
Contingency	328,591	328,591	-	-	-
Total operating expenses	1,518,624	405,218	1,113,406	11,086	1,124,492
Operating income (loss)	(623,154)	397,386	(225,768)	(11,086)	(236,854)
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	4,000	400	4,400	-	4,400
Total nonoperating revenues (expenses), net	4,000	400	4,400	-	4,400
Income (loss)	(619,154)	397,786	(221,368)	(11,086)	(232,454)
Transfers in	16,154	-	16,154	-	16,154
Change in net assets	(603,000)	397,786	(205,214)	(11,086)	(216,300)
Total net assets - beginning	603,000	206,391	809,391	(237,448)	571,943
Total net assets - ending	\$ -	\$ 604,177	\$ 604,177	\$ (248,534)	\$ 355,643

DESCHUTES COUNTY, OREGON

LEGAL SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 765,432	\$ (5,876)	\$ 759,556	\$ -	\$ 759,556
Total operating revenues	<u>765,432</u>	<u>(5,876)</u>	<u>759,556</u>	<u>-</u>	<u>759,556</u>
OPERATING EXPENSES					
Personnel	751,519	60,756	690,763	28,358	719,121
Materials and services	52,142	4,349	47,793	-	47,793
Capital outlay	100	100	-	-	-
Contingency	122,480	122,480	-	-	-
Total operating expenses	<u>926,241</u>	<u>187,685</u>	<u>738,556</u>	<u>28,358</u>	<u>766,914</u>
Operating income (loss)	<u>(160,809)</u>	<u>181,809</u>	<u>21,000</u>	<u>(28,358)</u>	<u>(7,358)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	1,500	(155)	1,345	-	1,345
Total nonoperating revenues (expenses), net	<u>1,500</u>	<u>(155)</u>	<u>1,345</u>	<u>-</u>	<u>1,345</u>
Income (loss) before transfers	(159,309)	181,654	22,345	(28,358)	(6,013)
Transfers in	<u>10,809</u>	<u>-</u>	<u>10,809</u>	<u>-</u>	<u>10,809</u>
Change in net assets	(148,500)	181,654	33,154	(28,358)	4,796
Total net assets - beginning	<u>148,500</u>	<u>4,009</u>	<u>152,509</u>	<u>(137,558)</u>	<u>14,951</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 185,663</u>	<u>\$ 185,663</u>	<u>\$ (165,916)</u>	<u>\$ 19,747</u>

DESCHUTES COUNTY, OREGON

PERSONNEL SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 726,330	\$ 6,517	\$ 732,847	\$ -	\$ 732,847
Total operating revenues	<u>726,330</u>	<u>6,517</u>	<u>732,847</u>	<u>-</u>	<u>732,847</u>
OPERATING EXPENSES					
Personnel	610,584	6,824	603,760	11,421	615,181
Materials and services	307,409	129,850	177,559	-	177,559
Capital outlay	100	100	-	-	-
Contingency	129,200	129,200	-	-	-
Total operating expenses	<u>1,047,293</u>	<u>265,974</u>	<u>781,319</u>	<u>11,421</u>	<u>792,740</u>
Operating income (loss)	<u>(320,963)</u>	<u>272,491</u>	<u>(48,472)</u>	<u>(11,421)</u>	<u>(59,893)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	3,000	(551)	2,449	-	2,449
Total nonoperating revenues (expenses), net	<u>3,000</u>	<u>(551)</u>	<u>2,449</u>	<u>-</u>	<u>2,449</u>
Income (loss) before transfers	(317,963)	271,940	(46,023)	(11,421)	(57,444)
Transfers in	<u>12,463</u>	<u>-</u>	<u>12,463</u>	<u>-</u>	<u>12,463</u>
Change in net assets	(305,500)	271,940	(33,560)	(11,421)	(44,981)
Total net assets - beginning	<u>305,500</u>	<u>37,369</u>	<u>342,869</u>	<u>(141,537)</u>	<u>201,332</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 309,309</u>	<u>\$ 309,309</u>	<u>\$ (152,958)</u>	<u>\$ 156,351</u>

DESCHUTES COUNTY, OREGON

INFORMATION TECHNOLOGY SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 2,023,245	\$ 35,243	\$ 2,058,488	\$ -	\$ 2,058,488
Total operating revenues	<u>2,023,245</u>	<u>35,243</u>	<u>2,058,488</u>	<u>-</u>	<u>2,058,488</u>
OPERATING EXPENSES					
Personnel	1,828,162	83,800	1,744,362	79,441	1,823,803
Materials and services	518,085	181,867	336,218	-	336,218
Depreciation	-	-	-	974	974
Capital outlay	100	100	-	-	-
Contingency	312,749	312,749	-	-	-
Total operating expenses	<u>2,659,096</u>	<u>578,516</u>	<u>2,080,580</u>	<u>80,415</u>	<u>2,160,995</u>
Operating income (loss)	<u>(635,851)</u>	<u>613,759</u>	<u>(22,092)</u>	<u>(80,415)</u>	<u>(102,507)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	4,000	815	4,815	-	4,815
Rents	21,000	(21,000)	-	-	-
Total nonoperating revenues (expenses), net	<u>25,000</u>	<u>(20,185)</u>	<u>4,815</u>	<u>-</u>	<u>4,815</u>
Income (loss) before transfers	(610,851)	593,574	(17,277)	(80,415)	(97,692)
Transfers in	<u>97,851</u>	<u>-</u>	<u>97,851</u>	<u>-</u>	<u>97,851</u>
Change in net assets	(513,000)	593,574	80,574	(80,415)	159
Total net assets - beginning	<u>513,000</u>	<u>137,991</u>	<u>650,991</u>	<u>(351,698)</u>	<u>299,293</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 731,565</u>	<u>\$ 731,565</u>	<u>\$ (432,113)</u>	<u>\$ 299,452</u>

DESCHUTES COUNTY, OREGON

IT RESERVE SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 234,000	\$ -	\$ 234,000	\$ -	\$ 234,000
Total operating revenues	<u>234,000</u>	<u>-</u>	<u>234,000</u>	<u>-</u>	<u>234,000</u>
OPERATING EXPENSES					
Materials and services	111,500	53,023	58,477	-	58,477
Depreciation	-	-	-	55,328	55,328
Capital outlay	99,000	55,152	43,848	(43,848)	-
Total operating expenses	<u>210,500</u>	<u>108,175</u>	<u>102,325</u>	<u>11,480</u>	<u>113,805</u>
Operating income (loss)	<u>23,500</u>	<u>108,175</u>	<u>131,675</u>	<u>(11,480)</u>	<u>120,195</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	-	5,140	5,140	-	5,140
Investment earnings	1,500	1,248	2,748	-	2,748
Total nonoperating revenues (expenses), net	<u>1,500</u>	<u>6,388</u>	<u>7,888</u>	<u>-</u>	<u>7,888</u>
Change in net assets	25,000	114,563	139,563	(11,480)	128,083
Total net assets - beginning	<u>304,896</u>	<u>35,893</u>	<u>340,789</u>	<u>169,186</u>	<u>509,975</u>
Total net assets - ending	<u>\$ 329,896</u>	<u>\$ 150,456</u>	<u>\$ 480,352</u>	<u>\$ 157,706</u>	<u>\$ 638,058</u>

DESCHUTES COUNTY, OREGON

INSURANCE **SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS** **FOR THE YEAR ENDED JUNE 30, 2012**

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 2,511,725	\$ 43,993	\$ 2,555,718	\$ -	\$ 2,555,718
Total operating revenues	<u>2,511,725</u>	<u>43,993</u>	<u>2,555,718</u>	<u>-</u>	<u>2,555,718</u>
OPERATING EXPENSES					
Personnel	294,357	19,595	274,762	11,740	286,502
Materials and services	2,494,425	207,679	2,286,746	1,092,037	3,378,783
Depreciation	-	-	-	1,333	1,333
Capital outlay	100	100	-	-	-
Contingency	2,030,693	2,030,693	-	-	-
Total operating expenses	<u>4,819,575</u>	<u>2,258,067</u>	<u>2,561,508</u>	<u>1,105,110</u>	<u>3,666,618</u>
Operating income (loss)	<u>(2,307,850)</u>	<u>2,302,060</u>	<u>(5,790)</u>	<u>(1,105,110)</u>	<u>(1,110,900)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	15,050	(1,602)	13,448	-	13,448
Total nonoperating revenues (expenses), net	<u>15,050</u>	<u>(1,602)</u>	<u>13,448</u>	<u>-</u>	<u>13,448</u>
Income (loss) before transfers	(2,292,800)	2,300,458	7,658	(1,105,110)	(1,097,452)
Transfers in	200,000	-	200,000	-	200,000
Transfers out	<u>(7,200)</u>	<u>-</u>	<u>(7,200)</u>	<u>-</u>	<u>(7,200)</u>
Change in net assets	(2,100,000)	2,300,458	200,458	(1,105,110)	(904,652)
Total net assets - beginning	<u>2,100,000</u>	<u>(58,932)</u>	<u>2,041,068</u>	<u>(2,137,596)</u>	<u>(96,528)</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 2,241,526</u>	<u>\$ 2,241,526</u>	<u>\$ (3,242,706)</u>	<u>\$ (1,001,180)</u>

DESCHUTES COUNTY, OREGON

HEALTH BENEFITS TRUST SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	Final Budgeted Amounts	Variance with Final Budget	Actual		
			Budget Basis	GAAP Adjustments	GAAP Basis
OPERATING REVENUES					
Charges for services	\$ 14,455,711	\$ 1,153,015	\$ 15,608,726	\$ -	\$ 15,608,726
Total operating revenues	<u>14,455,711</u>	<u>1,153,015</u>	<u>15,608,726</u>	<u>-</u>	<u>15,608,726</u>
OPERATING EXPENSES					
Personnel	151,218	8,770	142,448	7,397	149,845
Materials and services	17,899,070	903,508	16,995,562	393,963	17,389,525
Capital outlay	200	200	-	-	-
Contingency	11,985,223	11,985,223	-	-	-
Total operating expenses	<u>30,035,711</u>	<u>12,897,701</u>	<u>17,138,010</u>	<u>401,360</u>	<u>17,539,370</u>
Operating income (loss)	<u>(15,580,000)</u>	<u>14,050,716</u>	<u>(1,529,284)</u>	<u>(401,360)</u>	<u>(1,930,644)</u>
NONOPERATING REVENUES (EXPENSES)					
Grants	-	150,431	150,431		150,431
Investment earnings	80,000	16,523	96,523	-	96,523
Total nonoperating revenues (expenses), net	<u>80,000</u>	<u>166,954</u>	<u>246,954</u>	<u>-</u>	<u>246,954</u>
Change in net assets	<u>(15,500,000)</u>	<u>14,217,670</u>	<u>(1,282,330)</u>	<u>(401,360)</u>	<u>(1,683,690)</u>
Total net assets - beginning	<u>15,500,000</u>	<u>337,969</u>	<u>15,837,969</u>	<u>(1,259,764)</u>	<u>14,578,205</u>
Total net assets - ending	<u>\$ -</u>	<u>\$ 14,555,639</u>	<u>\$ 14,555,639</u>	<u>\$ (1,661,124)</u>	<u>\$ 12,894,515</u>

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**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

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DESCHUTES COUNTY, OREGON

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS COMPARATIVE SCHEDULE BY SOURCE ¹

JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Governmental funds capital assets:		
Land	\$ 13,497,072	\$ 13,472,431
Land improvements	4,396,067	4,396,067
Construction in progress	5,022,636	7,114,588
Infrastructure	91,135,681	86,889,966
Buildings and improvements	74,494,053	74,901,024
Equipment and vehicles	33,109,269	29,168,227
	<u>\$ 221,654,778</u>	<u>\$ 217,571,790</u>
 Investments in governmental funds capital assets by source:		
General fund	\$ 2,131,215	\$ 1,991,708
Special revenue fund	131,789,234	127,845,753
Capital projects fund	87,734,329	87,734,329
	<u>\$ 221,654,778</u>	<u>\$ 217,571,790</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included with the Governmental Activities in the Statement of Net Assets.

DESCHUTES COUNTY, OREGON

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE BY FUNCTION AND ACTIVITY¹ JUNE 30, 2012

Function and Activity	Land	Land Improvements	Buildings & Improvements	Equipment & Vehicles	Infrastructure	Construction In Progress	Total
General government	\$ 8,896,230	\$ 2,015,211	\$ 41,375,245	\$ 3,434,599	\$ -	\$ 1,366,971.00	\$ 57,088,256
County roads	1,999,491	736,085	3,014,403	10,047,106	91,135,681	11,730.00	106,944,496
Public protection	973,736	1,548,156	25,263,538	18,360,001	-	3,251,445	49,396,876
Health and welfare	<u>1,627,615</u>	<u>96,615</u>	<u>4,840,867</u>	<u>1,267,563</u>	<u>-</u>	<u>392,490.00</u>	<u>8,225,150</u>
Total governmental funds capital assets	<u>\$ 13,497,072</u>	<u>\$ 4,396,067</u>	<u>\$ 74,494,053</u>	<u>\$ 33,109,269</u>	<u>\$ 91,135,681</u>	<u>\$ 5,022,636</u>	<u>\$ 221,654,778</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included with the Governmental Activities in the Statement of Net Assets.

DESCHUTES COUNTY, OREGON

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY ¹ FOR THE YEAR ENDED JUNE 30, 2012

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets July 1, 2011</u>	<u>FY 2012 Additions</u>	<u>FY 2012 Deductions</u>	<u>June 30, 2012</u>
General government	\$ 56,534,226	\$ 745,380	\$ 191,351	\$ 57,088,255
County roads	103,066,788	4,971,244	1,093,536	106,944,496
Public safety	50,076,267	4,431,800	5,111,191	49,396,876
Health and welfare	<u>7,894,509</u>	<u>345,597</u>	<u>14,955</u>	<u>8,225,151</u>
Total governmental funds capital assets	<u>\$ 217,571,790</u>	<u>10,494,021</u>	<u>\$ 6,411,033</u>	<u>\$ 221,654,778</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included with the Governmental Activities in the Statement of Net Assets.

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OTHER FINANCIAL SCHEDULES

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DESCHUTES COUNTY, OREGON

SCHEDULE OF PROPERTY TAXES TRANSACTIONS - ALL COUNTY TAXES **FISCAL YEAR ENDED JUNE 30, 2012**

Tax Year	Beginning Balance and FY 2012 Levy	Adjustments	Interest (Discount)	Turnovers from County Treasurer	Taxes Receivable June 30, 2012
FY 2003 & Prior	\$ 40,030	\$ (417)	\$ 4,169	\$ 8,203	\$ 35,579
FY 2004	6,079	1,612	3,115	6,852	3,954
FY 2005	14,119	(1,393)	25	1,217	11,534
FY 2006	34,923	(4,737)	8,722	22,456	16,452
FY 2007	67,055	(4,880)	15,401	44,493	33,083
FY 2008	523,560	(5,499)	148,980	529,986	137,055
FY 2009	2,542,637	(14,998)	394,807	1,674,036	1,248,410
FY 2010	5,639,589	(39,831)	513,503	3,127,185	2,986,076
FY 2011	10,969,918	(110,902)	478,555	6,860,385	4,477,186
FY 2012	<u>267,120,046</u>	<u>(1,749,653)</u>	<u>(6,207,972)</u>	<u>250,875,970</u>	<u>8,286,451</u>
TOTALS	<u>\$ 286,957,956</u>	<u>\$ (1,930,698)</u>	<u>\$ (4,640,695)</u>	263,150,783	<u>\$ 17,235,780</u>
Other Distributions:					
Interest earned on unsegregated taxes				25,960	
Other tax distribution				<u>156</u>	
TOTAL CASH COLLECTIONS				<u>\$ 263,176,899</u>	
Summary:					
Deschutes County					
General Fund					\$ 1,465,621
Special Revenue Funds					2,314,825
Debt Service Funds					212,251
Proprietary Funds					158,297
Other taxing jurisdictions					<u>13,084,786</u>
					<u>\$ 17,235,780</u>

DESCHUTES COUNTY, OREGON

SCHEDULE OF LONG-TERM DEBT TRANSACTIONS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Series	Date of Issue	Final Maturity Date	Amount of Original Issue	Outstanding July 1, 2011	Bonds Issued	Bonds Called and Matured	Outstanding June 30, 2012
BONDS PAYABLE							
General Obligation Bonds							
Series 1996	10/01/1996	06/01/2016	\$ 1,145,000	\$ 405,000	\$ -	\$ 75,000	\$ 330,000
Refunding Series 1998	09/01/1998	12/01/2012	5,055,000	1,160,000	-	565,000	595,000
Refunding Series 2002	09/01/2002	12/01/2016	32,470,000	18,570,000	-	3,390,000	15,180,000
Refunding Series 2003	12/01/2003	06/01/2014	5,750,000	2,415,000	-	755,000	1,660,000
Total General Obligation Bonds			44,420,000	22,550,000	-	4,785,000	17,765,000
Pension Bonds							
Series 2002	03/28/2002	06/01/2028	5,429,586	4,436,137	-	72,854	4,363,283
Series 2004	05/27/2004	06/01/2028	7,090,000	6,950,000	-	90,000	6,860,000
Total Pension Bonds			12,519,586	11,386,137	-	162,854	11,223,283
Full Faith and Credit Bonds							
Series 2003	03/01/2003	12/01/2012	32,285,000	27,265,000	-	26,425,000	840,000
Refunding Series 2004	09/15/2004	12/01/2015	1,790,000	815,000	-	150,000	665,000
Series 2005	02/01/2005	12/01/2024	6,300,000	4,875,000	-	275,000	4,600,000
Refunding Series 2005	08/11/2005	06/01/2018	5,915,000	3,465,000	-	445,000	3,020,000
Series 2007	04/10/2007	06/02/2027	9,615,000	8,290,000	-	380,000	7,910,000
Series 2008	12/30/2008	06/01/2028	9,635,000	9,090,000	-	380,000	8,710,000
Series 2009	04/09/2009	06/01/2028	3,215,000	2,985,000	-	130,000	2,855,000
Series 2010	05/27/2010	12/01/2029	1,320,000	1,320,000	-	50,000	1,270,000
Refunding Series 2012	03/29/2012	12/01/2032	26,345,000	-	26,345,000	-	26,345,000
Total Full Faith and Credit Bonds			98,420,000	58,105,000	26,345,000	28,235,000	56,215,000
Full Faith and Credit LID Bonds							
Series 2005	02/15/2005	12/01/2011	370,000	13,655	-	13,655	-
Series 2007	03/20/2007	06/01/2017	1,077,000	479,860	-	106,200	373,660
Series 2009	01/15/2009	01/01/2018	502,250	283,300	-	55,260	228,040
Total Full Faith and Credit LID Bonds			1,949,250	776,815	-	175,115	601,700
Total all Bonds			\$ 155,308,836	\$ 92,817,952	\$ 26,345,000	\$ 33,357,969	\$ 85,804,983
Notes Payable							
Oregon Economic Development	01/01/2003	01/01/2027	\$ 550,000	\$ 416,741	\$ -	\$ 18,102	\$ 398,639
Oregon DEQ	03/01/2011	09/01/2015	40,000	40,000	-	8,695	31,305
Crook County	06/01/2003	06/01/2013	500,000	100,000	-	50,000	50,000
Total Notes Payable			1,090,000	556,741	-	76,797	479,944
Total Long-Term Debt			\$ 156,398,836	\$ 93,374,693	\$ 26,345,000	\$ 33,434,766	\$ 86,284,927

DESCHUTES COUNTY, OREGON

SCHEDULE OF LONG-TERM DEBT INTEREST TRANSACTIONS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Series	Interest Rates on Outstanding Balances	Unmatured and Outstanding July 1, 2011	Bonds Issued	Coupons Called and Matured	Unmatured and Outstanding July 1, 2012
BONDS PAYABLE					
General Obligation Bonds					
Series 1996	5.70%	\$ 71,498	\$ -	\$ 23,048	\$ 48,450
Refunding Series 1998	4.75%	55,530	-	41,399	14,131
Refunding Series 2002	3.5% - 5%	2,531,272	-	774,034	1,757,238
Refunding Series 2003	3.3% - 3.4%	124,791	-	67,904	56,888
Total General Obligation Bonds		2,783,091	-	906,384	1,876,706
Pension Bonds					
Series 2002	6.85%	4,833,313	-	325,254	4,508,059
Series 2004	5.35% - 6.095%	4,857,309	-	416,946	4,440,363
Total Pension Bonds		9,690,621	-	742,200	8,948,422
Full Faith and Credit Bonds					
Series 2003	3.50%	6,286,192	-	6,271,492	14,700
Refunding Series 2004	3.1% - 3.4%	68,723	-	23,885	44,838
Series 2005	3.3% - 4.2%	1,455,439	-	177,739	1,277,701
Refunding Series 2005	3.375% - 4%	530,693	-	124,418	406,275
Series 2007	4 - 4.25%	3,164,975	-	336,425	2,828,550
Series 2008	3.5 - 4.625%	3,923,616	-	380,674	3,542,943
Series 2009	3 - 4.45%	1,225,814	-	117,328	1,108,486
Series 2010	2 - 4%	495,821	-	41,421	454,399
Refunding Series 2012	2 - 4%	-	9,344,257	132,347	9,211,911
Total Full Faith and Credit Bonds		17,151,272	9,344,257	7,605,727	18,889,802
Full Faith and Credit LID Bonds					
Series 2005	4.00%	273	-	273	-
Series 2007	4.75%	84,059	-	21,558	62,500
Series 2009	5.35%	57,995	-	14,167	43,828
Total Full Faith and Credit LID Bonds		142,054	-	35,725	106,329
Total all Bonds		\$ 29,767,038	\$ 9,344,257	\$ 9,290,036	\$ 29,821,259
Notes Payable					
Oregon Economic Development	5.00%	\$ 195,923	\$ -	\$ 20,268	\$ 175,655
Oregon DEQ	1.25%	1,262	-	473	789
Crook County	0.00%	-	-	-	-
Total Notes Payable		197,185	-	20,741	176,444
Total Long-Term Debt		\$ 29,964,223	\$ 9,344,257	\$ 9,310,777	\$ 29,997,703

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF GENERAL OBLIGATION BONDS **JUNE 30, 2012**

Year of Maturity	Total Requirements			Governmental Activities			
	Principal	Interest	Total	Series 1996		Ref Series 1998	
				Principal	Interest	Principal	Interest
2013	\$ 5,125,000	\$ 725,156	\$ 5,850,156	\$ 75,000	\$ 18,810	\$ 595,000	\$ 14,131
2014	4,695,000	535,445	5,230,445	80,000	14,535	-	-
2015	2,480,000	338,600	2,818,600	85,000	9,975	-	-
2016	2,705,000	208,505	2,913,505	90,000	5,130	-	-
2017	2,760,000	69,000	2,829,000	-	-	-	-
	<u>\$ 17,765,000</u>	<u>\$ 1,876,706</u>	<u>\$ 19,641,706</u>	<u>\$ 330,000</u>	<u>\$ 48,450</u>	<u>\$ 595,000</u>	<u>\$ 14,131</u>

Continued

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF GENERAL OBLIGATION BONDS JUNE 30, 2012

Year of Maturity	Governmental Activities				Business Activities	
	Ref Series 2002		Ref Series 2003		Ref Series 2002	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 1,615,000	\$ 146,000	\$ 805,000	\$ 42,353	\$ 2,035,000	\$ 503,863
2014	1,560,000	78,000	855,000	14,535	2,200,000	428,375
2015	-	-	-	-	2,395,000	328,625
2016	-	-	-	-	2,615,000	203,375
2017	-	-	-	-	2,760,000	69,000
	<u>\$ 3,175,000</u>	<u>\$ 224,000</u>	<u>\$ 1,660,000</u>	<u>\$ 56,888</u>	<u>\$ 12,005,000</u>	<u>\$ 1,533,238</u>

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF PENSION OBLIGATION BONDS JUNE 30, 2012

Year of Maturity	Total Requirements			Series 2002		Series 2004	
	Principal	Interest	Total	Principal	Interest	Principal	Interest
2013	\$ 196,897	\$ 773,562	\$ 970,458	\$ 76,897	\$ 361,341	\$ 120,000	\$ 412,221
2014	227,215	766,693	993,908	82,215	360,893	145,000	405,801
2015	263,223	777,607	1,040,830	83,223	379,885	180,000	397,723
2016	300,634	789,989	1,090,623	85,634	402,474	215,000	387,515
2017	335,902	797,313	1,133,215	85,902	422,206	250,000	375,107
2018	377,660	805,878	1,183,537	87,660	445,448	290,000	360,430
2019	423,139	813,170	1,236,309	88,139	469,969	335,000	343,201
2020	503,615	792,544	1,296,158	118,615	469,493	385,000	323,051
2021	805,000	550,261	1,355,261	365,000	250,368	440,000	299,893
2022	920,000	498,792	1,418,792	420,000	225,365	500,000	273,427
2023	1,040,000	439,947	1,479,947	480,000	196,595	560,000	243,352
2024	1,170,000	373,383	1,543,383	540,000	163,715	630,000	209,668
2025	700,000	297,995	997,995	-	126,725	700,000	171,270
2026	1,465,000	255,330	1,720,330	685,000	126,725	780,000	128,605
2027	1,640,000	160,866	1,800,866	770,000	79,803	870,000	81,064
2028	855,000	55,095	910,095	395,000	27,058	460,000	28,037
	<u>\$ 11,223,283</u>	<u>\$ 8,948,422</u>	<u>\$ 20,171,705</u>	<u>\$ 4,363,283</u>	<u>\$ 4,508,059</u>	<u>\$ 6,860,000</u>	<u>\$ 4,440,363</u>

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF FULL FAITH & CREDIT BONDS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Total Requirements			Series 2003		Ref Series 2004		Series 2005	
	Principal	Interest	Total	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 2,965,000	\$ 1,921,610	\$ 4,886,610	\$ 840,000	\$ 14,700	\$ 160,000	\$ 19,155	\$ 285,000	\$ 169,339
2014	2,970,000	1,829,830	4,799,830	-	-	165,000	14,035	290,000	160,279
2015	3,060,000	1,733,623	4,793,623	-	-	165,000	8,673	300,000	150,394
2016	3,180,000	1,628,056	4,808,056	-	-	175,000	2,975	310,000	139,869
2017	3,115,000	1,519,549	4,634,549	-	-	-	-	325,000	128,594
2018	3,220,000	1,415,399	4,635,399	-	-	-	-	335,000	116,672
2019	2,765,000	1,299,754	4,064,754	-	-	-	-	350,000	104,038
2020	2,865,000	1,201,838	4,066,838	-	-	-	-	360,000	90,500
2021	2,960,000	1,105,671	4,065,671	-	-	-	-	375,000	76,025
2022	3,065,000	1,004,349	4,069,349	-	-	-	-	390,000	60,725
2023	3,185,000	891,223	4,076,223	-	-	-	-	410,000	44,520
2024	3,175,000	771,754	3,946,754	-	-	-	-	425,000	27,403
2025	3,295,000	655,571	3,950,571	-	-	-	-	445,000	9,345
2026	2,955,000	539,983	3,494,983	-	-	-	-	-	-
2027	3,060,000	429,415	3,489,415	-	-	-	-	-	-
2028	2,460,000	313,390	2,773,390	-	-	-	-	-	-
2029	1,535,000	222,820	1,757,820	-	-	-	-	-	-
2030	1,590,000	175,020	1,765,020	-	-	-	-	-	-
2031	1,545,000	126,748	1,671,748	-	-	-	-	-	-
2032	1,600,000	77,800	1,677,800	-	-	-	-	-	-
2033	1,650,000	26,400	1,676,400	-	-	-	-	-	-
	<u>\$ 56,215,000</u>	<u>\$ 18,889,802</u>	<u>\$ 75,104,802</u>	<u>\$ 840,000</u>	<u>\$ 14,700</u>	<u>\$ 665,000</u>	<u>\$ 44,838</u>	<u>\$ 4,600,000</u>	<u>\$ 1,277,701</u>

Continued

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF FULL FAITH & CREDIT BONDS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Ref Series 2005		Series 2007		Series 2008		Series 2009	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 460,000	\$ 109,955	\$ 395,000	\$ 321,225	\$ 395,000	\$ 367,374	\$ 135,000	\$ 113,428
2014	480,000	94,430	410,000	305,425	410,000	353,549	140,000	109,378
2015	495,000	77,870	425,000	289,025	425,000	337,149	145,000	104,828
2016	510,000	60,545	445,000	272,025	450,000	320,149	150,000	99,934
2017	530,000	41,675	460,000	254,225	465,000	302,149	155,000	94,684
2018	545,000	21,800	480,000	235,825	485,000	283,549	160,000	89,181
2019	-	-	500,000	216,625	500,000	264,149	165,000	83,501
2020	-	-	520,000	196,625	525,000	244,149	170,000	76,901
2021	-	-	540,000	175,825	545,000	223,149	175,000	70,101
2022	-	-	560,000	154,225	565,000	200,531	185,000	63,101
2023	-	-	585,000	131,825	590,000	176,519	190,000	55,470
2024	-	-	610,000	107,694	615,000	151,149	200,000	47,633
2025	-	-	635,000	82,531	640,000	124,243	210,000	39,383
2026	-	-	660,000	56,338	670,000	95,763	215,000	30,038
2027	-	-	685,000	29,113	700,000	65,613	225,000	20,470
2028	-	-	-	-	730,000	33,763	235,000	10,458
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
	<u>\$ 3,020,000</u>	<u>\$ 406,275</u>	<u>\$ 7,910,000</u>	<u>\$ 2,828,550</u>	<u>\$ 8,710,000</u>	<u>\$ 3,542,943</u>	<u>\$ 2,855,000</u>	<u>\$ 1,108,486</u>

Continued

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF FULL FAITH & CREDIT BONDS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Series 2010		Ref Series 2012	
	Principal	Interest	Principal	Interest
2013	\$ 55,000	\$ 40,371	\$ 240,000	\$ 766,064
2014	55,000	39,271	1,020,000	753,464
2015	55,000	38,171	1,050,000	727,514
2016	55,000	37,071	1,085,000	695,489
2017	60,000	35,809	1,120,000	662,414
2018	60,000	34,309	1,155,000	634,064
2019	65,000	32,628	1,185,000	598,814
2020	65,000	30,799	1,225,000	562,864
2021	65,000	28,858	1,260,000	531,714
2022	70,000	26,713	1,295,000	499,054
2023	70,000	24,394	1,340,000	458,495
2024	75,000	21,806	1,250,000	416,070
2025	80,000	18,900	1,285,000	381,170
2026	80,000	15,900	1,330,000	341,945
2027	85,000	12,700	1,365,000	301,520
2028	90,000	9,200	1,405,000	259,970
2029	90,000	5,600	1,445,000	217,220
2030	95,000	1,800	1,495,000	173,120
2031	-	-	1,545,000	126,748
2032	-	-	1,600,000	77,600
2033	-	-	1,650,000	26,400
	<u>\$ 1,270,000</u>	<u>\$ 454,399</u>	<u>\$ 26,345,000</u>	<u>\$ 9,211,911</u>

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DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF FF&C LID BONDS AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Total Requirements			Governmental Activities			
				Series 2007		Series 2009	
	Principal	Interest	Total	Principal	Interest	Principal	Interest
2013	\$ 20,000	\$ 29,681	\$ 49,681	\$ -	\$ 17,749	\$ 20,000	\$ 11,933
2014	79,000	28,279	107,279	54,000	17,416	25,000	10,863
2015	126,000	23,435	149,435	96,000	14,044	30,000	9,391
2016	175,000	16,970	191,970	110,000	9,318	65,000	7,653
2017	183,660	7,480	191,140	113,660	3,974	70,000	3,506
2018	18,040	483	18,523	-	-	18,040	483
	<u>\$ 601,700</u>	<u>\$ 106,329</u>	<u>\$ 708,028</u>	<u>\$ 373,660</u>	<u>\$ 62,500</u>	<u>\$ 228,040</u>	<u>\$ 43,828</u>

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF NOTES AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Total Requirements			Governmental Activities			
				OR DEQ		Crook County	
	Principal	Interest	Total	Principal	Interest	Principal	Interest
2013	\$ 77,041	\$ 19,844	\$ 96,885	\$ 8,804	\$ 364	\$ 50,000	\$ -
2014	27,295	18,923	46,218	8,914	254	-	-
2015	27,561	17,974	45,535	9,026	142	-	-
2016	28,260	17,000	45,260	4,561	29	-	-
2017	23,875	15,845	39,720	-	-	-	-
2018	24,059	14,711	38,770	-	-	-	-
2019	24,256	13,544	37,800	-	-	-	-
2020	24,465	12,355	36,820	-	-	-	-
2021	29,683	11,157	40,840	-	-	-	-
2022	29,918	9,672	39,590	-	-	-	-
2023	30,163	8,177	38,340	-	-	-	-
2024	30,422	6,668	37,090	-	-	-	-
2025	30,693	5,147	35,840	-	-	-	-
2026	35,977	3,613	39,590	-	-	-	-
2027	36,276	1,814	38,090	-	-	-	-
	<u>\$ 479,944</u>	<u>\$ 176,444</u>	<u>\$ 656,388</u>	<u>\$ 31,305</u>	<u>\$ 789</u>	<u>\$ 50,000</u>	<u>\$ -</u>

Continued

DESCHUTES COUNTY, OREGON

SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENTS OF NOTES AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

Year of Maturity	Business Activities OR Economic Development	
	Principal	Interest
2013	\$ 18,237	\$ 19,480
2014	18,381	18,669
2015	18,535	17,832
2016	23,699	16,971
2017	23,875	15,845
2018	24,059	14,711
2019	24,256	13,544
2020	24,465	12,355
2021	29,683	11,157
2022	29,918	9,672
2023	30,163	8,177
2024	30,422	6,668
2025	30,693	5,147
2026	35,977	3,613
2027	36,276	1,814
	<u>\$ 398,639</u>	<u>\$ 175,655</u>

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STATISTICAL SECTION

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DESCHUTES COUNTY, OREGON

STATISTICAL SECTION CONTENTS

This part of Deschutes County's statistical comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall health.

	Pages
Financial Trends	284-293
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	294-299
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	300-307
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	308-309
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	311-315
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.*

DESCHUTES COUNTY, OREGON

NET ASSETS BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year				
	2003 Restated	2004	2005 Restated	2006	2007
Governmental activities					
Invested in capital assets, net of related debt	\$ 16,778,521	\$ 21,977,138	\$ 40,512,761	\$ 42,869,115	\$ 48,887,100
Restricted	14,649,031	21,835,161	15,300,732	2,215,621	2,292,308
Unrestricted	16,202,780	18,362,189	33,928,281	52,915,414	60,027,183
Total governmental activities net assets	<u>\$ 47,630,332</u>	<u>\$ 62,174,488</u>	<u>\$ 89,741,774</u>	<u>\$ 98,000,150</u>	<u>\$ 111,206,591</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 8,403,452	\$ 12,500,715	\$ 12,364,858	\$ 12,336,714	\$ 12,921,454
Restricted	-	-	897,205	3,822,723	7,004,402
Unrestricted	4,154,503	3,386,574	5,180,223	5,951,233	5,320,037
Total business-type activities net assets	<u>\$ 12,557,955</u>	<u>\$ 15,887,289</u>	<u>\$ 18,442,286</u>	<u>\$ 22,110,670</u>	<u>\$ 25,245,893</u>
Primary government					
Invested in capital assets, net of related debt	\$ 25,181,973	\$ 34,477,853	\$ 52,877,619	\$ 55,205,829	\$ 61,808,554
Restricted	14,649,031	21,835,161	16,197,937	6,038,344	9,296,710
Unrestricted	20,357,283	21,748,763	39,108,504	58,866,647	65,347,220
Total primary government net assets	<u>\$ 60,188,287</u>	<u>\$ 78,061,777</u>	<u>\$ 108,184,060</u>	<u>\$ 120,110,820</u>	<u>\$ 136,452,484</u>

n/a - Not available

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DESCHUTES COUNTY, OREGON

NET ASSETS BY COMPONENT **LAST TEN FISCAL YEARS** *(accrual basis of accounting)*

	Fiscal Year				
	2008	2009	2010	2011	2012
Governmental activities					
Invested in capital assets, net of related debt	\$ 70,023,840	\$ 76,240,077	\$ 89,584,653	\$ 92,525,275	\$ 95,512,157
Restricted	2,261,887	2,411,903	3,755,874	3,979,615	4,015,788
Unrestricted	63,957,826	67,437,330	72,846,870	73,592,055	71,206,363
Total governmental activities net assets	<u>\$ 136,243,553</u>	<u>\$ 146,089,310</u>	<u>\$ 166,187,397</u>	<u>\$ 170,096,945</u>	<u>\$ 170,734,308</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 17,577,695	\$ 20,821,757	\$ 23,311,911	\$ 25,780,444	\$ 25,824,953
Restricted	1,172,262	1,130,284	1,177,729	1,191,785	951,696
Unrestricted	8,835,465	4,004,099	615,719	(1,399,646)	(1,667,939)
Total business-type activities net assets	<u>\$ 27,585,422</u>	<u>\$ 25,956,140</u>	<u>\$ 25,105,359</u>	<u>\$ 25,572,583</u>	<u>\$ 25,108,710</u>
Primary government					
Invested in capital assets, net of related debt	\$ 87,601,535	\$ 97,061,834	\$ 112,896,564	\$ 118,305,719	\$ 121,337,110
Restricted	3,434,149	3,542,187	4,933,603	5,171,400	4,967,484
Unrestricted	72,793,291	71,441,429	73,462,589	72,192,409	69,538,424
Total primary government net assets	<u>\$ 163,828,975</u>	<u>\$ 172,045,450</u>	<u>\$ 191,292,756</u>	<u>\$ 195,669,528</u>	<u>\$ 195,843,018</u>

n/a - Not available

DESCHUTES COUNTY, OREGON

CHANGES IN NET ASSETS, LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Expenses					
Governmental activities:					
General government	\$ 18,209,224	\$ 14,947,947	\$ 18,872,551	\$ 25,751,315	\$ 24,161,521
Public protection	29,938,540	35,794,752	35,908,104	35,536,067	39,055,432
County roads	9,220,189	8,241,978	9,133,389	14,362,681	13,360,074
Health and welfare	20,226,318	19,222,151	20,471,295	21,977,467	23,923,726
Education	1,106,637	1,143,468	1,151,264	1,196,665	1,217,999
Interest on long-term debt	2,648,585	3,265,500	3,486,134	3,370,842	3,221,880
Total governmental activities expenses	81,349,493	82,615,796	89,022,737	102,195,037	104,940,632
Business-type activities:					
Solid waste	3,779,593	3,611,080	5,291,801	5,908,747	7,033,143
Fair & expo center	4,411,767	3,805,532	4,205,671	4,160,993	4,275,272
RV park	-	-	-	-	-
Total business-type activities expenses	8,191,360	7,416,612	9,497,472	10,069,740	11,308,415
Total primary government expenses	\$ 89,540,853	\$ 90,032,408	\$ 98,520,209	\$ 112,264,777	\$ 116,249,047
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 10,757,348	\$ 14,053,850	\$ 17,215,978	\$ 14,338,082	\$ 14,021,619
Public safety	2,910,175	5,145,054	4,808,358	5,187,798	5,638,521
County roads	1,437,918	11,327,908	12,685,581	13,907,252	15,208,589
Health and welfare	868,636	2,009,193	2,396,392	5,079,797	4,913,531
Education	-	1,142,875	1,150,241	1,194,230	1,022,945
Operating grants and contributions	36,718,834	21,918,860	23,126,283	23,433,909	24,221,298
Capital grants and contributions	1,393,312	645,324	1,486,656	1,015,622	1,991,818
Total governmental activities program revenues	54,086,223	56,243,064	62,869,489	64,156,694	67,018,321
Business-type activities:					
Charges for services:					
Solid waste	6,008,063	6,651,736	7,102,223	7,909,923	8,221,483
Fair & expo center	1,561,048	1,615,780	1,905,840	2,149,531	2,199,765
RV park	-	-	-	-	-
Operating grants and contributions	198,611	109,555	75,496	159,660	106,808
Capital grants and contributions	-	-	-	-	-
Total business-type activities program revenues	7,767,722	8,377,071	9,083,559	10,219,114	10,528,056
Total primary government program revenues	\$ 61,853,945	\$ 64,620,135	\$ 71,953,048	\$ 74,375,806	\$ 77,546,377
Net (Expense)/Revenue					
Governmental activities	\$ (27,263,270)	\$ (26,372,732)	\$ (26,153,248)	\$ (38,038,345)	\$ (37,922,311)
Business-type activities	(423,638)	960,459	(413,913)	149,374	(780,359)
Total primary government net expense	\$ (27,686,908)	\$ (25,412,273)	\$ (26,567,161)	\$ (37,888,971)	\$ (38,702,670)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property Taxes, levied for general purpose	\$ 17,778,414	\$ 19,950,734	\$ 21,637,975	\$ 23,605,720	\$ 25,894,192
Property Taxes, levied for sheriff services	9,040,940	9,671,418	12,890,168	14,066,727	15,368,010
Property Taxes, levied for bonded debt	2,861,706	2,912,525	2,824,853	3,076,576	2,935,056
Transient room tax	2,967,211	3,004,567	3,048,662	3,283,905	3,299,895
Unrestricted grants and contributions	1,106,469	-	-	-	-
Investment earnings	1,415,598	1,144,302	1,758,483	2,858,718	4,250,120
Interfund equity transfer	-	-	-	-	(6,016)
Interfund gain (loss) on transfer of capital assets	-	-	671	(109,698)	-
Gain (loss) on sale of capital assets	-	4,817,833	(22,183)	-	(27,954)
Transfers	(396,742)	(294,227)	(682,685)	(485,230)	(584,556)
Total governmental activities	34,773,596	41,207,152	41,455,944	46,296,718	51,128,747
Business-type activities:					
Taxes					
Property Taxes, levied for bonded debt	1,952,415	1,844,947	1,904,154	2,072,731	2,013,593
Investment earnings	321,822	229,703	427,756	851,352	1,324,391
Interfund equity transfer	-	-	-	-	6,016
Interfund gain (loss) on transfer of capital assets	-	-	(671)	109,698	-
Gain (loss) on sale of capital assets	-	-	(45,016)	-	(12,974)
Miscellaneous	2,350,656	-	-	-	-
Transfers	396,742	294,227	682,685	485,230	584,556
Total business-type activities	5,021,635	2,368,877	2,968,908	3,519,011	3,915,582
Total primary government	\$ 39,795,231	\$ 43,576,029	\$ 44,424,852	\$ 49,815,729	\$ 55,044,329
Change In Net Assets					
Governmental activities	\$ 7,510,326	\$ 14,834,420	\$ 15,302,696	\$ 8,258,373	\$ 13,206,436
Business-type activities	4,597,997	3,329,336	2,554,995	3,668,385	3,135,223
Total primary government	\$ 12,108,323	\$ 18,163,756	\$ 17,857,691	\$ 11,926,758	\$ 16,341,659

n/a - Not available

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DESCHUTES COUNTY, OREGON

CHANGES IN NET ASSETS, LAST TEN FISCAL YEARS (accrual basis of accounting)

	Fiscal Year				
	2008	2009	2010	2011	2012
Expenses					
Governmental activities:					
General government	\$ 26,992,445	\$ 27,241,378	\$ 24,782,169	\$ 22,540,890	\$ 24,888,722
Public protection	45,723,250	47,493,147	50,033,277	53,944,031	56,696,103
County roads	14,609,557	17,478,873	14,701,828	18,600,706	16,436,367
Health and welfare	22,733,857	23,203,391	23,831,929	28,828,892	30,416,145
Education	1,213,866	1,137,873	1,078,769	979,980	687,511
Interest on long-term debt	3,160,571	3,311,808	3,401,395	3,275,788	2,716,110
Total governmental activities expenses	114,433,546	119,866,470	117,829,367	128,170,287	131,840,958
Business-type activities:					
Solid waste	6,462,905	8,414,867	7,335,596	7,347,661	7,801,912
Fair & expo center	4,539,224	4,152,893	3,710,074	3,819,399	3,876,575
RV park	-	312,882	322,179	343,898	338,003
Total business-type activities expenses	11,002,129	12,880,642	11,367,849	11,510,958	12,016,490
Total primary government expenses	\$ 125,435,675	\$ 132,747,112	\$ 129,197,216	\$ 139,681,245	\$ 143,857,448
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 9,692,948	\$ 14,590,354	\$ 12,272,431	\$ 11,744,342	\$ 9,975,482
Public safety	11,503,488	3,665,436	7,508,624	7,434,816	6,317,924
County roads	14,899,440	12,822,399	13,118,125	13,808,489	15,917,719
Health and welfare	5,134,211	1,146,444	1,018,990	1,747,716	2,062,633
Education	1,021,353	919,915	-	-	-
Operating grants and contributions	22,035,484	30,390,518	29,127,520	32,195,732	33,630,072
Capital grants and contributions	16,335,611	1,780,050	9,209,437	765,663	232,363
Total governmental activities program revenues	80,622,535	65,315,116	72,255,127	67,696,758	68,136,193
Business-type activities:					
Charges for services:					
Solid waste	7,749,609	6,639,633	6,362,100	6,665,487	6,506,366
Fair & expo center	2,709,993	1,912,771	1,535,329	1,992,262	1,963,398
RV park	-	89,005	115,126	162,049	154,633
Operating grants and contributions	84,955	54,405	85,765	39,271	86,306
Capital grants and contributions	94,190	-	-	-	-
Total business-type activities program revenues	10,638,747	8,695,814	8,099,320	8,859,069	8,710,703
Total primary government program revenues	\$ 91,261,282	\$ 74,010,930	\$ 80,354,447	\$ 76,555,827	\$ 76,846,896
Net (Expense)/Revenue					
Governmental activities	\$ (33,811,011)	\$ (54,551,354)	\$ (45,574,240)	\$ (60,473,529)	\$ (63,704,765)
Business-type activities	(363,382)	(4,184,828)	(3,268,529)	(2,651,889)	(3,305,787)
Total primary government net expense	\$ (34,174,393)	\$ (58,736,182)	\$ (48,842,769)	\$ (63,125,418)	\$ (67,010,552)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property Taxes, levied for general purpose	\$ 26,369,350	\$ 31,833,253	\$ 33,441,245	\$ 33,663,728	\$ 33,682,238
Property Taxes, levied for sheriff services	21,530,214	22,976,966	24,094,637	23,666,633	23,551,915
Property Taxes, levied for bonded debt	3,097,850	3,233,344	3,513,631	3,460,558	3,290,215
Transient room tax	3,535,226	3,212,173	2,959,337	3,151,974	3,357,365
Unrestricted grants and contributions	-	-	-	-	-
Investment earnings	4,068,901	2,892,642	1,450,594	981,569	908,178
Interfund equity transfer	-	-	-	-	-
Interfund gain (loss) on transfer of capital assets	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	-	-
Transfers	246,431	248,733	212,883	(541,385)	(447,771)
Total governmental activities	58,847,972	64,397,111	65,672,327	64,383,077	64,342,140
Business-type activities:					
Taxes					
Property Taxes, levied for bonded debt	1,959,960	2,292,465	2,459,814	2,505,852	2,334,005
Investment earnings	989,381	511,814	170,817	71,876	60,134
Interfund equity transfer	-	-	-	-	-
Interfund gain (loss) on transfer of capital assets	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers	(246,431)	(248,733)	(212,883)	541,385	447,771
Total business-type activities	2,702,910	2,555,546	2,417,748	3,119,113	2,841,910
Total primary government	\$ 61,550,882	\$ 66,952,657	\$ 68,090,075	\$ 67,502,190	\$ 67,184,050
Change in Net Assets					
Governmental activities	\$ 25,036,961	\$ 9,845,757	\$ 20,098,087	\$ 3,909,548	\$ 637,375
Business-type activities	2,339,528	(1,629,282)	(850,781)	467,224	(463,877)
Total primary government	\$ 27,376,489	\$ 8,216,475	\$ 19,247,306	\$ 4,376,772	\$ 173,498

n/a - Not available

DESCHUTES COUNTY, OREGON

PROGRAM REVENUES BY FUNCTION/PROGRAM **LAST TEN FISCAL YEARS** *(accrual basis of accounting)* *(dollars in thousands)*

	FISCAL YEAR				
	2003	2004	2005	2006	2007
Function/Program					
Governmental activities:					
General government	\$ 14,150	\$ 17,044	\$ 20,744	\$ 18,042	\$ 17,283
Public safety	9,365	9,540	8,789	8,894	9,400
County roads	11,752	12,133	13,212	14,388	17,251
Health and welfare	17,713	16,383	18,975	21,638	21,870
Education	1,106	1,143	1,150	1,194	1,213
Subtotal governmental activities	<u>54,086</u>	<u>56,243</u>	<u>62,870</u>	<u>64,156</u>	<u>67,017</u>
Business-type activities:					
Solid waste	6,008	6,667	7,102	7,943	8,241
Fair & expo center	1,760	1,710	1,981	2,276	2,287
RV park	-	-	-	-	-
Subtotal business-type activities	<u>7,768</u>	<u>8,377</u>	<u>9,083</u>	<u>10,219</u>	<u>10,528</u>
Total primary government	<u>\$ 61,854</u>	<u>\$ 64,620</u>	<u>\$ 71,953</u>	<u>\$ 74,375</u>	<u>\$ 77,545</u>

n/a - Not available

Continued

DESCHUTES COUNTY, OREGON

PROGRAM REVENUES BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS *(accrual basis of accounting)* *(dollars in thousands)*

	FISCAL YEAR				
	2008	2009	2010	2011	2012
Function/Program					
Governmental activities:					
General government	\$ 13,331	\$ 19,437	\$ 17,486	\$ 17,686	\$ 14,668
Public safety	17,369	12,252	13,556	12,940	11,535
County roads	30,189	14,514	21,354	13,827	15,918
Health and welfare	18,522	17,975	18,781	22,263	25,329
Education	1,212	1,137	1,078	980	687
Subtotal governmental activities	<u>80,623</u>	<u>65,315</u>	<u>72,255</u>	<u>67,696</u>	<u>68,137</u>
Business-type activities:					
Solid waste	7,862	6,640	6,406	6,669	6,509
Fair & expo center	2,776	1,967	1,578	2,028	2,047
RV park	-	89	115	162	155
Subtotal business-type activities	<u>10,638</u>	<u>8,696</u>	<u>8,099</u>	<u>8,859</u>	<u>8,711</u>
Total primary government	<u>\$ 91,261</u>	<u>\$ 74,011</u>	<u>\$ 80,354</u>	<u>\$ 76,555</u>	<u>\$ 76,848</u>

n/a - Not available

DESCHUTES COUNTY, OREGON

FUND BALANCES - GOVERNMENTAL FUNDS **LAST TEN FISCAL YEARS** *(modified accrual basis of accounting)*

	Fiscal Year				
	2003	2004	2005	2006	2007
General Fund					
Unreserved	\$ 4,749,789	\$ 5,114,327	\$ 5,669,705	\$ 6,830,482	\$ 6,841,976
Committed	n/a	n/a	n/a	n/a	n/a
Assigned	n/a	n/a	n/a	n/a	n/a
Unassigned	n/a	n/a	n/a	n/a	n/a
Total General Fund	\$ 4,749,789	\$ 5,114,327	\$ 5,669,705	\$ 6,830,482	\$ 6,841,976
All Other Governmental Funds					
Reserved/Nonspendable	\$ 652,289	\$ 761,961	\$ 766,609	\$ 857,174	\$ 792,928
Unreserved, reported in:					
Special revenue funds	22,893,463	27,280,233	41,773,226	46,203,588	50,401,270
Capital projects funds	24,875,640	10,832,184	2,066,324	287,502	677,141
Debt service funds	2,841,323	1,843,771	1,638,674	1,330,609	1,157,785
Total Unreserved	50,610,426	39,956,188	45,478,224	47,821,699	52,236,196
Restricted, reported in:					
Special revenue funds	n/a	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a	n/a
Debt service funds	n/a	n/a	n/a	n/a	n/a
Total Restricted	-	-	-	-	-
Committed, reported in:					
Special revenue funds	n/a	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a	n/a
Debt service funds	n/a	n/a	n/a	n/a	n/a
Total Committed	-	-	-	-	-
Assigned, reported in:					
Special revenue funds	n/a	n/a	n/a	n/a	n/a
Capital projects funds	n/a	n/a	n/a	n/a	n/a
Debt service funds	n/a	n/a	n/a	n/a	n/a
Total Assigned	-	-	-	-	-
Unassigned, reported in:					
Capital projects funds	n/a	n/a	n/a	n/a	n/a
Total Unassigned	-	-	-	-	-
Total all other governmental funds	\$ 51,262,715	\$ 40,718,149	\$ 46,244,833	\$ 48,678,873	\$ 53,029,124

n/a - Not available

Continued

DESCHUTES COUNTY, OREGON

FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

	Fiscal Year				
	2008	2009	2010	2011	2012
General Fund					
Unreserved	\$ 6,729,202	\$ 7,119,757	\$ 9,933,612	\$ -	\$ -
Committed	n/a	n/a	n/a	-	-
Assigned	n/a	n/a	n/a	9,481,113	10,082,716
Unassigned	n/a	n/a	n/a	4,623,757	5,244,633
Total General Fund	\$ 6,729,202	\$ 7,119,757	\$ 9,933,612	\$ 14,104,870	\$ 15,327,349
All Other Governmental Funds					
Reserved/Nonspendable	\$ 989,812	\$ 871,486	\$ 806,696	\$ 888,106	\$ 894,228
Unreserved, reported in:					
Special revenue funds	50,491,712	49,541,406	58,071,242	-	-
Capital projects funds	(2,879,998)	7,228,678	958,911	-	-
Debt service funds	1,127,264	959,147	1,101,183	-	-
Total Unreserved	48,738,978	57,729,231	60,131,336	888,106	894,228
Restricted, reported in:					
Special revenue funds	n/a	n/a	n/a	36,777,325	42,713,782
Capital projects funds	n/a	n/a	n/a	1,251,643	1,048,534
Debt service funds	n/a	n/a	n/a	661,359	585,900
Total Restricted	-	-	-	38,690,327	44,348,216
Committed, reported in:					
Special revenue funds	n/a	n/a	n/a	13,396,391	11,821,006
Capital projects funds	n/a	n/a	n/a	122,361	122,361
Debt service funds	n/a	n/a	n/a	-	-
Total Committed	-	-	-	13,518,752	11,943,367
Assigned, reported in:					
Special revenue funds	n/a	n/a	n/a	6,236,570	5,903,050
Capital projects funds	n/a	n/a	n/a	174,647	740,173
Debt service funds	n/a	n/a	n/a	839,529	752,599
Total Assigned	-	-	-	7,250,746	7,395,822
Unassigned, reported in:					
Capital projects funds	n/a	n/a	n/a	(3,223,574)	(3,989,721)
Total Unassigned	-	-	-	(3,223,574)	(3,989,721)
Total all other governmental funds	\$ 49,728,790	\$ 58,600,717	\$ 60,938,032	\$ 57,124,357	\$ 60,591,912

n/a - Not available

DESCHUTES COUNTY, OREGON

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

	Fiscal Year				
	2003	2004	2005	2006	2007
Revenues					
Taxes	\$ 32,618,617	\$ 35,614,972	\$ 40,410,761	\$ 44,182,536	\$ 47,100,658
Licenses and permits	439,384	515,516	539,345	541,430	621,774
Fines, forfeitures, and penalties	1,336,903	1,206,561	1,331,035	1,506,203	1,573,822
Special assessments	689,061	715,535	629,407	375,827	270,151
Interest and rents	1,570,165	1,651,061	2,880,051	3,782,331	4,974,934
Intergovernmental	38,761,879	38,961,949	41,342,653	42,330,291	43,230,353
Charges for services	15,105,643	17,660,187	19,221,523	20,460,721	20,983,902
Other	1,674,880	1,043,269	3,128,943	2,230,837	978,935
Total revenues	<u>92,196,532</u>	<u>97,369,050</u>	<u>109,483,718</u>	<u>115,410,176</u>	<u>119,734,529</u>
Expenditures					
General government	17,213,454	22,727,726	16,992,512	23,776,374	23,946,449
Public safety	29,026,478	32,938,286	35,177,676	34,933,093	38,127,862
County roads	9,998,658	9,654,024	11,190,724	12,699,890	13,274,067
Health and welfare	22,759,749	21,552,352	23,252,183	25,039,345	26,828,472
Education	1,106,637	1,143,468	1,151,264	1,196,665	1,217,999
Debt service					
Principal	2,889,026	4,259,579	4,024,705	4,746,584	4,003,240
Interest	2,108,443	3,442,499	3,340,049	3,243,567	3,069,252
Trustee fees	-	-	7,685	3,430	5,710
Debt issuance costs	-	-	130,918	133,596	12,250
Capital outlay	10,505,046	20,545,960	11,862,923	5,515,548	5,110,510
Total expenditures	<u>95,607,491</u>	<u>116,263,894</u>	<u>107,130,639</u>	<u>111,288,092</u>	<u>115,595,811</u>
Excess of revenues over (under) expenditures	(3,410,959)	(18,894,844)	2,353,079	4,122,084	4,138,718
Other Financing Sources (Uses)					
Transfers in	15,513,525	17,023,022	18,488,400	20,514,619	20,769,508
Transfers out	(15,838,130)	(17,428,174)	(19,183,564)	(21,346,431)	(22,203,870)
Debt issuance	27,719,411	7,088,508	3,876,382	-	1,077,000
Bond premium/discount	-	-	-	-	-
Refunding bonds issued	-	-	1,793,514	5,915,000	-
Payments to escrow agent	-	-	(1,738,354)	(5,777,404)	-
Proceeds of sale of assets	564,945	2,321,725	492,602	166,950	580,384
Total other financing sources (uses)	<u>27,959,751</u>	<u>9,005,081</u>	<u>3,728,980</u>	<u>(527,266)</u>	<u>223,022</u>
Net change in fund balances	<u>\$ 24,548,792</u>	<u>\$ (9,889,763)</u>	<u>\$ 6,082,059</u>	<u>\$ 3,594,818</u>	<u>\$ 4,361,740</u>
Debt service as a percentage of noncapital expenditures	5.9%	8.0%	7.8%	7.5%	6.6%

n/a - Not available

Continued

DESCHUTES COUNTY, OREGON

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

	Fiscal Year				
	2008	2009	2010	2011	2012
Revenues					
Taxes	\$ 53,685,756	\$ 59,765,686	\$ 63,729,316	\$ 63,806,103	\$ 64,546,883
Licenses and permits	551,882	452,980	549,013	689,142	778,227
Fines, forfeitures, and penalties	1,696,965	1,648,134	1,645,313	1,596,621	1,417,245
Special assessments	482,493	474,559	257,916	193,605	161,466
Interest and rents	4,721,688	4,000,663	2,360,035	2,595,846	2,559,272
Intergovernmental	75,576,276	77,123,068	77,287,814	82,326,719	85,663,964
Charges for services	18,698,609	16,999,531	17,615,561	17,515,802	16,159,689
Other	477,816	357,166	925,947	505,740	439,269
Total revenues	<u>155,891,485</u>	<u>160,821,787</u>	<u>164,370,915</u>	<u>169,229,578</u>	<u>171,726,015</u>
Expenditures					
General government	26,919,775	24,916,432	22,473,173	22,614,321	22,606,034
Public safety	73,785,397	74,219,306	74,626,653	78,159,464	81,610,756
County roads	15,263,147	17,004,218	15,806,002	16,648,991	16,632,188
Health and welfare	25,966,357	28,199,244	25,840,307	31,725,577	32,905,053
Education	1,213,866	1,137,873	1,078,769	979,980	687,511
Debt service					
Principal	4,349,917	4,523,312	4,595,659	5,678,728	5,296,870
Interest	3,051,380	3,090,228	3,296,705	3,157,964	2,631,321
Trustee fees	5,210	3,066	2,455	3,218	2,950
Debt issuance costs	-	237,657	49,471	-	372,216
Capital outlay	<u>8,658,464</u>	<u>11,559,996</u>	<u>12,596,751</u>	<u>8,245,442</u>	<u>3,692,419</u>
Total expenditures	<u>159,213,513</u>	<u>164,891,332</u>	<u>160,365,945</u>	<u>167,213,685</u>	<u>166,437,318</u>
Excess of revenues over (under) expenditures	(3,322,028)	(4,069,545)	4,004,970	2,015,893	5,288,697
Other Financing Sources (Uses)					
Transfers in	18,214,344	23,231,232	19,839,328	12,313,816	10,701,765
Transfers out	(18,421,256)	(23,297,732)	(20,008,290)	(14,012,126)	(11,673,036)
Debt issuance	-	13,352,250	1,320,000	40,000	-
Bond premium/discount	-	46,277	(4,838)	-	-
Refunding bonds issued	-	-	-	-	21,893,362
Payments to escrow agent	-	-	-	-	(21,520,747)
Proceeds of sale of assets	<u>115,835</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(91,077)</u>	<u>13,332,027</u>	<u>1,146,200</u>	<u>(1,658,310)</u>	<u>(598,656)</u>
Net change in fund balances	<u>\$ (3,413,105)</u>	<u>\$ 9,262,482</u>	<u>\$ 5,151,170</u>	<u>\$ 357,583</u>	<u>\$ 4,690,041</u>
Debt service as a percentage of noncapital expenditures	5.5%	5.0%	5.8%	5.6%	14.4%

n/a - Not available

DESCHUTES COUNTY, OREGON

ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (in thousands of dollars)

Fiscal Year Ended June 30,	Real Property		Personal Property		Manufactured Homes	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2003	9,685,677	13,585,512	289,037	289,240	71,257	76,685
2004	10,484,956	15,192,941	289,950	289,962	72,507	80,448
2005	11,497,220	16,890,285	308,985	308,999	73,771	82,344
2006	12,640,050	20,207,657	339,456	339,486	62,959	67,888
2007	13,870,767	27,611,646	383,447	383,447	61,946	67,553
2008	15,020,692	36,089,166	415,380	415,548	58,898	65,957
2009	15,988,780	36,759,449	466,756	466,839	55,989	61,302
2010	16,729,496	32,244,472	439,296	439,299	54,578	60,723
2011	16,875,389	22,613,760	411,330	411,330	48,228	51,783
2012	16,786,626	20,692,642	390,053	390,053	44,522	47,327

Sources: Deschutes County Assessor's Department and Oregon Department of Revenue

(a) includes tax-exempt property

Continued

DESCHUTES COUNTY, OREGON

ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (in thousands of dollars)

Public Utilities		Exemptions	Total		Range of Total Direct Tax Rates Paid	Assessed Value(a) as a Percentage of Estimated Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Taxable Assessed Value	Estimated Actual Value		
325,968	335,247	14,017	10,357,922	14,286,684	2.6185-5.6755	72.599%
327,493	330,462	15,452	11,159,454	15,893,813	2.6807-5.6440	70.310%
348,827	351,843	16,242	12,212,561	17,633,471	2.7001-5.6809	69.350%
323,329	327,647	16,319	13,349,475	20,942,678	2.6938-5.7206	63.821%
331,845	338,869	22,612	14,625,393	28,401,515	2.6548-5.7385	51.575%
352,616	369,411	23,638	15,823,948	36,940,082	2.9780-5.8087	42.901%
388,838	403,899	25,803	16,874,560	37,691,489	2.9170-6.1060	44.839%
417,996	430,990	28,577	17,612,789	33,175,484	2.7805-6.2059	53.176%
436,787	450,305	31,009	17,740,725	23,527,178	2.8947-6.2598	75.537%
438,134	453,696	33,166	17,626,169	21,583,718	2.8818-6.2468	81.818%

DESCHUTES COUNTY, OREGON

DIRECT OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS (rate per \$1,000 of assessed value)

	Fiscal Year Taxes are Payable				
	2003	2004	2005	2006	2007
County direct rates					
Rates levied to all taxable County properties:					
General	1.2783	1.2783	1.2783	1.2783	1.2783
Jail Bond	0.1913	0.1780	0.1659	0.1612	0.1402
Fairgrounds Bond	0.1847	0.1702	0.1617	0.1601	0.1421
Sheriff (Countywide)	-	-	-	-	-
County Extension/4H CSD	0.0224	0.0224	0.0224	0.0224	0.0224
911 CSD	0.1618	0.1618	0.1618	0.1618	0.1618
911 Local Option	-	0.0900	0.0900	0.0900	0.0900
County districts paid by all properties	1.8385	1.9007	1.8801	1.8738	1.8348
Rates levied to taxable rural County properties:					
Sheriff (County)	1.1200	1.1200	1.6000	1.6000	1.6000
Sheriff (Rural)	-	-	-	-	-
Rates levied to incorporated and CSD tax codes:					
Sheriff (Incorporated)	0.7800	0.7800	0.8200	0.8200	0.8200
Certain County properties are subject to one of the following rates:					
Bend Library Bond	0.1182	0.1189	0.0925	0.0991	0.0856
Redmond Library Bond	0.0949	0.0916	0.0782	0.0723	0.0618
Sunriver Library Bond	0.0770	0.0733	0.0708	0.0668	0.0637
Paid by Black Butte properties only:					
Black Butte Ranch CSD	1.0499	1.0499	1.0499	1.0499	1.0499
Black Butte Ranch CSD Local Opt	-	-	-	-	0.4000
Paid by Sunriver properties only:					
Sunriver Service District	2.9800	2.8900	2.9100	2.9600	3.0200
Range of County Direct Rates Paid	<u>2.6185 - 5.6755</u>	<u>2.6807 - 5.6440</u>	<u>2.7001 - 5.6809</u>	<u>2.6938 - 5.7206</u>	<u>2.6548 - 5.7385</u>
City and town rates					
Bend	2.8035	2.8035	2.8035	2.8035	2.8035
Redmond	6.1643	6.0643	6.0643	6.0643	6.0643
Sisters	2.6417	2.6417	2.6417	2.6417	2.6417
La Pine	-	-	-	-	-
Bend Urban Renewal Special Levy	0.1919	0.2045	0.2358	0.2192	0.2266
City of Redmond Bond	0.8230	0.1776	0.1439	0.1196	0.0893
Sunriver Service District	3.4500	2.8900	2.9100	2.9600	3.0200
Redmond Downtown Urban Renewal Levy	0.5794	0.6500	0.4718	0.4676	0.3248
Redmond Airport Urban Renewal Levy	0.2529	0.2848	-	-	-
Library district rates	0.5500	0.5500	0.5500	0.5500	0.5500
Fire district rates	1.0924 - 2.7317	1.0924 - 2.7317	1.0924 - 2.7317	1.0924 - 2.7317	1.0924 - 2.7317
Parks and recreation district rates	0.2200 - 1.4610	0.2200 - 1.4610	0.2200 - 1.4610	0.2200 - 1.4610	0.2200 - 1.4610
School district rates	5.5109 - 7.5787	5.5025 - 7.4751	5.4946 - 7.5716	5.4915 - 7.5031	6.4665 - 7.3835
Road district rates	0.4638 - 4.2147	0.4430 - 3.6500	0.4249 - 3.6500	0.7831 - 3.6500	0.7831 - 3.6500
Other special district rates	0.2895	0.2895	0.2895	0.2895	0.2895

Sources: Deschutes County Assessor's Office and Deschutes County Finance Department

Continued

DESCHUTES COUNTY, OREGON

DIRECT OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS (rate per \$1,000 of assessed value)

	Fiscal Year Taxes are Payable				
	2008	2009	2010	2011	2012
County direct rates					
Rates levied to all taxable County properties:					
General	1.2783	1.2783	1.2783	1.2783	1.2783
Jail Bond	0.1370	0.1335	0.1395	0.1358	0.1324
Fairgrounds Bond	0.1285	0.1410	0.1441	0.1464	0.1369
Sheriff (Countywide)	0.9500	0.9500	0.9500	0.9200	0.9200
County Extension/4H CSD	0.0224	0.0224	0.0224	0.0224	0.0224
911 CSD	0.1618	0.1618	0.1618	0.1618	0.1618
911 Local Option	-	0.2300	0.2300	0.2300	0.2300
County districts paid by all properties	2.6780	2.9170	2.9261	2.8947	2.8818
Rates levied to taxable rural County properties:					
Sheriff (County)	-	-	-	-	-
Sheriff (Rural)	1.4000	1.4000	1.4000	1.4000	1.4000
Rates levied to incorporated and CSD tax codes:					
Sheriff (Incorporated)	-	-	-	-	-
Certain County properties are subject to one of the following rates:					
Bend Library Bond	0.0858	0.0852	0.0868	0.0880	0.0836
Redmond Library Bond	0.0588	0.0567	0.0572	0.0558	0.0498
Sunriver Library Bond	0.0607	0.0590	0.0598	0.0551	0.0550
Paid by Black Butte properties only:					
Black Butte Ranch CSD	1.0499	1.0499	1.0499	1.0499	1.0499
Black Butte Ranch CSD Local Opt	0.4000	0.4000	0.4000	0.5500	0.5500
Paid by Sunriver properties only:					
Sunriver Service District	3.0700	3.1300	3.2200	3.3100	3.3100
Range of County Direct Rates Paid	2.6780 - 5.8087	2.9170 - 6.1060	2.7805 - 6.2059	2.8947-6.2598	2.8818-6.2468
City and town rates					
Bend	2.8035	2.8035	2.8035	2.8035	2.8035
Redmond	6.1643	6.1643	6.1643	6.1643	4.4101
Sisters	2.6417	2.6417	2.6417	2.6417	2.6417
La Pine	1.8800	1.9800	1.9800	1.8000	1.8000
Bend Urban Renewal Special Levy	0.2595	0.2700	0.2666	0.2791	-
City of Redmond Bond	0.0755	0.1020	0.1168	0.0947	0.0831
Sunriver Service District	3.0700	3.1300	3.2200	3.3100	3.3100
Redmond Downtown Urban Renewal Levy	0.1719	-	-	-	-
Redmond Airport Urban Renewal Levy	-	-	-	-	-
Library district rates	0.5500	0.5500	0.5500	0.5500	0.5500
Fire district rates	1.0924 - 3.2087	1.0924 - 3.0742	1.0924 - 3.0705	1.0924-3.0744	1.0924-3.0744
Parks and recreation district rates	0.2200 - 1.4610	0.2200 - 1.4610	0.2200 - 1.4610	0.2200-1.4610	0.2200-1.4610
School district rates	6.4474 - 7.2751	6.8851 - 7.2424	6.5907 - 8.4371	6.4923-8.1206	6.6649-8.4065
Road district rates	0.7831 - 3.6500	0.7831 - 3.6500	0.6600 - 3.6500	0.3248-3.6500	0.5180-2.7331
Other special district rates	0.3898	0.3848	0.3809	0.3793	0.3776

DESCHUTES COUNTY, OREGON

PRINCIPAL PROPERTY TAXPAYERS CURRENT FISCAL AND NINE YEARS AGO

Taxpayer	2012			2003		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Pacificorp (PP&L)	\$ 80,627,000	1	0.46%	\$ 48,795,400	3	0.47%
Gas Transmission Northwest Corporation*	70,353,800	2	0.40%	68,265,581	2	0.66%
Qwest Corporation	52,224,400	3	0.30%	79,366,713	1	0.77%
Cascade Natural Gas Corporation	47,852,000	4	0.27%	25,459,280	7	0.25%
Bend Cable Communications LLC	35,568,400	5	0.20%	-	-	-
Touchmark at Mount Bachelor Village LLC	34,091,860	6	0.19%	-	-	-
Sunriver Resort Limited Partnership	32,811,490	7	0.19%	30,384,456	6	0.29%
CVSC LLC	32,147,800	8	0.18%	-	-	-
Suterra LLC	31,859,240	9	0.18%	-	-	-
Deschutes Brewery Inc	28,982,100	10	0.16%	-	-	-
Eagle Crest Inc	-	-	-	35,873,268	4	0.35%
Mt. Bachelor Inc	-	-	-	34,343,853	5	0.33%
Willamette Industries Inc	-	-	-	20,591,982	8	0.20%
Sima Mountain View LLC	-	-	-	20,346,604	9	0.20%
River Bend Limited Partnership	-	-	-	19,985,349	10	0.19%
Total	<u>\$ 446,518,090</u>		<u>2.53%</u>	<u>\$ 383,412,486</u>		<u>3.71%</u>

* Formerly known as PG & E Gas Transmission NW

Source: Deschutes County Assessor's Department

n/a - Not available

DESCHUTES COUNTY, OREGON

PROPERTY TAXES LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS (amounts expressed in thousands)

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year ¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003	31,644	30,611	96.736%	1,030	31,641	99.989%
2004	34,408	33,412	97.105%	996	34,408	100.000%
2005	40,721	39,718	97.537%	1,000	40,718	99.993%
2006	42,784	41,871	97.866%	909	42,780	99.991%
2007	46,212	44,875	97.107%	1,329	46,204	99.983%
2008	53,123	50,752	95.537%	2,339	53,091	99.940%
2009	60,474	56,843	93.996%	3,326	60,169	99.495%
2010	63,162	60,015	95.018%	2,435	62,450	98.872%
2011	63,166	60,557	95.870%	1,544	62,101	98.314%
2012	62,532	60,527	96.794%	-	60,527	96.794%

¹ Net of discounts and adjustments.

DESCHUTES COUNTY, OREGON

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities						Capital Leases	Loans
	General Obligation Bonds	Limited Tax Bonds	Special Assessment Bonds	Certificates of Participation	Full Faith and Credit Obligations			
2003	26,531	5,615	1,100	10,435	27,505		526	838
2004	25,219	12,486	347	9,760	26,884		342	802
2005	23,264	12,460	286	7,360	31,624		43	400
2006	21,181	12,424	136	955	35,987		22	350
2007	18,974	12,380	77	670	35,656		188	300
2008	16,629	12,329	30	370	34,050		-	250
2009	14,160	12,246	-	-	45,830		-	200
2010	11,531	12,137	-	-	45,293		-	150
2011	8,733	11,386	-	-	43,163		-	140
2012	5,760	11,223	-	-	41,591		-	81

* See page 294 for personal income and population data.

n/a - Not available.

Continued

DESCHUTES COUNTY, OREGON

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

Fiscal Year	Business-Type Activities			Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Full Faith and Credit Obligations	Loans			
2003	24,050	6,190	538	103,328	2.86%	824.01
2004	23,190	6,190	525	105,745	2.63%	820.06
2005	22,230	8,853	513	107,033	2.36%	789.39
2006	21,155	8,656	501	101,367	2.03%	707.30
2007	19,955	18,037	488	106,725	1.98%	710.96
2008	18,635	17,529	470	100,292	1.78%	647.38
2009	17,185	16,944	453	107,018	1.88%	680.73
2010	15,610	16,342	435	101,498	1.76%	642.78
2011	13,885	15,719	417	93,443	n/a	588.15
2012	12,005	15,225	399	86,284	n/a	n/a

DESCHUTES COUNTY, OREGON

RATIOS OF GENERAL BONDED DEBT OUTSTANDING LAST TEN FISCAL YEARS

(dollars in thousands, except per capita)

Fiscal Year	General Bonded Debt Outstanding		Percentage of Actual Taxable Value ¹ of Property	Per Capita ²
	General Obligation Bonds			
2003	\$ 50,581		0.35%	411.92
2004	48,409		0.30%	386.05
2005	45,494		0.26%	352.81
2006	42,336		0.20%	312.24
2007	38,929		0.14%	271.63
2008	35,264		0.10%	234.92
2009	31,345		0.08%	202.33
2010	27,141		0.08%	172.64
2011	22,618		0.10%	143.24
2012	17,765		0.08%	111.82

¹ See page 284 for property value data.

² Population data can be found on page 294.

n/a - Not available.

DESCHUTES COUNTY, OREGON

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF JUNE 30, 2012

(dollars in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Central Oregon Community College	\$ 40,390	82.7190%	\$ 33,410
City of Bend	32,185	100.0000%	32,185
City of La Pine	510	100.0000%	510
City of Redmond	2,527	100.0000%	2,527
Crook County School District	23,127	1.2631%	292
Crooked River Ranch RFPD VI-503	2,660	8.5894%	228
Crooked River Ranch Special Road District	530	8.7208%	46
Deschutes County RFPD 1 (Redmond)	825	99.9362%	824
Deschutes County RFPD 2 (Bend)	1,610	100.0000%	1,610
Deschutes County School District 1 (Bend-La Pine)	210,168	100.0000%	210,168
Deschutes County School District 2 (Redmond)	168,518	93.5796%	157,698
Deschutes County School District 6 (Sisters)	22,337	99.9583%	22,328
Howell Hilltop Acres Special Road District	10	100.0000%	10
La Pine Parks & Recreation District	505	100.0000%	505
La Pine RFPD	385	98.2706%	378
La Pine Special Sewer District	160	100.0000%	160
Lazy River Special Road District	25	100.0000%	25
Redmond Area Park & Recreation District	825	100.0000%	825
Sisters RFPD (Camp Sherman)	2,250	84.5346%	1,902
Terrebonne Water District	615	100.0000%	615
Subtotal, overlapping debt			466,246
Deschutes County direct debt			<u>58,655</u>
Total direct and overlapping debt			<u>\$ 524,901</u>

Sources: Oregon State Treasury, Debt Management Information System

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Deschutes County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Net property-tax backed debt was used as the Debt Outstanding which is derived from the gross property-tax backed debt less self-supporting unlimited general obligations and self supporting limited tax general obligation debt. The direct debt is the total amount of the governmental activities from the "Ratios of Outstanding Debt by Type" Schedule.

DESCHUTES COUNTY, OREGON

LEGAL DEBT MARGIN INFORMATION, LAST TEN FISCAL YEARS *(dollars in thousands)*

Legal Debt Margin Calculation for Fiscal Year 2012

Estimated Actual Value	\$ 21,583,718	Estimated Actual Value	\$ 21,583,718
Debt limit (2% of estimated actual value) ¹	431,674	Debt limit (1% of estimated actual value) ²	215,837
Debt applicable to limit:		Debt applicable to limit:	
General obligation bonds	17,765	Limited tax bonds	52,814
		Less: Amount set aside for repayment of debt	677
Total net debt applicable to limit	<u>17,765</u>	Total net debt applicable to limit	<u>52,137</u>
Legal debt margin	<u>\$ 413,909</u>	Legal debt margin	<u>\$ 163,700</u>

	Fiscal Year				
	2003	2004	2005	2006	2007
Debt Limit (2%) ¹	\$ 285,734	\$ 317,876	\$ 352,669	\$ 418,854	\$ 568,030
Total net debt applicable to limit	<u>50,581</u>	<u>48,409</u>	<u>45,949</u>	<u>42,336</u>	<u>38,929</u>
Legal debt margin	<u>\$ 235,153</u>	<u>\$ 269,467</u>	<u>\$ 306,720</u>	<u>\$ 376,518</u>	<u>\$ 529,101</u>
Total net debt applicable to the limit as a percentage of debt limit	17.70%	15.23%	13.03%	10.11%	6.85%
Debt Limit (1%) ²	\$ 142,867	\$ 158,938	\$ 176,335	\$ 209,427	\$ 284,015
Total net debt applicable to limit	<u>40,410</u>	<u>45,842</u>	<u>53,033</u>	<u>48,147</u>	<u>47,750</u>
Legal debt margin	<u>\$ 102,457</u>	<u>\$ 113,096</u>	<u>\$ 123,302</u>	<u>\$ 161,280</u>	<u>\$ 236,265</u>
Total net debt applicable to the limit as a percentage of debt limit	28.29%	28.84%	30.08%	22.99%	16.81%

¹ ORS 287A.100 provides a debt limit on general obligation bonds of 2% of the real market value of all taxable property within the County's boundaries. This became effective January 1, 2008 superseding ORS 287.054.

² ORS 287A.105 provides a debt limit on full faith and credit bonds of 1% of the real market value of all taxable property within the County's boundaries. This became effective January 1, 2008 superseding ORS 287.053.

Continued

DESCHUTES COUNTY, OREGON

LEGAL DEBT MARGIN INFORMATION, LAST TEN FISCAL YEARS *(dollars in thousands)*

Fiscal Year				
<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 738,802	\$ 753,830	\$ 663,510	\$ 470,544	\$ 431,674
<u>35,264</u>	<u>31,345</u>	<u>27,141</u>	<u>22,618</u>	<u>17,765</u>
<u>\$ 703,538</u>	<u>\$ 722,485</u>	<u>\$ 636,369</u>	<u>\$ 447,926</u>	<u>\$ 413,909</u>
4.77%	4.16%	4.09%	4.81%	4.12%
\$ 369,401	\$ 376,915	\$ 331,755	\$ 235,272	\$ 215,837
<u>46,139</u>	<u>57,509</u>	<u>56,953</u>	<u>53,806</u>	<u>52,137</u>
<u>\$ 323,262</u>	<u>\$ 319,406</u>	<u>\$ 274,802</u>	<u>\$ 181,466</u>	<u>\$ 163,700</u>
12.49%	15.26%	17.17%	22.87%	24.16%

DESCHUTES COUNTY, OREGON

PLEDGED-REVENUE COVERAGE LAST TEN FISCAL YEARS *(dollars in thousands)*

Fiscal Year	Limited Tax Bonds - (Series 1992 & 1996)				Special Assessment Bonds - (Series 2000)			
	Special Assessment Collections	Debt Service		Coverage	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2003	36	175	20	0.18	203	80	67	1.38
2004	10	205	5	0.05	129	753	44	0.16
2005	-	-	-	-	75	61	19	0.94
2006	-	-	-	-	158	149	15	0.96
2007	-	-	-	-	43	60	7	0.64
2008	-	-	-	-	49	47	4	0.96
2009	-	-	-	-	26	30	1	0.84
2010	-	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-	-

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

Continued

DESCHUTES COUNTY, OREGON

PLEDGED-REVENUE COVERAGE LAST TEN FISCAL YEARS *(dollars in thousands)*

Full Faith and Credit Obligations
(Series 2003, 2005, 2007, 2009)

Special Assessment Collections	Debt Service		Coverage
	Principal	Interest	
242	-	-	-
482	621	52	0.72
381	303	30	1.14
301	349	33	0.79
206	176	18	1.06
390	344	70	0.94
381	223	46	1.42
259	299	71	0.70
258	263	48	0.83
207	175	36	0.98

DESCHUTES COUNTY, OREGON

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2003	122,794	3,611,578	27,880	38.09	20,914	7.8%
2004	125,396	4,018,770	29,853	38.09	21,342	6.8%
2005	128,948	4,534,433	32,094	38.08	22,044	5.8%
2006	135,590	4,996,527	33,522	39.45	22,668	4.6%
2007	143,316	5,391,673	35,057	39.79	23,652	4.9%
2008	150,113	5,635,347	35,728	40.15	24,421	7.1%
2009	154,920	5,705,290	35,966	39.95	24,578	15.3%
2010	157,211	5,756,539	36,449	40.21	24,106	14.8%
2011	157,905	n/a	n/a	40.46	24,437	13.5%
2012	158,875	n/a	n/a	40.29	24,168	11.8%

Sources: Population, personal income and per capita personal income information provided by Portland State University, Population Research Center and the Bureau of Economic Analysis. Median age based on data obtained from Portland State University. School enrollment provided by the Oregon Department of Education. Unemployment provided by Oregon Employment Department, Oregon Labor Market Information System.

Note: Population information are Census Bureau midyear population estimates. Estimates for July 1, 2011 reflect county population estimates available as of March 2012. Median age figures for 2003-2012 based on midyear data tables. School enrollment is based on the census at the start of the 2011-12 school year. Unemployment rate information, reported as an annual average, is not seasonally adjusted. Unemployment rate for 2012 is an average of January through June 2012.

n/a - Not available.

DESCHUTES COUNTY, OREGON

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2012			2003		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
St. Charles Medical Center	2,842	1	4.55%	n/a	n/a	n/a
Bend/La Pine School District	1,723	2	2.76%	n/a	n/a	n/a
Deschutes County	1,039	3	1.66%	n/a	n/a	n/a
Sunriver Resort	900	4	1.44%	n/a	n/a	n/a
Mt. Bachelor	749	5	1.20%	n/a	n/a	n/a
Redmond School District	735	6	1.18%	n/a	n/a	n/a
Walmart	591	7	0.95%	n/a	n/a	n/a
Bend Memorial Clinic	575	8	0.92%	n/a	n/a	n/a
Northview Hotel Group (formerly Eagle Crest)	530	9	0.85%	n/a	n/a	n/a
Fred Meyer	472	10	0.76%	n/a	n/a	n/a
Total Employees of Principal Employers	10,156		16.27%	-		-
Total County Nonfarm Employment	62,410		100.00%			

Sources: Bend-La Pine School District, Deschutes County Finance Department, Economic Development for Central Oregon, and the Oregon Employment Department

n/a - Not available.

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DESCHUTES COUNTY, OREGON

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government										
Executive	8.15	8.15	8.00	9.90	8.83	9.65	9.65	9.65	9.65	8.80
General services										
Judicial	42.40	43.10	47.00	46.25	48.75	49.75	51.00	49.85	46.45	47.35
Financial	36.78	37.78	39.18	40.73	39.78	39.58	38.58	38.58	38.43	36.68
Assessment	29.75	30.75	33.25	32.75	33.75	33.25	32.15	29.90	30.00	30.50
Community development	30.05	29.15	29.15	31.68	33.20	30.90	24.50	21.05	17.50	17.50
Building services	20.25	20.25	20.50	22.50	22.65	22.85	23.85	22.95	21.95	21.95
Information technology	16.41	15.41	14.84	15.68	15.50	15.44	15.58	16.90	14.90	16.00
Other	10.66	10.51	12.33	6.29	7.47	8.23	6.84	6.42	6.42	6.32
Public protection										
Law enforcement	98.35	101.68	101.68	100.75	104.75	112.75	114.50	115.50	111.75	108.15
Corrections	145.95	147.45	153.30	151.80	155.65	192.45	190.10	184.30	182.68	178.40
Protective inspection	27.10	27.35	29.35	34.32	35.80	30.10	23.60	19.55	11.00	11.10
Public works										
Streets & highways	57.00	57.00	57.00	66.50	63.50	61.50	59.50	58.50	57.50	56.50
Sanitation	21.00	23.00	23.00	24.00	24.00	26.00	23.00	22.00	21.75	19.75
Health & welfare										
Health	51.73	50.55	49.45	49.50	50.35	54.85	53.15	55.00	70.10	71.55
Welfare	90.99	89.49	89.85	89.50	94.03	102.70	101.75	104.55	118.80	128.55
Recreation & culture										
Fair & expo center	14.00	14.00	13.00	14.00	13.00	13.00	12.00	12.00	11.00	10.00
Other										
Economic development	0.65	0.65	0.55	1.15	1.08	1.10	1.10	1.10	1.10	1.10
Total	701.22	706.27	721.43	737.30	752.09	804.10	780.85	767.80	770.98	770.20

Source: Deschutes County Finance Department
Above amounts are for Primary Government

n/a - Not available

DESCHUTES COUNTY, OREGON

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	Fiscal Year				
	2003	2004	2005	2006	2007
<u>Function/Program</u>					
Police					
Physical arrests	1,633	1,454	1,714	1,715	1,586
Traffic Violations					
Citations issued	5,397	6,603	7,122	5,936	5,486
Warnings	3,977	4,665	6,371	6,275	5,623
Calls for service	35,723	36,477	37,170	37,077	37,677
Traffic stops	9,939	11,420	13,380	12,467	11,023
Solid waste					
Solid waste collected (tons)	176,655	202,040	207,225	243,986	247,652
Average annual per capita waste generation (pounds)	2,793	2,790	2,904	3,056	3,111
Recyclables collected (tons)	46,857	46,857	54,225	55,400	62,523
Road					
Street resurfacing (miles)	10.10	26.89	22.41	14.06	10.13
911 emergency services					
Emergency calls	65,000	63,500	63,994	68,403	70,104
Police officer initiated calls	209,737	226,471	232,700	235,629	244,633
Fire department initiated calls	14,253	15,324	16,603	18,478	19,461

Source: Deschutes County Sheriff's Office, Deschutes County Solid Waste Department,
Deschutes County Road Department, and 911 County Service District

n/a - Not available

Continued

DESCHUTES COUNTY, OREGON

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

	Fiscal Year				
	2008	2009	2010	2011	2012
<u>Function/Program</u>					
Police					
Physical arrests	1,508	1,542	1,592	1,375	1,334
Traffic violations					
Citations issued	6,165	4,811	3,566	2,504	2,517
Warnings	7,481	6,842	5,091	4,727	4,317
Calls for service	36,731	35,243	33,315	32,661	33,409
Traffic stops	15,606	14,744	12,856	10,202	10,507
Solid waste					
Solid waste collected (tons)	257,863	253,418	207,515	192,657	177,113
Average annual per capita waste generation (pounds)	3,379	3,152	2,485	2,257	1,457
Recyclables collected (tons)	69,717	75,825	65,116	75,365	62,083
Road					
Street resurfacing (miles)	10.62	23.53	29.11	6.26	16.10
911 emergency services					
Emergency calls	66,004	59,793	57,978	54,395	59,697
Police officer initiated calls	261,420	251,675	242,851	241,785	249,032
Fire department initiated calls	19,828	20,820	19,980	19,597	21,048

Source: Deschutes County Sheriff's Office, Deschutes County Solid Waste Department, Deschutes County Road Department, and 911 County Service District

n/a - Not available

DESCHUTES COUNTY, OREGON

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Police					
Stations	4	4	4	4	4
Adult correctional facilities	1	1	1	1	1
Special services complex	1	1	1	1	1
Road					
Streets (miles)	892	898	904	904	911
Streetlights	4	4	4	4	4
Flashing lights	6	6	6	6	6
Signals	1	2	2	2	2

Sources: Deschutes County Road Department and the Deschutes County Sheriff's Office

DESCHUTES COUNTY, OREGON

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM LAST TEN FISCAL YEARS

<u>Function/Program</u>	Fiscal Year				
	2008	2009	2010	2011	2012
Police					
Stations	4	4	4	4	4
Adult correctional facilities	2	2	2	2	2
Special services complex	1	1	1	1	1
Road					
Streets (miles)	927	927	927	927	927
Streetlights	4	4	4	4	4
Flashing lights	6	5	5	5	5
Signals	2	3	3	3	3

Sources: Deschutes County Road Department and the Deschutes County Sheriff's Office

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**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

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AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

Internal Control

We have audited the financial statements of Deschutes County, Oregon, as of and for the year ended June 30, 2012, and have issued our report thereon dated November 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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 a 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.

Accounting Records

We found the condition of the accounting records adequate for audit purposes.

Collateral

All cash on deposit with banks was in financial institutions enrolled in the Oregon State Treasurer's Public Treasurer's Public Funds Collateralization Program, and therefore, met the statutory requirement for adequate collateralization.

Indebtedness

The County's short-term and long-term debt was found to be within legal limitations on the amount of debt which may be incurred, liquidation of debts were within the prescribed period of time and indebtedness was in compliance with provisions of bond indentures and other agreements, including restrictions on the use of monies available to retire indebtedness.

Budgeting

We reviewed the County's procedures for preparation, adoption and execution of its budget for the year ended June 30, 2012, and the procedures for preparation and adoption of their budget for the year beginning July 1, 2012. All procedures were found to be in compliance with statutory requirements, with the following exceptions.

AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS

For the year ended June 30, 2012, expenditures exceed appropriations by category as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over- expenditure</u>
Personnel				
Sunriver Service District	\$ 10,970	\$ 12,970	\$ 13,151	\$ (181)
Materials and Services				
General Support Services - BOCC	89,561	99,321	103,424	(4,103)
Behavioral Health	3,929,205	5,805,749	5,975,457	(169,708)
Law Library	114,314	114,314	114,367	(53)
Sunriver Service District - Fire and Emergency Services	324,489	324,489	327,043	(2,554)
Total Material ans Services	4,457,569	6,343,873	6,520,291	(176,418)
	<u>\$ 4,468,539</u>	<u>\$ 6,356,843</u>	<u>\$ 6,533,442</u>	<u>\$ (176,599)</u>

Insurance Coverage and Fidelity Bonds

Insurance coverage and fidelity bonds were reviewed and found to be in compliance with statutory requirements.

Programs Funded From Outside Sources.

All material programs funded from outside sources were reviewed and found to be in substantial compliance with appropriate laws, rules and regulations governing those programs. Reports filed with grantor agencies were agreed to the County's records, and we found the County to be in substantial compliance with program requirements. See the Single Audit Compliance section of this report.

Public Contracts and Purchasing

We reviewed the County's procedures for awarding public contracts and construction of public improvements and found them to be in compliance with statutory requirements.

Investments

Investments were reviewed and found to be in compliance with statutory requirements.

Highway Funds

Taxes on fuel and motor vehicle use were reviewed and found to be used in compliance with constitutional and statutory requirements.

**AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS**

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

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 20, 2012

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SINGLE AUDIT COMPLIANCE

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John P. Harrigan, CPA
Wesley B. Price III, CPA
Candace S. Fronk, CPA

**INDEPENDENT AUDITORS' 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**

Board of Commissioners
Deschutes County, Oregon

975 SW Colorado
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We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Deschutes County, Oregon, as of and for the year ended June 30, 2012, which collectively comprise Deschutes County, Oregon's (the County) basic financial statements and have issued our report thereon dated November 20, 2012. 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**INDEPENDENT AUDITORS' 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 – CONTINUED**

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, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners, Audit Committee, management, others within the County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 20, 2012



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

John P. Harrigan, CPA
Wesley B. Price III, CPA
Candace S. Fronk, CPA

Board of Commissioners
Deschutes County, Oregon

Compliance

We have audited Deschutes County, Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Deschutes County, Oregon's (the County) major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Deschutes County, complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 – CONTINUED**

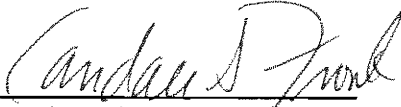
could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing 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.

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 that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Commissioners, Audit Committee, management, others within the County, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

HARRIGAN PRICE FRONK & CO. LLP
Certified Public Accountants & Consultants

By: 
Candace S. Fronk - a partner

November 20, 2012

DESCHUTES COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

Section I – Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: Unqualified

Internal Control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.665	Schools and Roads: Grants to States
15.226	Payments in Lieu of Taxes
20.205-ARRA	Highway Planning and Construction
95.001	High Intensity Drug Traffic Area (HIDTA)

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X yes _____ no

DESCHUTES COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

Section II – Financial Statement Findings

No matters were reported

Section III –Federal Award Findings and Questioned Costs

No matters were reported.

DESCHUTES COUNTY, OREGON

STATUS OF PRIOR YEAR (2011) FINDINGS FOR THE YEAR ENDED JUNE 30, 2012

There were no findings or questioned costs for the fiscal year ended June 30, 2011.

DESCHUTES COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grantor / Pass Through Grantor / Program Title	Federal CFDA Number	Award or Pass-Through Number	Program or Award Amount	Accrued or (Deferred) Revenues July 1, 2011	Receipts	Expenditures	Accrued or (Deferred) Revenues July 1, 2012
<u>U.S. Department of Agriculture</u>							
<u>Direct Programs</u>							
<u>Forest Service</u>							
Cooperative Forestry Assistance-Sunriver Ladder Fuel Reduction Program/East County Communities Defensible Space	10.664	09-DG-11062752-021	\$ 200,000	\$ 65,242	\$ 86,503	\$ 21,261	\$ -
Cooperative Forestry Assistance-Sweat Equity	10.664	11-DG-11062752-011	200,000	-	-	68,566	68,566
Schools and Roads-Public Education and Outreach for Noxious Weed Control	10.665	11-DG-11060120-005	28,500	-	16,378	16,378	-
Collaborative Forest Restoration-Deschutes County Weeds Along Public Roads	10.679	11-DG-11060120-008	3,657	-	3,657	3,657	-
Collaborative Forest Restoration-Deschutes County Noxious Weed Cost Share Program	10.679	11-DG-11060120-009	66,880	-	16,387	16,387	-
Cooperative Forestry Assistance-Deschutes County Noxious Weed Cost Share Program	10.679	06-DG-11060120-030	35,640	-	3,958	3,958	-
Forest Health Protection	10.680	09-DG-11062754-008	23,000	-	1,572	1,572	-
Forest Health Protection	10.680	10-DG-11062754-022	25,000	-	25,000	25,000	-
<u>Pass Through Programs</u>							
<u>State Department of Education</u>							
School Breakfast Program	10.553	0904001	8,532	764	8,794	8,532	502
ARRA-National Lunch School Program	10.555	0904001	16,625	1,539	17,162	16,625	1,002
<u>Oregon Health Authority</u>							
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	280559	669,172	59,093	670,737	669,172	57,528
WIC Grants to States	10.578	280650	11,313	-	5,625	11,313	5,688
<u>State Department of Administrative Services</u>							
Schools and Roads: Grants to States							
Title I	10.665	None	1,763,548	-	1,763,548	1,763,548	-
Title III	10.665	None	303,125	(395,699)	145,234	303,125	(237,808)
<u>State Department of Forestry</u>							
Cooperative Forestry Assistance-National Wildland Fire Cohesive Strategy	10.664	12-DG-11062752-006	25,000	-	-	25,000	25,000
ARRA: Wildland Fire Management-Deschutes County Hazardous Fuels Reduction for Energy Production	10.688	10-DG-11060489-053/4S5011-01	676,600	114,141	267,695	167,668	14,114
Total Department of Agriculture						3,121,762	
<u>U.S. Department of the Interior</u>							
<u>Direct Programs</u>							
<u>Bureau of Land Management</u>							
Payments in Lieu of Taxes	15.226	None	471,823	-	471,823	471,823	-
National Fire Plan-Deschutes County's Wildland-Urban Interface Community Assistance Project	15.228	L08AC13243	199,725	75,416	116,298	48,380	7,498
<u>Pass Through Programs</u>							
<u>State Department of Administrative Services</u>							
Non-Sale Disposals of Mineral Material	15.214	None	110,057	-	106,350	106,350	-
Distribution of Receipts to State and Local Governments	15.227	None	4,103	(12,270)	4,103	-	(16,373)
<u>State Historic Preservation Office</u>							
Historic Preservation Fund Grants	15.904	OR-11-03	14,500	-	6,900	14,500	7,600
Total Department of the Interior						641,053	
<u>U.S. Department of Justice</u>							
<u>Direct Programs</u>							
<u>Violence Against Women Office</u>							
Supervised Visitation: Safe Havens for Children	16.527	2010-CW-AX-K020	349,891	24,697	133,638	120,774	11,833
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2010-WE-AX-0038	300,098	27,919	149,659	144,116	22,376

DESCHUTES COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grantor / Pass Through Grantor / Program Title	Federal CFDA Number	Award or Pass-Through Number	Program or Award Amount	Accrued or (Deferred) Revenues July 1, 2011	Receipts	Expenditures	Accrued or (Deferred) Revenues July 1, 2012
<u>U.S. Department of Justice (Continued)</u>							
<u>Bureau of Justice Assistance</u>							
State Criminal Alien Assistance Program	16.606		30,784	-	30,784	30,784	-
Bulletproof Vest Partnership Program	16.607	None	81,897	-	2,779	6,991	4,212
ARRA-Edward Byrne Memorial JAG	16.804	2011-DJ-8X-2320	17,047	-	17,047	17,047	-
<u>Pass Through Programs</u>							
<u>Oregon Commission on Children and Families</u>							
Juvenile Accountability Block Grant	16.523	2010-6345	15,527	3,392	10,324	9,676	2,744
<u>State Department of Justice</u>							
Crime Victim Assistance	16.575	VOCA-10-NC-00022	87,658	10,958	43,807	43,807	10,958
Drug Control Discretionary Grant	16.580	LOA No. 2011-110	37,000	-	22,847	22,847	-
Drug Control Discretionary Grant	16.580	LOA No. 2012-104	37,000	-	-	755	755
<u>Oregon State Police</u>							
Community Capacity Development Office	16.595	None	3,566	-	3,566	3,566	-
<u>State Criminal Justice Commission</u>							
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC009-12	252,349	-	194,243	245,539	51,296
Edward Byrne Memorial Justice Assistance Grant Program	16.738	TC001-10	104,756	19,618	42,863	23,245	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC009-11	252,349	139,122	139,122	-	-
Total Department of Justice						669,147	
<u>U.S. Department of Transportation</u>							
<u>Pass Through Programs</u>							
<u>State Department of Transportation</u>							
ARRA-Highway Planning and Construction	20.205	TGM #24807	70,000	7,688	7,688	-	-
ARRA-Highway Planning and Construction	20.205	DTFH70-11-E-0002	600,000	-	600,000	600,000	-
Formula Grants for Other Than Urbanized Areas	20.509	12-TAP093011	216	-	216	216	-
Capital Assistance Program For Elderly Persons and Persons with Disabilities	20.513	26504	46,718	42,073	42,073	-	-
Capital Assistance Program For Elderly Persons and Persons with Disabilities	20.513	26505	46,719	46,719	46,719	-	-
State and Community Highway Safety	20.600	SC-12-35-14 ccc	4,500	-	4,500	4,500	-
State and Community Highway Safety	20.600	DE-11-24-14 aaa	4,500	-	4,485	4,485	-
Total Department of Transportation						609,201	
<u>U.S. General Services Administration</u>							
<u>Pass Through Programs</u>							
<u>State Department of Administrative Services</u>							
Disposal of Federal Surplus Real Property	39.002	None	164	-	164	164	-
Donation of Federal Surplus Personal Property	39.003	None	336	-	336	336	-
Total General Services Administration						500	
<u>U.S. Environmental Protection Agency</u>							
<u>Pass Through Programs</u>							
<u>Oregon Health Authority</u>							
State Public Water System Supervision	66.432	280557	65,702	-	37,544	37,544	-
ARRA-Capitalization Grants for Drinking Water State Revolving Fund	66.468	280655	98,557	-	14,742	23,387	8,645
Total Environmental Protection Agency						60,931	
<u>U.S. Department of Energy</u>							
<u>Direct Programs</u>							
<u>Office of Energy Efficiency and Renewable Energy</u>							
ARRA-Energy Efficiency & Conservation Block Grants	81.128	DE-SC0003180	325,700	209,138	269,149	81,442	21,431
Total Department of Energy						81,442	
<u>U.S. Department of Education</u>							
<u>Pass Through Programs</u>							
<u>State Department of Human Services</u>							
Safe and Drug Free Schools and Communities State Grants	84.186	236501	55,000	-	55,000	55,000	-
Total Department of Education						55,000	

DESCHUTES COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grantor / Pass Through Grantor / Program Title	Federal CFDA Number	Award or Pass-Through Number	Program or Award Amount	Accrued or (Deferred) Revenues July 1, 2011	Receipts	Expenditures	Accrued or (Deferred) Revenues July 1, 2012
U.S. Department of Health and Human Services							
<u>Direct Programs</u>							
<u>Substance Abuse and Mental Health Services Administration</u>							
Drug Free Communities Support Program	93.276	5 H79 SP012108-10	100,000	25,995	51,498	25,503	-
<u>Centers for Medicare and Medicaid Services</u>							
Early Retiree Reinsurance Program	93.546	None	150,431	-	150,431	150,431	-
<u>Pass Through Programs</u>							
<u>Oregon Health Authority/Department of Human Services</u>							
Public Health Emergency Preparedness	93.069	280618	116,290	25,506	135,699	116,290	6,097
Environmental Public Health and Emergency Response	93.070	280673	5,416	-	5,416	5,416	-
ACA Personal Responsibility Education Program	93.092	280529	64,584	-	64,268	64,584	316
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	280549	1,998	164	1,737	1,723	150
Projects for Assistance in Transition from Homelessness (PATH)	93.150	207001	72,701	-	72,701	72,701	-
Family Planning: Services	93.217	280558	106,731	11,221	152,236	164,422	23,407
Linking Actions for Unmet Needs in Children's Health	93.243	1H79SM059339-01	850,000	66,109	658,535	678,145	85,719
Youth Suicide Prevention/Intervention	93.243	280582	44,177	7,414	39,092	44,177	12,499
Youth Suicide Prevention/Intervention	93.243	250050	180,000	-	180,000	180,000	-
Immunization Cooperative Agreements	93.268	280540	600	-	600	600	-
Center for Disease Control and Prevention: Investigations and Technical Assistance	93.283	Various	59,584	17,275	71,435	59,584	5,424
PPHF 2012 National Public Health Improvement Initiative	93.507	1U58CD001311	50,000	-	41,685	50,000	8,335
Social Services Block Grant	93.667	111092	48,123	-	48,123	48,123	-
Medical Assistance Program	93.778	100100	20,866	-	19,099	20,866	1,767
HIV Care Formula Grants	93.917	280544	-	10,086	10,086	-	-
HIV Prevention Activities-Health Department Based	93.940	280501/280646	20,983	1,263	21,546	20,983	700
Block Grants for Community Mental Health Services	93.958	112001	106,200	-	106,200	106,200	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	135001	544,117	-	544,117	544,117	-
Maternal and Child Health Services Block Grant to States	93.994	180514	75,552	10,408	74,710	75,552	11,250
<u>State Commission on Children and Families</u>							
Promoting Safe and Stable Families	93.556	1936002292-001	79,067	1,092	36,980	39,534	3,646
ARRA-Foster Care-Tille IV-E	93.658	1936002292-001	3,925	-	656	2,637	1,981
Social Services Block Grant	93.667	1936002292-001	393,795	15,192	191,133	196,898	20,957
Medical Assistance Program	93.778	1936002292-001	64,197	21,048	53,147	32,099	-
Total Department of Health and Human Services						2,700,585	
<u>Department of Homeland Security</u>							
<u>Pass Through Programs</u>							
<u>Oregon State Marine Board</u>							
Boating Safety Financial Assistance	97.012	None	142,091	117,678	117,678	51,473	51,473
<u>Department of State Police</u>							
Emergency Management Performance Grant	97.042	None	92,694	20,121	76,698	77,233	20,656
<u>Oregon Military Department</u>							
Pre-Disaster Mitigation-Deschutes and Crook Counties-Wildfire Mitigation	97.047	PDMC-PJ-10-OR-2007-004	1,010,951	4,704	-	-	4,704
<i>Fiscal Year Beginning Balance \$112,765 Fiscal Year Ending Balance \$112,765</i>							
Pre-Disaster Mitigation-Deschutes and Crook Counties-Wildfire Mitigation Continuation	97.047	PDMC-PJ-10-OR-2008-005	667,874	26,993	-	48,994	75,987
<i>Fiscal Year Beginning Balance \$450,818 Fiscal Year Ending Balance \$401,824</i>							
Emergency Operations Center Grant Program	97.001	08-075	899,422	2,327	95,285	92,958	-
Citizens Corps	97.053	09-106	10,000	-	2,817	2,817	-
State Homeland Security Program	97.073	09-337	31,853	-	-	24,528	24,528
State Homeland Security Program	97.073	11-231	8,513	-	8,498	8,498	-
State Homeland Security Program	97.073	10-232	15,150	-	15,078	15,078	-
State Homeland Security Program	97.073	10-231	34,957	34,957	34,957	-	-
State Homeland Security Program	97.073	09-221	15,000	700	11,619	10,919	-
State Homeland Security Program	97.073	08-218	314,580	39,457	131,077	91,620	-
Total Department of Homeland Security						424,118	

DESCHUTES COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

<u>Federal Grantor / Pass Through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Award or Pass- Through Number</u>	<u>Program or Award Amount</u>	<u>Accrued or (Deferred) Revenues July 1, 2011</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Accrued or (Deferred) Revenues July 1, 2012</u>
<u>Office of National Drug Control Policy</u>							
<u>Pass Through Programs</u>							
<u>State Department of Justice</u>							
High Intensity Drug Traffic Area (HIDTA) ¹	95.001	None		<u>69,575</u>	<u>437,728</u>	<u>433,856</u>	<u>65,703</u>
Total Office of National Drug Control Policy						<u>433,856</u>	
Total Federal Assistance				<u>\$ 968,835</u>	<u>\$ 9,273,564</u>	<u>\$ 8,797,595</u>	<u>\$ 492,866</u>

¹ HIDTA Grant amount includes funds utilized by a fiduciary organization in the amount of \$258,577.

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