

HARNEY COUNTY, OREGON

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

For the Year Ended June 30, 2011

HARNEY COUNTY, OREGON

June 30, 2011

TABLE OF CONTENTS

INTRODUCTORY SECTION

	<u>Page</u>
County Court and Officials.....	1

FINANCIAL SECTION

<i>Independent Auditor's Report</i>	2-3
<i>Management's Discussion and Analysis</i>	4-7
<i>Basic Financial Statements</i>	
Government-Wide Financial Statements	
Statement of Net Assets.....	8
Statement of Activities.....	9
Governmental Fund Financial Statements	
Balance Sheet.....	10
Reconciliation of the Balance Sheet – Governmental Funds to	
Statement of Net Assets.....	11
Statement of Revenues, Expenditures and Changes in	
Fund Balances.....	12
Reconciliation of the Statement of Revenues, Expenditures and Changes	
In Fund Balances – Governmental Funds to the Statement of Activities.....	13
Fiduciary Fund Statements	
Statement of Fiduciary Assets and Liabilities – Agency Funds.....	14
Notes to the Basic Financial Statements.....	15-27

REQUIRED SUPPLEMENTARY INFORMATION

Schedules of Revenues, Expenditures and Changes in Fund Balances	
- Budget and Actual (Cash Basis)	
General Fund.....	28-30
PERS Reserve Fund.....	31
Nuisance Abatement Fund.....	32
Diamond Disposal Site Fund.....	33
Drewsey Disposal Site Fund.....	34
Fields Disposal Site Fund.....	35
Frenchglen Disposal Site Fund.....	36
Riley Disposal Site Fund.....	37
Harney Behavioral Health Reserve Fund.....	38
Library Reserve Fund.....	39
Home Health and Hospice Fund.....	40-41
Harney County Fair Fund.....	42
Fair Memorial Fund.....	43
Hospice Memorial Fund.....	44
General Fund Combined.....	45
Harney Behavioral Health Fund.....	46-48
Road Department Fund.....	49-50
Road Operating Reserve Fund.....	51
Road Equipment Reserve Fund.....	52
Road Pavement Restoration Reserve Fund.....	53
Budget to GAAP Reconciliation.....	54
Notes to the Required Supplementary Information – Budgetary Reporting.....	55

HARNEY COUNTY, OREGON

June 30, 2011

OTHER SUPPLEMENTARY INFORMATION

Modified Accrual Basis

Nonmajor Special Revenue Funds

Combining Balance Sheet	56
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances.....	57

Nonmajor Capital Project Funds

Combining Balance Sheet	58
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances.....	59

Cash Basis

Nonmajor Combining Balance Sheet	60
Nonmajor Schedule of Revenue, Expenditures and Changes in Fund Balances	61

Schedules of Revenues, Expenditures and Changes in Fund Balance

- Budget and Actual (Cash Basis)

Law Library Fund	62
Liquor Control Fund	63
Taylor Grazing Fund.....	64
Corner Preservation Fund	65
Harney County Treatment Court Fund	66
County Clerk Fund.....	67
9-1-1 Emergency Fund.....	68
Title III Reserve Fund.....	69
Community Corrections Fund.....	70-71
Park Reserve Fund	72
Commission on Children and Families Fund.....	73
Forfeitures Fund.....	74
Oregon Opportunity Grant Fund.....	75
Victims of Crime Advocate Fund	76
Child Abuse Multidisciplinary Intervention Fund.....	77
Small Cities and Rural Areas Grant Fund	78
Victims/Witness Programs Fund	79
State Court Security Fund.....	80
County School Fund	81
State Court Mediation Fund.....	82
Building Program Fund.....	83
Industrial Building/Economic Development Fund	84
Voting Equipment Reserve Fund.....	85
Blue Mountain Forest Plan Fund	86
Landfill Assurance Fund.....	87
Seniors Title III Fund.....	88
Environmental Health Reserve Fund.....	89
Woodstove Replacements Fund.....	90
DEQ Onsite Reserve Fund.....	91
Veteran's Transportation Fund.....	92
Information Systems Reserve Fund	93
Harney County Building Reserve Fund	94

HARNEY COUNTY, OREGON

June 30, 2011

OTHER FINANCIAL SCHEDULES

Summary Schedules of Cash, Cash Items and Investments - All Funds.....	95-96
Summary Schedule of Property Tax Transactions.....	97
Schedule of Elected Official Accounts.....	98
General Fund Revenues (Cash Basis).....	99-102
General Fund Expenditures (Cash Basis).....	103-118
Agency Fund Combining Schedule of Assets and Liabilities	119-125

REPORTS REQUIRED BY OREGON STATE REGULATIONS

Report Required by Oregon State Regulations.....	126-127
Comments and Disclosures.....	128-129
Summary of Revenues and Expenditures – Oregon Secretary of State.....	130

SINGLE AUDIT

Schedule of Expenditures of Federal Awards.....	131-132
Notes to the Schedule of Expenditures of Federal Awards	133
Schedule of Findings and Questioned Costs.....	134-135
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	136-137
Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.....	138-139

INTRODUCTORY SECTION

HARNEY COUNTY, OREGON
COUNTY COURT AND OFFICIALS
June 30, 2011

County Court

<u>Name</u>	<u>Address</u>	<u>Position</u>
Steven E. Grasty	Hines	County Judge
Pete Runnels	Burns	Commissioner
Dan Nichols	Diamond	Commissioner

Officials

Ellen Franklin	Burns	Treasurer
Maria Iturriaga	Burns	Clerk
Ted Tiller	Hines	Assessor and Tax Collector
David Glerup	Hines	Sheriff
Dewey Newton	Burns	Justice of the Peace
Timothy J. Colahan	Burns	District Attorney
Cheryl Keniston	Burns	Home Health Agency
Chris Siegner	Hines	Harney Behavioral Health
Eric Drushella	Burns	Roadmaster
John Copenhaver	Burns	Juvenile Officer
Vacant	Burns	Medical Officer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Judge and County Court
Harney County, Oregon
Burns, Oregon

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon as of and for the year ended June 30, 2011, which collectively comprise the county's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Harney County, Oregon's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 the 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon, as of June 30, 2011, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As more fully described in Note 13, subsequent to the issuance of Harney County, Oregon's 2011 basic financial statements, we became aware that the schedule of expenditures of federal awards did not include all federal revenue sources passed on to the county. In our original report, we expressed an unqualified opinion on the 2011 basic financial statements, and our opinion on the revised statements, as expressed herein, remains unqualified.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2012, on our consideration of Harney County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Harney County, Oregon's basic financial statements. The required supplementary information, combining and individual fund schedules, other supplementary information, and other financial schedules listed in the financial section on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards 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 not a required part of the basic financial statements of Harney County, Oregon. The required supplementary information, combining and individual fund schedules, other supplementary information, other financial schedules 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 section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Oster Professional Group, CPA's, PC

By  _____

Burns, Oregon
February 29, 2012



HARNEY COUNTY COURT

Office of Judge Steven E. Grasty

450 North Buena Vista, Burns, Oregon 97720

Phone: 541-573-6356 Fax: 541-573-8387

E-mail: sgrasty@co.harney.or.us

Websites: www.co.harney.or.us ♦ www.harneycounty.org

Management's Discussion and Analysis

As County Judge of Harney County, I offer readers of these financial statements this narrative overview and analysis of the financial activities of Harney County for the fiscal year ended June 30, 2011. I encourage readers to consider the information presented here in conjunction with the independent auditor's report.

Overview of the Financial Statements:

This discussion and analysis is intended to serve both as an introduction to Harney County's basic financial statements as well as an overview of the 10/11 fiscal year. The County's 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 and other financial schedules in addition to the basic financial statements.

Government-wide financial statements:

The government-wide financial statements are designed to provide readers with a broad overview of the county's finances, in a manner similar to a private-sector business. These statements provide information about the activities of Harney County as a whole and present a longer-term view of the County's finances.

The government-wide financial statements include all assets and liabilities using the accrual basis of accounting. In these financial statements, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. However, both during the budget process and on a day to day basis, the County uses the cash basis of accounting as allowed per ORS 294.445.

These statements report Harney County's net assets and changes to them. Net assets (the difference between assets and liabilities) are one way to measure an organization's financial health. Changes in net assets over time provide one indicator of whether financial health is improving or deteriorating.

Fund financial statements:

Fund financial statements also may give you some insight into the County's overall financial health. Fund financial statements report the County's operations in more detail than the government-wide financial statements. Harney County uses different types of funds, major funds include the general fund, special revenue funds and reserve funds.

Governmental Funds:

These funds are reported using the modified accrual basis of accounting. The governmental fund statements provide a detailed short-term view of operations. The relationship (differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in reconciliations after the fund financial statements.

Notes to the financial statements:

The notes provide additional information that is essential for a full understanding of the information provided in the government-wide and fund financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

Our auditor has provided assurance in the Independent Auditor's Report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly presented. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurance being provided for each of the other parts of the Financial Section.

Financial Analysis of Harney County as a whole, government wide.

Net assets. The County's combined net assets increased between fiscal years 2010 and 2011 by \$1,418,713, in addition to restatements of \$7,349. This was largely due to including the finished road project with the county's capital assets.

	Harney County's Net Assets		
	<u>6/30/2011</u>	<u>6/30/2010</u>	<u>Net Change</u>
Assets			
Current and other assets	\$ 23,033,204	\$ 21,822,023	\$ 1,211,181
Capital assets	<u>20,017,769</u>	<u>19,684,957</u>	<u>332,812</u>
Total assets	<u>43,050,973</u>	<u>41,506,980</u>	<u>1,543,993</u>
Liabilities			
Current and other liabilities	263,098	153,775	109,323
Noncurrent liabilities	<u>291,028</u>	<u>282,420</u>	<u>8,608</u>
Total liabilities	<u>554,126</u>	<u>436,195</u>	<u>(117,931)</u>
Net assets			
Invested in capital assets, net of related debt	20,017,769	19,684,957	332,812
Restricted	17,552,331	30,129	17,522,202
Unrestricted	<u>4,926,747</u>	<u>21,355,699</u>	<u>(16,428,952)</u>
Total net assets	<u>\$ 42,496,847</u>	<u>\$ 41,070,785</u>	<u>\$ 1,426,062</u>

**Harney County's
Changes in Net Assets**

	Governmental Activities		Net Change
	10/11	09/10	
Program revenues			
Charges for services and other program revenues	\$ 3,123,723	\$ 2,650,264	\$ 473,459
Grants and contracts	6,252,287	6,064,023	188,264
Capital grants	-	4,000	(4,000)
General revenues, by source			
Property tax and payments in lieu of taxes	3,102,292	3,006,452	95,840
Grants and contribution not restricted	52,362	123,083	(70,721)
Interest	100,270	130,879	(30,609)
Net gain or loss on land sales	29,691	6,195	23,496
Net gain or loss on asset sales	24,262	(6,667)	30,929
Federal receipts	708,277	780,387	(72,110)
Other	311,848	173,472	138,376
Total revenues	<u>13,705,012</u>	<u>12,932,088</u>	<u>772,924</u>
Program expenses			
Public safety and legal services	2,143,198	2,162,221	(19,023)
Physical health and social services	1,140,557	1,130,245	10,312
Harney Behavioral Health	1,943,136	1,841,303	101,833
County environment and education	252,480	239,039	13,441
Roads and transportation	1,184,310	912,490	271,820
Governmental services to residents	3,413,216	3,067,203	346,013
Administration	1,873,574	2,184,959	(311,385)
Non program specific	335,828	379,462	(43,634)
Total expenses	<u>12,286,299</u>	<u>11,916,922</u>	<u>369,377</u>
Change in net assets	<u>1,418,713</u>	<u>1,015,166</u>	<u>403,547</u>
Beginning net assets, before restatement	41,070,785	40,192,247	878,538
Restatement	7,349	(136,628)	143,977
Beginning net assets, after restatement	<u>41,078,134</u>	<u>40,055,619</u>	<u>1,022,515</u>
Net assets end of year	<u>\$ 42,496,847</u>	<u>\$ 41,070,785</u>	<u>\$ 1,426,062</u>

Changes in net assets as a result of the County's governmental activities are an increase of \$1,418,713 or \$1,426,062 net of restatement due to an adjustment to capital assets and other corrections explained in note 9 of the notes to the basic financial statements.

Budgetary Notes

The Harney County Court revised the budget on two occasions by resolution, but no adjustments were made to the General Fund. One of these resolutions was to establish a fund for the newly created Harney County Drug Treatment Court. The remaining resolution was to

reallocate budgeted amounts between appropriated categories. All of these resolutions are available for inspection at the Harney County Courthouse, office of the County Clerk.

Capital Asset Administration

Total capital assets, net of accumulated depreciation, were \$20,017,769 at June 30, 2011. The County increased their assets through the purchase of new equipment and the completion of a road project, but this increase was offset by depreciation. This resulted in a net increase of capital assets of \$429,855, or an increase of \$332,812 after restatements.

Analysis of Current Year Results

At the end of this fiscal year, the net assets of the county increased. This has made the overall position of the county to remain strong, debt free, and able to reserve funds for future anticipated projects and liabilities, such as the landfill closure reserves.

Economic Factors

The 10/11 fiscal year ended with our national and state economy continuing a third year in near collapse. The local economy has lost all manufacturing plants and federal policy changes have prevented the use of natural resources in the county.

Local efforts continue to pursue any and all leads for job creation in the county. A bright spot of economic opportunity in this county continues to be wind energy generation in the south end of the county. The Environmental Impact Statement for the Echanis wind project consumed much time and effort during this year. While special interest groups continue to challenge the environmental assessment process, hope still remains that construction can start in 2012. Cattle and hay prices were attractive enough to at least stabilize the single remaining economic engine in this county, agriculture.

These issues, challenges and opportunities continue to create a very fragile economy for county government and our citizens to deal with.

Requests for Information

This financial report is designed to provide interested parties with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If you have questions about this report or need additional financial information please contact Harney County Judge Steve Grasty or County Treasurer Nellie Franklin at the Harney County Courthouse 450 N Buena Vista Burns, Oregon 97720, or by phone at (541) 573-6356.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

HARNEY COUNTY, OREGON
STATEMENT OF NET ASSETS
June 30, 2011

Assets

Cash and pooled investments	\$ 21,044,045
Receivables	
Accounts	593,955
Property tax	280,508
Inventories	1,114,696
Capital assets	
Land and other non-depreciable assets	1,076,163
Other capital assets (net of accumulated depreciation)	18,941,606
 Total assets	 <u>43,050,973</u>

Liabilities

Accounts payable	246,471
Salaries and benefits payable - current portion	16,627
Salaries and benefits payable	149,642
Landfill closure and post closure care liability	141,386
 Total liabilities	 <u>554,126</u>

Net assets

Invested in capital assets, net of related debt	20,017,769
Restricted for:	
Landfill closure and post closure care	30,285
Special programs	2,314,166
Road programs	14,533,998
Mental health programs	673,882
 Unrestricted	 4,926,747
 Total net assets	 <u>\$ 42,496,847</u>

HARNEY COUNTY, OREGON
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2011

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants, Contributions and Restricted Interest	
Functions/Programs				
Governmental activities				
Public safety and legal services	\$ 2,143,198	\$ 636,471	\$ 554,221	\$ (952,506)
Physical health and social services	1,140,557	748,873	206,415	(185,269)
Harney Behavioral Health	1,943,136	490,146	1,832,807	379,817
County environment and education	252,480	21,283	184,919	(46,278)
Roads and transportation	1,184,310	531,976	2,653,772	2,001,438
Governmental services to residents	3,413,216	502,506	748,763	(2,161,947)
Administration	1,873,574	819	-	(1,872,755)
Non-program	335,828	191,649	71,390	(72,789)
Total	\$ 12,286,299	\$ 3,123,723	\$ 6,252,287	(2,910,289)
General revenues				
Property and other county tax levied for				
General purposes				1,967,675
Payments in lieu of taxes				1,133,719
Penalties and interest on property taxes				898
Gain or loss on county land sales				29,691
Gain or loss on sale of assets				24,262
Federal receipts-unrestricted				708,277
Grants and contributions not restricted to specific purpose				52,362
Investment earnings				100,270
Miscellaneous				311,848
Total general revenues				4,329,002
Net change in assets				1,418,713
Net assets beginning of year, before restatement				41,070,785
Restatement - see note 9				7,349
Net assets beginning of year, after restatement				41,078,134
Net assets end of year				\$ 42,496,847

GOVERNMENTAL FUND STATEMENTS

HARNEY COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
 (Modified Accrual Basis of Accounting)
 June 30, 2011

ASSETS	Combined General	Harney Behavioral Health	Road Department	Road Department Operating Reserve
Cash and investments	\$ 3,135,150	\$ 620,924	\$ 2,930,749	\$ 5,747,417
Accounts receivable	224,393	99,071	50,504	-
Taxes receivable	280,508	-	-	-
Total assets	\$ 3,640,051	\$ 719,995	\$ 2,981,253	\$ 5,747,417
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 52,306	\$ 46,113	\$ 117,322	\$ -
Deferred revenues	247,400	-	-	-
Total liabilities	299,706	46,113	117,322	-
Fund balances				
Spendable:				
Restricted	-	673,882	2,863,931	5,747,417
Committed	373,272	-	-	-
Assigned	574,433	-	-	-
Unassigned	2,392,640	-	-	-
Total fund balances	3,340,345	673,882	2,863,931	5,747,417
Total liabilities and fund balances	\$ 3,640,051	\$ 719,995	\$ 2,981,253	\$ 5,747,417

See notes to the basic financial statements.

Road Equipment Reserve	Road Pavement Restoration	Non Major Funds	June 30, 2011
\$ 2,221,303	\$ 3,701,347	\$ 2,687,155	\$ 21,044,045
-	-	219,987	593,955
-	-	-	280,508
<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,907,142</u>	<u>\$ 21,918,508</u>

\$ -	\$ -	\$ 30,730	\$ 246,471
-	-	-	247,400
<u>-</u>	<u>-</u>	<u>30,730</u>	<u>493,871</u>

2,221,303	3,701,347	2,344,451	17,552,331
-	-	545,644	918,916
-	-	-	574,433
-	-	(13,683)	2,378,957
<u>2,221,303</u>	<u>3,701,347</u>	<u>2,876,412</u>	<u>21,424,637</u>
<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,907,142</u>	<u>\$ 21,918,508</u>

HARNEY COUNTY, OREGON
**RECONCILIATION OF THE BALANCE SHEET-
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS**
June 30, 2011

Total governmental fund balances	\$ 21,424,637
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds. The cost of assets is \$58,745,798 and the accumulated depreciation is \$38,728,029.	20,017,769
Inventory is expensed when used on the Statement of Activities. In the fund financial statements, it is expensed when paid.	1,114,696
Other assets are not available to pay current period expenditures and therefore, are deferred in the fund financial statements.	247,400
Certain payroll is accrued for compensated vacation benefits and is not recorded on the fund financial statements, but is recorded as an expenditure when used.	(166,269)
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities.	
Landfill closure liability	(141,386)
Net assets of governmental activities	<u><u>\$ 42,496,847</u></u>

HARNEY COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
(Modified Accrual Basis of Accounting)
June 30, 2011

	Combined General	Harney Behavioral Health	Road Department	Road Department Operating Reserve
Revenues				
Property and other taxes	\$ 3,043,424	\$ -	\$ -	\$ -
Intergovernmental revenues	1,022,289	1,885,035	3,180,819	-
Licenses and permits	111,935	-	-	-
Charges for services	1,262,403	410,085	4,929	-
Fines and forfeits	111,966	-	-	-
Interest earnings	7,815	3,742	11,535	28,973
Miscellaneous revenues	418,286	3,356	77,665	-
Total revenues	<u>5,978,118</u>	<u>2,302,218</u>	<u>3,274,948</u>	<u>28,973</u>
Expenditures				
Operating				
Public safety and legal services	1,462,920	-	-	-
Physical health and social services	1,119,766	-	-	-
Harney Behavioral Health	20,456	2,118,803	-	-
County environment and education	411,996	-	-	-
Roads and transportation	-	-	2,494,512	-
Governmental services to residents	1,787,036	-	-	-
Administration	531,750	-	-	-
Non-program	309,872	-	-	-
Capital projects	57,472	-	274,659	-
Total expenditures	<u>5,701,268</u>	<u>2,118,803</u>	<u>2,769,171</u>	<u>-</u>
Excess of revenues over (under) expenditures	276,850	183,415	505,777	28,973
Other financing sources (uses)				
Transfers in	384,367	1,875	250,000	-
Transfers out	(177,367)	(150,000)	(50,000)	-
Total other financing sources (uses)	<u>207,000</u>	<u>(148,125)</u>	<u>200,000</u>	<u>-</u>
Net change in fund balances	483,850	35,290	705,777	28,973
Available fund balances, June 30, 2010, before restatement	2,045,247	638,592	3,113,007	5,718,444
Restatement - see note 9	811,248	-	(954,853)	-
Available fund balances, June 30, 2010, after restatement	<u>2,856,495</u>	<u>638,592</u>	<u>2,158,154</u>	<u>5,718,444</u>
Available fund balances, June 30, 2011	<u>\$ 3,340,345</u>	<u>\$ 673,882</u>	<u>\$ 2,863,931</u>	<u>\$ 5,747,417</u>

See notes to the basic financial statements.

Road Equipment Reserve	Road Pavement Restoration	Non Major Funds	June 30, 2011
\$ -	\$ -	\$ 36,394	\$ 3,079,818
-	-	2,101,582	8,189,725
-	-	16,966	128,901
-	-	71,532	1,748,949
-	-	13,874	125,840
12,723	21,249	14,229	100,266
-	-	112,530	611,837
<u>12,723</u>	<u>21,249</u>	<u>2,367,107</u>	<u>13,985,336</u>
-	-	734,067	2,196,987
-	-	23,213	1,142,979
-	-	-	2,139,259
-	-	1,008,799	1,420,795
-	-	-	2,494,512
-	-	540,268	2,327,304
-	-	-	531,750
-	-	-	309,872
-	-	180,339	512,470
<u>-</u>	<u>-</u>	<u>2,486,686</u>	<u>13,075,928</u>
12,723	21,249	(119,579)	909,408
-	-	79,250	715,492
<u>(250,000)</u>	<u>-</u>	<u>(88,125)</u>	<u>(715,492)</u>
<u>(250,000)</u>	<u>-</u>	<u>(8,875)</u>	<u>-</u>
(237,277)	21,249	(128,454)	909,408
2,458,580	3,680,098	3,824,014	22,289,230
-	-	(819,148)	(1,774,001)
<u>2,458,580</u>	<u>3,680,098</u>	<u>3,004,866</u>	<u>20,515,229</u>
<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,876,412</u>	<u>\$ 21,424,637</u>

HARNEY COUNTY, OREGON
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES-
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

June 30, 2011

Net change in fund balances - total governmental funds \$ 909,408

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year as follows:

Expenditures for capital assets	\$ 1,684,620	
Depreciation expense	<u>(1,365,308)</u>	319,312

Because some revenues will not be collected for several months after the county's year end, they are not considered available revenues and are deferred in the governmental funds. 21,578

Because some expenditures will not be paid until after the county's year end they are not accrued in the fund statements.

Compensated absences are not recorded in the fund financial statements (7,931)

Inventory is expensed only when used on the Statement of Activities, but on the fund financial statements it is expensed when paid. 177,844

Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Assets, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in governmental funds but reduces the liability in the Statement of Net Assets.

This is the amount by which proceeds exceeded repayments:

Change in landfill liability		(1,498)
------------------------------	--	---------

Change in net assets of governmental activities		<u><u>\$ 1,418,713</u></u>
---	--	----------------------------

FIDUCIARY FUND STATEMENTS

HARNEY COUNTY, OREGON
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
June 30, 2011

ASSETS

Cash and investments	\$ 283,787
Accounts receivable	
Taxes receivable	688,448
Total assets	<u>\$ 972,235</u>

LIABILITIES

Liabilities	
Deferred revenues	\$ 540,770
Due to other governments	431,465
Total liabilities	<u>972,235</u>

NET ASSETS

Unrestricted	-
Total net assets	<u>\$ -</u>

NOTES TO THE BASIC FINANCIAL STATEMENTS

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

Note 1. Significant Accounting Policies

Harney County, Oregon was established under Oregon law and operates under the authority and power of the county court consisting of a county judge and two commissioners who are elected for terms of six and four years, respectively. Additionally, a county clerk, county assessor, county treasurer, county sheriff and district attorney are elected to terms of office of four years. The justice of the peace is elected to a term of six years. All other officers and employees of the county are appointed. The county provides numerous services to citizens, including law enforcement, health and social services, planning and zoning, roadway construction and maintenance, and general administrative services.

The county's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

The following is a summary of significant accounting policies utilized by Harney County, Oregon in preparation of the accompanying financial statements.

A. Reporting Entity

For financial reporting purposes, the county has included all funds, organizations, agencies, boards, commissions and authorities. The county has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the county's financial statements to be misleading or incomplete. The criteria for including organizations as component units within the county's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can be used in its own name)
- the county holds the corporate powers of the organization
- the county appoints a voting majority of the organization's board
- the county is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the county
- there is fiscal dependency by the organization on the county

Based on the aforementioned criteria, Harney County, Oregon has no component units.

B. Basis of Presentation

Government-wide Financial Statements - The Statement of Net Assets and the Statement of Activities report information on all of the nonfiduciary activities of the county. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are supported by property tax, intergovernmental revenues and other nonexchange transactions.

The Statement of Net Assets presents the county's nonfiduciary assets and liabilities, with the difference reported as net assets. Net assets are reported in three categories.

Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

Restricted net assets result when constraints placed on net asset use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. 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 and 2) grants and contributions restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements – Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The county reports the following major governmental funds:

General Fund is the general operating fund of the county. All general tax revenues and other revenues not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid from other funds.

Special Revenue Funds

Harney Behavioral Health Fund is used to account for those revenues and expenses specifically designated to be used to fund mental health services.

Road Department Fund is used to account for the operational expenses involved with acquisition and maintenance of the county roads.

Road Department Operating Reserve Fund is used to hold in reserve revenues for future use in the operations of the road department.

Road Equipment Reserve Fund is used to hold funds in reserve for future use in equipment acquisition for the road department. The fund generally receives revenues through transfer of federal grants.

Road Pavement Restoration Fund is used to hold funds in reserve for future use in road construction and maintenance.

Additionally the county reports the following funds:

Fiduciary funds – The fiduciary funds the county has are treated as agency funds. Agency funds are used to account for assets held by Harney County, Oregon as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

results of operations. The agency funds represent monies collected for, but not yet allocated to, various governmental agencies. The other office funds represent unallocated funds as described above, which were collected by various county departments and are supported by summary statements as required by Oregon law.

C. Measurement Focus and Basis of Accounting

The government-wide financials statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied. Under terms of grant agreements, the county funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the county's policy to first apply cost-reimbursement grant resources, or restricted revenue, to such programs and then general revenues, or unrestricted revenues.

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 current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days after year end.

Property tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered measurable and available only when cash is received by the county.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recorded as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The county maintains its financial records and those of the agency funds on the cash basis. The financial statements of the county are prepared by making memorandum adjusting entries to the cash basis financial records.

D. Assets, Liabilities and Fund Equity

The following accounting policies are followed in preparing the balance sheet:

Cash, Pooled Investments and Cash Equivalents-The cash balances of most county funds are pooled and invested. Interest earned on investments is allocated to the various funds based on cash balances of each fund, unless otherwise provided by law. Investments are stated at fair value.

Property Tax Receivable- Property tax in governmental funds is accounted for using the modified accrual basis of accounting. Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax is certified by the county. Delinquent property tax receivable represents unpaid taxes for the current and prior years. The succeeding year property tax receivable represents taxes certified by the county to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. However, by statute, the tax and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is deferred in the governmental fund financial

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

statements and will not be recognized as revenue until the year for which it is collected. In the government-wide statements, all taxes levied are recognized as revenue and there is no deferral of revenues.

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

Inventory- Inventory in the road department are valued at cost using the first-in, first-out method. The cost of inventory of governmental funds are recorded as expenditures when consumed rather than when purchased.

Capital Assets - Capital assets, which include property, equipment, vehicles and infrastructure assets (e.g., roads, bridges, curbs, and similar items which are immovable and of value only to the government), are reported in the governmental activities column in the government-wide Statement of Net Assets. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend asset lives are not capitalized. Reportable capital assets are defined by the county as assets with initial, individual costs in excess of \$5,000 and estimated useful lives in excess of one reporting period.

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

	<u>Years</u>
Buildings	50
Infrastructure	20
Equipment	5
Vehicles	8

Depreciation is reported as an administration expense on the Statement of Activities.

Deferred Revenue – Although certain revenues are measurable, they are not available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred revenue in the governmental fund financial statements represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Deferred revenue consists of unspent grant proceeds as well as property tax receivable and other receivables not collected within sixty days after year end.

Net Assets - Net assets in the government-wide financial statements are classified as invested in capital assets, net of related debt; restricted; and unrestricted. Restricted net assets represent constraints on resources that are either externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments, or imposed by law through state statute.

In the governmental fund financial statements, reservations of fund balances are reported for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Reservations of fund balance represent tentative management plans that are subject to change.

E. Budgets and Budgetary Accounting

A budget is prepared for each county governmental fund in accordance with the cash basis of accounting. The

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The county budgets the all funds into the following categories: personal services, materials and services, capital outlay, operating contingency, all other requirements and transfers. These categories represent the levels of control for all funds. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. All appropriations for annually budgeted funds lapse at fiscal year end.

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

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

F. Compensated Absences

At June 30, 2011, Harney County, Oregon had accumulated unpaid vacation of \$166,269, and is reported on the Statement of Net Assets. Sick leave accumulates at the rate of one day per month and does not vest. The county intends to continue to pay accumulated vacation from General Fund resources as employees use their vacation.

Beginning balance	Increases	Decreases	Ending balance	Due within one year
\$ 158,336	\$ 7,933	\$ -	\$ 166,269	\$ 16,627

G. Deposits and Investments

Harney County, Oregon's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Short-term cash surpluses are maintained in accounts at the Oregon State Treasury Local Government Investment Pool and allocated to each fund based on the amount of excess cash each fund has deposited.

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

H. Encumbrances

The county does not use encumbrance accounting.

I. Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States of America. Management is required to make estimates and assumptions that affect the

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of assets, among others. Actual results could differ from those estimates.

J. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2. Municipal Solid Waste Landfill Closure and Post Closure Care Costs

Statement No. 18 of the Government Accounting Standards board entitled "Accounting for Municipal Solid Waste Landfill Closure and Post Closure Care Costs" requires the county to record a liability for the estimated costs of landfill closure and post closure care, as required by governmental authorities.

State and federal regulations require that the county place a final cover on its current operating landfills when waste is no longer accepted and to perform certain maintenance and monitoring functions at these sites for a period of thirty years after closure. In addition to operating expenditures related to current activities of the landfill, a related liability is being recognized based on the future closure and post closure care costs that will be paid near or after the date that the landfills stop accepting waste. The county reports these closure and post closure care costs as a liability in the Statement of Net Assets based on landfill capacity used as of each balance sheet date.

The estimated cost of closure and post closure care does not anticipate any reimbursement that may be provided by the state of Oregon. Actual costs may be higher due to inflation, changes in technology, or changes in laws or regulation. The county expects to pay for the actual closure and post closure costs with funds transferred from the General Fund annually. If those funds are not sufficient the county will look to other funding sources.

The county has six permitted solid waste facilities. Five of these facilities are currently operating and one has been closed as of May 27, 2006. The five facilities currently in operation have an estimated remaining capacity of 49 more years and each are estimated to be at 13% of capacity. The county estimates the final closure costs and post closure costs for the landfills will be approximately \$141,386 at June 30, 2011, of which \$30,285 has been reserved for the closures and thirty years of post closure care. The county intends to fund the closures with General Fund sources at the time of closure. The closure and post closure care costs are estimated at 2.61% of total annual revenues of the General Fund.

Note 3. Public Employees Retirement System (PERS)

Plan Description - The county contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the county's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program and defined benefit portion of the plan,

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

applies to qualifying county employees hired after August 29, 2003. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which established the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR, 97281-3700 or by calling 503-598-7377.

Funding Policy – Members of PERS are required to contribute 6% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The county is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan, and a general service rate for the qualifying employees under the OPSRP plan. The OPERF and the OPSRP general service rates in effect for the year ended June 30, 2011 were 7.25% and 7.03% respectively. In addition, the OPSRP rate for police and fire employees was 9.74%. The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Annual Pension Cost – The county's contribution to PERS for the years ending June 30, 2009, 2010, and 2011 were \$413,463, \$300,615 and \$306,101 respectively, which equaled the required contribution for the year.

Note 4. Risk Management

Harney 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. These risks are covered by commercial insurance purchased from independent third parties. The county assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

Note 5. Cash and Investments

Cash and Investments

The county maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and investments.

Cash and investments are comprised of the following at June 30, 2011:

Deposits with banks	\$	3,321,611
Investments		18,005,760
Cash on hand		461
		\$ 21,327,832

Cash and investments are shown on the basic financial statements as:

Statement of Net Assets		
Cash and investments	\$	21,044,045
Statement of Fiduciary Assets & Liabilities		
Cash and investments		283,787
Total cash and investments		\$ 21,327,832

As of June 30, 2011, the county held the following investments and maturities:

Investment Type	Maturity Date	Fair Value	% of Investment Portfolio
Local Government Investment Pool	N/A	\$ 18,005,760	100%

Deposits

The Governmental Accounting Standards Board has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial risk assumed by the county at June 30, 2011. If bank deposits at year end are not entirely insured or collateralized with securities held by the county or by its agent in the county's name, the county must disclose the custodial credit risk (below) that exists. Deposits with financial institutions are comprised of bank demand deposits. For deposits in excess of federal depository insurance, Oregon Revised Statutes require depository institutions to be in compliance with ORS 295.

At June 30, 2011 the carrying amount of the county's deposits (cash and certificates of deposit) in various financial institutions was \$3,321,611 and the bank balances was \$3,471,302. Of these deposits, not all were covered by federal depository insurance. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. Federal depository insurance (FDIC) of \$250,000 applies to the deposits in each depository. Where balances continually exceed \$250,000, ORS 295.018 requires the depositor to verify that deposit accounts are only maintained at financial institutions on the list of qualified depositories found on the Oregon state treasurer's website. Qualifying depository banks must pledge securities with a particular value based on the banks level of capitalization. At June 30, 2011 and for the year then ended, the county's deposits were in compliance with the requirements of ORS 295.018.

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The county has no policy for custodial credit risk for deposits.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the Oregon State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

Investments

At June 30, 2011, the county held \$18,005,760 of investments, which is all classified as cash and investments on the Statement of Net Assets. The county has no policy for managing interest rate risk or credit risk.

The county has invested funds in the Oregon Short-term Fund Local Government Investment Pool (LGIP) during fiscal year 2011. The Local Government Investment Pool (LGIP) was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The Local Government Investment Pool (LGIP) is an external investment pool managed by the state treasurer's office, which allows governments within the state to pool their funds for investment purposes. The amounts invested in the pool are not classified by risk categories because they are not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 40. The Oregon LGIP is unrated for credit quality.

In addition, the Oregon LGIP distributes investment income on an amortized cost basis and participant's equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase in the county's cash position.

Investments in the Oregon LGIP are made under the provisions of ORS 194.180. These funds are held in the county's name and are not subject to collateralization requirements or ORS 295.018. Investments are stated at cost, which approximated fair value.

A separate financial report for the Oregon Short-term Fund Local Government Investment Pool (LGIP) is prepared by the Secretary of State Audits Division in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Copies of the report can be obtained from the Oregon Audits Division, 255 Capitol Street NE, Suite 500, Salem, OR 97310 or online at <http://www.sos.state.or.us/audits/index.html>.

Oregon statutes restrict the types of investments in which the county may invest. Authorized investments include obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, certain commercial paper, and the Oregon Local Government Investment Pool (LGIP). As of June 30, 2011 and for the year then ended, the county was in compliance with the aforementioned Oregon statutes.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes authorize the county to invest primarily in general obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial paper, and the state of Oregon Treasurer's Local Government Investment Pool (LGIP), among others. The county has a formal investment policy that further restricts its investment choices.

Concentration of Credit Risk – Concentration of credit risk is the risk of a loss attributed to the magnitude of a government's investment in a single issuer. The county is required to provide information about the concentration of credit risk associated with its investments in one issuer that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued and explicitly guaranteed by the United States Government. The county has no such investments.

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2011

Interest Rate Risk – The county has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

Foreign Currency Risk – The county is prohibited from investments that are not US dollar-denominated; therefore, the county is not exposed to this risk.

Note 6. Capital Assets

Capital assets activity for the year ended June 30, 2011 was as follows:

	Balance Beginning of Year	Restatements	Increases	Decreases	Balance End of Year
Governmental activities					
Capital assets not being depreciated					
Land	\$ 751,137	\$ -	\$ 88,853	\$ (34,771)	\$ 805,219
Construction in process	57,197	-	45,944	(57,197)	45,944
Library western collection	225,000	-	-	-	225,000
Total capital assets not being depreciated	<u>1,033,334</u>	<u>-</u>	<u>134,797</u>	<u>(91,968)</u>	<u>1,076,163</u>
Capital assets being depreciated					
Buildings	5,450,669	-	138,431	-	5,589,100
Improvements other than buildings	299,594	-	7,360	-	306,954
Equipment and vehicles	8,601,033	18,000	449,649	(158,196)	8,910,486
Infrastructure, road network	41,811,669	-	1,051,426	-	42,863,095
Total capital assets being depreciated	<u>56,162,965</u>	<u>18,000</u>	<u>1,646,866</u>	<u>(158,196)</u>	<u>57,669,635</u>
Less accumulated depreciation for					
Buildings	1,613,780	-	109,386	-	1,723,166
Improvements other than buildings	271,615	-	5,943	-	277,558
Equipment and vehicles	5,311,891	4,500	210,359	(153,121)	5,373,629
Infrastructure, road depreciation	30,314,056	-	1,039,620	-	31,353,676
Total accumulated depreciation	<u>37,511,342</u>	<u>4,500</u>	<u>1,365,308</u>	<u>(153,121)</u>	<u>38,728,029</u>
Total capital assets being depreciated, net	<u>18,651,623</u>	<u>13,500</u>	<u>281,558</u>	<u>(5,075)</u>	<u>18,941,606</u>
Governmental activities capital assets, net	<u>\$ 19,684,957</u>	<u>\$ 13,500</u>	<u>\$ 416,355</u>	<u>\$ (97,043)</u>	<u>\$ 20,017,769</u>

Depreciation expense of \$1,365,308 was charged to administration.

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

Note 7. Interfund Transfers

Transfers generally move revenues from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources. The detail of significant interfund transfers for the fiscal year ended June 30, 2011 is as follows:

Transfers to	General	Road Department	Harney Behavioral Health	Non Major Governmental	Total	
Transfers from						
General Fund	\$ 104,367	\$ -	\$ -	\$ 73,000	\$ 177,367	For 911 expenses, future software expenses, fair expenses, future clerk expense, and future expense for voting equipment
Harney Behavioral Health	150,000	-	-	-	150,000	To reserve fund for future expenditures
Road Department	50,000	-	-	-	50,000	For weed control measures and future expenses
Road Equipment Reserve	-	250,000	-	-	250,000	For equipment purchases
Non Major	80,000	-	1,875	6,250	88,125	For community correction expenses
Total governmental	<u>\$ 384,367</u>	<u>\$ 250,000</u>	<u>\$ 1,875</u>	<u>\$ 79,250</u>	<u>\$ 715,492</u>	

Note 8. Receivables

Receivables at June 30, 2011 consisted of the following:

	General Fund	Harney Behavioral Health	Road Department	Nonmajor Funds	Total
Receivables					
Property taxes	\$ 280,508	\$ -	\$ -	\$ -	\$ 280,508
Overpayment of taxes	186,865	-	-	-	186,865
Accounts	37,528	70,000	-	-	107,528
Grants	-	29,071	50,504	219,987	299,562
Total receivables	<u>\$ 504,901</u>	<u>\$ 99,071</u>	<u>\$ 50,504</u>	<u>\$ 219,987</u>	<u>\$ 874,463</u>

Note 9. Prior period adjustment

Governmental Funds

In the prior year, an adjustment was made to the beginning fund balances of the Nonmajor funds. This correction of an error resulted in the beginning fund balance to be reduced by \$7,900. Also the beginning fund balances of the Nonmajor funds were restated by a reduction of \$811,248 for the funds reported with the General Fund for compliance with GASB 54. This amount will be reported as an increase in beginning fund balance in the General Fund as well. In addition, inventory of \$954,853 was removed from these statements and will be reported only in the Government-wide Statements.

Government-wide Statements

On the Government wide financial statements, the beginning net assets have been adjusted to correctly report the balances of the fixed assets and accumulated depreciation. This resulted in a decrease in net assets of \$4,500. There was also a reclass of an item from inventory to fixed assets of \$18,000, which resulted in no net adjustment to net

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
 June 30, 2011

assets. There was also a correction made to the property taxes recognized in the prior year, which resulted in an increase in net assets of \$19,749. When the three corrections are combined, the result to the beginning net assets reported on the Statement of Activities is an increase in net assets of \$7,349.

Note 10. Deficit Fund Balance

At June 30, 2011 the Woodstove Replacements Fund had a negative fund balance of \$13,683. This fund deficit will be eliminated by a transfer from the General Fund or request of grant funds in fiscal year 2011-12.

Note 11 . Implementation of GASB Statement No. 54—New Fund Balance

The county implemented GASB Statement No. 54 for year ending June 30, 2011. GASB Statement No. 54 requires analysis and presentation of fund balances in five categories. The new fund balance categories are:

- *Nonspendable*—Includes items not immediately converted to cash, such as prepaid items, interfund receivables and inventory.
- *Restricted*—Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.
- *Committed*—Includes items committed by the county’s board of commissioners, by formal board action.
- *Assigned*—Includes items assigned for specific uses, authorized by the Budget Officer.
- *Unassigned*—This is the residual classification used for those balances not assigned to another category.

Below is a schedule of ending fund balances, based on GASB Statement No. 54 Implementation:

Fund Balances	General Fund	Harney Behavioral Health Fund	Road Fund	Road Operating Reserve Fund	Road Equipment Reserve Fund	Road Pavement Restoration Fund	Nonmajor Funds	Total
Restricted								
Landfill closure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,285	\$ 30,285
Road costs	-	-	2,863,931	5,747,417	2,221,303	3,701,347	-	14,533,998
Mental health programs	-	673,882	-	-	-	-	-	673,882
Special programs	-	-	-	-	-	-	2,314,166	2,314,166
	<u>-</u>	<u>673,882</u>	<u>2,863,931</u>	<u>5,747,417</u>	<u>2,221,303</u>	<u>3,701,347</u>	<u>2,344,451</u>	<u>17,552,331</u>
Committed to:								
Operational needs of landfill	34,259	-	-	-	-	-	-	34,259
Harney County Fair	21,085	-	-	-	-	-	-	21,085
Hospice operations	8,590	-	-	-	-	-	-	8,590
Harney Behavioral Health reserve	283,881	-	-	-	-	-	-	283,881
Nuisance abatement	25,457	-	-	-	-	-	-	25,457
Voting equipment	-	-	-	-	-	-	21,403	21,403
Capital projects	-	-	-	-	-	-	524,241	524,241
	<u>373,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>545,644</u>	<u>918,916</u>
Assigned to:								
Library needs	15,843	-	-	-	-	-	-	15,843
Hospice memorials	121,450	-	-	-	-	-	-	121,450
PERS future costs	437,140	-	-	-	-	-	-	437,140
	<u>574,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>574,433</u>
Unassigned	<u>2,392,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,683)</u>	<u>2,378,957</u>
TOTAL FUND BALANCES	<u>\$ 3,340,345</u>	<u>\$ 673,882</u>	<u>\$ 2,863,931</u>	<u>\$ 5,747,417</u>	<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,876,412</u>	<u>\$ 21,424,637</u>

HARNEY COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS
REVISED
June 30, 2011

GASB 54 implementation required county court approved action to authorize commitments of fund balances. These commitments, outlined in the table above, were approved by the county court on June 29, 2011. Commitments of fund balances must be made prior to the end of the fiscal year.

Also on June 29, 2011, the county court authorized the Budget Officer to make assignments of ending fund balance. Assignments of fund balances can be done at any time, including after fiscal year end date.

Finally, GASB 54 requires a spending policy, as it relates to ending fund balance. The spending policy states in what order fund balance categories are spent. On June 29, 2011, the county court approved the following fund balance order of spending policy:

1. Restricted Fund Balance
2. Committed Fund Balance
3. Assigned Fund Balance
4. Unassigned Fund Balance

Note 12. Subsequent Event

The balances reported at June 30, 2011 include the assets and liabilities of Harney Behavioral Health Fund, which at July 1, 2011 was allowed to separate from Harney County and become the private non-profit known as Symmetry Care, LLC. As a result of this separation, Harney County transferred the entire fund reported on the governmental fund statements. In addition, capital assets of \$333,810 were also transferred. Land was sold to Symmetry Care in the amount of \$316,467 which is to be repaid beginning June 30, 2012 with the final payment paid on June 30, 2016. Harney County retained \$183,533 in cash which was placed in a reserve fund to be used to begin operation of a community mental health program in the future.

Note 13. Revised Audited Financial Statements

Subsequent to the issuance of Harney County, Oregon's 2011 basic financial statements, management became aware that errors were made in the recording of revenues and expenditures that were to be included on the county's schedule of expenditures of federal awards. This revision includes a revised schedule of expenditure of federal awards which includes these amounts.

REQUIRED SUPPLEMENTARY INFORMATION

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

GENERAL FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Tax collections	\$ 2,220,000	\$ 2,220,000	\$ 2,875,505	\$ 655,505
Other resources				
Sheriff's department	87,450	87,450	103,600	16,150
Assessor's department	1,000	1,000	4,961	3,961
Clerk's department	41,150	41,150	45,922	4,772
Tax collector	6,000	6,000	4,613	(1,387)
District attorney	26,000	26,000	28,383	2,383
Juvenile department	49,700	49,700	50,576	876
Justice court	143,100	143,100	186,596	43,496
Veterans service officer	27,000	27,000	25,856	(1,144)
County-city jail	13,000	13,000	37,726	24,726
Emergency/disaster	42,693	42,693	43,016	323
Health department	101,825	101,825	179,162	77,337
Maternal-child health	19,230	19,230	15,697	(3,533)
Health - women, infants, and children program	40,400	40,400	39,945	(455)
Family planning	46,936	46,936	64,976	18,040
Maternal-child health - prenatal	1,746	1,746	1,656	(90)
Home health agency	421,000	421,000	530,557	109,557
Environmental health services	35,400	35,400	30,880	(4,520)
Tobacco coordination	34,522	34,522	22,110	(12,412)
Non-departmental - reimbursements	692,023	692,023	680,220	(11,803)
Cooperative extension service	43,993	43,993	-	(43,993)
Weed control	147,679	147,679	131,204	(16,475)
Cacoon grant	4,740	4,740	7,441	2,701
Harney County public library	180,500	180,500	92,741	(87,759)
High-risk infants grant	5,339	5,339	4,580	(759)
Planning department	62,500	62,500	41,082	(21,418)
GIS department	55,000	55,000	59,872	4,872
Non-departmental - resources	41,500	41,500	118,449	76,949
Total other revenues	2,371,426	2,371,426	2,551,821	180,395
Total revenues	\$ 4,591,426	\$ 4,591,426	\$ 5,427,326	\$ 835,900

Combined with other funds for reporting purposes

(Continued on next page)

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
EXPENDITURES				
Sheriff's department	\$ 511,049	\$ 511,049	\$ 453,262	\$ 57,787
Assessor's department	464,323	464,323	391,825	72,498
Clerk's department	161,973	161,973	146,837	15,136
Tax collector	79,910	79,910	69,749	10,161
Emergency/disaster	37,357	37,357	29,128	8,229
District attorney	242,716	242,716	208,816	33,900
County court	434,405	434,405	254,747	179,658
Juvenile department	185,405	185,405	152,973	32,432
Courthouse maintenance	144,509	144,509	133,757	10,752
Justice court	190,554	190,554	174,297	16,257
Veterans service officer	35,000	35,000	47,029	(12,029)
Watermaster department	15,808	15,808	13,259	2,549
County-city jail	496,814	496,814	438,310	58,504
Health department	251,438	251,438	230,560	20,878
Maternal-child health	42,782	42,782	24,217	18,565
Health - women, infants, and children program	51,735	51,735	50,438	1,297
Family planning	88,326	88,326	69,820	18,506
Maternal-child health - prenatal	4,252	4,252	3,731	521
Home health agency	593,232	593,232	571,376	21,856
Data processing	154,849	154,849	120,836	34,013
Tobacco coordination	37,628	37,628	20,456	17,172
Environmental health services	26,756	26,756	22,757	3,999
Non-departmental - expenses	474,900	474,900	359,166	115,734
Promotion	191,750	191,750	180,508	11,242
Treasurer	88,414	88,414	69,944	18,470
Predatory animal control	50,000	50,000	50,000	-
Cooperative extension service	156,993	156,993	112,130	44,863
Weed control	283,382	283,382	212,745	70,637
Cacoon grant	7,159	7,159	4,581	2,578
Harney County senior citizen	81,159	81,159	78,594	2,565
Harney County public library	348,795	348,795	236,789	112,006
High-risk infants grant	6,619	6,619	11,623	(5,004)
Planning department	173,062	173,062	130,202	42,860
GIS department	103,327	103,327	98,725	4,602
Total expenditures	<u>\$ 6,216,381</u>	<u>\$ 6,216,381</u>	<u>\$ 5,173,187</u>	<u>\$ 1,043,194</u>

Combined with other funds for reporting purposes

(Continued on next page)

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
GENERAL FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
Excess of revenues over (under) expenditures	\$ (1,624,955)	\$ (1,624,955)	\$ 254,139	\$ 1,879,094
OTHER FINANCING SOURCES (USES)				
Transfers out				
To GIS Department		-	(27,000)	(27,000)
To Voting Equipment Reserve Fund	(5,000)	(5,000)	(5,000)	-
To Clerk's Reserve Fund	(10,000)	(10,000)	(10,000)	-
To Building Reserve Fund	(50,000)	(50,000)	-	50,000
To Harney County Fair Fund	(79,000)	(79,000)	(77,367)	1,633
To Environmental Health Services	(8,000)	(8,000)	(8,000)	-
To Information Service Reserve	(50,000)	(50,000)	(50,000)	-
Total transfers out	<u>(202,000)</u>	<u>(202,000)</u>	<u>(177,367)</u>	<u>24,633</u>
Transfers in				
From Road Department to Weed control	50,000	50,000	50,000	-
From Community Corrections	90,000	90,000	80,000	10,000
From Title III Fund	5,000	5,000	-	5,000
From Forfeitures Fund	3,500	3,500	-	3,500
From Planning Department	27,000	27,000	27,000	-
Total transfers in	<u>175,500</u>	<u>175,500</u>	<u>157,000</u>	<u>18,500</u>
Total other sources (uses)	<u>(26,500)</u>	<u>(26,500)</u>	<u>(20,367)</u>	<u>43,133</u>
Net change in fund balance	(1,651,455)	(1,651,455)	233,772	1,885,227
Available fund balance, July 1	<u>1,651,455</u>	<u>1,651,455</u>	<u>1,947,961</u>	<u>296,506</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,181,733</u>	<u>\$ 2,181,733</u>

Combined with other funds for reporting purposes

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
PERS RESERVE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 10,000	\$ 10,000	\$ 992	\$ (9,008)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>992</u>	<u>(9,008)</u>
EXPENDITURES				
Materials and services				
Payments on contracts	425,000	425,000	-	425,000
Total materials and services	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>425,000</u>
Total expenditures	<u>425,000</u>	<u>425,000</u>	<u>-</u>	<u>425,000</u>
Net change in fund balance	(415,000)	(415,000)	992	415,992
Available fund balance, July 1	415,000	415,000	436,148	21,148
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 437,140</u>	<u>\$ 437,140</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
NUISANCE ABATEMENT FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 131	\$ 131
Total revenues	-	-	131	131
EXPENDITURES				
Materials and services	25,000	25,000	-	25,000
Total expenditures	25,000	25,000	-	25,000
Net change in fund balance	(25,000)	(25,000)	131	25,131
Available fund balance, July 1	25,000	25,000	25,326	326
Available fund balance, June 30	\$ -	\$ -	\$ 25,457	\$ 25,457

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
DIAMOND DISPOSAL SITE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Solid waste fees	\$ 3,000	\$ 3,000	\$ 3,335	\$ 335
Investment earnings	50	50	37	(13)
Total revenues	<u>3,050</u>	<u>3,050</u>	<u>3,372</u>	<u>322</u>
EXPENDITURES				
Personal services				
Site attendant	2,000	2,000	1,600	400
Payroll taxes and benefits	325	325	234	91
Total personal services	<u>2,325</u>	<u>2,325</u>	<u>1,834</u>	<u>491</u>
Materials and services				
Office supplies	50	50	-	50
Site maintenance	2,450	2,450	1,504	946
Total materials and services	<u>2,500</u>	<u>2,500</u>	<u>1,504</u>	<u>996</u>
Total expenditures	<u>4,825</u>	<u>4,825</u>	<u>3,338</u>	<u>1,487</u>
Excess of revenues over (under) expenditures	(1,775)	(1,775)	34	1,809
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	(500)	(500)	-	500
Total other financing sources(uses)	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Net change in fund balance	(2,275)	(2,275)	34	2,309
Available fund balance, July 1	2,275	2,275	6,961	4,686
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,995</u>	<u>\$ 6,995</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
DREWSEY DISPOSAL SITE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Solid waste fees	\$ 4,800	\$ 4,800	\$ 4,315	\$ (485)
Investment earnings	100	100	72	(28)
Total revenues	<u>4,900</u>	<u>4,900</u>	<u>4,387</u>	<u>(513)</u>
EXPENDITURES				
Personal services				
Site attendant	2,400	2,400	2,000	400
Payroll taxes and benefits	445	445	293	152
Total personal services	<u>2,845</u>	<u>2,845</u>	<u>2,293</u>	<u>552</u>
Materials and services				
Office supplies	150	150	67	83
Other operating supplies	1,706	1,706	-	1,706
Site construction	3,049	3,049	-	3,049
Site maintenance	1,600	1,600	1,212	388
Total materials and services	<u>6,505</u>	<u>6,505</u>	<u>1,279</u>	<u>5,226</u>
Total expenditures	<u>9,350</u>	<u>9,350</u>	<u>3,572</u>	<u>5,778</u>
Excess of revenues over (under) expenditures	(4,450)	(4,450)	815	5,265
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	(500)	(500)	-	500
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Net change in fund balance	(4,950)	(4,950)	815	5,765
Available fund balance, July 1	4,950	4,950	13,061	8,111
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,876</u>	<u>\$ 13,876</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FIELDS DISPOSAL SITE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Solid waste fees	\$ 3,853	\$ 3,853	\$ 2,437	\$ (1,416)
Investment earnings	-	-	21	21
Total revenues	<u>3,853</u>	<u>3,853</u>	<u>2,458</u>	<u>(1,395)</u>
EXPENDITURES				
Personal services				
Site attendant	2,600	2,600	1,410	1,190
Payroll taxes and benefits	<u>363</u>	<u>363</u>	<u>206</u>	<u>157</u>
Total personal services	<u>2,963</u>	<u>2,963</u>	<u>1,616</u>	<u>1,347</u>
Materials and services				
Office supplies	50	50	-	50
Site maintenance	<u>1,000</u>	<u>1,000</u>	<u>431</u>	<u>569</u>
Total materials and services	<u>1,050</u>	<u>1,050</u>	<u>431</u>	<u>619</u>
Total expenditures	<u>4,013</u>	<u>4,013</u>	<u>2,047</u>	<u>1,966</u>
Excess of revenues over (under) expenditures	(160)	(160)	411	571
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	<u>(500)</u>	<u>(500)</u>	-	500
Total other financing sources(uses)	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Net change in fund balance	(660)	(660)	411	1,071
Available fund balance, July 1	<u>660</u>	<u>660</u>	<u>4,278</u>	<u>3,618</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,689</u>	<u>\$ 4,689</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FRENCHGLEN DISPOSAL SITE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Solid waste fees	\$ 3,980	\$ 3,980	\$ 3,325	\$ (655)
Investment earnings	100	100	58	(42)
Total revenues	<u>4,080</u>	<u>4,080</u>	<u>3,383</u>	<u>(697)</u>
EXPENDITURES				
Personal services				
Site attendant	2,600	2,600	2,400	200
Payroll taxes and benefits	<u>363</u>	<u>363</u>	<u>350</u>	<u>13</u>
Total personal services	<u>2,963</u>	<u>2,963</u>	<u>2,750</u>	<u>213</u>
Materials and services				
Office supplies	50	50	-	50
Site maintenance	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total materials and services	<u>5,050</u>	<u>5,050</u>	<u>5,000</u>	<u>50</u>
Total expenditures	<u>8,013</u>	<u>8,013</u>	<u>7,750</u>	<u>263</u>
Net change in fund balance	(3,933)	(3,933)	(4,367)	(434)
Available fund balance, July 1	3,933	3,933	11,427	7,494
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,060</u>	<u>\$ 7,060</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
RILEY DISPOSAL SITE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Solid waste fees	\$ 1,500	\$ 1,500	\$ 1,701	\$ 201
Investment earnings	50	50	14	(36)
Total revenues	<u>1,550</u>	<u>1,550</u>	<u>1,715</u>	<u>165</u>
EXPENDITURES				
Materials and services				
Office supplies	100	100	-	100
Other operating supplies	2,000	2,000	1,560	440
Site maintenance	<u>2,420</u>	<u>2,420</u>	<u>953</u>	<u>1,467</u>
Total materials and services	<u>4,520</u>	<u>4,520</u>	<u>2,513</u>	<u>2,007</u>
Total expenditures	<u>4,520</u>	<u>4,520</u>	<u>2,513</u>	<u>2,007</u>
Excess of revenues over (under) expenditures	(2,970)	(2,970)	(798)	2,172
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Total other financing sources (uses)	<u>(500)</u>	<u>(500)</u>	<u>-</u>	<u>500</u>
Net change in fund balance	(3,470)	(3,470)	(798)	2,672
Available fund balance, July 1	<u>3,470</u>	<u>3,470</u>	<u>3,437</u>	<u>(33)</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,639</u>	<u>\$ 2,639</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HARNEY BEHAVIORAL HEALTH RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 689	\$ 689
Total revenues	-	-	689	689
EXPENDITURES				
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	689	689
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	150,000	150,000	150,000	-
Transfer to other funds	(250,000)	(250,000)	-	250,000
Total other financing sources (uses)	(100,000)	(100,000)	150,000	250,000
Net change in fund balance	(100,000)	(100,000)	150,689	250,689
Available fund balance, July 1	100,000	100,000	133,192	33,192
Available fund balance, June 30	\$ -	\$ -	\$ 283,881	\$ 283,881

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
LIBRARY RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ -	\$ -	\$ 81	\$ 81
Total revenues	-	-	81	81
EXPENDITURES				
Equipment, building and special projects	20,000	20,000	-	20,000
Total expenditures	20,000	20,000	-	20,000
Net change in fund balance	(20,000)	(20,000)	81	20,081
Available fund balance, July 1	20,000	20,000	15,762	(4,238)
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,843</u>	<u>\$ 15,843</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOME HEALTH HOSPICE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ 2,000	\$ 2,000	\$ 76	\$ (1,924)
Funds raised	4,000	4,000	8,341	4,341
Medicare payments	150,000	150,000	121,448	(28,552)
Miscellaneous revenue	8,200	8,200	12,056	3,856
Total revenues	<u>164,200</u>	<u>164,200</u>	<u>141,921</u>	<u>(22,279)</u>
EXPENDITURES				
Personal services				
Director	10,536	10,536	8,274	2,262
Nurse	64,650	64,650	34,550	30,100
Secretary	8,000	8,000	8,282	(282)
Home health aide	31,300	31,300	23,987	7,313
Call time	15,000	15,000	9,489	5,511
Payroll taxes and benefits	50,203	50,203	21,285	28,918
Total personal services	<u>179,689</u>	<u>179,689</u>	<u>105,867</u>	<u>73,822</u>
Material and services				
Office supplies	3,000	3,000	344	2,656
Educational supplies	1,200	1,200	-	1,200
Medical supplies	25,000	25,000	9,411	15,589
Medical records	8,400	8,400	9,297	(897)
Publications	2,000	2,000	1,424	576
Fund raising expenses	4,500	4,500	2,419	2,081
Professional services - hospital	15,000	15,000	2,548	12,452
Auditing	2,000	2,000	-	2,000
Registration and dues	2,000	2,000	1,522	478
In-service education	3,000	3,000	4,102	(1,102)
Travel	4,000	4,000	2,359	1,641
Volunteer training	5,000	5,000	363	4,637
Professional services - consultant	5,000	5,000	477	4,523
Professional services - medical	6,000	6,000	5,500	500
Janitorial services	1,000	1,000	-	1,000
Therapist contract	\$ 4,000	\$ 4,000	\$ 1,628	\$ 2,372

For reporting purposes, this fund will be included in the general fund details.
(Continued on next page)

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOME HEALTH HOSPICE FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
Material and services continued				
Liability insurance	\$ 1,548	\$ 1,548	\$ -	\$ 1,548
Utilities	550	550	-	550
Repair and replace office equipment	6,000	6,000	-	6,000
Building rental	810	810	-	810
Medical equipment rental	15,000	15,000	11,978	3,022
Administrative services	8,000	8,000	-	8,000
Total material and services	<u>123,008</u>	<u>123,008</u>	<u>53,372</u>	<u>69,636</u>
Total expenditures	<u>302,697</u>	<u>302,697</u>	<u>159,239</u>	<u>143,458</u>
 Net change in fund balance	 (138,497)	 (138,497)	 (17,318)	 121,179
 Available fund balance, July 1	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,785</u>	<u>\$ 10,785</u>

For reporting purposes, this fund will be included in the general fund details.

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

(Cash Basis)

For the Year Ended
 June 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance to Budget</u>
REVENUES				
Revenues for services	\$ 91,299	\$ 91,299	\$ 169,983	\$ 78,684
State funds	<u>198,500</u>	<u>198,500</u>	<u>91,281</u>	<u>(107,219)</u>
Total revenues	<u>289,799</u>	<u>289,799</u>	<u>261,264</u>	<u>(28,535)</u>
EXPENDITURES				
Personal services	55,323	55,323	50,283	5,040
Materials and services	<u>294,387</u>	<u>294,387</u>	<u>280,741</u>	<u>13,646</u>
Total expenditures	<u>349,710</u>	<u>349,710</u>	<u>331,024</u>	<u>18,686</u>
Excess of revenues over (under) expenditures	(59,911)	(59,911)	(69,760)	(9,849)
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	<u>79,000</u>	<u>79,000</u>	<u>77,367</u>	<u>(1,633)</u>
Total other financing sources(uses)	<u>79,000</u>	<u>79,000</u>	<u>77,367</u>	<u>(1,633)</u>
Net change in fund balance	19,089	19,089	7,607	(11,482)
Available fund balance, July 1	-	-	14,162	14,162
Available fund balance, June 30	<u>\$ 19,089</u>	<u>\$ 19,089</u>	<u>\$ 21,769</u>	<u>\$ 2,680</u>

For reporting purposes, this fund will be included in the general fund details.

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

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Donations	\$ -	\$ -	\$ 1,110	\$ 1,110
Other local sources	-	-	7	7
Total revenues	-	-	1,117	1,117
EXPENDITURES				
Materials and services	500	500	272	228
Total expenditures	500	500	272	228
Net change in fund balance	(500)	(500)	845	1,345
Available fund balance, July 1	500	500	988	488
Available fund balance, June 30	\$ -	\$ -	\$ 1,833	\$ 1,833

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HOSPICE MEMORIAL FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 605	\$ 605
Contributions	2,000	2,000	3,955	1,955
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>4,560</u>	<u>2,560</u>
EXPENDITURES				
Materials and services	115,000	115,000	-	115,000
Total expenditures	<u>115,000</u>	<u>115,000</u>	<u>-</u>	<u>115,000</u>
Net change in fund balance	(113,000)	(113,000)	4,560	117,560
Available fund balance, July 1	113,000	113,000	116,890	3,890
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,450</u>	<u>\$ 121,450</u>

For reporting purposes, this fund will be included in the general fund details.

HARNEY COUNTY, OREGON
BUDGETARY COMBINATION SCHEDULE
GENERAL FUND FOR GAAP PRESENTATION

For the Year Ended
June 30, 2011

Cash Basis

	General Fund	PERS Reserve Fund	Nuisance Abatement Fund	Diamond Disposal Site Fund
Revenues				
Property and other taxes	\$ 2,875,505	\$ -	\$ -	\$ -
Intergovernmental revenues	939,871	-	-	-
Licenses and permits	111,935	-	-	-
Charges for services	986,123	-	-	3,335
Fines and forfeits	125,555	-	-	-
Interest earned	7,016	992	131	37
Miscellaneous revenues	381,321	-	-	-
Total revenues	<u>5,427,326</u>	<u>992</u>	<u>131</u>	<u>3,372</u>
Expenditures				
Public safety and legal services	1,459,027	-	-	-
Physical health and social services	959,469	-	-	-
Harney Behavior Health	20,456	-	-	-
County environment and education	390,235	-	-	-
Governmental services to residents	1,450,595	-	-	3,338
Administration	530,202	-	-	-
Non-program	304,831	-	-	-
Capital projects	58,372	-	-	-
Total expenditures	<u>5,173,187</u>	<u>-</u>	<u>-</u>	<u>3,338</u>
Excess of revenues over (under) expenditures	254,139	992	131	34
Other financing sources (uses)				
Transfers in	157,000	-	-	-
Transfers out	(177,367)	-	-	-
Total other financing sources (uses)	<u>(20,367)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	233,772	992	131	34
Available fund balances, July 1	1,947,961	436,148	25,326	6,961
Available fund balances, June 30	<u>\$ 2,181,733</u>	<u>\$ 437,140</u>	<u>\$ 25,457</u>	<u>\$ 6,995</u>
Adjustments for property taxes receivable	\$ 167,919			
Adjustments for accounts payable	(18,326)			
Adjustments for accounts receivable	(43,197)			
Total adjustments for modified accrual	<u>\$ 106,396</u>			

See accompanying independent auditor's report.

Cash Basis

Drewsey Disposal Site Fund	Fields Disposal Site Fund	Frenchglen Disposal Site Fund
\$ -	\$ -	\$ -
-	-	-
-	-	-
4,315	2,437	3,325
-	-	-
72	21	58
-	-	-
<u>4,387</u>	<u>2,458</u>	<u>3,383</u>
-	-	-
-	-	-
-	-	-
-	-	-
3,572	2,047	7,750
-	-	-
-	-	-
-	-	-
<u>3,572</u>	<u>2,047</u>	<u>7,750</u>
815	411	(4,367)
-	-	-
-	-	-
-	-	-
<u>815</u>	<u>411</u>	<u>(4,367)</u>
13,061	4,278	11,427
<u>\$ 13,876</u>	<u>\$ 4,689</u>	<u>\$ 7,060</u>

Cash Basis

Riley Disposal Site Fund	Harney Behavioral Health Reserve Fund	Library Reserve Fund
\$ -	\$ -	\$ -
-	-	-
-	-	-
1,701	-	-
-	-	-
14	689	81
-	-	-
<u>1,715</u>	<u>689</u>	<u>81</u>
-	-	-
-	-	-
-	-	-
2,513	-	-
-	-	-
-	-	-
-	-	-
<u>2,513</u>	<u>-</u>	<u>-</u>
(798)	689	81
-	150,000	-
-	-	-
<u>-</u>	<u>150,000</u>	<u>-</u>
(798)	150,689	81
3,437	133,192	15,762
<u>\$ 2,639</u>	<u>\$ 283,881</u>	<u>\$ 15,843</u>

Cash Basis

Home Health Hospice Fund	Harney County Fair Fund	Fair Memorial Fund	Hospice Memorial Fund	Total General Fund for reporting purposes June 30, 2011	Modified Accrual Adjustments	Total General Fund for reporting purposes June 30, 2011
\$ -	\$ -	\$ -	\$ -	\$ 2,875,505	\$ 167,919	\$ 3,043,424
-	91,281	-	-	1,031,152	(8,863)	1,022,289
-	-	-	-	111,935	-	111,935
129,789	169,983	-	-	1,301,008	(38,605)	1,262,403
-	-	-	-	125,555	(13,589)	111,966
76	-	-	605	9,792	(1,977)	7,815
12,056	-	1,117	3,955	398,449	19,837	418,286
141,921	261,264	1,117	4,560	5,853,396	124,722	5,978,118
-	-	-	-	1,459,027	3,893	1,462,920
159,239	-	-	-	1,118,708	1,058	1,119,766
-	-	-	-	20,456	-	20,456
-	-	-	-	390,235	21,761	411,996
-	331,024	272	-	1,801,111	(14,075)	1,787,036
-	-	-	-	530,202	1,548	531,750
-	-	-	-	304,831	5,041	309,872
-	-	-	-	58,372	(900)	57,472
159,239	331,024	272	-	5,682,942	18,326	5,701,268
(17,318)	(69,760)	845	4,560	170,454	106,396	276,850
-	77,367	-	-	384,367	-	384,367
-	-	-	-	(177,367)	-	(177,367)
-	77,367	-	-	207,000	-	207,000
(17,318)	7,607	845	4,560	377,454	106,396	483,850
28,103	14,162	988	116,890	2,757,696	98,799	2,856,495
\$ 10,785	\$ 21,769	\$ 1,833	\$ 121,450	\$ 3,135,150	\$ 205,195	\$ 3,340,345

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

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ 1,800	\$ 1,800	\$ 3,742	\$ 1,942
Service element 1 local administration	10,000	10,000	10,493	493
Service element 70 prevention early intervention together	20,500	20,500	171	(20,329)
Service element 70 prevention early intervention ESD	50,000	50,000	55,000	5,000
Service element 80 gambling prevention	-	-	21,160	21,160
Service element 81 gambling treatment	10,000	10,000	20,000	10,000
Service element 20 adult mental health	136,600	181,600	145,129	(36,471)
Service element 22 child/adolescence mental health	27,500	27,500	25,850	(1,650)
Service element 65 outpatient chemical dependency	72,500	72,500	72,967	467
Service element 25 crisis child alcohol and drug	22,300	22,300	22,373	73
State revenues	582,000	582,000	714,921	132,921
Senate Bill 2145-drug seizure allocations	6,000	6,000	6,460	460
Eastern Oregon Human Services Consortium-				
Youth resource	179,000	179,000	195,018	16,018
Youth prevention	40,000	40,000	14,931	(25,069)
Peer to Peer	10,000	10,000	20,000	10,000
Oregon Health Plan	300,000	300,000	473,511	173,511
DFC Grant 93.276	7,500	7,500	-	(7,500)
Foster care	125,000	125,000	124,961	(39)
Drug court	2,000	2,000	-	(2,000)
Miscellaneous	4,000	4,000	6,052	2,052
Title XIX	-	-	7,435	7,435
Rent subsidies	4,900	4,900	2,206	(2,694)
Client fees	249,000	249,000	323,270	74,270
Client special needs	15,000	15,000	365	(14,635)
Client room and board	37,000	37,000	48,793	11,793
Oregon Youth Authority contract	72,000	72,000	14,030	(57,970)
Refunds and reimbursements	58,000	58,000	9,200	(48,800)
Lake County Reimbursement	40,800	40,800	47,000	6,200
Total revenues	\$ 2,083,400	\$ 2,128,400	\$ 2,385,038	\$ 256,638

(Continued on next page)

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

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
EXPENDITURES				
Personal services				
Director	\$ 68,724	\$ 68,724	\$ 68,724	\$ -
Clinical supervisor	56,208	56,208	56,208	-
Alcohol and drug supervisor	47,040	47,040	33,135	13,905
Prevention on call	19,000	19,000	18,080	920
Finance manager	41,520	41,520	41,520	-
Facilities director	48,432	48,432	45,023	3,409
RYR specialist	41,016	41,016	40,626	390
Therapists	43,848	71,848	57,769	14,079
Case managers	139,128	139,128	136,872	2,256
Alcohol and drug counselors	69,888	69,888	69,888	-
Clerical	88,428	88,428	88,428	-
Youth resource specialists	31,608	31,608	31,608	-
Janitorial	15,000	15,000	14,310	690
Lake County contract	34,800	34,800	28,200	6,600
Payroll taxes and employee benefits	352,146	352,146	255,692	96,454
Total personal services	<u>1,096,786</u>	<u>1,124,786</u>	<u>986,083</u>	<u>138,703</u>
Materials and services				
Staff development	17,500	17,500	12,686	4,814
Youth specialist EOHSC	12,000	12,000	9,118	2,882
Youth placements EOHSC	32,000	32,000	15,066	16,934
Lab expense	8,000	8,000	7,744	256
Other operating supplies	31,000	31,000	78,332	(47,332)
Motor pool - gas and oil	10,000	10,000	3,381	6,619
Food	28,000	28,000	39,296	(11,296)
Foster care expense	158,000	158,000	107,534	50,466
Together expenses	9,000	9,000	9,000	-
Prevention	8,000	8,000	3,035	4,965
Client special needs	15,000	32,000	10,085	21,915
Telephone/communications	17,000	17,000	14,351	2,649
Lodging/meals/travel	14,000	14,000	15,334	(1,334)
Registrations/dues	1,000	1,000	851	149
Professional services	365,000	365,000	393,368	(28,368)
Contract services	140,000	140,000	131,682	8,318
Utilities	26,000	26,000	23,251	2,749
Drug court	2,000	2,000	-	2,000
Peer to peer expenses	20,000	20,000	11,319	8,681
Repairs and maintenance	62,000	62,000	105,218	(43,218)
Rent	24,000	24,000	5,985	18,015
Reimbursements	6,000	6,000	8,125	(2,125)
Administrative service fees	126,940	126,940	118,490	8,450
Total materials and services	<u>1,132,440</u>	<u>1,149,440</u>	<u>1,123,251</u>	<u>26,189</u>
Total expenditures	<u>\$ 2,274,226</u>	<u>\$ 2,319,226</u>	<u>\$ 2,119,212</u>	<u>\$ 200,014</u>

(Continued on next page)

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

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
Excess of revenues over (under) expenditures	\$ (190,826)	\$ (190,826)	\$ 265,826	\$ 456,652
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
Transfers from other funds	8,450	8,450	1,875	(6,575)
Transfers to other funds	(150,000)	(150,000)	(150,000)	-
Total transfers	<u>(141,550)</u>	<u>(141,550)</u>	<u>(148,125)</u>	<u>(6,575)</u>
Net change in fund balance	(332,376)	(332,376)	117,701	450,077
Available fund balance, July 1	<u>332,376</u>	<u>332,376</u>	<u>503,223</u>	<u>170,847</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 620,924</u>	<u>\$ 620,924</u>

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

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Federal aid secondary	\$ 190,672	\$ 190,672	\$ 359,809	\$ 169,137
Forest receipts	1,600,000	1,600,000	1,973,167	373,167
Malheur National Wildlife Refuge	14,000	14,000	-	(14,000)
Federal stimulus funds	233,000	233,000	-	(233,000)
Public land sales	-	-	1,218	1,218
State highway allocation	400,000	400,000	517,831	117,831
Special appropriation highway	1,000,000	1,000,000	315,867	(684,133)
Investment earnings	20,000	20,000	11,535	(8,465)
Miscellaneous	-	-	81,376	81,376
Total revenues	<u>3,457,672</u>	<u>3,457,672</u>	<u>3,260,803</u>	<u>(196,869)</u>
EXPENDITURES				
Personal services				
Road supervisor	54,468	54,468	54,468	-
Foremen	117,778	117,778	118,568	(790)
Section helpers	82,358	82,358	81,672	686
Heavy equipment operators	295,844	295,844	277,951	17,893
Mechanics	122,776	122,776	82,205	40,571
Parts manager	33,840	33,840	33,840	-
Extra help	40,000	40,000	36,495	3,505
Overtime pay	75,000	75,000	41,957	33,043
Payroll taxes and employee benefits	491,960	491,960	371,336	120,624
Total personal services	<u>1,314,024</u>	<u>1,314,024</u>	<u>1,098,492</u>	<u>215,532</u>
Materials and services				
Stationery and office supplies	1,000	1,000	241	759
Computer costs	5,000	5,000	3,483	1,517
Fuel	420,000	420,000	277,097	142,903
Operating supplies and parts	500,500	500,500	241,557	258,943
Matching funds	25,000	25,000	-	25,000
Permits and other	\$ 2,000	\$ 2,000	\$ 45	\$ 1,955

(Continued on next page)

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

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
Materials and services continued				
Road materials	\$ 1,000,302	\$ 1,000,302	\$ 548,211	\$ 452,091
Engineering and surveying	25,000	25,000	29,768	(4,768)
Postage, printing and telephone	8,000	8,000	4,234	3,766
Registration and dues	7,000	7,000	7,760	(760)
Travel expense and meals	37,500	37,500	6,874	30,626
Maintenance contracts	10,000	10,000	3,198	6,802
HB2001 projects	1,000,000	1,000,000	4,288	995,712
Lease of radio site	4,200	4,200	3,690	510
Accounting and auditing	9,300	9,300	5,688	3,612
Insurance	112,000	112,000	53,271	58,729
Utilities	32,500	32,500	32,679	(179)
Repairs and maintenance	12,500	12,500	10,550	1,950
Other expense-medical	2,000	2,000	622	1,378
Equipment rental	40,000	40,000	10,810	29,190
Snow fence	25,000	25,000	708	24,292
Administrative services	65,000	65,000	65,000	-
Total materials and services	<u>3,343,802</u>	<u>3,343,802</u>	<u>1,309,774</u>	<u>2,034,028</u>
Capital outlay				
Equipment heavy duty	250,000	250,000	263,570	(13,570)
Equipment transportation	65,000	65,000	19,732	45,268
Bridge construction	200,000	200,000	-	200,000
Total capital outlay	<u>515,000</u>	<u>515,000</u>	<u>283,302</u>	<u>231,698</u>
Total expenditures	<u>5,172,826</u>	<u>5,172,826</u>	<u>2,691,568</u>	<u>2,481,258</u>
Excess of revenues over (under) expenditures	(1,715,154)	(1,715,154)	569,235	2,284,389
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund - weed control	(50,000)	(50,000)	(50,000)	-
Equipment reserve	250,000	250,000	250,000	-
Total transfers	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net change in fund balance	(1,515,154)	(1,515,154)	769,235	2,284,389
Available fund balance, July 1	<u>1,515,154</u>	<u>1,515,154</u>	<u>2,161,514</u>	<u>646,360</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,930,749</u>	<u>\$ 2,930,749</u>

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
ROAD OPERATING RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance to Budget</u>
REVENUES				
Investment earnings	\$ 50,000	\$ 50,000	\$ 30,185	\$ (19,815)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>30,185</u>	<u>(19,815)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	50,000	50,000	30,185	(19,815)
Available fund balance, July 1	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,717,232</u>	<u>217,232</u>
Available fund balance, June 30	<u>\$ 5,550,000</u>	<u>\$ 5,550,000</u>	<u>\$ 5,747,417</u>	<u>\$ 197,417</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
ROAD EQUIPMENT RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 20,000	\$ 20,000	\$ 12,723	\$ (7,277)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>12,723</u>	<u>(7,277)</u>
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	20,000	20,000	12,723	(7,277)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
Transfers to other funds	(250,000)	(250,000)	(250,000)	-
Total transfers	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balance	(230,000)	(230,000)	(237,277)	(7,277)
Available fund balance, July 1	2,450,000	2,450,000	2,458,580	8,580
Available fund balance, June 30	<u>\$ 2,220,000</u>	<u>\$ 2,220,000</u>	<u>\$ 2,221,303</u>	<u>\$ 1,303</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ROAD PAVEMENT RESTORATION FUND**

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 50,000	\$ 50,000	\$ 29,074	\$ (20,926)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>29,074</u>	<u>(20,926)</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	50,000	50,000	29,074	(20,926)
Available fund balance, July 1	<u>3,650,000</u>	<u>3,650,000</u>	<u>3,672,273</u>	<u>22,273</u>
Available fund balance, June 30	<u>\$ 3,700,000</u>	<u>\$ 3,700,000</u>	<u>\$ 3,701,347</u>	<u>\$ 1,347</u>

HARNEY COUNTY, OREGON
BUDGETARY COMPARISON SCHEDULE - BUDGET TO GAAP RECONCILIATION

Required Supplementary Information
 For the fiscal year ended June 30, 2011

CASH BASIS

	Combined General	Harney Behavioral Health	Road Department	Road Operating Reserve
Revenues				
Property and other taxes	\$ 2,875,505	\$ -	\$ -	\$ -
Intergovernmental revenues	1,031,152	1,991,411	3,166,674	-
Licenses and permits	111,935	-	-	-
Charges for services	1,301,008	388,529	4,929	-
Fines and forfeits	125,555	-	-	-
Interest earnings	9,792	3,742	11,535	30,185
Miscellaneous revenues	398,449	1,356	77,665	-
Total revenues	<u>5,853,396</u>	<u>2,385,038</u>	<u>3,260,803</u>	<u>30,185</u>
Expenditures				
Operating				
Public safety and legal services	1,459,027	-	-	-
Physical health and social services	1,118,708	-	-	-
Harney Behavioral Health	20,456	2,119,212	-	-
County environment and education	390,235	-	-	-
Roads and transportation	-	-	2,408,266	-
Governmental services to residents	1,801,111	-	-	-
Administration	530,202	-	-	-
Non-program	304,831	-	-	-
Capital projects	58,372	-	283,302	-
Total expenditures	<u>5,682,942</u>	<u>2,119,212</u>	<u>2,691,568</u>	<u>-</u>
Excess of revenues over (under) expenditures	170,454	265,826	569,235	30,185
Other financing sources (uses)				
Transfers in	384,367	1,875	250,000	-
Transfers out	<u>(177,367)</u>	<u>(150,000)</u>	<u>(50,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>207,000</u>	<u>(148,125)</u>	<u>200,000</u>	<u>-</u>
Net change in fund balances	377,454	117,701	769,235	30,185
Available fund balances, July 1 before restatement	2,757,696	503,223	2,161,514	5,717,232
Restatement - see note 9	-	-	-	-
Available fund balances, July 1 after restatement	<u>2,757,696</u>	<u>503,223</u>	<u>2,161,514</u>	<u>5,717,232</u>
Available fund balances, June 30	<u>\$ 3,135,150</u>	<u>\$ 620,924</u>	<u>\$ 2,930,749</u>	<u>\$ 5,747,417</u>
Reverse prior year's accounts payable	\$ 33,162	\$ 46,524	\$ 39,719	\$ -
Record current year's accounts payable	(52,306)	(46,113)	(117,322)	-
Reverse prior year's property taxes	(52,054)	-	-	-
Record current year's property taxes	33,108	-	-	-
Reverse prior year's accounts receivable	(76,411)	(181,891)	(36,359)	-
Record current year's accounts receivable	224,393	99,071	50,504	-
Net accrual adjustments from prior year	<u>95,303</u>	<u>135,367</u>	<u>(3,359)</u>	<u>-</u>
Modified Accrual Fund Balances	<u>\$ 3,340,345</u>	<u>\$ 673,882</u>	<u>\$ 2,863,932</u>	<u>\$ 5,747,417</u>

See accompanying independent auditor's report.

CASH BASIS

Road Equipment Reserve	Road Pavement Restoration	Non Major Funds	Cash Basis	Accrual Adjustments	Modified Accrual Basis
\$ -	\$ -	\$ 36,394	\$ 2,911,899	\$ 167,919	\$ 3,079,818
-	-	1,978,327	8,167,564	22,161	8,189,725
-	-	16,059	127,994	907	128,901
-	-	70,384	1,764,850	(15,901)	1,748,949
-	-	13,873	139,428	(13,588)	125,840
12,723	29,074	14,230	111,281	(11,015)	100,266
-	-	108,732	586,202	25,635	611,837
<u>12,723</u>	<u>29,074</u>	<u>2,237,999</u>	<u>13,809,218</u>	<u>176,118</u>	<u>13,985,336</u>
-	-	732,737	2,191,764	5,223	2,196,987
-	-	23,118	1,141,826	1,153	1,142,979
-	-	-	2,139,668	(409)	2,139,259
-	-	1,000,944	1,391,179	29,616	1,420,795
-	-	-	2,408,266	86,246	2,494,512
-	-	537,816	2,338,927	(11,623)	2,327,304
-	-	-	530,202	1,548	531,750
-	-	-	304,831	5,041	309,872
-	-	180,339	522,013	(9,543)	512,470
-	-	<u>2,474,954</u>	<u>12,968,676</u>	<u>107,252</u>	<u>13,075,928</u>
12,723	29,074	(236,955)	840,542	68,866	909,408
-	-	79,250	715,492	-	715,492
(250,000)	-	(88,125)	(715,492)	-	(715,492)
<u>(250,000)</u>	<u>-</u>	<u>(8,875)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(237,277)	29,074	(245,830)	840,542	68,866	909,408
2,458,580	3,672,273	2,932,985	20,203,503	2,085,727	22,289,230
-	-	-	-	(1,774,001)	(1,774,001)
2,458,580	3,672,273	2,932,985	20,203,503	311,726	20,515,229
<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,687,155</u>	<u>\$ 21,044,045</u>	<u>\$ 2,154,593</u>	<u>\$ 21,424,637</u>
\$ -	\$ -	\$ 5,900	\$ 125,305		
-	-	(30,730)	(246,471)		
-	-	-	(52,054)		
-	-	-	33,108		
-	-	(77,781)	(372,442)		
-	-	219,987	593,955		
-	-	72,242	299,553		
<u>\$ 2,221,303</u>	<u>\$ 3,701,347</u>	<u>\$ 2,876,773</u>	<u>\$ 21,424,998</u>		

HARNEY COUNTY, OREGON
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION-
BUDGETARY REPORTING
Year Ended June 30, 2011

A budget is prepared for each county fund in accordance with the cash basis of accounting and legal requirements set forth in the Oregon local budget law. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal services, materials and services, capital outlay and other expenditures by department are the levels of control. The detail budget document, however, is required to contain more specific, detailed information for the above mentioned expenditure categories. The budget appropriations lapse at June 30 of each fiscal year.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations resolution. A supplemental budget requires hearings before the public, publications in newspapers and approval by the county court. Original and supplemental budgets may be modified by the use of appropriations transfers between the levels of control. Such transfers require approval by the county court. Harney County did not have a supplemental budget during the year.

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

For the year ended June 30, 2011, there were no expenditures that exceeded budget at the legal level of budgetary control. We did, however, note some procedural violations where the final budgets contained in the accounting system did not reconcile to the original budget combined with any budget resolutions made throughout the year.

OTHER SUPPLEMENTARY INFORMATION

MODIFIED ACCRUAL BASIS

HARNEY COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
 (Modified Accrual Basis)
 For the Year Ended
 June 30, 2011

	<u>Law Library</u>	<u>Liquor Control</u>	<u>Taylor Grazing Act</u>	<u>Corner Preservation</u>
ASSETS				
Cash and investments	\$ 8,375	\$ 15,097	\$ 41,662	\$ 657
Accounts receivable	-	306	-	-
Total assets	<u>\$ 8,375</u>	<u>\$ 15,403</u>	<u>\$ 41,662</u>	<u>\$ 657</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	<u>\$ 1,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>1,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances				
Spendable:				
Restricted	7,277	15,403	41,662	657
Committed	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>7,277</u>	<u>15,403</u>	<u>41,662</u>	<u>657</u>
Total liabilities and fund balances	<u>\$ 8,375</u>	<u>\$ 15,403</u>	<u>\$ 41,662</u>	<u>\$ 657</u>

See accompanying independent auditor's report.

<u>Harney County Treatment Court</u>	<u>County Clerk Records</u>	<u>9-1-1 Emergency Assistance</u>
\$ 7,225	\$ 82,149	\$ 450,997
<u>5,490</u>	<u>-</u>	<u>68,498</u>
<u>\$ 12,715</u>	<u>\$ 82,149</u>	<u>\$ 519,495</u>

<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 590</u>
<u>94</u>	<u>-</u>	<u>590</u>

12,621	82,149	518,905
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>12,621</u>	<u>82,149</u>	<u>518,905</u>
<u>\$ 12,715</u>	<u>\$ 82,149</u>	<u>\$ 519,495</u>

<u>Title III Reserve</u>	<u>Community Corrections</u>	<u>Park Reserve</u>
\$ 149,998	\$ 301,547	\$ 423,066
-	36,574	1,740
<u>\$ 149,998</u>	<u>\$ 338,121</u>	<u>\$ 424,806</u>

<u>\$ -</u>	<u>\$ 1,973</u>	<u>\$ -</u>
<u>-</u>	<u>1,973</u>	<u>-</u>

149,998	336,148	424,806
-	-	-
-	-	-
<u>149,998</u>	<u>336,148</u>	<u>424,806</u>
<u>\$ 149,998</u>	<u>\$ 338,121</u>	<u>\$ 424,806</u>

<u>Commission on Children and Families</u>	<u>Forfeitures</u>	<u>Oregon Opportunity Grant</u>
\$ 208,530	\$ 58,574	\$ 12,946
-	-	16,897
<u>\$ 208,530</u>	<u>\$ 58,574</u>	<u>\$ 29,843</u>

<u>\$ 4,717</u>	<u>\$ -</u>	<u>\$ -</u>
<u>4,717</u>	<u>-</u>	<u>-</u>

203,813	58,574	29,843
-	-	-
-	-	-
<u>203,813</u>	<u>58,574</u>	<u>29,843</u>
<u>\$ 208,530</u>	<u>\$ 58,574</u>	<u>\$ 29,843</u>

<u>Victims of Crime Act</u>	<u>CAMI</u>	<u>Small Cities and Rural Areas Grant</u>
\$ 1,316	\$ 7,704	\$ 2,435
6,907	-	31,862
<u>\$ 8,223</u>	<u>\$ 7,704</u>	<u>\$ 34,297</u>
<u>\$ -</u>	<u>\$ 2,250</u>	<u>\$ 1,870</u>
<u>-</u>	<u>2,250</u>	<u>1,870</u>
8,223	5,454	32,427
-	-	-
-	-	-
<u>8,223</u>	<u>5,454</u>	<u>32,427</u>
<u>\$ 8,223</u>	<u>\$ 7,704</u>	<u>\$ 34,297</u>

<u>Victims/ Witness Programs</u>	<u>State Court Security</u>	<u>County School</u>
\$ 7,338	\$ 109,551	\$ -
<u>1,147</u>	<u>-</u>	<u>50,566</u>
<u>\$ 8,485</u>	<u>\$ 109,551</u>	<u>\$ 50,566</u>

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>

8,485	109,551	50,566
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>8,485</u>	<u>109,551</u>	<u>50,566</u>
<u>\$ 8,485</u>	<u>\$ 109,551</u>	<u>\$ 50,566</u>

<u>State Court Mediation</u>	<u>Building Program</u>	<u>Industrial Building / Economic Development</u>
\$ 17,361	\$ 24,716	\$ 99,377
-	-	-
<u>\$ 17,361</u>	<u>\$ 24,716</u>	<u>\$ 99,377</u>
<u>\$ -</u>	<u>\$ 4,455</u>	<u>\$ -</u>
-	4,455	-
17,361	20,261	99,377
-	-	-
-	-	-
<u>17,361</u>	<u>20,261</u>	<u>99,377</u>
<u>\$ 17,361</u>	<u>\$ 24,716</u>	<u>\$ 99,377</u>

Voting Equipment Reserve	Blue Mountain Forest Plan	Landfill Financial Assurance
\$ 21,403	\$ 6,614	\$ 30,285
-	-	-
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-
-	6,614	30,285
21,403	-	-
-	-	-
<u>21,403</u>	<u>6,614</u>	<u>30,285</u>
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>

*PAGE INTENTIONALLY
LEFT BLANK*

<u>Seniors Title III</u>	<u>Environmental Health Reserve</u>	<u>Wood Stove Replacements</u>	<u>DEQ Onsite Reserve</u>	<u>June 30, 2011</u>
\$ 65,631	\$ 8,000	\$ -	\$ 360	\$ 2,162,914
-	-	-	-	219,987
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 360</u>	<u>\$ 2,382,901</u>
\$ -	\$ -	\$ 13,683	\$ -	\$ 30,730
-	-	13,683	-	30,730
65,631	8,000	-	360	2,344,451
-	-	-	-	21,403
-	-	(13,683)	-	(13,683)
<u>65,631</u>	<u>8,000</u>	<u>(13,683)</u>	<u>360</u>	<u>2,352,171</u>
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 360</u>	<u>\$ 2,382,901</u>

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
(Modified Accrual Basis)
For the Year Ended
June 30, 2011

	Law Library	Liquor Control	Taylor Grazing	Corner Preservation
REVENUES				
Property and other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	306	35,715	-
Licenses and permits	6,013	-	-	-
Charges for services	-	560	-	6,170
Fines and forfeits	-	2,078	-	-
Interest earned	32	49	214	5
Miscellaneous revenues	-	-	-	-
Total revenues	<u>6,045</u>	<u>2,993</u>	<u>35,929</u>	<u>6,175</u>
EXPENDITURES				
Operating				
Public safety and legal services	6,081	1,050	-	-
Physical health and social services	-	-	-	-
County environment and education	-	-	-	6,750
Governmental services to residents	-	-	32,500	-
Total operating	<u>6,081</u>	<u>1,050</u>	<u>32,500</u>	<u>6,750</u>
Capital projects				
Total expenditures	<u>6,081</u>	<u>1,050</u>	<u>32,500</u>	<u>6,750</u>
Excess of revenues over (under) expenditures	(36)	1,943	3,429	(575)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(36)	1,943	3,429	(575)
Available fund balances, July 1 before restatement	7,313	13,460	38,233	1,232
Restatement - see note 9	-	-	-	-
Available fund balances, July 1 after restatement	<u>7,313</u>	<u>13,460</u>	<u>38,233</u>	<u>1,232</u>
Available fund balances, June 30	<u>\$ 7,277</u>	<u>\$ 15,403</u>	<u>\$ 41,662</u>	<u>\$ 657</u>

See accompanying independent auditor's report.

Harney County Treatment Court	County Clerk Records	9-1-1 Emergency Assistance
\$ -	\$ -	\$ -
26,476	1,356	273,488
-	-	-
1,458	-	-
-	-	-
-	474	2,536
-	-	-
<u>27,934</u>	<u>1,830</u>	<u>276,024</u>
-	-	375,224
23,213	-	-
-	-	-
-	-	-
<u>23,213</u>	<u>-</u>	<u>375,224</u>
-	20,771	1,230
<u>23,213</u>	<u>20,771</u>	<u>376,454</u>
4,721	(18,941)	(100,430)
-	10,000	-
-	-	-
-	10,000	-
4,721	(8,941)	(100,430)
7,900	91,090	619,335
-	-	-
7,900	91,090	619,335
<u>\$ 12,621</u>	<u>\$ 82,149</u>	<u>\$ 518,905</u>

Title III Reserve	Community Corrections	Park Reserve
\$ -	\$ -	\$ -
-	336,675	5,925
-	-	10,953
-	21,097	-
-	-	-
1,449	1,965	2,004
-	3,597	-
<u>1,449</u>	<u>363,334</u>	<u>18,882</u>
-	288,380	-
-	-	-
-	-	-
149,721	-	19,805
<u>149,721</u>	<u>288,380</u>	<u>19,805</u>
-	-	1,114
<u>149,721</u>	<u>288,380</u>	<u>20,919</u>
(148,272)	74,954	(2,037)
-	-	-
-	(80,000)	-
-	(80,000)	-
(148,272)	(5,046)	(2,037)
298,270	341,194	426,843
-	-	-
298,270	341,194	426,843
<u>\$ 149,998</u>	<u>\$ 336,148</u>	<u>\$ 424,806</u>

Commission on Children and Families	Forfeitures	Oregon Opportunity Grant
\$ -	\$ -	\$ -
219,363	-	-
-	-	-
-	-	-
1,319	259	107
92,766	8,439	7,728
<u>313,448</u>	<u>8,698</u>	<u>7,835</u>
-	-	-
-	-	-
292,704	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>292,704</u>	<u>-</u>	<u>-</u>
-	-	-
<u>292,704</u>	<u>-</u>	<u>-</u>
20,744	8,698	7,835
6,250	-	-
<u>(8,125)</u>	<u>-</u>	<u>-</u>
<u>(1,875)</u>	<u>-</u>	<u>-</u>
18,869	8,698	7,835
184,944	49,876	22,008
-	-	-
184,944	49,876	22,008
<u>\$ 203,813</u>	<u>\$ 58,574</u>	<u>\$ 29,843</u>

Victims of Crime Act Fund	CAMI	Small Cities and Rural Areas Grant
\$ -	\$ -	\$ -
34,869	8,269	232,344
-	-	-
-	-	-
-	-	2
-	-	-
<u>34,869</u>	<u>8,269</u>	<u>232,346</u>
32,999	19,226	-
-	-	-
-	-	-
-	-	217,575
<u>32,999</u>	<u>19,226</u>	<u>217,575</u>
-	-	-
<u>32,999</u>	<u>19,226</u>	<u>217,575</u>
1,870	(10,957)	14,771
-	-	-
-	-	-
-	-	-
1,870	(10,957)	14,771
6,353	16,411	17,656
-	-	-
6,353	16,411	17,656
<u>\$ 8,223</u>	<u>\$ 5,454</u>	<u>\$ 32,427</u>

<u>Victims/ Witness Programs</u>	<u>State Court Security</u>	<u>County School</u>
\$ -	\$ -	\$ 36,394
-	4,118	708,277
-	-	-
5,416	-	-
-	11,169	627
56	514	87
-	-	-
<u>5,472</u>	<u>15,801</u>	<u>745,385</u>
5,710	3,362	-
-	-	-
-	-	694,819
-	-	-
<u>5,710</u>	<u>3,362</u>	<u>694,819</u>
-	-	-
<u>5,710</u>	<u>3,362</u>	<u>694,819</u>
(238)	12,439	50,566
-	-	-
-	-	-
-	-	-
(238)	12,439	50,566
8,723	97,112	-
-	-	-
8,723	97,112	-
<u>\$ 8,485</u>	<u>\$ 109,551</u>	<u>\$ 50,566</u>

State Court Mediation	Building Program	Industrial Building / Economic Development
\$ -	\$ -	\$ -
-	-	-
-	-	-
3,722	24,716	8,033
-	-	-
80	-	591
-	-	-
<u>3,802</u>	<u>24,716</u>	<u>8,624</u>
2,035	-	-
-	-	-
-	4,455	-
-	-	6,920
<u>2,035</u>	<u>4,455</u>	<u>6,920</u>
-	-	4,319
<u>2,035</u>	<u>4,455</u>	<u>11,239</u>
1,767	20,261	(2,615)
-	-	-
-	-	-
-	-	-
1,767	20,261	(2,615)
15,594	-	101,992
-	-	-
15,594	-	101,992
<u>\$ 17,361</u>	<u>\$ 20,261</u>	<u>\$ 99,377</u>

Voting Equipment Reserve	Blue Mountain Forest Plan	Landfill Financial Assurance
\$ -	\$ -	\$ -
-	12,000	-
-	-	-
-	-	-
-	-	-
91	38	156
-	-	-
<u>91</u>	<u>12,038</u>	<u>156</u>
-	-	-
-	-	-
-	10,071	-
-	-	-
<u>-</u>	<u>10,071</u>	<u>-</u>
-	-	-
<u>-</u>	<u>10,071</u>	<u>-</u>
91	1,967	156
5,000	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>5,000</u>	<u>-</u>	<u>-</u>
5,091	1,967	156
16,312	4,647	30,129
-	-	-
16,312	4,647	30,129
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>

*PAGE INTENTIONALLY
LEFT BLANK*

Senior's Title III	Environmental Health Reserve	Wood Stove Replacements	DEQ Onsite Reserve	June 30, 2011
\$ -	\$ -	\$ -	\$ -	\$ 36,394
30,947	-	100,064	-	2,030,192
-	-	-	-	16,966
-	-	-	360	71,532
-	-	-	-	13,874
253	-	-	-	12,281
-	-	-	-	112,530
<u>31,200</u>	<u>-</u>	<u>100,064</u>	<u>360</u>	<u>2,293,769</u>
-	-	-	-	734,067
-	-	-	-	23,213
-	-	-	-	1,008,799
-	-	113,747	-	540,268
-	-	113,747	-	2,306,347
-	-	-	-	27,434
-	-	113,747	-	2,333,781
31,200	-	(13,683)	360	(40,012)
-	8,000	-	-	29,250
-	-	-	-	(88,125)
-	8,000	-	-	(58,875)
31,200	8,000	(13,683)	360	(98,887)
34,431	-	-	-	3,270,206
-	-	-	-	(819,148)
34,431	-	-	-	2,451,058
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ (13,683)</u>	<u>\$ 360</u>	<u>\$ 2,352,171</u>

HARNEY COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
 (Modified Accrual Basis)
 June 30, 2011

ASSETS	Veteran's Transportation	Information Systems Reserve	Harney County Building Fund	June 30, 2011
Cash and cash items	<u>\$ 22,495</u>	<u>\$ 162,405</u>	<u>\$ 339,341</u>	<u>\$ 524,241</u>
Total assets	<u><u>\$ 22,495</u></u>	<u><u>\$ 162,405</u></u>	<u><u>\$ 339,341</u></u>	<u><u>\$ 524,241</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Spendable:				
Committed	<u>22,495</u>	<u>162,405</u>	<u>339,341</u>	<u>524,241</u>
Total fund balances	<u>22,495</u>	<u>162,405</u>	<u>339,341</u>	<u>524,241</u>
Total liabilities and fund balances	<u><u>\$ 22,495</u></u>	<u><u>\$ 162,405</u></u>	<u><u>\$ 339,341</u></u>	<u><u>\$ 524,241</u></u>

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
 (Modified Accrual Basis)
 For the Year Ended
 June 30, 2011

	Veteran's Transportation	Information Systems Reserve	Harney County Building Fund	June 30, 2011
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 71,390	\$ 71,390
Interest earned	-	1,012	936	1,948
Total revenues	<u>-</u>	<u>1,012</u>	<u>72,326</u>	<u>73,338</u>
EXPENDITURES				
Capital outlay	-	77,846	75,059	152,905
Total expenditures	<u>-</u>	<u>77,846</u>	<u>75,059</u>	<u>152,905</u>
Excess of revenues over (under) expenditures	-	(76,834)	(2,733)	(79,567)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	-	50,000
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	-	(26,834)	(2,733)	(29,567)
Available fund balances, July 1	22,495	189,239	342,074	553,808
Available fund balances, June 30	<u>\$ 22,495</u>	<u>\$ 162,405</u>	<u>\$ 339,341</u>	<u>\$ 524,241</u>

CASH BASIS

HARNEY COUNTY, OREGON
COMBINING BALANCE SHEET
NONMAJOR FUNDS
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	<u>Law Library</u>	<u>Liquor Control</u>	<u>Taylor Grazing Act</u>	<u>Corner Preservation</u>
ASSETS				
Cash and investments	\$ 8,375	\$ 15,097	\$ 41,662	\$ 657
Total assets	<u>\$ 8,375</u>	<u>\$ 15,097</u>	<u>\$ 41,662</u>	<u>\$ 657</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances				
Spendable:				
Restricted	8,375	15,097	41,662	657
Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>8,375</u>	<u>15,097</u>	<u>41,662</u>	<u>657</u>
Total liabilities and fund balances	<u>\$ 8,375</u>	<u>\$ 15,097</u>	<u>\$ 41,662</u>	<u>\$ 657</u>

See accompanying independent auditor's report.

Harney County Treatment Court	County Clerk Records	9-1-1 Emergency Assistance
\$ 7,225	\$ 82,149	\$ 450,997
<u>\$ 7,225</u>	<u>\$ 82,149</u>	<u>\$ 450,997</u>

\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>

7,225	82,149	450,997
<u>-</u>	<u>-</u>	<u>-</u>
<u>7,225</u>	<u>82,149</u>	<u>450,997</u>
<u>\$ 7,225</u>	<u>\$ 82,149</u>	<u>\$ 450,997</u>

Title III Reserve	Community Corrections	Park Reserve
<u>\$ 149,998</u>	<u>\$ 301,547</u>	<u>\$ 423,066</u>
<u><u>\$ 149,998</u></u>	<u><u>\$ 301,547</u></u>	<u><u>\$ 423,066</u></u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>
149,998	301,547	423,066
<u>-</u>	<u>-</u>	<u>-</u>
<u>149,998</u>	<u>301,547</u>	<u>423,066</u>
<u><u>\$ 149,998</u></u>	<u><u>\$ 301,547</u></u>	<u><u>\$ 423,066</u></u>

<u>Commission on Children and Families</u>	<u>Forfeitures</u>	<u>Oregon Opportunity Grant</u>
\$ 208,530	\$ 58,574	\$ 12,946
<u>\$ 208,530</u>	<u>\$ 58,574</u>	<u>\$ 12,946</u>

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>

208,530	58,574	12,946
<u>-</u>	<u>-</u>	<u>-</u>
<u>208,530</u>	<u>58,574</u>	<u>12,946</u>
<u>\$ 208,530</u>	<u>\$ 58,574</u>	<u>\$ 12,946</u>

Victims of Crime Act	CAMI	Small Cities and Rural Areas Grant
\$ 1,316	\$ 7,704	\$ 2,435
<u>\$ 1,316</u>	<u>\$ 7,704</u>	<u>\$ 2,435</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
1,316	7,704	2,435
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,316</u>	<u>7,704</u>	<u>2,435</u>
<u>\$ 1,316</u>	<u>\$ 7,704</u>	<u>\$ 2,435</u>

<u>Victims/ Witness Program</u>	<u>State Court Security</u>	<u>County School</u>
\$ 7,338	\$ 109,551	\$ -
<u>\$ 7,338</u>	<u>\$ 109,551</u>	<u>\$ -</u>

<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>

7,338	109,551	-
-	-	-
<u>7,338</u>	<u>109,551</u>	<u>-</u>
<u>\$ 7,338</u>	<u>\$ 109,551</u>	<u>\$ -</u>

State Court Mediation	Building Program	Industrial Building / Economic Development
\$ 17,361	\$ 24,716	\$ 99,377
<u>\$ 17,361</u>	<u>\$ 24,716</u>	<u>\$ 99,377</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
17,361	24,716	99,377
<u>-</u>	<u>-</u>	<u>-</u>
<u>17,361</u>	<u>24,716</u>	<u>99,377</u>
<u>\$ 17,361</u>	<u>\$ 24,716</u>	<u>\$ 99,377</u>

Voting Equipment Reserve	Blue Mountain Forest Plan	Landfill Financial Assurance
\$ 21,403	\$ 6,614	\$ 30,285
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
-	6,614	30,285
21,403	-	-
<u>21,403</u>	<u>6,614</u>	<u>30,285</u>
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>

Seniors Title III	Environmental Health Reserve	Wood Stove Replacements
\$ 65,631	\$ 8,000	\$ -
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>
65,631	8,000	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>65,631</u>	<u>8,000</u>	<u>-</u>
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ -</u>

<u>DEQ Onsite Reserve</u>	<u>Veteran's Transportation</u>	<u>Information Systems Reserve</u>	<u>Harney County Building Reserve</u>	<u>June 30, 2011</u>
\$ 360	\$ 22,495	\$ 162,405	\$ 339,341	\$ 2,687,155
<u>\$ 360</u>	<u>\$ 22,495</u>	<u>\$ 162,405</u>	<u>\$ 339,341</u>	<u>\$ 2,687,155</u>
\$ -	\$ -	\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	2,141,151
<u>360</u>	<u>22,495</u>	<u>162,405</u>	<u>339,341</u>	<u>546,004</u>
<u>360</u>	<u>22,495</u>	<u>162,405</u>	<u>339,341</u>	<u>2,687,155</u>
<u>\$ 360</u>	<u>\$ 22,495</u>	<u>\$ 162,405</u>	<u>\$ 339,341</u>	<u>\$ 2,687,155</u>

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR FUNDS
(Cash Basis)
For the Year Ended
June 30, 2011

	Law Library	Liquor Control	Taylor Grazing Act	Corner Preservation
REVENUES				
Property and other taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	35,715	-
Licenses and permits	6,012	-	-	-
Charges for services	-	560	-	6,170
Fines and forfeits	-	2,078	-	-
Interest earned	32	49	214	5
Miscellaneous revenues	-	-	-	-
Total revenues	<u>6,044</u>	<u>2,687</u>	<u>35,929</u>	<u>6,175</u>
EXPENDITURES				
Operating				
Public safety and legal services	4,982	1,050	-	-
Physical health and social services	-	-	-	-
County environment and education	-	-	-	6,750
Governmental services to residents	-	-	32,500	-
Total operating	<u>4,982</u>	<u>1,050</u>	<u>32,500</u>	<u>6,750</u>
Capital projects	-	-	-	-
Total expenditures	<u>4,982</u>	<u>1,050</u>	<u>32,500</u>	<u>6,750</u>
Excess of revenues over (under) expenditures	1,062	1,637	3,429	(575)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,062	1,637	3,429	(575)
Available fund balances, July 1	<u>7,313</u>	<u>13,460</u>	<u>38,233</u>	<u>1,232</u>
Available fund balances, June 30	<u>\$ 8,375</u>	<u>\$ 15,097</u>	<u>\$ 41,662</u>	<u>\$ 657</u>

See accompanying independent auditor's report.

Harney County Treatment Court	County Clerk Records	9-1-1 Emergency Assistance
\$ -	\$ -	\$ -
20,986	1,356	266,715
-	-	-
1,457	-	-
-	-	-
-	474	2,536
-	-	-
22,443	1,830	269,251
-	-	374,635
23,118	-	-
-	-	-
-	-	-
23,118	-	374,635
-	20,771	1,230
23,118	20,771	375,865
(675)	(18,941)	(106,614)
-	10,000	-
-	-	-
-	10,000	-
(675)	(8,941)	(106,614)
7,900	91,090	557,611
\$ 7,225	\$ 82,149	\$ 450,997

Title III Reserve	Community Corrections	Park Reserve
\$ -	\$ -	\$ -
-	300,101	5,925
-	-	10,047
-	21,097	-
-	-	-
1,449	1,965	2,004
-	3,596	-
<u>1,449</u>	<u>326,759</u>	<u>17,976</u>
-	288,738	-
-	-	-
-	-	-
149,721	-	19,805
<u>149,721</u>	<u>288,738</u>	<u>19,805</u>
-	-	1,114
<u>149,721</u>	<u>288,738</u>	<u>20,919</u>
(148,272)	38,021	(2,943)
-	-	-
-	(80,000)	-
-	(80,000)	-
(148,272)	(41,979)	(2,943)
298,270	343,526	426,009
<u>\$ 149,998</u>	<u>\$ 301,547</u>	<u>\$ 423,066</u>

Commission on Children and Families	Forfeitures	Oregon Opportunity Grant
\$ -	\$ -	\$ -
219,363	-	-
-	-	-
-	-	-
-	-	-
1,319	259	107
92,766	8,439	3,931
<u>313,448</u>	<u>8,698</u>	<u>4,038</u>
-	-	-
-	-	-
287,987	-	-
-	-	13,100
<u>287,987</u>	<u>-</u>	<u>13,100</u>
-	-	-
<u>287,987</u>	<u>-</u>	<u>13,100</u>
25,461	8,698	(9,062)
6,250	-	-
(8,125)	-	-
<u>(1,875)</u>	<u>-</u>	<u>-</u>
23,586	8,698	(9,062)
184,944	49,876	22,008
<u>\$ 208,530</u>	<u>\$ 58,574</u>	<u>\$ 12,946</u>

Victims of Crime Act	CAMI	Small Cities and Rural Areas Grant
\$ -	\$ -	\$ -
27,962	8,269	215,706
-	-	-
-	-	-
-	-	2
-	-	-
<u>27,962</u>	<u>8,269</u>	<u>215,708</u>
32,999	19,226	-
-	-	-
-	-	-
-	-	215,706
<u>32,999</u>	<u>19,226</u>	<u>215,706</u>
-	-	-
<u>32,999</u>	<u>19,226</u>	<u>215,706</u>
(5,037)	(10,957)	2
-	-	-
-	-	-
-	-	-
(5,037)	(10,957)	2
6,353	18,661	2,433
<u>\$ 1,316</u>	<u>\$ 7,704</u>	<u>\$ 2,435</u>

Victims/ Witness Programs	State Court Security	County School
\$ -	\$ -	\$ 36,394
-	4,118	657,710
-	-	-
4,269	-	-
-	11,168	627
56	515	87
-	-	-
<u>4,325</u>	<u>15,801</u>	<u>694,818</u>
5,710	3,362	-
-	-	-
-	-	694,818
-	-	-
<u>5,710</u>	<u>3,362</u>	<u>694,818</u>
-	-	-
<u>5,710</u>	<u>3,362</u>	<u>694,818</u>
(1,385)	12,439	-
-	-	-
-	-	-
-	-	-
(1,385)	12,439	-
8,723	97,112	-
<u>\$ 7,338</u>	<u>\$ 109,551</u>	<u>\$ -</u>

State Court Mediation	Building Program	Industrial Building / Economic Development
\$ -	\$ -	\$ -
-	-	-
-	-	-
3,722	24,716	8,033
-	-	-
80	-	591
-	-	-
<u>3,802</u>	<u>24,716</u>	<u>8,624</u>
2,035	-	-
-	-	-
-	-	-
-	-	6,920
<u>2,035</u>	<u>-</u>	<u>6,920</u>
-	-	4,319
<u>2,035</u>	<u>-</u>	<u>11,239</u>
1,767	24,716	(2,615)
-	-	-
-	-	-
-	-	-
1,767	24,716	(2,615)
15,594	-	101,992
<u>\$ 17,361</u>	<u>\$ 24,716</u>	<u>\$ 99,377</u>

Voting Equipment Reserve	Blue Mountain Forest Plan	Landfill Financial Assurance
\$ -	\$ -	\$ -
-	12,000	-
-	-	-
-	-	-
-	-	-
91	38	156
-	-	-
<u>91</u>	<u>12,038</u>	<u>156</u>
-	-	-
-	-	-
-	11,389	-
-	-	-
<u>-</u>	<u>11,389</u>	<u>-</u>
-	-	-
<u>-</u>	<u>11,389</u>	<u>-</u>
91	649	156
5,000	-	-
-	-	-
<u>5,000</u>	<u>-</u>	<u>-</u>
5,091	649	156
16,312	5,965	30,129
<u>\$ 21,403</u>	<u>\$ 6,614</u>	<u>\$ 30,285</u>

Seniors Title III	Environmental Health Reserve	Wood Stove Replacements
\$ -	\$ -	\$ -
30,947	-	100,064
-	-	-
-	-	-
253	-	-
-	-	-
<u>31,200</u>	<u>-</u>	<u>100,064</u>
-	-	-
-	-	-
-	-	100,064
<u>-</u>	<u>-</u>	<u>100,064</u>
-	-	-
<u>-</u>	<u>-</u>	<u>100,064</u>
31,200	-	-
-	8,000	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>8,000</u>	<u>-</u>
31,200	8,000	-
34,431	-	-
<u>\$ 65,631</u>	<u>\$ 8,000</u>	<u>\$ -</u>

DEQ Onsite Reserve	Veteran's Transportation	Information Systems Reserve	Harney County Building Reserve	June 30, 2011
\$ -	\$ -	\$ -	\$ -	\$ 36,394
-	-	-	71,390	1,978,327
-	-	-	-	16,059
360	-	-	-	70,384
-	-	-	-	13,873
-	-	1,012	936	14,230
-	-	-	-	108,732
<u>360</u>	<u>-</u>	<u>1,012</u>	<u>72,326</u>	<u>2,237,999</u>
-	-	-	-	732,737
-	-	-	-	23,118
-	-	-	-	1,000,944
-	-	-	-	537,816
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,294,615</u>
-	-	77,846	75,059	180,339
<u>-</u>	<u>-</u>	<u>77,846</u>	<u>75,059</u>	<u>2,474,954</u>
360	-	(76,834)	(2,733)	(236,955)
-	-	50,000	-	79,250
-	-	-	-	(88,125)
<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(8,875)</u>
360	-	(26,834)	(2,733)	(245,830)
-	22,495	189,239	342,074	2,932,985
<u>\$ 360</u>	<u>\$ 22,495</u>	<u>\$ 162,405</u>	<u>\$ 339,341</u>	<u>\$ 2,687,155</u>

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

LAW LIBRARY

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Petition fees	\$ 1,000	\$ 1,000	\$ 762	\$ (238)
Filing fees	3,300	3,300	5,250	1,950
Investment earnings	100	100	32	(68)
Total revenues	<u>4,400</u>	<u>4,400</u>	<u>6,044</u>	<u>1,644</u>
EXPENDITURES				
Materials and services				
Books and periodicals	<u>5,000</u>	<u>5,000</u>	<u>4,982</u>	<u>18</u>
Total materials and services	<u>5,000</u>	<u>5,000</u>	<u>4,982</u>	<u>18</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>4,982</u>	<u>18</u>
Net change in fund balance	(600)	(600)	1,062	1,662
Available fund balance, July 1	<u>600</u>	<u>600</u>	<u>7,313</u>	<u>6,713</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,375</u>	<u>\$ 8,375</u>

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
LIQUOR CONTROL
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 49	\$ 49
Victim impact panel fees	2,000	2,000	560	(1,440)
Circuit court fines	-	-	363	363
Justice court fines	2,000	2,000	1,715	(285)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>2,687</u>	<u>(1,313)</u>
EXPENDITURES				
Materials and services	<u>5,000</u>	<u>5,000</u>	<u>1,050</u>	<u>3,950</u>
Total materials and services	<u>5,000</u>	<u>5,000</u>	<u>1,050</u>	<u>3,950</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,050</u>	<u>3,950</u>
Net change in fund balance	(1,000)	(1,000)	1,637	2,637
Available fund balance, July 1	<u>1,000</u>	<u>1,000</u>	<u>13,460</u>	<u>12,460</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,097</u>	<u>\$ 15,097</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 TAYLOR GRAZING ACT**
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Grazing fees	\$ 33,000	\$ 33,000	\$ 35,715	\$ 2,715
Interest	-	-	214	214
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>35,929</u>	<u>2,929</u>
EXPENDITURES				
Materials and services				
County advisory board - travel	500	500	-	500
Total materials and services	<u>500</u>	<u>500</u>	<u>-</u>	<u>500</u>
Capital outlay				
Range improvement	32,500	32,500	32,500	
Total capital outlay	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>	<u>-</u>
Total expenditures	<u>33,000</u>	<u>33,000</u>	<u>32,500</u>	<u>500</u>
Net change in fund balance	-	-	3,429	3,429
Available fund balance, July 1	-	-	38,233	38,233
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,662</u>	<u>\$ 41,662</u>

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

(Cash Basis)

For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest on investments	\$ -	\$ -	\$ 5	\$ 5
Corner preservation fees	10,000	10,000	6,170	(3,830)
Total revenues	10,000	10,000	6,175	(3,825)
EXPENDITURES				
Materials and services				
Engineering and surveying	10,000	10,000	6,750	3,250
Total materials and services	10,000	10,000	6,750	3,250
Total expenditures	10,000	10,000	6,750	3,250
Net change in fund balance	-	-	(575)	(575)
Available fund balance, July 1	-	-	1,232	1,232
Available fund balance, June 30	\$ -	\$ -	\$ 657	\$ 657

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

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Court treatment fees	\$ -	\$ -	\$ 1,457	\$ 1,457
Federal grant revenues	45,602	45,602	20,986	(24,616)
Total revenues	<u>45,602</u>	<u>45,602</u>	<u>22,443</u>	<u>(23,159)</u>
EXPENDITURES				
Materials and services				
Operating expense	15,000	15,000	17,670	(2,670)
Supplies	1,374	1,374	1,271	103
Office equipment	3,613	3,613	3,595	18
Professional services	25,615	25,615	582	25,033
Total materials and services	<u>45,602</u>	<u>45,602</u>	<u>23,118</u>	<u>22,484</u>
Total expenditures	<u>45,602</u>	<u>45,602</u>	<u>23,118</u>	<u>22,484</u>
Net change in fund balance	-	-	(675)	(675)
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>7,900</u>	<u>7,900</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,225</u>	<u>\$ 7,225</u>

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

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ 1,900	\$ 1,900	\$ 474	\$ (1,426)
Fees HB 3581 5%	1,900	1,900	1,356	(544)
Total revenues	<u>3,800</u>	<u>3,800</u>	<u>1,830</u>	<u>(1,970)</u>
EXPENDITURES				
Capital outlay	90,000	90,000	20,771	69,229
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>20,771</u>	<u>69,229</u>
Excess of revenues over (under) expenditures	(86,200)	(86,200)	(18,941)	67,259
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	10,000	10,000	10,000	-
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	(76,200)	(76,200)	(8,941)	67,259
Available fund balance, July 1	76,200	76,200	91,090	14,890
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,149</u>	<u>\$ 82,149</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
9-1-1 EMERGENCY ASSISTANCE FUND

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest earned on investments	\$ 3,000	\$ 3,000	\$ 2,536	\$ (464)
911 Emergency tax	200,000	200,000	261,615	61,615
Intergovernmental revenues	5,400	5,400	5,100	(300)
Total revenues	<u>208,400</u>	<u>208,400</u>	<u>269,251</u>	<u>60,851</u>
EXPENDITURES				
Personal services	358,254	358,254	333,736	24,518
Materials and services	36,500	36,500	32,399	4,101
Capital outlay	117,500	117,500	1,230	116,270
Administrative services	8,500	8,500	8,500	-
Contingency	90,000	90,000	-	90,000
Total expenditures	<u>610,754</u>	<u>610,754</u>	<u>375,865</u>	<u>234,889</u>
Net change in fund balance	(402,354)	(402,354)	(106,614)	295,740
Available fund balance, July 1	502,354	502,354	557,611	55,257
Available fund balance, June 30	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 450,997</u>	<u>\$ 350,997</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
TITLE III RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest earned on investments	\$ -	\$ -	\$ 1,449	\$ 1,449
Total revenues	<u>-</u>	<u>-</u>	<u>1,449</u>	<u>1,449</u>
EXPENDITURES				
Materials and services	300,000	300,000	149,721	150,279
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>149,721</u>	<u>150,279</u>
Excess of revenues over (under) expenditures	(300,000)	(300,000)	(148,272)	(151,728)
OTHER FINANCING SOURCES (USES)				
Transfer to General Fund	(5,000)	(5,000)	-	5,000
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	(305,000)	(305,000)	(148,272)	156,728
Available fund balance, July 1	305,000	305,000	298,270	(6,730)
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,998</u>	<u>\$ 149,998</u>

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

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Refunds	\$ -	\$ -	\$ 3,596	\$ 3,596
Grant revenue	-	-	25,000	25,000
Impact funds	275,500	275,500	275,101	(399)
Supervision fees	24,000	24,000	21,097	(2,903)
Interest earnings	10,000	10,000	1,965	(8,035)
Total revenues	<u>309,500</u>	<u>309,500</u>	<u>326,759</u>	<u>17,259</u>
EXPENDITURES				
Personal services				
Director/probation officer	14,400	14,400	14,400	-
Probation supervisor	38,508	38,508	39,042	(534)
Overtime	9,000	9,000	4,102	4,898
Work crew supervisor	12,000	12,000	14,844	(2,844)
Probation officer	72,028	72,028	64,196	7,832
Payroll taxes and employee benefits	74,116	74,116	52,545	21,571
Total personal services	<u>220,052</u>	<u>220,052</u>	<u>189,129</u>	<u>30,923</u>
Materials and services				
GPS Tracking	4,000	4,000	-	4,000
Supplies	1,500	1,500	1,831	(331)
Client monitor/testing	6,000	6,000	8,707	(2,707)
Sex offender treatment	35,000	35,000	30,060	4,940
Other expense	1,000	1,000	(156)	1,156
Work crew expense	5,000	5,000	2,893	2,107
Telephone	5,000	5,000	3,696	1,304
Travel/training	3,500	3,500	1,282	2,218
Vehicle expense	8,000	8,000	3,354	4,646
Janitor expense	2,400	2,400	171	2,229
Uniform expense	5,000	5,000	2,625	2,375
Inmate alcohol & drug treatment	2,500	2,500	-	2,500
Utilities	-	-	40	(40)
Repair and replace office furniture	6,500	6,500	1,388	5,112
Housing subsidy	4,000	4,000	6,123	(2,123)
Rent	7,000	7,000	7,000	-
Recovery expense	61,000	61,000	13,095	47,905
Administrative services	17,500	17,500	17,500	-
Total materials and services	<u>174,900</u>	<u>174,900</u>	<u>99,609</u>	<u>75,291</u>
Capital outlay				
Equipment/furniture	30,000	30,000	-	30,000
Total capital outlay	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>\$ 424,952</u>	<u>\$ 424,952</u>	<u>\$ 288,738</u>	<u>\$ 136,214</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
COMMUNITY CORRECTIONS FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
Excess of revenues over (under) expenditures	\$ (115,452)	\$ (115,452)	\$ 38,021	\$ 153,473
OTHER FINANCING SOURCES (USES)				
Jail corrections transfers	(80,000)	(80,000)	(80,000)	-
Drug dog expenses	(10,000)	(10,000)	-	10,000
Total other financing sources (uses)	(90,000)	(90,000)	(80,000)	10,000
Net change in fund balance	(205,452)	(205,452)	(41,979)	163,473
Available fund balance, July 1	205,452	205,452	343,526	138,074
Available fund balance, June 30	\$ -	\$ -	\$ 301,547	\$ 301,547

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
PARK RESERVE
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 4,000	\$ 4,000	\$ 2,004	\$ (1,996)
R.V. licenses	-	-	10,047	10,047
State marine board	6,000	6,000	5,925	(75)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>17,976</u>	<u>7,976</u>
EXPENDITURES				
Materials and services				
Fire rehabilitation	25,000	25,000	2,030	22,970
BLM proffers	22,000	22,000	17,775	4,225
Total materials and services	<u>47,000</u>	<u>47,000</u>	<u>19,805</u>	<u>27,195</u>
Capital outlay				
Recreational development	22,000	22,000	1,114	20,886
Total capital outlay	<u>22,000</u>	<u>22,000</u>	<u>1,114</u>	<u>20,886</u>
Total expenditures	<u>69,000</u>	<u>69,000</u>	<u>20,919</u>	<u>48,081</u>
Net change in fund balance	(59,000)	(59,000)	(2,943)	56,057
Available fund balance, July 1	<u>419,000</u>	<u>419,000</u>	<u>426,009</u>	<u>7,009</u>
Available fund balance, June 30	<u>\$ 360,000</u>	<u>\$ 360,000</u>	<u>\$ 423,066</u>	<u>\$ 63,066</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 COMMISSION ON CHILDREN AND FAMILIES FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Juvenile services	\$ 11,088	\$ 11,088	\$ 10,087	\$ (1,001)
Court appointed special advocate	13,250	13,250	11,292	(1,958)
Family preservation	2,644	2,644	2,500	(144)
Local staff	110,668	110,668	92,766	(17,902)
Drug free communities grants	135,000	135,000	131,227	(3,773)
Early bird great start	11,088	11,088	10,087	(1,001)
Healthy start medicaid	6,000	6,000	3,458	(2,542)
Community development	10,000	10,000	-	(10,000)
Children's trust fund of Oregon grants	11,000	11,000	11,000	-
Healthy start	35,000	35,000	27,212	(7,788)
Youth investment	13,151	13,151	12,500	(651)
Other grants	20,000	20,000	-	(20,000)
Investment earnings	-	-	1,319	1,319
Total revenues	<u>378,889</u>	<u>378,889</u>	<u>313,448</u>	<u>(65,441)</u>
EXPENDITURES				
Personal services				
Director	46,040	46,040	46,044	(4)
Program manager	33,744	33,744	27,500	6,244
Payroll taxes and employee benefits	39,754	39,754	21,064	18,690
Total personal services	<u>119,538</u>	<u>119,538</u>	<u>94,608</u>	<u>24,930</u>
Materials and services				
Other operating supplies	6,500	6,500	1,381	5,119
Matching funds	10,000	10,000	-	10,000
Telephone	1,000	1,000	917	83
Registration	1,000	1,000	80	920
Travel	6,000	6,000	1,921	4,079
Directors expense	500	500	18	482
Professional services	36,000	36,000	3,900	32,100
Program contributions	152,426	152,426	100,847	51,579
Drug free communities grant expenses	63,101	63,101	76,815	(13,714)
Administrative services	7,500	7,500	7,500	-
Total materials and services	<u>284,027</u>	<u>284,027</u>	<u>193,379</u>	<u>90,648</u>
Total expenditures	<u>403,565</u>	<u>403,565</u>	<u>287,987</u>	<u>115,578</u>
Excess of revenues over (under) expenditures	(24,676)	(24,676)	25,461	50,137
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	12,000	12,000	6,250	(5,750)
Transfers to other funds	(19,500)	(19,500)	(8,125)	11,375
Total other financing sources (uses)	<u>(7,500)</u>	<u>(7,500)</u>	<u>(1,875)</u>	<u>5,625</u>
Net change in fund balance	(32,176)	(32,176)	23,586	55,762
Available fund balance, July 1	32,176	32,176	184,944	152,768
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,530</u>	<u>\$ 208,530</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 FORFEITURES FUND**
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ -	\$ -	\$ 259	\$ 259
Other revenues	15,000	15,000	8,439	(6,561)
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>8,698</u>	<u>(6,302)</u>
EXPENDITURES				
Materials and services	77,500	77,500	-	77,500
Total expenditures	<u>77,500</u>	<u>77,500</u>	<u>-</u>	<u>77,500</u>
Excess of revenues over (under) expenditures	(62,500)	(62,500)	8,698	71,198
OTHER FINANCING SOURCES (USES)				
Transfers to General Fund	(3,500)	(3,500)	-	(3,500)
Total other financing sources (uses)	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>	<u>(3,500)</u>
Net change in fund balance	(66,000)	(66,000)	8,698	74,698
Available fund balance, July 1	66,000	66,000	49,876	(16,124)
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,574</u>	<u>\$ 58,574</u>

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

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 107	\$ 107
Loan payments received	2,000	2,000	3,931	1,931
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>4,038</u>	<u>2,038</u>
EXPENDITURES				
Capital outlay				
Revolving loan fund	23,500	23,500	13,100	10,400
Total capital outlay	<u>23,500</u>	<u>23,500</u>	<u>13,100</u>	<u>10,400</u>
Total expenditures	<u>23,500</u>	<u>23,500</u>	<u>13,100</u>	<u>10,400</u>
Net change in fund balance	(21,500)	(21,500)	(9,062)	12,438
Available fund balance, July 1	21,500	21,500	22,008	508
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,946</u>	<u>\$ 12,946</u>

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
VICTIMS OF CRIME ACT FUND
(Cash Basis)
For the Year Ended
June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Victims of crime advocate grant	\$ 37,498	\$ 37,498	\$ 27,962	\$ (9,536)
Total revenues	<u>37,498</u>	<u>37,498</u>	<u>27,962</u>	<u>(9,536)</u>
EXPENDITURES				
Personal services				
Payroll	23,868	23,868	23,859	9
Payroll taxes and benefits	13,630	13,630	9,140	4,490
Total personal services	<u>37,498</u>	<u>37,498</u>	<u>32,999</u>	<u>4,499</u>
Total expenditures	<u>37,498</u>	<u>37,498</u>	<u>32,999</u>	<u>4,499</u>
Net change in fund balance	-	-	(5,037)	(5,037)
Available fund balance, July 1	-	-	6,353	6,353
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,316</u>	<u>\$ 1,316</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 CHILD ABUSE MULTIDISCIPLINARY INTERVENTION (CAMI) FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
CAMI funds	\$ 5,261	\$ 5,261	\$ 8,269	\$ 3,008
Total revenues	<u>5,261</u>	<u>5,261</u>	<u>8,269</u>	<u>3,008</u>
EXPENDITURES				
Personal services				
Payroll	5,793	5,793	5,313	480
Payroll taxes and benefits	3,045	3,045	1,469	1,576
Total personal services	<u>8,838</u>	<u>8,838</u>	<u>6,782</u>	<u>2,056</u>
Materials and services				
Supplies	1,000	1,000	2,250	(1,250)
Travel and witness expense	562	562	11	551
Training	7,861	7,861	3,433	4,428
Kid center	6,000	6,000	6,750	(750)
Total materials and services	<u>15,423</u>	<u>15,423</u>	<u>12,444</u>	<u>2,979</u>
Total expenditures	<u>24,261</u>	<u>24,261</u>	<u>19,226</u>	<u>5,035</u>
Net change in fund balance	(19,000)	(19,000)	(10,957)	8,043
Available fund balance, July 1	<u>19,000</u>	<u>19,000</u>	<u>18,661</u>	<u>(339)</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,704</u>	<u>\$ 7,704</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SMALL CITIES AND RURAL AREAS GRANT FUND**

(Cash Basis)

For the Year Ended

June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Small city and rural area grant	\$ 49,078	\$ 49,078	\$ 55,747	\$ 6,669
Federal funds	167,251	167,251	159,959	(7,292)
Investment earnings	-	-	2	2
Total revenues	<u>216,329</u>	<u>216,329</u>	<u>215,708</u>	<u>(621)</u>
EXPENDITURES				
Materials and services				
Public transportation expenses	59,078	59,078	54,343	4,735
Harney County Senior Center	125,251	125,251	139,072	(13,821)
Stimulus funds	30,000	30,000	20,291	9,709
Administrative expenses	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total materials and services	<u>216,329</u>	<u>216,329</u>	<u>215,706</u>	<u>623</u>
Total expenditures	<u>216,329</u>	<u>216,329</u>	<u>215,706</u>	<u>623</u>
Net change in fund balance	-	-	2	2
Available fund balance, July 1	-	-	2,433	2,433
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,435</u>	<u>\$ 2,435</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 VICTIMS/WITNESS PROGRAMS FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Investment earnings	\$ -	\$ -	\$ 56	\$ 56
Unitary assessments	8,000	8,000	4,269	(3,731)
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>4,325</u>	<u>(3,675)</u>
EXPENDITURES				
Personal services				
Coordinator	5,312	5,312	2,656	2,656
Payroll taxes and benefits	3,041	3,041	738	2,303
Total personal services	<u>8,353</u>	<u>8,353</u>	<u>3,394</u>	<u>4,959</u>
Materials and services				
Office supplies	2,000	2,000	1,738	262
Printing and copying	100	100	40	60
Emergency grant expense	430	430	-	430
Postage	250	250	250	-
Telephone	330	330	288	42
Total materials and services	<u>3,110</u>	<u>3,110</u>	<u>2,316</u>	<u>794</u>
Total expenditures	<u>11,463</u>	<u>11,463</u>	<u>5,710</u>	<u>5,753</u>
Net change in fund balance	(3,463)	(3,463)	(1,385)	2,078
Available fund balance, July 1	<u>3,463</u>	<u>3,463</u>	<u>8,723</u>	<u>5,260</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,338</u>	<u>\$ 7,338</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STATE COURT SECURITY FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance to Budget</u>
REVENUES				
Interest	\$ 2,000	\$ 2,000	\$ 515	\$ (1,485)
City courts assessments	1,500	1,500	1,394	(106)
Circuit court assessments	1,000	1,000	1,279	279
Camera reimbursements	-	-	4,118	4,118
Justice court assessments	<u>10,000</u>	<u>10,000</u>	<u>8,495</u>	<u>(1,505)</u>
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>15,801</u>	<u>1,301</u>
EXPENDITURES				
Materials and services				
Court security expenses	<u>100,000</u>	<u>100,000</u>	<u>3,362</u>	<u>96,638</u>
Total materials and services	<u>100,000</u>	<u>100,000</u>	<u>3,362</u>	<u>96,638</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>3,362</u>	<u>96,638</u>
Net change in fund balance	(85,500)	(85,500)	12,439	97,939
Available fund balance, July 1	<u>85,500</u>	<u>85,500</u>	<u>97,112</u>	<u>11,612</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,551</u>	<u>\$ 109,551</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
COUNTY SCHOOL FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Other revenues				
Federal forest receipts	\$ 800,000	\$ 800,000	\$ 657,710	\$ (142,290)
Interest on investments	-	-	87	87
Fines	2,000	2,000	627	(1,373)
REA in-lieu-of-tax	51,000	51,000	36,394	(14,606)
Malheur National Wildlife Refuge	70,000	70,000	-	(70,000)
Total revenues	<u>923,000</u>	<u>923,000</u>	<u>694,818</u>	<u>(228,182)</u>
EXPENDITURES				
Reimbursed items	<u>923,000</u>	<u>923,000</u>	<u>694,818</u>	<u>228,182</u>
Total expenditures	<u>923,000</u>	<u>923,000</u>	<u>694,818</u>	<u>228,182</u>
Net change in fund balance	-	-	-	-
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 STATE COURT MEDIATION FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest earnings	\$ -	\$ -	\$ 80	\$ 80
Circuit court fees	5,000	5,000	3,722	(1,278)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,802</u>	<u>(1,198)</u>
EXPENDITURES				
Contracts/expenses	21,000	21,000	2,035	18,965
Total expenditures	<u>21,000</u>	<u>21,000</u>	<u>2,035</u>	<u>18,965</u>
Net change in fund balance	(16,000)	(16,000)	1,767	17,767
Available fund balance, July 1	16,000	16,000	15,594	(406)
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,361</u>	<u>\$ 17,361</u>

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
BUILDING PROGRAM FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Charges for services	\$ -	\$ -	\$ 24,716	\$ 24,716
Total revenues	<u>-</u>	<u>-</u>	<u>24,716</u>	<u>24,716</u>
EXPENDITURES				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	24,716	24,716
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,716</u>	<u>\$ 24,716</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 INDUSTRIAL BUILDING/ECONOMIC DEVELOPMENT FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Rent	\$ 8,000	\$ 8,000	\$ 8,033	\$ 33
Interest earnings	1,200	1,200	591	(609)
Total revenues	<u>9,200</u>	<u>9,200</u>	<u>8,624</u>	<u>(576)</u>
EXPENDITURES				
Materials and services				
Utilities	3,500	3,500	-	3,500
Repairs and maintenance	3,200	3,200	5,418	(2,218)
Property taxes	5,000	5,000	1,502	3,498
Total materials and services	<u>11,700</u>	<u>11,700</u>	<u>6,920</u>	<u>4,780</u>
Capital outlay				
Building construction	80,000	80,000	4,319	75,681
Total capital outlay	<u>80,000</u>	<u>80,000</u>	<u>4,319</u>	<u>75,681</u>
Total expenditures	<u>91,700</u>	<u>91,700</u>	<u>11,239</u>	<u>80,461</u>
Net change in fund balance	(82,500)	(82,500)	(2,615)	79,885
Available fund balance, July 1	82,500	82,500	101,992	19,492
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,377</u>	<u>\$ 99,377</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 VOTING EQUIPMENT RESERVE FUND**

(Cash Basis)

For the Year Ended

June 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Positive (Negative) Variance to Budget</u>
REVENUES				
Investment earnings	\$ -	\$ -	\$ 91	\$ 91
Total revenues	<u>-</u>	<u>-</u>	<u>91</u>	<u>91</u>
EXPENDITURES				
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Excess of revenues over (under) expenditures	(15,000)	(15,000)	91	15,091
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(10,000)	(10,000)	5,091	15,091
Available fund balance, July 1	<u>10,000</u>	<u>10,000</u>	<u>16,312</u>	<u>6,312</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,403</u>	<u>\$ 21,403</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 BLUE MOUNTAIN FOREST PLAN**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 38	\$ 38
Intergovernmental revenues	60,000	60,000	12,000	(48,000)
Total revenues	60,000	60,000	12,038	(47,962)
EXPENDITURES				
Materials and services	66,000	66,000	11,389	54,611
Total expenditures	66,000	66,000	11,389	54,611
Net change in fund balance	(6,000)	(6,000)	649	6,649
Available fund balance, July 1	6,000	6,000	5,965	(35)
Available fund balance, June 30	\$ -	\$ -	\$ 6,614	\$ 6,614

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 LANDFILL FINANCIAL ASSURANCE FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 156	\$ 156
Total revenues	<u>-</u>	<u>-</u>	<u>156</u>	<u>156</u>
EXPENDITURES				
Materials and services	24,000	24,000	-	24,000
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>24,000</u>
Excess of revenues over (under) expenditures	(24,000)	(24,000)	156	24,156
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	24,000	24,000	-	(24,000)
Total other financing sources (uses)	<u>24,000</u>	<u>24,000</u>	<u>-</u>	<u>(24,000)</u>
Net change in fund balance	-	-	156	156
Available fund balance, July 1	-	-	30,129	30,129
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,285</u>	<u>\$ 30,285</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 SENIORS TITLE III FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ 253	\$ 253
Intergovernmental revenues	25,000	25,000	30,947	5,947
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>31,200</u>	<u>6,200</u>
EXPENDITURES				
Materials and services	50,000	50,000	-	50,000
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Excess of revenues over (under) expenditures	(25,000)	(25,000)	31,200	56,200
OTHER FINANCING SOURCES (USES)				
Transfer to other funds	(5,000)	(5,000)	-	5,000
Total other financing sources(uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	(30,000)	(30,000)	31,200	61,200
Available fund balance, July 1	30,000	30,000	34,431	4,431
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,631</u>	<u>\$ 65,631</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 ENVIRONMENTAL HEALTH RESERVE FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Materials and services	8,000	8,000	-	8,000
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	(8,000)	(8,000)	-	8,000
OTHER FINANCING SOURCES (USES)				
Transfer from other funds	8,000	8,000	8,000	-
Total other financing sources(uses)	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net change in fund balance	-	-	8,000	8,000
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 WOOD STOVE REPLACEMENTS FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Intergovernmental revenues	\$ 252,000	\$ 252,000	\$ 100,064	\$ (151,936)
Total revenues	252,000	252,000	100,064	(151,936)
EXPENDITURES				
Materials and services	252,000	252,000	100,064	151,936
Total expenditures	252,000	252,000	100,064	151,936
Net change in fund balance	-	-	-	-
Available fund balance, July 1	-	-	-	-
Available fund balance, June 30	\$ -	\$ -	\$ -	\$ -

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL
 DEQ ONSITE RESERVE FUND**

(Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Charges for services	\$ -	\$ -	\$ 360	\$ 360
Total revenues	<u>-</u>	<u>-</u>	<u>360</u>	<u>360</u>
EXPENDITURES				
Materials and supplies	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	360	360
Available fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Available fund balance, June 30	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 360</u></u>	<u><u>\$ 360</u></u>

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
VETERAN'S TRANSPORTATION FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Vehicle	22,495	22,495	-	22,495
Total expenditures	22,495	22,495	-	22,495
Excess of revenues over (under) expenditures	(22,495)	(22,495)	-	22,495
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	22,495	22,495	-	(22,495)
Total other financing sources (uses)	22,495	22,495	-	(22,495)
Net change in fund balance	-	-	-	-
Available fund balance, July 1	-	-	22,495	22,495
Available fund balance, June 30	\$ -	\$ -	\$ 22,495	\$ 22,495

HARNEY COUNTY, OREGON
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL**
INFORMATION SYSTEMS RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 5,000	\$ 5,000	\$ 1,012	\$ (3,988)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>1,012</u>	<u>(3,988)</u>
EXPENDITURES				
Computer software	200,000	200,000	77,846	122,154
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>77,846</u>	<u>122,154</u>
Excess of revenues over (under) expenditures	(195,000)	(195,000)	(76,834)	118,166
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	45,000	45,000	50,000	5,000
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>50,000</u>	<u>5,000</u>
Net change in fund balance	(150,000)	(150,000)	(26,834)	123,166
Available fund balance, July 1	150,000	150,000	189,239	39,239
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162,405</u>	<u>\$ 162,405</u>

HARNEY COUNTY, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
HARNEY COUNTY BUILDING RESERVE FUND
 (Cash Basis)
 For the Year Ended
 June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
REVENUES				
Interest	\$ 1,000	\$ 1,000	\$ 936	\$ (64)
Grants	-	-	71,390	71,390
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>72,326</u>	<u>71,326</u>
EXPENDITURES				
Capital outlay	<u>151,000</u>	<u>151,000</u>	<u>75,059</u>	<u>75,941</u>
Total expenditures	<u>151,000</u>	<u>151,000</u>	<u>75,059</u>	<u>75,941</u>
Excess of revenues over (under) expenditures	(150,000)	(150,000)	(2,733)	147,267
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	<u>50,000</u>	<u>50,000</u>	-	(50,000)
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	-	(50,000)
Net change in fund balance	(100,000)	(100,000)	(2,733)	97,267
Available fund balance, July 1	100,000	100,000	342,074	242,074
Available fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 339,341</u>	<u>\$ 339,341</u>

OTHER FINANCIAL SCHEDULES

HARNEY COUNTY, OREGON
**SUMMARY SCHEDULES OF CASH, CASH ITEMS
AND INVESTMENTS - ALL FUNDS**

June 30, 2011

Harney County Treasurer		
U.S. Bank N.A.		
Cash in checking	\$	869,063
Bank of Eastern Oregon		
Cash in checking and savings		1,178,330
Greater Oregon Federal Credit Union		
Cash in checking and savings		99,643
Sterling Savings Bank, F.S.B.		
Cash in savings		1,154,767
Oregon State Treasury Local Government Investment Pool **		
Cash invested		<u>18,005,760</u>
Total cash with banks		<u>21,307,563</u>
Cash held for agency funds		<u>283,787</u>
Governmental funds cash and investments		<u>21,023,776</u>
Elected official accounts and cash		
County clerk	\$	120
District attorney		60
Justice of the peace		7,012
Sheriff		12,777
Tax office		<u>300</u>
Total trust funds in offices		<u>20,269</u>
Total cash, cash items and investments		<u><u>\$ 21,327,832</u></u>

HARNEY COUNTY, OREGON
SCHEDULE OF COLLATERAL SECURITY - COUNTY TREASURER
 June 30, 2011

U.S. Bank N.A.		
Federal Deposit Insurance Corporation	*	<u>\$ 250,000</u>
Total U.S. Bank N.A.		<u><u>\$ 250,000</u></u>
Bank of Eastern Oregon	*	
Federal Deposit Insurance Corporation		<u>\$ 250,000</u>
Total Bank of Eastern Oregon		<u><u>\$ 250,000</u></u>
Greater Oregon Federal Credit Union		
National Credit Union Association Insurance		<u>\$ 250,000</u>
Total Greater Oregon Federal Credit Union		<u><u>\$ 250,000</u></u>
Sterling Savings Bank, F.S.B., Burns, Oregon	*	
Federal Deposit Insurance Corporation		<u>\$ 250,000</u>
Total Sterling Savings Bank, F.S.B.		<u><u>\$ 250,000</u></u>

* Qualified depository according to the Oregon state treasurer's office.

** The Oregon LGIP is fully collateralized by the State of Oregon.

HARNEY COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
For the Year Ended June 30, 2011

Tax Year Special Levy	Uncollected Taxes June 30, 2010	2010-11 Assessment	(Abatement) and Adjustments	Rebates Allowed	Interest Collected	Taxes Collected	Total Amount Collected	Uncollected Taxes June 30, 2011
2010-11		\$ 1,995,094	\$ (85)	\$ (44,624)	\$ 1,697	\$ 1,795,767	\$ 1,797,464	\$ 154,618
2009-10	\$ 159,692	-	(169)	(582)	4,030	87,447	91,477	71,494
2008-09	76,235	-	(136)	1	3,797	36,989	40,786	39,111
2007-08	28,060	-	(101)	1	4,069	13,907	17,976	14,053
2006-07	13,481	-	(82)	-	4,143	12,384	16,527	1,015
2005-06	242	-	(82)	-	11	21	32	139
2004-05	78	-	-	-	-	-	-	78
2003-04	88	-	-	-	-	88	-	-
TOTAL	\$ 277,876	\$ 1,995,094	\$ (655)	\$ (45,204)	\$ 17,747	\$ 1,946,603	\$ 1,964,262	\$ 280,508

HARNEY COUNTY, OREGON
SUMMARY SCHEDULE OF ELECTED OFFICIAL ACCOUNTS
June 30, 2011

	Beginning Balance	Receipts	Disbursements	Ending Balance
County clerk				
Cash on hand	\$ 50	\$ -	\$ -	\$ 50
Checking	11,016	92,060	(103,006)	70
Total county clerk	<u>11,066</u>	<u>92,060</u>	<u>(103,006)</u>	<u>120</u>
Tax collector				
Cash on hand	300	-	-	300
Total tax collector	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
Sheriff				
Evidence Trust Fund	5,216	6,558	(5,436)	6,338
Commissary	2,342	23,612	(20,135)	5,819
Inmate Trust Fund	378	20,998	(20,756)	620
Total sheriff	<u>7,936</u>	<u>51,168</u>	<u>(46,327)</u>	<u>12,777</u>
Justice of the peace				
Cash on hand	100	-	-	100
Checking	9,050	370,750	(372,888)	6,912
Total justice of the peace	<u>9,150</u>	<u>370,750</u>	<u>(372,888)</u>	<u>7,012</u>
District attorney				
Cash on hand	60	-	-	60
Total district attorney	<u>60</u>	<u>-</u>	<u>-</u>	<u>60</u>
 Total all elected officials	 <u>\$ 28,512</u>	 <u>\$ 513,977</u>	 <u>\$ (522,221)</u>	 <u>\$ 20,269</u>

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND REVENUES
(Cash Basis)
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
<u>SHERIFF'S DEPARTMENT</u>				
BLM patrol	\$ 28,500	\$ 28,500	\$ 37,992	\$ 9,492
Forest service patrol	5,250	5,250	3,000	(2,250)
Overtime grant	22,500	22,500	28,552	6,052
Marijuana eradication	7,500	7,500	367	(7,133)
Gun permits	3,000	3,000	7,185	4,185
Refunds	-	-	7,601	7,601
Animal abuse fines	500	500	3,352	2,852
Miscellaneous fees	1,200	1,200	1,189	(11)
Sheriff's fees	19,000	19,000	14,362	(4,638)
Total sheriff's department	<u>87,450</u>	<u>87,450</u>	<u>103,600</u>	<u>16,150</u>
<u>ASSESSOR'S DEPARTMENT</u>				
Maps/copies/fees	1,000	1,000	4,961	3,961
Total assessor's department	<u>1,000</u>	<u>1,000</u>	<u>4,961</u>	<u>3,961</u>
<u>CLERK'S DEPARTMENT</u>				
Marriage licenses	1,000	1,000	1,400	400
Petition	1,500	1,500	4,983	3,483
Passport fees	1,500	1,500	2,500	1,000
Election reimbursements	4,000	4,000	6,488	2,488
Recording fees	30,000	30,000	26,760	(3,240)
County assessment fees	800	800	738	(62)
Probate filing fees	500	500	359	(141)
Certification fees	250	250	205	(45)
Photocopy fees	1,000	1,000	1,053	53
Miscellaneous fees	400	400	1,136	736
Candidate filing fees	200	200	300	100
Total clerk's department	<u>41,150</u>	<u>41,150</u>	<u>45,922</u>	<u>4,772</u>
<u>TAX COLLECTOR</u>				
Penalties and fees	1,000	1,000	898	(102)
Other fees and miscellaneous	5,000	5,000	3,715	(1,285)
Total tax collector	<u>6,000</u>	<u>6,000</u>	<u>4,613</u>	<u>(1,387)</u>
<u>DISTRICT ATTORNEY</u>				
Reimbursements - child support	20,000	20,000	20,311	311
Reimbursements - dependency	6,000	6,000	2,901	(3,099)
Miscellaneous	-	-	5,171	5,171
Total district attorney	<u>26,000</u>	<u>26,000</u>	<u>28,383</u>	<u>2,383</u>
<u>JUVENILE DEPARTMENT</u>				
Jail assessments	6,000	6,000	6,000	-
Juvenile accountability incentive block grant	7,000	7,000	10,038	3,038
Governor's crime prevention package	25,000	25,000	29,584	4,584
Oregon Youth Authority juvenile basic services	10,000	10,000	4,584	(5,416)
Refunds	-	-	220	220
Juvenile court fines	200	200	-	(200)
Probation fees	1,500	1,500	150	(1,350)
Total juvenile department	<u>\$ 49,700</u>	<u>\$ 49,700</u>	<u>\$ 50,576</u>	<u>\$ 876</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND REVENUES
(Cash Basis)
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
<u>JUSTICE COURT</u>				
Refund attorney fees	\$ 3,000	\$ 3,000	\$ 13,218	\$ 10,218
Education/operation assessment	100	100	-	(100)
Program administrative fees	10,000	10,000	47,468	37,468
Justice court fees	5,000	5,000	4,755	(245)
Justice court fines	125,000	125,000	121,155	(3,845)
Total justice court	<u>143,100</u>	<u>143,100</u>	<u>186,596</u>	<u>43,496</u>
<u>VETERAN'S SERVICE OFFICER</u>				
Service officer refund	11,000	11,000	10,440	(560)
ORS 170 revenue	16,000	16,000	15,416	(584)
Total veterans service officer	<u>27,000</u>	<u>27,000</u>	<u>25,856</u>	<u>(1,144)</u>
<u>COUNTY-CITY JAIL</u>				
Jail assessments	6,000	6,000	6,000	-
Prisoner reimbursement	5,000	5,000	25,415	20,415
Jail telephone revenue	2,000	2,000	2,330	330
Supervision revenues	-	-	3,981	3,981
Total county-city jail	<u>13,000</u>	<u>13,000</u>	<u>37,726</u>	<u>24,726</u>
<u>HEALTH DEPARTMENT</u>				
Immunizations	7,300	7,300	21,059	13,759
State aid per capita grant	10,000	10,000	12,075	2,075
School clinic grant	60,000	60,000	54,874	(5,126)
Health communities grant	-	-	32,500	32,500
Fees and donations	10,000	10,000	31,366	21,366
Administrative fees	14,525	14,525	27,288	12,763
Total health department	<u>101,825</u>	<u>101,825</u>	<u>179,162</u>	<u>77,337</u>
<u>MATERNAL-CHILD HEALTH</u>				
Maternal-child health grant	19,230	19,230	15,697	(3,533)
Total maternal-child health	<u>19,230</u>	<u>19,230</u>	<u>15,697</u>	<u>(3,533)</u>
<u>HEALTH - WOMEN INFANTS AND CHILDREN'S PROGRAM</u>				
Women infants and children	40,400	40,400	39,945	(455)
Total women infants and children's program	<u>40,400</u>	<u>40,400</u>	<u>39,945</u>	<u>(455)</u>
<u>FAMILY PLANNING</u>				
Family planning state grant	14,936	14,936	16,087	1,151
Family planning grant	30,000	30,000	42,774	12,774
Fees and donations	2,000	2,000	6,115	4,115
Total family planning	<u>46,936</u>	<u>46,936</u>	<u>64,976</u>	<u>18,040</u>
<u>MATERNAL-CHILD HEALTH - PRENATAL</u>				
Prenatal grant	1,746	1,746	1,656	(90)
Total maternal-child health - prenatal	<u>\$ 1,746</u>	<u>\$ 1,746</u>	<u>\$ 1,656</u>	<u>\$ (90)</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND REVENUES
(Cash Basis)
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
<u>HOME HEALTH AGENCY</u>				
Hospice reimbursement	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Fees and donations	40,000	40,000	117,411	77,411
Medicare payments	380,000	380,000	413,146	33,146
Total home health agency	<u>421,000</u>	<u>421,000</u>	<u>530,557</u>	<u>109,557</u>
<u>ENVIRONMENTAL HEALTH SERVICES</u>				
H2O Fees	14,400	14,400	10,426	(3,974)
Licenses, fees, and inspections	21,000	21,000	20,454	(546)
Total environmental health services	<u>35,400</u>	<u>35,400</u>	<u>30,880</u>	<u>(4,520)</u>
<u>EMERGENCY/DISASTER</u>				
Bioterrorism preparedness	42,693	42,693	43,016	323
Total emergency/disaster	<u>42,693</u>	<u>42,693</u>	<u>43,016</u>	<u>323</u>
<u>TOBACCO COORDINATION</u>				
Tobacco prevention and education program grant	34,522	34,522	22,110	(12,412)
Total tobacco coordination	<u>34,522</u>	<u>34,522</u>	<u>22,110</u>	<u>(12,412)</u>
<u>NON-DEPARTMENTAL - REIMBURSEMENTS</u>				
State assessment fund	160,000	160,000	169,974	9,974
Video lottery proceeds	45,000	45,000	46,954	1,954
Circuit court	-	-	554	554
County insurance services revenue	130,000	130,000	115,902	(14,098)
AOC insurance revenue	-	-	141	141
Telephone revenue	30,000	30,000	28,652	(1,348)
Administrative services revenues	327,023	327,023	318,023	(9,000)
Miscellaneous	-	-	20	20
Total non-departmental reimbursements	<u>692,023</u>	<u>692,023</u>	<u>680,220</u>	<u>(11,803)</u>
<u>COOPERATIVE EXTENSION SERVICE</u>				
Rental reimbursement	43,993	43,993	-	(43,993)
Total Cooperative extension service	<u>43,993</u>	<u>43,993</u>	<u>-</u>	<u>(43,993)</u>
<u>WEED CONTROL</u>				
Weed control federal	15,000	15,000	19,000	4,000
Weed control state	10,000	10,000	10,151	151
Weed control miscellaneous	2,000	2,000	2,000	-
Oregon State Weed Board	14,850	14,850	14,850	-
Malheur National Wildlife Refuge project	105,829	105,829	85,203	(20,626)
Total weed control	<u>147,679</u>	<u>147,679</u>	<u>131,204</u>	<u>(16,475)</u>
<u>CACoon GRANT</u>				
Cacoon grant revenue	4,740	4,740	7,441	2,701
Total cacoon grant	<u>4,740</u>	<u>4,740</u>	<u>7,441</u>	<u>2,701</u>
<u>HARNEY COUNTY PUBLIC LIBRARY</u>				
State aid per capita grant	17,300	17,300	12,362	(4,938)
Used book sales	4,000	4,000	4,875	875
Foundation	85,000	85,000	65,000	(20,000)
Grants	1,700	1,700	6,000	4,300
USDA federal grant	70,000	70,000	-	(70,000)
Library fines and fees	2,500	2,500	4,504	2,004
Total Harney County public library	<u>\$ 180,500</u>	<u>\$ 180,500</u>	<u>\$ 92,741</u>	<u>\$ (87,759)</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND REVENUES
(Cash Basis)
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance to Budget
<u>HIGH-RISK INFANTS GRANT</u>				
High-risk infants/babies first grant	\$ 5,339	\$ 5,339	\$ 4,580	\$ (759)
Total high-risk infants grant	<u>5,339</u>	<u>5,339</u>	<u>4,580</u>	<u>(759)</u>
<u>PLANNING DEPARTMENT</u>				
GIS revenue	-	-	136	136
Zoning and subdivisions	4,000	4,000	5,005	1,005
Wind project consulting	39,000	39,000	2,475	(36,525)
Septic system fees	6,000	6,000	2,675	(3,325)
Building permits	9,000	9,000	7,936	(1,064)
Miscellaneous fees and permits	4,500	4,500	22,855	18,355
Total planning department	<u>62,500</u>	<u>62,500</u>	<u>41,082</u>	<u>(21,418)</u>
<u>GIS DEPARTMENT</u>				
GIS services	55,000	55,000	59,872	4,872
Total GIS department	<u>55,000</u>	<u>55,000</u>	<u>59,872</u>	<u>4,872</u>
<u>PROPERTY AND OTHER TAXES</u>				
Taxes collected in year levied	1,500,000	1,500,000	1,636,310	136,310
Previously levied taxes	50,000	50,000	141,869	91,869
Federal in lieu of taxes	600,000	600,000	1,004,921	404,921
REA in lieu of taxes	70,000	70,000	92,405	22,405
Total property and other taxes	<u>2,220,000</u>	<u>2,220,000</u>	<u>2,875,505</u>	<u>655,505</u>
<u>NON-DEPARTMENTAL - RESOURCES</u>				
Investment interest	5,000	5,000	7,016	2,016
Eastern Oregon severance tax	-	-	6	6
Alcoholic beverage tax	20,000	20,000	34,254	14,254
Cigarette tax	8,500	8,500	8,006	(494)
Amusement device tax	1,000	1,000	1,826	826
Refunds	1,000	1,000	37,080	36,080
Miscellaneous fees	1,000	1,000	1,788	788
Sale of county land	5,000	5,000	28,473	23,473
Total non-departmental - resources	<u>41,500</u>	<u>41,500</u>	<u>118,449</u>	<u>76,949</u>
Total General Fund revenues	<u>\$ 4,591,426</u>	<u>\$ 4,591,426</u>	<u>\$ 5,427,326</u>	<u>\$ 835,900</u>

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>SHERIFF'S DEPARTMENT</u>				
Personal services				
Sheriff's salary	\$ 54,684	\$ 54,684	\$ 54,684	\$ -
Salary of deputies	179,583	179,583	174,029	5,554
Extra help	12,000	12,000	12,056	(56)
BLM patrol	31,500	31,500	36,299	(4,799)
Overtime pay	10,000	10,000	11,679	(1,679)
Grants overtime	32,500	32,500	24,649	7,851
Payroll tax expense and employee benefits	136,282	136,282	97,864	38,418
Total personal services	<u>456,549</u>	<u>456,549</u>	<u>411,260</u>	<u>45,289</u>
Materials and services				
Office supplies	3,000	3,000	1,588	1,412
Criminal investigation	4,000	4,000	1,706	2,294
Civil expenses	-	-	1,906	(1,906)
Vehicles - repairs and supply	12,000	12,000	16,020	(4,020)
Miscellaneous	7,500	7,500	419	7,081
Uniforms	9,000	9,000	7,182	1,818
Telephone and teletype	3,500	3,500	1,445	2,055
Travel	3,000	3,000	3,348	(348)
Association dues	1,000	1,000	355	645
Equipment	-	-	407	(407)
Drug dog expense	3,500	3,500	1,832	1,668
Training	3,500	3,500	2,809	691
Repair and maintenance - equipment	4,500	4,500	2,985	1,515
Total materials and services	<u>54,500</u>	<u>54,500</u>	<u>42,002</u>	<u>12,498</u>
Total sheriff's department	<u>511,049</u>	<u>511,049</u>	<u>453,262</u>	<u>57,787</u>
<u>ASSESSOR'S DEPARTMENT</u>				
Personal services				
Salary of assessor	50,604	50,604	50,604	-
Salary of appraisers	109,740	109,740	110,567	(827)
Salary of clerks	58,392	58,392	56,892	1,500
Payroll tax expense and employee benefits	117,203	117,203	80,431	36,772
Total personal services	<u>335,939</u>	<u>335,939</u>	<u>298,494</u>	<u>37,445</u>
Materials and services				
Supplies	4,000	4,000	2,735	1,265
Telephone	2,000	2,000	1,535	465
Travel	5,000	5,000	3,140	1,860
Registration and dues	675	675	585	90
Computer programming	14,500	14,500	14,470	30
Repairs and replacement	5,000	5,000	3,397	1,603
GIS	\$ 40,400	\$ 40,400	\$ 10,660	\$ 29,740

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>ASSESSOR'S DEPARTMENT continued</u>				
Vehicle lease	\$ 11,936	\$ 11,936	\$ 11,936	\$ -
Office rent	44,873	44,873	44,873	-
Total materials and services	<u>128,384</u>	<u>128,384</u>	<u>93,331</u>	<u>35,053</u>
Total assessor's department	<u>464,323</u>	<u>464,323</u>	<u>391,825</u>	<u>72,498</u>
<u>CLERK'S DEPARTMENT</u>				
Personal services				
Salary of clerk and recorder	81,336	81,336	81,336	-
Salary of election workers	3,000	3,000	2,320	680
Payroll tax expense and employee benefits	40,437	40,437	32,954	7,483
Total personal services	<u>124,773</u>	<u>124,773</u>	<u>116,610</u>	<u>8,163</u>
Materials and services				
Printing and office supplies	2,000	2,000	1,585	415
Recording and photo supplies	2,500	2,500	1,214	1,286
Election cost	21,000	21,000	17,831	3,169
Telephone	1,000	1,000	798	202
Travel	3,200	3,200	2,102	1,098
Association dues	1,500	1,500	1,050	450
Computer programming	5,000	5,000	5,647	(647)
Repair and maintenance	1,000	1,000	-	1,000
Total materials and services	<u>37,200</u>	<u>37,200</u>	<u>30,227</u>	<u>6,973</u>
Total clerk's department	<u>161,973</u>	<u>161,973</u>	<u>146,837</u>	<u>15,136</u>
<u>TAX COLLECTOR</u>				
Personal services				
Tax deputy salary	37,380	37,380	37,380	-
Part-time	2,500	2,500	1,888	612
Payroll expense and employee benefits	19,955	19,955	16,158	3,797
Total personal services	<u>59,835</u>	<u>59,835</u>	<u>55,426</u>	<u>4,409</u>
Materials and services				
Office supplies	3,500	3,500	2,073	1,427
Publishing	1,500	1,500	634	866
Telephone	1,000	1,000	958	42
Travel	1,500	1,500	256	1,244
Association dues	325	325	250	75
Ownership change fees (LOIS)	2,250	2,250	1,650	600
Repair and maintain computer systems	2,000	2,000	818	1,182
Computer programming	8,000	8,000	7,684	316
Total materials and services	<u>20,075</u>	<u>20,075</u>	<u>14,323</u>	<u>5,752</u>
Total tax collector	<u>\$ 79,910</u>	<u>\$ 79,910</u>	<u>\$ 69,749</u>	<u>\$ 10,161</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>DISTRICT ATTORNEY</u>				
Personal services				
Salary of district attorney	\$ 18,780	\$ 18,780	\$ 18,780	\$ -
Secretary	126,377	126,377	122,314	4,063
Payroll expense and employee benefits	64,559	64,559	46,232	18,327
Total personal services	<u>209,716</u>	<u>209,716</u>	<u>187,326</u>	<u>22,390</u>
Materials and services				
Supplies	3,500	3,500	3,462	38
Books and periodicals	3,000	3,000	2,609	391
Witness fees	5,000	5,000	602	4,398
Investigations	3,000	3,000	34	2,966
Teen court	1,000	1,000	-	1,000
Repairs and maintenance	5,000	5,000	4,612	388
Telephone	5,000	5,000	2,648	2,352
Travel	4,500	4,500	4,523	(23)
Association dues	3,000	3,000	3,000	-
Total materials and services	<u>33,000</u>	<u>33,000</u>	<u>21,490</u>	<u>11,510</u>
Total district attorney	<u>242,716</u>	<u>242,716</u>	<u>208,816</u>	<u>33,900</u>
<u>COUNTY COURT</u>				
Personal services				
Judge's salary	59,256	59,256	59,256	-
Commissioners' salary	39,648	39,648	39,648	-
Extra and relief salaries	5,000	5,000	2,918	2,082
Surveyor salary	9,000	9,000	9,000	-
Administrative assistant	31,056	31,056	31,056	-
Payroll tax expense and employee benefits	75,845	75,845	46,876	28,969
Total personal services	<u>220,305</u>	<u>220,305</u>	<u>189,254</u>	<u>31,051</u>
Materials and services				
Office supplies	1,000	1,000	839	161
Legal settlements	25,000	25,000	43,321	(18,321)
Publicity and promotions	5,000	5,000	2,870	2,130
Miscellaneous expense	5,000	5,000	4,250	750
Indigent fund	500	500	-	500
Advertising and publications	1,500	1,500	166	1,334
Postage and freight	100	100	34	66
Reimbursed items and refunds	10,000	10,000	-	10,000
Telephone	4,000	4,000	3,199	801
Travel	12,000	12,000	9,659	2,341
Total materials and services	<u>64,100</u>	<u>64,100</u>	<u>65,493</u>	<u>(1,393)</u>
Other requirements				
Contingency	150,000	150,000	-	150,000
Total other requirements	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Total county court	<u>\$ 434,405</u>	<u>\$ 434,405</u>	<u>\$ 254,747</u>	<u>\$ 179,658</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES
(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>JUVENILE DEPARTMENT</u>				
Personal services				
Director salary	\$ 26,940	\$ 26,940	\$ 26,934	\$ 6
Full-time counselor - secretary	34,956	34,956	34,956	-
Counselors	31,452	31,452	31,922	(470)
Coordinator/staff support	6,750	6,750	6,750	-
Community service supervisor	5,000	5,000	2,202	2,798
Payroll expenses and employee benefits	45,057	45,057	36,561	8,496
Total personal services	<u>150,155</u>	<u>150,155</u>	<u>139,325</u>	<u>10,830</u>
Materials and services				
Supplies	1,300	1,300	970	330
JSC - runaway and homeless youth	500	500	-	500
Community service program	200	200	-	200
Drug testing	600	600	218	382
Administrative expense	1,950	1,950	176	1,774
Telephone	2,700	2,700	1,768	932
Repair and replacement	2,000	2,000	-	2,000
Travel	3,400	3,400	2,544	856
Registration and dues	1,600	1,600	125	1,475
Detention	19,000	19,000	6,875	12,125
Emergency shelter care	2,000	2,000	972	1,028
Total materials and services	<u>35,250</u>	<u>35,250</u>	<u>13,648</u>	<u>21,602</u>
Total juvenile department	<u>185,405</u>	<u>185,405</u>	<u>152,973</u>	<u>32,432</u>
<u>COURTHOUSE MAINTENANCE</u>				
Personal services				
Salary of janitor	28,764	28,764	28,764	-
Salary of assistant janitors	5,000	5,000	4,970	30
Payroll expense and employees benefits	19,745	19,745	18,543	1,202
Total personal services	<u>53,509</u>	<u>53,509</u>	<u>52,277</u>	<u>1,232</u>
Materials and services				
Supplies	4,000	4,000	2,825	1,175
Utilities	20,000	20,000	17,968	2,032
Fuel oil	22,000	22,000	24,303	(2,303)
Repairs	30,000	30,000	26,805	3,195
Total materials and services	<u>76,000</u>	<u>76,000</u>	<u>71,901</u>	<u>4,099</u>
Capital outlay				
Equipment	15,000	15,000	9,579	5,421
Total capital outlay	<u>15,000</u>	<u>15,000</u>	<u>9,579</u>	<u>5,421</u>
Total courthouse maintenance	<u>\$ 144,509</u>	<u>\$ 144,509</u>	<u>\$ 133,757</u>	<u>\$ 10,752</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>JUSTICE COURT</u>				
Personal services				
Justice of the peace	\$ 47,644	\$ 47,644	\$ 47,664	\$ (20)
Clerical	15,000	15,000	16,403	(1,403)
Secretary	35,850	35,850	35,855	(5)
Payroll tax expense and employee benefits	43,310	43,310	32,962	10,348
Total personal services	<u>141,804</u>	<u>141,804</u>	<u>132,884</u>	<u>8,920</u>
Materials and services				
Supplies	3,000	3,000	1,823	1,177
Attorney fees	32,000	32,000	32,660	(660)
Juror's fees	3,000	3,000	2,260	740
Telephone	900	900	827	73
Travel expense	850	850	523	327
Repairs and maintenance	5,500	5,500	-	5,500
Association dues	500	500	320	180
Computer services	3,000	3,000	3,000	-
Total materials and services	<u>48,750</u>	<u>48,750</u>	<u>41,413</u>	<u>7,337</u>
Total justice court	<u>190,554</u>	<u>190,554</u>	<u>174,297</u>	<u>16,257</u>
<u>VETERAN'S SERVICE OFFICER</u>				
Materials and services				
Contracted services	35,000	35,000	47,029	(12,029)
Total materials and services	<u>35,000</u>	<u>35,000</u>	<u>47,029</u>	<u>(12,029)</u>
Total veteran's service officer	<u>35,000</u>	<u>35,000</u>	<u>47,029</u>	<u>(12,029)</u>
<u>WATERMASTER</u>				
Personal services				
Salary of deputy	12,000	12,000	11,796	204
Payroll tax expense and employee benefits	2,558	2,558	982	1,576
Total personal services	<u>14,558</u>	<u>14,558</u>	<u>12,778</u>	<u>1,780</u>
Materials and services				
Supplies	350	350	81	269
Telephone	400	400	400	-
Travel	500	500	-	500
Total materials and services	<u>1,250</u>	<u>1,250</u>	<u>481</u>	<u>769</u>
Total watermaster	<u>\$ 15,808</u>	<u>\$ 15,808</u>	<u>\$ 13,259</u>	<u>\$ 2,549</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>COUNTY-CITY JAIL</u>				
Personal services				
Salary of jailers	\$ 227,094	\$ 227,094	\$ 227,035	\$ 59
Relief salaries and holidays	20,000	20,000	23,293	(3,293)
Matrons	2,000	2,000	-	2,000
Payroll tax expense and employee benefits	133,120	133,120	117,670	15,450
Total personal services	<u>382,214</u>	<u>382,214</u>	<u>367,998</u>	<u>14,216</u>
Materials and services				
Jail supplies	9,000	9,000	5,831	3,169
Health service	18,600	18,600	16,073	2,527
Uniforms	3,500	3,500	3,238	262
Telephone	1,200	1,200	686	514
Training	2,000	2,000	922	1,078
Travel	3,000	3,000	153	2,847
Prisoner transport	600	600	266	334
Dietary contract	43,000	43,000	24,337	18,663
Repair and replacement of computers	6,500	6,500	1,331	5,169
Utilities	17,200	17,200	17,475	(275)
Total materials and services	<u>104,600</u>	<u>104,600</u>	<u>70,312</u>	<u>34,288</u>
Capital outlay				
Equipment	10,000	10,000	-	10,000
Total capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total county-city jail	<u>496,814</u>	<u>496,814</u>	<u>438,310</u>	<u>58,504</u>
<u>HEALTH DEPARTMENT</u>				
Personal services				
Salary of public health nurse	21,072	21,072	15,467	5,605
Salary of secretary	11,400	11,400	11,690	(290)
Relief secretary	19,876	19,876	18,821	1,055
Extra nurse	38,000	38,000	41,333	(3,333)
School clinic	-	-	4,610	(4,610)
Janitorial	-	-	8,618	(8,618)
Payroll expense and retirement	42,115	42,115	43,979	(1,864)
Total personal services	<u>132,463</u>	<u>132,463</u>	<u>144,518</u>	<u>(12,055)</u>
Materials and services				
Office supplies	4,000	4,000	940	3,060
School clinic supplies	60,000	60,000	27,393	32,607
Health communities grant expenses	-	-	22,751	(22,751)
Janitorial supplies	600	600	164	436
Scientific supplies	18,000	18,000	9,781	8,219
Autopsy costs and medical investigation	3,725	3,725	2,520	1,205
Printing and publications	600	600	74	526
Vital statistics	200	200	-	200
Telephone	2,100	2,100	1,301	799
Travel	\$ 1,000	\$ 1,000	\$ 881	\$ 119

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>HEALTH DEPARTMENT-continued</u>				
Materials and services - continued				
Association dues	\$ 1,000	\$ 1,000	\$ 1,440	\$ (440)
Professional services	7,500	7,500	10,380	(2,880)
Janitor services	6,000	6,000	750	5,250
Utilities	4,750	4,750	4,544	206
Repairs and maintenance	9,500	9,500	3,123	6,377
Total materials and services	<u>118,975</u>	<u>118,975</u>	<u>86,042</u>	<u>32,933</u>
Total health department	<u>251,438</u>	<u>251,438</u>	<u>230,560</u>	<u>20,878</u>
<u>MATERNAL-CHILD HEALTH</u>				
Personal services				
Nurse	22,000	22,000	14,151	7,849
Payroll expenses and employee benefits	9,082	9,082	3,786	5,296
Total personal services	<u>31,082</u>	<u>31,082</u>	<u>17,937</u>	<u>13,145</u>
Materials and services				
Office supplies	600	600	587	13
Laboratory supplies	900	900	303	597
Medical supplies	3,000	3,000	827	2,173
Printing and publications	300	300	-	300
Telephone	700	700	650	50
Travel	500	500	-	500
Professional services	2,200	2,200	413	1,787
Administrative services	3,500	3,500	3,500	-
Total materials and services	<u>11,700</u>	<u>11,700</u>	<u>6,280</u>	<u>5,420</u>
Total maternal-child health	<u>42,782</u>	<u>42,782</u>	<u>24,217</u>	<u>18,565</u>
<u>HEALTH - WOMEN INFANTS AND CHILDREN'S (WIC) PROGRAM</u>				
Personal services				
Nurse	17,100	17,100	20,390	(3,290)
Program coordinator	13,250	13,250	11,383	1,867
Payroll tax expense and employee benefits	13,735	13,735	10,385	3,350
Total personal services	<u>44,085</u>	<u>44,085</u>	<u>42,158</u>	<u>1,927</u>
Materials and services				
Office supplies	1,000	1,000	981	19
Education supplies	250	250	-	250
Laboratory supplies	500	500	348	152
Printing	300	300	175	125
Telephone	650	650	650	-
Travel	1,000	1,000	1,366	(366)
Professional services - MD	1,200	1,200	2,010	(810)
Administrative services	2,750	2,750	2,750	-
Total materials and services	<u>7,650</u>	<u>7,650</u>	<u>8,280</u>	<u>(630)</u>
Total health-WIC program	<u>\$ 51,735</u>	<u>\$ 51,735</u>	<u>\$ 50,438</u>	<u>\$ 1,297</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>FAMILY PLANNING</u>				
Personal services				
Salary of staff nurse	\$ 40,000	\$ 40,000	\$ 30,501	\$ 9,499
Extra nurse	3,512	3,512	1,621	1,891
Payroll expense and employee benefits	16,714	16,714	8,550	8,164
Total personal services	<u>60,226</u>	<u>60,226</u>	<u>40,672</u>	<u>19,554</u>
Materials and services				
Office supplies	750	750	1,056	(306)
Educational supplies	200	200	177	23
Laboratory supplies	2,500	2,500	2,273	227
Medical supplies	9,000	9,000	14,666	(5,666)
Travel	2,000	2,000	537	1,463
Professional services	12,000	12,000	8,789	3,211
Administrative services	1,650	1,650	1,650	-
Total materials and services	<u>28,100</u>	<u>28,100</u>	<u>29,148</u>	<u>(1,048)</u>
Total family planning	<u>88,326</u>	<u>88,326</u>	<u>69,820</u>	<u>18,506</u>
<u>MATERNAL-CHILD HEALTH - PRENATAL</u>				
Personal services				
Nurse	1,800	1,800	2,543	(743)
Payroll expense and employee benefits	787	787	723	64
Total personal services	<u>2,587</u>	<u>2,587</u>	<u>3,266</u>	<u>(679)</u>
Materials and services				
Office supplies	100	100	100	-
Educational supplies	100	100	-	100
Professional services	1,000	1,000	-	1,000
Lodging, meals and travel	100	100	-	100
Administrative services	365	365	365	-
Total materials and services	<u>1,665</u>	<u>1,665</u>	<u>465</u>	<u>1,200</u>
Total maternal-child health-prenatal	<u>4,252</u>	<u>4,252</u>	<u>3,731</u>	<u>521</u>
<u>HOME HEALTH AGENCY</u>				
Personal services				
Secretary	34,000	34,000	32,615	1,385
Nurse salaries	240,713	240,713	251,394	(10,681)
Call time/overtime	36,000	36,000	40,168	(4,168)
Payroll expense and employee benefits	98,320	98,320	99,254	(934)
Total personal services	<u>409,033</u>	<u>409,033</u>	<u>423,431</u>	<u>(14,398)</u>
Materials and services				
Postage and office supplies	4,000	4,000	3,116	884
Janitorial supplies	3,700	3,700	3,183	517
Medical supplies	13,000	13,000	21,605	(8,605)
Repairs and maintenance	\$ 7,000	\$ 7,000	\$ 3,157	\$ 3,843

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>HOME HEALTH AGENCY-continued</u>				
Printing	\$ 2,000	\$ 2,000	\$ 1,430	\$ 570
Auditing	5,000	5,000	-	5,000
Telephone	4,700	4,700	4,352	348
Travel	5,000	5,000	2,448	2,552
Association dues	4,700	4,700	4,147	553
In-service education and travel	2,000	2,000	2,117	(117)
Travel-car expense	12,000	12,000	14,676	(2,676)
Therapist contract	35,000	35,000	23,198	11,802
MSW Contract	1,000	1,000	-	1,000
Medical records	24,000	24,000	10,695	13,305
Liability insurance	5,000	5,000	-	5,000
Utilities	5,100	5,100	3,127	1,973
Building repairs and maintenance	6,000	6,000	7,620	(1,620)
License fees	775	775	850	(75)
Reimbursed items and refunds	1,000	1,000	-	1,000
Administrative services	17,624	17,624	17,624	-
Building rent	15,400	15,400	14,400	1,000
Vehicle lease	10,200	10,200	10,200	-
Total materials and services	<u>184,199</u>	<u>184,199</u>	<u>147,945</u>	<u>36,254</u>
Total home health agency	<u>593,232</u>	<u>593,232</u>	<u>571,376</u>	<u>21,856</u>
<u>DATA PROCESSING DEPARTMENT</u>				
Personal services				
Salary data processing clerk	48,964	48,964	46,010	2,954
Payroll tax expense and employee benefits	21,785	21,785	14,691	7,094
Total personal services	<u>70,749</u>	<u>70,749</u>	<u>60,701</u>	<u>10,048</u>
Materials and services				
Computer supplies	2,000	2,000	1,413	587
Other supplies	3,000	3,000	1,339	1,661
Telephone	600	600	290	310
Travel	600	600	30	570
Registration and dues	150	150	-	150
Education	750	750	-	750
Computer programming contract	55,000	55,000	51,088	3,912
Maintenance contract	12,000	12,000	5,975	6,025
Total materials and services	<u>74,100</u>	<u>74,100</u>	<u>60,135</u>	<u>13,965</u>
Capital outlay				
Equipment	10,000	10,000	-	10,000
Total capital outlay	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total data processing department	<u>\$ 154,849</u>	<u>\$ 154,849</u>	<u>\$ 120,836</u>	<u>\$ 34,013</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>ENVIRONMENTAL HEALTH SERVICES</u>				
Personal services				
Salaries	\$ 8,720	\$ 8,720	\$ 7,654	\$ 1,066
Payroll tax expenses and employee benefits	1,953	1,953	758	1,195
Total personal services	<u>10,673</u>	<u>10,673</u>	<u>8,412</u>	<u>2,261</u>
Materials and services				
Contract services	7,200	7,200	7,200	-
Other supplies	150	150	178	(28)
Advertising	100	100	-	100
Telephone	600	600	-	600
Travel	3,604	3,604	3,480	124
State payback and other	2,620	2,620	1,678	942
Administrative services	1,809	1,809	1,809	-
Total materials and services	<u>16,083</u>	<u>16,083</u>	<u>14,345</u>	<u>1,738</u>
Total environmental health services	<u>26,756</u>	<u>26,756</u>	<u>22,757</u>	<u>3,999</u>
<u>EMERGENCY/DISASTER</u>				
Personal services				
Payroll	29,777	29,777	19,171	10,606
Total personal services	<u>29,777</u>	<u>29,777</u>	<u>19,171</u>	<u>10,606</u>
Materials and services				
Office supplies	500	500	971	(471)
Protective equipment	1,000	1,000	195	805
Medical director	500	500	120	380
Telephone	580	580	498	82
Mileage	500	500	-	500
Travel expense	1,500	1,500	1,484	16
Meeting expense	500	500	4,320	(3,820)
Computer support	500	500	369	131
Administrative services	2,000	2,000	2,000	-
Total materials and services	<u>7,580</u>	<u>7,580</u>	<u>9,957</u>	<u>(2,377)</u>
Total emergency/disaster	<u>37,357</u>	<u>37,357</u>	<u>29,128</u>	<u>8,229</u>
<u>TOBACCO COORDINATION</u>				
Personal services				
Tobacco coordinator	19,272	19,272	13,456	5,816
Payroll tax expense and employee benefits	10,505	10,505	2,273	8,232
Total personal services	<u>29,777</u>	<u>29,777</u>	<u>15,729</u>	<u>14,048</u>
Materials and services				
Computer supplies	1,500	1,500	-	1,500
Other supplies	2,000	2,000	1,771	229
Telephone	700	700	-	700
Education	\$ 1,000	\$ 1,000	\$ 1,005	\$ (5)

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>TOBACCO COORDINATION continued</u>				
Materials and services - continued				
Printing and publications	\$ 700	\$ 700	\$ -	\$ 700
Administrative services	1,951	1,951	1,951	-
Total materials and services	<u>7,851</u>	<u>7,851</u>	<u>4,727</u>	<u>3,124</u>
Total tobacco coordination	<u>37,628</u>	<u>37,628</u>	<u>20,456</u>	<u>17,172</u>
<u>EXPENSES - NON-DEPARTMENTAL</u>				
Personal services				
Insurance-C.I.S.	130,000	130,000	78,921	51,079
Insurance-A.O.C.	-	-	(263)	263
Total personal services	<u>130,000</u>	<u>130,000</u>	<u>78,658</u>	<u>51,342</u>
Materials and services				
Board of equalization	1,000	1,000	169	831
Accounting and auditing	20,000	20,000	18,764	1,236
TVCC contribution	9,000	9,000	9,000	-
Advertising and publications	4,500	4,500	4,072	428
Insurance	65,000	65,000	35,781	29,219
Equipment maintenance, contracts and leases	15,000	15,000	16,589	(1,589)
Motor pool - gas and oil	45,000	45,000	55,259	(10,259)
Motor pool - repairs and supplies	10,000	10,000	4,702	5,298
Lease of radio site	2,000	2,000	900	1,100
Postage, envelopes and freight	26,500	26,500	12,817	13,683
Dog control	4,700	4,700	2,520	2,180
Telephone	25,000	25,000	23,167	1,833
Wireless internet	7,200	7,200	7,755	(555)
Repair and maintenance - buildings	50,000	50,000	43,680	6,320
Reimbursed items	10,000	10,000	3,290	6,710
Disposal sites	2,000	2,000	150	1,850
Total materials and services	<u>296,900</u>	<u>296,900</u>	<u>238,615</u>	<u>58,285</u>
Capital outlay				
Equipment	48,000	48,000	41,893	6,107
Total capital outlay	<u>48,000</u>	<u>48,000</u>	<u>41,893</u>	<u>6,107</u>
	<u>474,900</u>	<u>474,900</u>	<u>359,166</u>	<u>115,734</u>
<u>PROMOTION FUND</u>				
Materials and services				
County association dues	15,000	15,000	13,194	1,806
Burns butte sportsman's club	800	800	800	-
H.C. Soil and Water Conservation	7,500	7,500	7,500	-
Desert Dash	500	500	500	-
Harney County economic development	100,000	100,000	98,564	1,436
Harney County Little League	\$ 750	\$ 750	\$ 750	\$ -

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>PROMOTION FUND continued</u>				
Materials and services - continued				
H.C. Historical Society contribution	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
Harney County Babe Ruth	750	750	750	-
Matching funds	2,500	2,500	-	2,500
HC Kids Club	15,000	15,000	11,250	3,750
John Potter Athletics	750	750	750	-
Arts & Education	2,000	2,000	2,000	-
HHOPE	1,200	1,200	1,200	-
Kiwanis Fireworks	1,000	1,000	1,000	-
H.C. Chamber of Commerce	14,500	14,500	14,500	-
Harney Youth Theater	250	250	250	-
American flag donation	500	500	-	500
City of Burns	10,000	10,000	10,000	-
City of Hines	10,000	10,000	10,000	-
Hi-desert mat club	750	750	-	750
Hilander basketball camp	1,000	1,000	1,000	-
Watershed council	500	500	-	500
Save-a-stray	250	250	250	-
Burns boxing club	750	750	750	-
High Desert Parks and Recreation	750	750	750	-
Girls softball	750	750	750	-
Total materials and services	191,750	191,750	180,508	11,242
Total promotion fund	191,750	191,750	180,508	11,242
<u>TREASURER'S OFFICE</u>				
Personal services				
Treasurer's salary	47,664	47,664	47,664	-
Payroll tax expense and employee benefits	21,275	21,275	13,703	7,572
Total personal services	68,939	68,939	61,367	7,572
Materials and services				
Office supplies	2,200	2,200	673	1,527
Travel	700	700	434	266
Telephone	325	325	260	65
Association dues	250	250	125	125
Banking fees	5,000	5,000	4,260	740
Repair and replace office equipment	1,000	1,000	-	1,000
Asset management contract	10,000	10,000	2,825	7,175
Total materials and services	19,475	19,475	8,577	10,898
Total treasurer's office	88,414	88,414	69,944	18,470
<u>PREDATORY ANIMAL CONTROL</u>				
Materials and services				
Predatory animal control	50,000	50,000	50,000	-
Total materials and services	50,000	50,000	50,000	-
Total predatory animal control	\$ 50,000	\$ 50,000	\$ 50,000	\$ -

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES
(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>COOPERATIVE EXTENSION SERVICE</u>				
Materials and services				
OSU extension service	\$ 111,000	\$ 111,000	\$ 111,000	\$ -
Telephone	2,000	2,000	1,130	870
Building rental	43,993	43,993	-	43,993
Total materials and services	<u>156,993</u>	<u>156,993</u>	<u>112,130</u>	<u>44,863</u>
Total cooperative extension service	<u>156,993</u>	<u>156,993</u>	<u>112,130</u>	<u>44,863</u>
<u>WEED CONTROL</u>				
Personal services				
Salary, weed inspector, sprayer	118,060	118,060	102,054	16,006
Payroll expenses and employee benefits	40,537	40,537	29,919	10,618
Total personal services	<u>158,597</u>	<u>158,597</u>	<u>131,973</u>	<u>26,624</u>
Materials and services				
Office supplies	3,000	3,000	2,370	630
Books and periodicals	100	100	-	100
Chemical supplies	57,000	57,000	32,685	24,315
Other operating supplies	17,785	17,785	11,215	6,570
Fuel	6,000	6,000	4,968	1,032
Tool and instruments	3,200	3,200	494	2,706
Repair and maintenance	12,200	12,200	7,418	4,782
Matching funds	3,000	3,000	1,499	1,501
Printing and publications	500	500	471	29
Telephone	1,000	1,000	1,048	(48)
Travel	3,000	3,000	1,799	1,201
Insurance	3,000	3,000	2,565	435
Building rent	6,000	6,000	6,000	-
Registration and dues	2,000	2,000	1,340	660
Total materials and services	<u>117,785</u>	<u>117,785</u>	<u>73,872</u>	<u>43,913</u>
Capital outlay				
Vehicles and building	7,000	7,000	6,900	100
Total capital outlay	<u>7,000</u>	<u>7,000</u>	<u>6,900</u>	<u>100</u>
Total weed control	<u>283,382</u>	<u>283,382</u>	<u>212,745</u>	<u>70,637</u>
<u>CACCOON GRANT</u>				
Personal services				
Nurse	3,914	3,914	3,864	50
Payroll expense and employee benefits	895	895	717	178
Total personal services	<u>4,809</u>	<u>4,809</u>	<u>4,581</u>	<u>228</u>
Materials and services				
Office supplies	50	50	-	50
Travel	300	300	-	300
Reimbursed items	2,000	2,000	-	2,000
Total materials and services	<u>2,350</u>	<u>2,350</u>	<u>-</u>	<u>2,350</u>
Total cacoon grant	<u>\$ 7,159</u>	<u>\$ 7,159</u>	<u>\$ 4,581</u>	<u>\$ 2,578</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>HARNEY COUNTY SENIOR CITIZENS</u>				
Personal services				
Director	\$ 40,746	\$ 40,746	\$ 40,396	\$ 350
Payroll expenses and employee benefits	20,113	20,113	19,201	912
Total personal services	<u>60,859</u>	<u>60,859</u>	<u>59,597</u>	<u>1,262</u>
Materials and services				
Vehicles - repair and supply	2,500	2,500	3,284	(784)
Travel	1,800	1,800	1,598	202
Utilities	9,000	9,000	8,115	885
Vehicle fuel	6,000	6,000	6,000	-
Repairs and maintenance	1,000	1,000	-	1,000
Total materials and services	<u>20,300</u>	<u>20,300</u>	<u>18,997</u>	<u>1,303</u>
Total Harney County senior citizens	<u>81,159</u>	<u>81,159</u>	<u>78,594</u>	<u>2,565</u>
<u>HARNEY COUNTY PUBLIC LIBRARY</u>				
Personal services				
Head librarian salary	40,886	40,886	40,884	2
Assistant librarian salary	30,504	30,504	30,504	-
Clerical	31,768	31,768	30,897	871
Story-time coordinator	11,808	11,808	11,058	750
Western room staff	22,344	22,344	18,680	3,664
Payroll expense and employee benefits	50,985	50,985	26,200	24,785
Total personal services	<u>188,295</u>	<u>188,295</u>	<u>158,223</u>	<u>30,072</u>
Materials and services				
Travel - meetings	1,200	1,200	340	860
Janitor services	8,000	8,000	6,400	1,600
Utilities	13,800	13,800	10,749	3,051
Library supplies	5,000	5,000	4,171	829
Postage	1,200	1,200	1,056	144
Telephone	2,200	2,200	1,759	441
USDA computer replacement	70,000	70,000	-	70,000
Repairs and maintenance	6,000	6,000	3,729	2,271
Oral history project	5,700	5,700	2,849	2,851
Ready to read	5,500	5,500	5,501	(1)
Audio/visual	7,500	7,500	8,473	(973)
Library programs	2,000	2,000	2,491	(491)
Computer maintenance software	18,000	18,000	15,663	2,337
Building supplies and repairs	1,400	1,400	440	960
Books and periodicals	13,000	13,000	14,945	(1,945)
Total materials and services	<u>160,500</u>	<u>160,500</u>	<u>78,566</u>	<u>81,934</u>
Total Harney County public library	<u>\$ 348,795</u>	<u>\$ 348,795</u>	<u>\$ 236,789</u>	<u>\$ 112,006</u>

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES

(Cash Basis)

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>HIGH-RISK INFANTS GRANT</u>				
Personal services				
Nurse	\$ 3,914	\$ 3,914	\$ 4,115	\$ (201)
Payroll expense and employee benefits	895	895	763	132
Total personal services	<u>4,809</u>	<u>4,809</u>	<u>4,878</u>	<u>(69)</u>
Materials and services				
Office supplies	100	100	198	(98)
Medical supplies	10	10	-	10
Travel	200	200	-	200
Reimbursements	1,000	1,000	6,047	(5,047)
Administrative services	500	500	500	-
Total materials and services	<u>1,810</u>	<u>1,810</u>	<u>6,745</u>	<u>(4,935)</u>
Total high-risk infants grant	<u>6,619</u>	<u>6,619</u>	<u>11,623</u>	<u>(5,004)</u>
<u>PLANNING DEPARTMENT</u>				
Personal services				
County planner	42,348	42,348	42,348	-
Part time help	29,904	29,904	34,499	(4,595)
Payroll expense and employee benefits	38,710	38,710	22,917	15,793
Total personal services	<u>110,962</u>	<u>110,962</u>	<u>99,764</u>	<u>11,198</u>
Materials and services				
Travel	3,250	3,250	2,549	701
Membership dues	700	700	482	218
Advertising	7,500	7,500	5,513	1,987
Office supplies	1,150	1,150	936	214
County surveyor materials	500	500	450	50
GIS materials	-	-	2,152	(2,152)
Septic systems costs	6,000	6,000	2,148	3,852
Telephone	1,000	1,000	679	321
Computer programming	3,000	3,000	1,805	1,195
Wind project consulting	39,000	39,000	2,475	36,525
Contracted services	-	-	11,249	(11,249)
Total materials and services	<u>62,100</u>	<u>62,100</u>	<u>30,438</u>	<u>31,662</u>
Total planning department	<u>173,062</u>	<u>173,062</u>	<u>130,202</u>	<u>42,860</u>
<u>GIS DEPARTMENT</u>				
Personal services				
GIS coordinator	44,952	44,952	44,952	-
Payroll expense and employee benefits	21,025	21,025	13,447	7,578
Total personal services	<u>65,977</u>	<u>65,977</u>	<u>58,399</u>	<u>7,578</u>
Materials and services				
Travel	500	500	722	(222)
Office supplies	2,000	2,000	983	1,017
GIS materials	\$ 3,000	\$ 3,000	\$ 2,000	\$ 1,000

(Continued on next page)

HARNEY COUNTY, OREGON
SUPPLEMENTARY SCHEDULE OF GENERAL FUND EXPENDITURES
(Cash Basis)
For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
<u>GIS DEPARTMENT continued</u>				
Materials and services - continued				
Rural address materials	\$ 3,000	\$ 3,000	\$ 632	\$ 2,368
Telephone	850	850	379	471
Computer programming	3,000	3,000	1,839	1,161
GIS contract	<u>25,000</u>	<u>25,000</u>	<u>33,771</u>	<u>(8,771)</u>
Total materials and services	<u>37,350</u>	<u>37,350</u>	<u>40,326</u>	<u>(2,976)</u>
Total GIS department	<u>103,327</u>	<u>103,327</u>	<u>98,725</u>	<u>4,602</u>
Total General Fund expenditures	<u><u>\$ 6,216,381</u></u>	<u><u>\$ 6,216,381</u></u>	<u><u>\$ 5,173,187</u></u>	<u><u>\$ 1,039,694</u></u>

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>MALHEUR NATIONAL WILDLIFE REFUGE FUND</u>				
ASSETS				
Cash	\$ -	\$ 75,842	\$ -	\$ 75,842
Total assets	<u>\$ -</u>	<u>\$ 75,842</u>	<u>\$ -</u>	<u>\$ 75,842</u>
LIABILITIES				
Due to other governmental units	\$ -	\$ 75,842	\$ -	\$ 75,842
Total liabilities	<u>\$ -</u>	<u>\$ 75,842</u>	<u>\$ -</u>	<u>\$ 75,842</u>
<u>TREASURER REVOLVING FUND</u>				
ASSETS				
Cash	\$ 4,054	\$ 39,440	\$ 38,940	\$ 4,554
Total assets	<u>\$ 4,054</u>	<u>\$ 39,440</u>	<u>\$ 38,940</u>	<u>\$ 4,554</u>
LIABILITIES				
Due to other governmental units	\$ 4,054	\$ 39,440	\$ 38,940	\$ 4,554
Total liabilities	<u>\$ 4,054</u>	<u>\$ 39,440</u>	<u>\$ 38,940</u>	<u>\$ 4,554</u>
<u>HIGH DESERT PARK-OPERATING FUND</u>				
ASSETS				
Investments	\$ -	\$ 91,157	\$ 91,157	\$ -
Taxes receivable	13,371	13,161	13,371	13,161
Total assets	<u>\$ 13,371</u>	<u>\$ 104,318</u>	<u>\$ 104,528</u>	<u>\$ 13,161</u>
LIABILITIES				
Deferred revenues	\$ 10,950	\$ 11,669	\$ 10,950	\$ 11,669
Due to other taxing units	2,421	92,649	93,578	1,492
Total liabilities	<u>\$ 13,371</u>	<u>\$ 104,318</u>	<u>\$ 104,528</u>	<u>\$ 13,161</u>
<u>WILDLIFE FUND</u>				
ASSETS				
Investments	\$ 7,940	\$ 32	\$ 7,000	\$ 972
Total assets	<u>\$ 7,940</u>	<u>\$ 32</u>	<u>\$ 7,000</u>	<u>\$ 972</u>
LIABILITIES				
Due to other governmental units	\$ 7,940	\$ 32	\$ 7,000	\$ 972
Total liabilities	<u>\$ 7,940</u>	<u>\$ 32</u>	<u>\$ 7,000</u>	<u>\$ 972</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>JUVENILE RESTITUTION FUND</u>				
ASSETS				
Cash	\$ 22	\$ 537	\$ 559	\$ -
Total assets	<u>\$ 22</u>	<u>\$ 537</u>	<u>\$ 559</u>	<u>\$ -</u>
LIABILITIES				
Due to other governmental units	\$ 22	\$ 537	\$ 559	\$ -
Total liabilities	<u>\$ 22</u>	<u>\$ 537</u>	<u>\$ 559</u>	<u>\$ -</u>
<u>MEMORIAL HOME CARE</u>				
ASSETS				
Cash	\$ 15,829	82	\$ -	\$ 15,911
Total assets	<u>\$ 15,829</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 15,911</u>
LIABILITIES				
Due to other governmental units	\$ 15,829	\$ 82	\$ -	\$ 15,911
Total liabilities	<u>\$ 15,829</u>	<u>\$ 82</u>	<u>\$ -</u>	<u>\$ 15,911</u>
<u>HB3277 MOBILE HOME FUND</u>				
ASSETS				
Cash	\$ -	\$ 1,679	\$ 1,679	\$ -
Taxes receivable	251	245	251	245
Total assets	<u>\$ 251</u>	<u>\$ 1,924</u>	<u>\$ 1,930</u>	<u>\$ 245</u>
LIABILITIES				
Deferred revenues	\$ 205	\$ 217	\$ 205	\$ 217
Due to other taxing units	46	1,707	1,725	28
Total liabilities	<u>\$ 251</u>	<u>\$ 1,924</u>	<u>\$ 1,930</u>	<u>\$ 245</u>
<u>SB1065 ASSESSMENT FUND</u>				
ASSETS				
Investments	\$ 69,433	\$ 17,160	\$ 14,000	\$ 72,593
Total assets	<u>\$ 69,433</u>	<u>\$ 17,160</u>	<u>\$ 14,000</u>	<u>\$ 72,593</u>
LIABILITIES				
Due to other governmental units	\$ 69,433	\$ 17,160	\$ 14,000	\$ 72,593
Total liabilities	<u>\$ 69,433</u>	<u>\$ 17,160</u>	<u>\$ 14,000</u>	<u>\$ 72,593</u>
<u>COUNTY ASSESSMENT AND TAXATION FUND</u>				
ASSETS				
Investments	\$ 19,426	\$ 65,880	\$ 65,629	\$ 19,677
Total assets	<u>\$ 19,426</u>	<u>\$ 65,880</u>	<u>\$ 65,629</u>	<u>\$ 19,677</u>
LIABILITIES				
Due to other governmental units	19,426	65,880	65,629	19,677
Total liabilities	<u>\$ 19,426</u>	<u>\$ 65,880</u>	<u>\$ 65,629</u>	<u>\$ 19,677</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>HARNEY DISTRICT HOSPITAL</u>				
ASSETS				
Cash	\$ -	\$ 830,397	\$ 830,397	\$ -
Taxes receivable	118,935	119,339	118,935	119,339
Total assets	<u>\$ 118,935</u>	<u>\$ 949,736</u>	<u>\$ 949,332</u>	<u>\$ 119,339</u>
LIABILITIES				
Deferred revenues	\$ 97,416	\$ 105,897	\$ 97,416	\$ 105,897
Due to other taxing units	21,519	843,839	851,916	13,442
Total liabilities	<u>\$ 118,935</u>	<u>\$ 949,736</u>	<u>\$ 949,332</u>	<u>\$ 119,339</u>
<u>MALHEUR COUNTY TAXES FUND</u>				
ASSETS				
Investments	\$ -	\$ 5,862	\$ 5,746	\$ 116
Total assets	<u>\$ -</u>	<u>\$ 5,862</u>	<u>\$ 5,746</u>	<u>\$ 116</u>
LIABILITIES				
Due to other taxing units	\$ -	\$ 5,862	\$ 5,746	\$ 116
Total liabilities	<u>\$ -</u>	<u>\$ 5,862</u>	<u>\$ 5,746</u>	<u>\$ 116</u>
<u>E.S.D. OPERATING FUND</u>				
ASSETS				
Cash	\$ -	\$ 382,337	\$ 382,337	\$ -
Taxes receivable	54,512	54,683	54,512	54,683
Total assets	<u>\$ 54,512</u>	<u>\$ 437,020</u>	<u>\$ 436,849</u>	<u>\$ 54,683</u>
LIABILITIES				
Deferred revenues	\$ 44,272	\$ 48,203	\$ 44,272	\$ 48,203
Due to other taxing units	10,240	388,817	392,577	6,480
Total liabilities	<u>\$ 54,512</u>	<u>\$ 437,020</u>	<u>\$ 436,849</u>	<u>\$ 54,683</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
UNSEGREGATED TAXES FUND				
ASSETS				
Cash	\$ 111,485	\$ (32,603)	\$ 11,861	\$ 67,021
Total assets	<u>\$ 111,485</u>	<u>\$ (32,603)</u>	<u>\$ 11,861</u>	<u>\$ 67,021</u>
LIABILITIES				
Due to other governmental units	\$ 111,485	\$ (32,603)	\$ 11,861	\$ 67,021
Total liabilities	<u>\$ 111,485</u>	<u>\$ (32,603)</u>	<u>\$ 11,861</u>	<u>\$ 67,021</u>
ADVANCE PAYMENT-TAXES				
ASSETS				
Cash	\$ 2,366	\$ 7,854	\$ 3,412	\$ 6,808
Total assets	<u>\$ 2,366</u>	<u>\$ 7,854</u>	<u>\$ 3,412</u>	<u>\$ 6,808</u>
LIABILITIES				
Due to other governmental units	\$ 2,366	\$ 7,854	\$ 3,412	\$ 6,808
Total liabilities	<u>\$ 2,366</u>	<u>\$ 7,854</u>	<u>\$ 3,412</u>	<u>\$ 6,808</u>
SALE OF COUNTY LAND FUND				
ASSETS				
Cash	\$ 2	\$ 59,091	\$ 59,069	\$ 24
Total assets	<u>\$ 2</u>	<u>\$ 59,091</u>	<u>\$ 59,069</u>	<u>\$ 24</u>
LIABILITIES				
Due to other governmental units	\$ 2	\$ 59,091	\$ 59,069	\$ 24
Total liabilities	<u>\$ 2</u>	<u>\$ 59,091</u>	<u>\$ 59,069</u>	<u>\$ 24</u>
CITY OF BURNS				
ASSETS				
Cash	\$ -	\$ 482,673	\$ 482,673	\$ -
Taxes receivable	71,103	70,193	71,103	70,193
Total assets	<u>\$ 71,103</u>	<u>\$ 552,866</u>	<u>\$ 553,776</u>	<u>\$ 70,193</u>
LIABILITIES				
Deferred revenues	\$ 58,226	\$ 62,251	\$ 58,226	\$ 62,251
Due to other taxing units	12,877	490,615	495,550	7,942
Total liabilities	<u>\$ 71,103</u>	<u>\$ 552,866</u>	<u>\$ 553,776</u>	<u>\$ 70,193</u>
CITY OF HINES				
ASSETS				
Cash	\$ -	\$ 295,778	\$ 295,778	\$ -
Taxes receivable	46,818	45,650	46,818	45,650
Total assets	<u>\$ 46,818</u>	<u>\$ 341,428</u>	<u>\$ 342,596</u>	<u>\$ 45,650</u>
LIABILITIES				
Deferred revenues	\$ 38,360	\$ 40,423	\$ 38,360	\$ 40,423
Due to other taxing units	8,458	301,005	304,236	5,227
Total liabilities	<u>\$ 46,818</u>	<u>\$ 341,428</u>	<u>\$ 342,596</u>	<u>\$ 45,650</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>OREGON DEPARTMENT OF FORESTRY FUND</u>				
ASSETS				
Cash	\$ -	\$ 83,645	\$ 83,645	\$ -
Taxes receivable	12,723	12,218	12,723	12,218
Total assets	<u>\$ 12,723</u>	<u>\$ 95,863</u>	<u>\$ 96,368</u>	<u>\$ 12,218</u>
LIABILITIES				
Deferred revenues	\$ 10,479	\$ 10,878	\$ 10,479	\$ 10,878
Due to other taxing units	2,244	84,985	85,889	1,340
Total liabilities	<u>\$ 12,723</u>	<u>\$ 95,863</u>	<u>\$ 96,368</u>	<u>\$ 12,218</u>
<u>SCHOOL DISTRICT NO. 3 FUND</u>				
ASSETS				
Cash	\$ -	\$ 1,612,798	\$ 1,612,798	\$ -
Taxes receivable	233,757	215,396	233,757	215,396
Total assets	<u>\$ 233,757</u>	<u>\$ 1,828,194</u>	<u>\$ 1,846,555</u>	<u>\$ 215,396</u>
LIABILITIES				
Deferred revenues	\$ 189,913	\$ 186,299	\$ 189,913	\$ 186,299
Due to other taxing units	43,844	1,641,895	1,656,642	29,097
Total liabilities	<u>\$ 233,757</u>	<u>\$ 1,828,194</u>	<u>\$ 1,846,555</u>	<u>\$ 215,396</u>
<u>UNION HIGH SCHOOL DISTRICT NO. 1 FUND</u>				
ASSETS				
Cash	\$ -	340,367	\$ 340,367	\$ -
Taxes receivable	47,306	48,216	47,306	48,216
Total assets	<u>\$ 47,306</u>	<u>\$ 388,583</u>	<u>\$ 387,673</u>	<u>\$ 48,216</u>
LIABILITIES				
Deferred revenues	\$ 38,445	\$ 42,524	\$ 38,445	\$ 42,524
Due to other taxing units	8,861	346,059	349,228	5,692
Total liabilities	<u>\$ 47,306</u>	<u>\$ 388,583</u>	<u>\$ 387,673</u>	<u>\$ 48,216</u>
<u>SCHOOL DISTRICT NO. 4 FUND</u>				
ASSETS				
Cash	\$ -	\$ 142,878	\$ 142,878	\$ -
Taxes receivable	19,953	20,301	19,953	20,301
Total assets	<u>\$ 19,953</u>	<u>\$ 163,179</u>	<u>\$ 162,831</u>	<u>\$ 20,301</u>
LIABILITIES				
Deferred revenues	\$ 16,202	\$ 17,898	\$ 16,202	\$ 17,898
Due to other taxing units	3,751	145,281	146,629	2,403
Total liabilities	<u>\$ 19,953</u>	<u>\$ 163,179</u>	<u>\$ 162,831</u>	<u>\$ 20,301</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>SCHOOL DISTRICT NO. 5 FUND</u>				
ASSETS				
Cash	\$ -	\$ 18,878	\$ 18,878	\$ -
Taxes receivable	2,619	2,677	2,619	2,677
Total assets	<u>\$ 2,619</u>	<u>\$ 21,555</u>	<u>\$ 21,497</u>	<u>\$ 2,677</u>
LIABILITIES				
Deferred revenues	\$ 2,127	\$ 2,360	\$ 2,127	\$ 2,360
Due to other taxing units	492	19,195	19,370	317
Total liabilities	<u>\$ 2,619</u>	<u>\$ 21,555</u>	<u>\$ 21,497</u>	<u>\$ 2,677</u>
<u>SCHOOL DISTRICT NO. 7 FUND</u>				
ASSETS				
Cash	\$ -	\$ 27,056	\$ 27,056	\$ -
Taxes receivable	3,895	3,901	3,895	3,901
Total assets	<u>\$ 3,895</u>	<u>\$ 30,957</u>	<u>\$ 30,951</u>	<u>\$ 3,901</u>
LIABILITIES				
Deferred revenues	\$ 3,166	\$ 3,437	\$ 3,166	\$ 3,437
Due to other taxing units	729	27,520	27,785	464
Total liabilities	<u>\$ 3,895</u>	<u>\$ 30,957</u>	<u>\$ 30,951</u>	<u>\$ 3,901</u>
<u>SCHOOL DISTRICT NO. 10 FUND</u>				
ASSETS				
Cash	\$ -	\$ 21,961	\$ 21,961	\$ -
Taxes receivable	3,139	3,127	3,139	3,127
Total assets	<u>\$ 3,139</u>	<u>\$ 25,088</u>	<u>\$ 25,100</u>	<u>\$ 3,127</u>
LIABILITIES				
Deferred revenues	\$ 2,556	\$ 2,759	\$ 2,556	\$ 2,759
Due to other taxing units	583	22,329	22,544	368
Total liabilities	<u>\$ 3,139</u>	<u>\$ 25,088</u>	<u>\$ 25,100</u>	<u>\$ 3,127</u>
<u>SCHOOL DISTRICT NO. 13 FUND</u>				
ASSETS				
Cash	\$ -	\$ 25,005	\$ 25,005	\$ -
Taxes receivable	3,474	3,528	3,474	3,528
Total assets	<u>\$ 3,474</u>	<u>\$ 28,533</u>	<u>\$ 28,479</u>	<u>\$ 3,528</u>
LIABILITIES				
Deferred revenues	\$ 2,830	\$ 3,116	\$ 2,830	\$ 3,116
Due to other taxing units	644	25,417	25,649	412
Total liabilities	<u>\$ 3,474</u>	<u>\$ 28,533</u>	<u>\$ 28,479</u>	<u>\$ 3,528</u>

(Continued on next page)

HARNEY COUNTY, OREGON
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 (Modified Accrual Basis)
 For the Year Ended June 30, 2011

	Balance June 30, 2010	Additions	Deductions	Balance June 30, 2011
<u>SCHOOL DISTRICT NO. 28 FUND</u>				
ASSETS				
Taxes receivable	\$ 339	\$ 338	\$ 339	\$ 338
Total assets	<u>\$ 339</u>	<u>\$ 338</u>	<u>\$ 339</u>	<u>\$ 338</u>
LIABILITIES				
Deferred revenues	\$ 275	\$ 297	\$ 275	\$ 297
Due to other taxing units	64	41	64	41
Total liabilities	<u>\$ 339</u>	<u>\$ 338</u>	<u>\$ 339</u>	<u>\$ 338</u>
<u>SCHOOL DISTRICT NO. 33 FUND</u>				
ASSETS				
Cash	\$ -	\$ 20,249	\$ 20,249	\$ -
Taxes receivable	2,835	2,882	2,835	2,882
Total assets	<u>\$ 2,835</u>	<u>\$ 23,131</u>	<u>\$ 23,084</u>	<u>\$ 2,882</u>
LIABILITIES				
Deferred revenues	\$ 2,306	\$ 2,542	\$ 2,306	\$ 2,542
Due to other taxing units	529	20,589	20,778	340
Total liabilities	<u>\$ 2,835</u>	<u>\$ 23,131</u>	<u>\$ 23,084</u>	<u>\$ 2,882</u>
<u>ELECTED OFFICIAL ACCOUNTS</u>				
ASSETS				
Cash and investments	\$ 28,512	\$ 513,977	\$ 522,221	\$ 20,269
Total assets	<u>\$ 28,512</u>	<u>\$ 513,977</u>	<u>\$ 522,221</u>	<u>\$ 20,269</u>
LIABILITIES				
Due to other governmental units	\$ 28,512	\$ 513,977	\$ 522,221	\$ 20,269
Total liabilities	<u>\$ 28,512</u>	<u>\$ 513,977</u>	<u>\$ 522,221</u>	<u>\$ 20,269</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
ASSETS				
Cash and investments	\$ 259,069	\$ 5,130,012	\$ 5,105,295	\$ 283,787
Taxes receivable	704,463	633,015	649,030	688,448
Total assets	<u>\$ 963,532</u>	<u>\$ 5,763,027</u>	<u>\$ 5,754,325</u>	<u>\$ 972,235</u>
LIABILITIES				
Deferred revenues	\$ 517,728	\$ 540,770	\$ 517,728	\$ 540,770
Due to other governmental units	445,804	5,222,257	5,236,597	431,465
Total liabilities	<u>\$ 963,532</u>	<u>\$ 5,763,027</u>	<u>\$ 5,754,325</u>	<u>\$ 972,235</u>

REPORTS REQUIRED BY OREGON STATE REGULATIONS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Honorable Judge and County Court
Harney County, Oregon

We have audited the basic financial statements of Harney County as of and for the year ended June 30, 2011, and have issued our report thereon dated January 19, 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.

Compliance

As part of obtaining reasonable assurance about whether Harney County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial 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.

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

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

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

OAR 162-10-230 Internal Control

In planning and performing our audit, we considered Harney 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 Harney County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Harney 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 county'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.

We noted certain matters that we reported to management of Harney County in a separate letter dated January 19, 2012.

This report is intended solely for the information and use of the county court, management, others within the county, the Oregon Secretary of State, 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.

Oster Professional Group, CPA's, PC

By  _____

Burns, Oregon
January 19, 2012

HARNEY COUNTY, OREGON
COMMENTS AND DISCLOSURES REQUIRED BY THE STATE OF OREGON
June 30, 2011

Oregon Administration Rules 162-10-200 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon secretary of state in cooperation with the Oregon State Board of Accountancy require certain comments and disclosures relating to the review of fiscal affairs and compliance with legal requirements. Comments relating to significant accounting policies, organization, fund structure, cash security and investments are included in the notes to financial statements. Other required comments and disclosures relating to this audit are set forth below.

Accounting Systems and Control Structure

The organizational structure of Harney County, Oregon provides satisfactory accounting policies for maintaining an adequate system of accountability and responsibility of funds. The accounting records are being maintained in a satisfactory manner which offers an adequate system of reporting to interested parties and compliance with legal requirements.

Where possible the county has maintained a plan of organization encompassing methods and measures of internal control to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and carry out county court policies. We believe an adequate control structure is maintained within the limits afforded by small office staffs.

As we have stated in the following report on compliance and on internal control over financial reporting in accordance with *Government Auditing Standards*, we do not express an opinion on the county's effectiveness in those areas. We did, however, report other matters to management in a letter dated January 19, 2012.

Indebtedness

It is noted that Harney County, Oregon is within the legal debt limitations as set forth by the statutes, as the county has no bonded indebtedness.

Budgets

Our audit of the 2010-2011 and 2011-2012 budgets indicate that local budget law has been substantially complied with during the preparation and adoption of those budgets. Harney County, Oregon has substantially complied with Oregon local budget law during the execution of the 2010-2011 budget. However, we did note a procedural violation, which is set forth in the notes to the required supplementary information.

Insurance and Fidelity Bond Coverage

Harney County, Oregon has complied with the provisions of the statutes with respect to fidelity bond coverage. We are not competent by training to state whether the insurance policies in force at June 30, 2011, provide adequate coverage. We understand coverage is reviewed periodically with the county's agent of record and such reviews have been recently made.

Programs Funded From Outside Sources

We have audited the records and grant financial reports, and made such tests, to the extent deemed appropriate for the programs in which Harney County, Oregon participates. We also audited the reimbursement claims filed during the year. Based on our audit, we found that for the items tested, Harney County, Oregon complied with the material terms and conditions of the federal and state grant contracts and agreements.

HARNEY COUNTY, OREGON
COMMENTS AND DISCLOSURES REQUIRED BY THE STATE OF OREGON
June 30, 2011

Further, based on our audit, nothing came to our attention to indicate that Harney County, Oregon had not complied with the material terms and conditions of federal and state grant contracts and agreements which were not specifically tested. Each grant is subject to audit by the grantor agency and any adjustments may become a liability of the appropriate fund.

Separate reports have been issued to disclose compliance with federal financial assistance programs under the Single Audit Amendments Act of 1996 and the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

General Road Fund Operations

The comparisons of actual receipts, expenditures and ending fund balance with adopted budget section contain a summary statement of the General Road Fund revenues and expenditures. The road department maintains cash basis cost records which allocate costs to various work orders and projects. With the exception of some paving projects, substantially all of the new construction and maintenance costs were performed by county road crews. The county uses a job cost system whereby equipment costs are charged on an hourly rate, and are included in the total costs of the job. The county uses a perpetual inventory system to track inventories. It appears the accounting system complies with the requirements of the statutes.

Highway Funds

Our audit of county expenditures of highway funds indicates that Harney County, Oregon is in compliance with legal requirements, (as contained in Article IV, Section 3a of the Oregon Constitution), pertaining to the use of revenue from taxes on motor vehicle fuel. We also find that the county has complied with the statutory requirement pertaining to the use of road funds.

Public Contracts and Purchasing

Our review of county operations indicates Harney County, Oregon is in compliance with the statutes relating to public contracting.

Investments

We have audited the county's compliance with the statutes regarding the investments of surplus public funds. The county appears to be in compliance with the statutes.

Collateral

Harney County, Oregon's bank balances of deposit at June 30, 2011 and throughout fiscal year 2009-10 were entirely insured or collateralized with the Federal Deposit Insurance Corporation, National Credit Union Association or were held by qualified depositories as required in Oregon Revised Statute 295.

**OREGON AUDITS DIVISION
SUMMARY OF REVENUES AND EXPENDITURES**

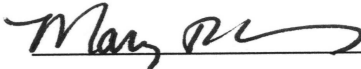
Name of Municipal Corporation Harney County, Oregon

Address Burns, Harney County, Oregon

Period Covered by Audit Report: From July 1, 2010 to June 30, 2011

Total Revenues and/or Receipts - All Funds		\$ 18,835,024
Less:		
Revenues of Component Units included in report	\$ -	
Taxes, assessments and other collections to be distributed to other governmental units	<u>(5,130,012)</u>	<u>(5,130,012)</u>
Net Revenues and/or Receipts		<u>\$ 13,705,012</u>
Total Expenditures and/or Disbursements - All Funds		<u>17,391,594</u>
Less:		
Expenditures of Component Units included in report	-	
Turnovers to other municipal corporations		
Taxes and Assessments	<u>(5,105,295)</u>	
Other Distributions	-	<u>(5,105,295)</u>
Net Expenditures and/or Disbursements		<u>\$ 12,286,299</u>

The above information is based upon the revenues and expenditures/expenses for all funds of the municipal corporation on the basis of accounting used in the audited or reviewed financial statements.

Auditor/Firm Signature 

PLEASE ENCLOSE PAYMENT WITH SUMMARY

Over	Not Over	Fee	ORS 297.485 (1)
	\$ 50,000	\$ 20	
\$ 50,000	150,000	40	
150,000	500,000	150	
500,000	1,000,000	200	
1,000,000	5,000,000	250	
5,000,000	10,000,000	300	
10,000,000	50,000,000	350	
50,000,000		400	
			...The filing fee shall be determined by the total expenditures made by the municipal corporation for any and all purposes during the calendar or fiscal year audited, <u>except</u> that expenditures for principal of bonded debt, principal of short-term loans, principal of warrants redeemed which were issued during prior audit periods, transfers or loans between funds and turnovers of taxes or other trust moneys to other municipal corporations shall not be included in the total expenditures upon which the amount of the fee is based.
			(Net Expenditures and/or Disbursements)

Within 30 days after submitting the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Division of Audits, Salem, Oregon 97310, and one copy must be delivered to the municipal corporation.

For Use by Division of Audits

Account Code _____ Firm Code _____ Filing Fee _____

HARNEY COUNTY, OREGON

SINGLE AUDIT

For the Year Ended June 30, 2011

HARNEY COUNTY, OREGON
SINGLE AUDIT
June 30, 2011

CONTENTS

Page

Schedule of Expenditures of Federal Awards	131-132
Notes to the Schedule of Expenditures of Federal Awards	133
Schedule of Findings and Questioned Costs	134-135
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	136-137
Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	138-139

HARNEY COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REVISED
(Cash Basis)
For the Year Ended
June 30, 2011

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Receipts	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Oregon Executive Department Schools and roads (major program)	* 10.665	\$ 2,661,824	\$ 2,661,824
Passed through Oregon Health Division Women, infants and children nutrition	10.557	39,945	39,945
Total Department of Agriculture		2,701,769	2,701,769
<u>U.S. Department of Health and Human Services</u>			
Direct programs			
Drug free communities	93.276	131,227	131,227
Passed through Oregon Department of Human Services:			
Voting access for individuals with disabilities	93.617	18,890	18,890
Passed through Oregon Department of Human Services:			
Family planning services	93.217	12,791	12,791
Maternal and child health services block grant	93.994	9,240	9,240
Preventive health & health services block grant	93.991	3,700	3,700
Immunizations - ARRA	93.712	6,404	6,404
Public health emergency preparedness	93.069	51,289	51,289
Passed through Oregon Department of Consumer and Business Services:			
Centers for Medicare services (SHIBA)	93.779	1,962	1,962
Passed through Oregon Mental Health Division			
Substance abuse prevention and treatment block grant	93.959	82,151	82,151
Block grants for community mental health	93.958	43,005	43,005
Passed through Oregon Department of Justice			
Child support enforcement	93.563	20,311	20,311
Passed through Oregon Commission on Children and Families:			
Youth investment	93.667	12,500	12,500
Family preservation and support	93.556	2,500	2,500
Medical assistance program	93.778	3,458	3,458
Total Department of Health and Human Services		399,428	399,428
<u>National Endowment for Humanities</u>			
Direct programs			
Preservation assistance grants	45.149	6,000	6,000
Total National Endowment for Humanities		6,000	6,000
<u>U.S. Department of Justice</u>			
Direct programs			
Juvenile accountability block grant	16.523	10,038	10,038
Passed through Oregon Department of Justice			
Crime victims assistance grant	16.575	27,962	27,962
Edward Byrne memorial local law enforcement grant	16.580	367	367
Passed through Oregon Criminal Justice Commission			
Edward Byrne memorial treatment court grant	16.738	20,986	20,986
Total Department of Justice		\$ 59,353	\$ 59,353

(Continued on next page)

HARNEY COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
REVISED
(Cash Basis)
For the Year Ended
June 30, 2011

Federal Grantor/Pass-through Grantor Program Title	Federal CFDA Number	Receipts	Expenditures
<u>Department of Transportation</u>			
Passed through Oregon Department of Economic and Community Development			
Small City/ Rural Area grant	20.509	\$ 101,210	\$ 101,210
Highway planning and constructor	20.205	7,875	7,875
Capital assistance program for elderly and disabled	20.513	48,153	48,153
Speed grant	20.600	2,901	2,901
Total Department of Transportation		<u>160,139</u>	<u>160,139</u>
<u>U.S. Department of Interior</u>			
Direct programs			
Invasive and noxious plant management	15.230	85,203	85,203
Passed through Oregon Executive Department			
Public land sales	39.002	1,218	1,218
Taylor grazing act	15.227	35,715	35,715
Total Department of the Interior		<u>122,136</u>	<u>122,136</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Oregon Department of Human Services			
State public water system supervision	66.432	5,176	5,176
Capitalization grants for drinking water	66.468	2,800	2,800
Total Environmental Protection Agency		<u>7,976</u>	<u>7,976</u>
<u>Department of Energy</u>			
Passed through Oregon Department of Energy			
State energy program - woodstove replacement	81.041	52,500	52,500
Passed through Oregon Department of Environmental Quality			
State energy program - woodstove replacement	81.041	100,064	100,064
Total Department of Energy		<u>152,564</u>	<u>152,564</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 3,609,365</u>	<u>\$ 3,609,365</u>

*Denotes program audited as a major program

HARNEY COUNTY, OREGON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2011

Note A. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Harney County, Oregon and is presented on the cash basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

Note B. Sub-Recipients

Of the federal expenditures presented in this schedule, Harney County provided federal awards to the following sub-recipients:

Harney County Senior and Community Services

HARNEY COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2011

I. SUMMARY OF AUDITOR'S RESULTS

Type of Report Issued

Oster Professional Group, CPA's issued an unqualified opinion on the financial statements of Harney County, Oregon for the year ended June 30, 2011.

Significant Deficiencies in Internal Control over Financial Reporting

Our audit of the financial statements of Harney County, Oregon did not find significant deficiencies in internal control over financial reporting.

Noncompliance Material to Financial Statements

Our audit of the financial statements of Harney County, Oregon did not disclose instances of noncompliance which could be material to the financial statements.

Significant Deficiencies in Internal Control Over Major Programs

Our audit of the financial statements of Harney County, Oregon disclosed no significant deficiencies in the internal control over a major federal award programs.

Type of Report Issued on Compliance for Major Programs

Oster Professional Group, CPA's issued an unqualified opinion on compliance for major federal programs of Harney County, Oregon.

Audit Findings

Our audit of Harney County, Oregon disclosed no audit findings, relative to a major federal award program for Harney County, which are required to be reported in accordance with OMB Circular A-133.

Identification of Major Programs

U. S. Department of Agriculture		
Schools and Roads	10.665	\$2,661,824

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

Type A programs are the programs with total program expended funds of \$300,000 or more.

Risk Classification of Auditee

We have determined that Harney County, Oregon does qualify as a low-risk auditee.

HARNEY COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2011

Findings In Accordance With *Government Auditing Standards*

Our audit disclosed no findings required to be reported in accordance with *Government Auditing Standards*.

Findings and Questioned Costs for Federal Awards

Current Year Findings

Our audit did not disclose any findings and questioned costs as defined by OMB Circular A-133 for the year ended June 30, 2011.

Prior Year Findings

Our audit for the year ending June 30, 2010 did not report any findings and questioned costs.

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

Honorable Judge and County Court
Harney County, Oregon
Burns, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon, as of and for the year ended June 30, 2011, which collectively comprise Harney County, Oregon's basic financial statements and have issued our report thereon dated January 19, 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

In planning and performing our audit, we considered Harney County, Oregon'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 Harney County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Harney County, Oregon'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county'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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Harney County, Oregon'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*.

We noted certain matters that we reported to management of Harney County, Oregon, in a separate letter dated January 19, 2012.

This report is intended solely for the information and use of the management, county court, 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.

Oster Professional Group, CPA's, PC

By  _____

Burns, Oregon
January 19, 2012

**INDEPENDENT AUDITOR'S 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**

Honorable Judge and County Court
Harney County, Oregon
Burns, Oregon

Compliance

We have audited the Harney 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 the Harney County, Oregon's major federal programs for the year ended June 30, 2011. Harney County, Oregon's major federal programs are identified in the summary of auditor's 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 Harney County, Oregon's management. Our responsibility is to express an opinion on Harney County, Oregon'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 Harney County, Oregon'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 Harney County, Oregon's compliance with those requirements.

In our opinion, Harney County, Oregon, complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of Harney County, Oregon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Harney County, Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine the 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 Harney County, Oregon'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 would not necessarily identify all deficiencies in internal control over compliance 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 management, county court, 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.

Oster Professional Group, CPA's, PC

By  _____

Burns, Oregon
January 19, 2012