

Sherman County, Oregon

Report on Audit of Cash Basis

Financial Statements and Supplementary Information

For the Year Ended June 30, 2012

Sherman County, Oregon

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Financial Statements and Supplementary Information

For the Year Ended June 30, 2012

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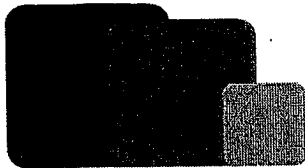
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Sherman County, Oregon  
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For the Year Ended June 30, 2012

OFFICIALS

County Judge	Gary Thompson Moro, OR 97039
Commissioner	Steven Burnet Moro, OR 97039
Commissioner	Michael Smith Moro, OR 97039
Treasurer	Marnene Benson-Wood Grass Valley, OR 97039
Finance Director	Debbie Hayden Wasco, OR 97065
Clerk	Jenine McDermid Moro, OR 97039
Sheriff	Brad Lohrey Wasco, OR 97065
Assessor	Richard Stradley Grass Valley, OR 97029
Justice of The Peace	Ronald McDermid Moro, OR 97039
Attorney	Will Carey Hood River, OR 97031
Insurance Agent of Record	Western States Insurance Agency The Dalles, OR 97058

FINANCIAL SECTION



**FRIEND & REAGAN, P.C.**  
Certified Public Accountants

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Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

INDEPENDENT AUDITORS' REPORT

Honorable County Judge and Commissioners  
County Court of Sherman County  
Moro, Oregon 97039

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sherman County, Oregon, as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Sherman 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 State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include only Sherman County, Oregon, which consists of all funds that comprise the County's legal entity. The financial statements do not include financial data for the County's legally separate component unit Biggs Service District, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the County's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of Biggs Service District, Oregon, as of June 30, 2012, and the changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America. Biggs Service District, Oregon, has issued separate reporting entity financial statements.

As discussed in Note 1, Sherman County, Oregon, prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the corresponding budgetary comparison, and the aggregate remaining fund information of Sherman County, Oregon, as of June 30, 2012, and the respective changes in cash basis financial position, for the year then ended in conformity with the basis of accounting described in Note 1.



In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2012, on our consideration of Sherman 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis 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 other 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 Sherman County, Oregon's basic financial statements. The schedules listed in the table of contents as other supplementary information 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 also not a required part of the financial statements. The combining and individual nonmajor fund financial statements 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 basic financial statements taken as a whole on the basis of accounting described in Note 1. The introductory section has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The management of Sherman County offers readers of Sherman County's financial statements this overview and analysis of the financial activities of Sherman County for the fiscal year ended June 30, 2012.

Below is a brief discussion of the basic financial statements and the relationship between statements to each other. The County's basic financial statements are made up of the following:

- 1) Government-wide Financial Statements
- 2) Fund Financial Statements – Major Government Funds
- 3) Notes to the Financial Statements

### **1) Government-wide Financial Statements**

The Statement of Net Assets and the Statement of Activities provide an overview of Sherman County's activities for the year ending June 30, 2012. These statements include all assets and liabilities using the cash basis of accounting. The cash basis of accounting involves cash equivalents resulting from cash receipts and disbursements transactions. O.R.S. 294.445 allows municipal corporations to use the cash basis of accounting.

These government-wide financial statements are designed to provide readers with an overview of Sherman County's finances, and include the Statement of Net Assets and the Statement of Activities.

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

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year. Revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

For the current year, Sherman County's Net Assets equal \$18,900,793 an increase of \$6,429,021 from the previous year.

### **2) Fund Financial Statement – Major Government Funds**

The fund financial statements provide more detailed information about the County's funds. The County uses fund accounting to maintain control over resources that have been allocated for specific activities, where a fund is a group of related accounts. The County, like other local governments and the state uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Annually, Sherman County adopts an appropriated budget for all funds.

Our organizational unit is made up of different types of budget funds:

- \*General Fund
- \*Special Revenue Fund
- \*Debt Service Fund
- \*Trust and Agency fund
- \*Reserve Fund

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

### 3) Notes to the Basic Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### STATEMENT OF NET ASSETS – COMPARISON– CASH BASIS JUNE 30, 2012

<u>ASSETS</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>CHANGE</u>
Cash and Cash Equivalents	<u>\$12,471,772</u>	<u>\$18,900,793</u>	<u>\$6,429,021</u>
<b>TOTAL ASSETS</b>	<b><u>\$12,471,772</u></b>	<b><u>\$18,900,793</u></b>	<b><u>\$6,429,021</u></b>
<b>NET ASSETS</b>			
Restricted for:			
Debt Service	\$ 24,840	\$ 25,143	\$ 303
Unreserved	<u>12,446,932</u>	<u>18,875,650</u>	<u>6,428,718</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$12,471,772</u></b>	<b><u>\$18,900,793</u></b>	<b><u>\$6,429,021</u></b>

#### Governmental Activities:

Governmental Activities increased the County's net assets by \$ 6,429,021.

As of June 30, 2012, the County General fund reported a combined ending fund balance of \$2,614,978 - a decrease of \$358,075 in comparison with the prior year. This decrease can largely be explained by increased transfers of tax revenue brought in from the continued development of wind farms and the award of federal grant funds.

<u>REVENUES:</u>	<u>2010/2011</u>	<u>2011/2012</u>	<u>CHANGE</u>
Fees Fines & Charges	\$ 8,928,724	\$11,881,000	\$2,952,276
Operating Grants	1,361,836	1,691,324	329,488
Capital Grants	85,003	44,025	(40,978)
General Receipts	<u>4,414,386</u>	<u>4,522,859</u>	<u>108,473</u>
Total Revenues	<u>\$14,789,949</u>	<u>\$18,139,208</u>	<u>\$3,349,259</u>
 <u>EXPENSES:</u>	 <u>2010/2011</u>	 <u>2011/2012</u>	 <u>CHANGE</u>
General Government	\$4,372,079	\$ 6,492,352	\$2,120,273
Public Safety	2,115,584	2,121,365	5,781
Highways & Streets	2,424,022	2,329,287	(94,735)
Sanitation	74,818	82,325	7,507
Health & Welfare	680,827	425,611	(255,216)
Culture & Recreation	<u>256,268</u>	<u>259,247</u>	<u>2,979</u>
Total Expenses	<u>\$9,923,598</u>	<u>\$11,710,187</u>	<u>\$1,786,589</u>
Change in Net Assets	4,866,351	6,429,021	1,562,670
Net Assets, Ending	<u>\$ 12,471,772</u>	<u>\$ 18,900,793</u>	<u>\$6,429,021</u>

### **Financial Analysis of the Government's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

The focus of the County's governmental funds is to provide information on short-term inflows, outflow, and balances of available resources. Such information is useful in assessing the County's financing requirements. In particular, under the cash basis of accounting, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

#### General Fund:

The General Fund is the primary operating fund of the County. As of June 30, 2012, the General Fund reported a combined ending fund balance of \$2,617,978 a decrease of \$358,075 in comparison with the prior year.

### **Economic Factors and Next Year's Budget**

The main focus of Sherman County Officials continues to be economic development. The construction of any new wind power projects has been put on hold indefinitely, making the search for alternative opportunities for economic stability even more vital.

The Strategic Investment Program (SIP) agreements already in place continue to provide a major source of revenue to the County. The County Court is working with the budget committee to best utilize these dollars to directly enhance the efforts of local organizations and to promote economic growth in the communities.

This financial report is designed to provide a general overview of Sherman County's finances for all those with an interest. Questions should be addressed to Sherman County Finance Director, P.O. Box 382, Moro, Oregon, 97039.

SHERMAN COUNTY, OREGON

STATEMENT OF NET ASSETS - CASH BASIS

JUNE 30, 2012

(all amounts are in dollars)

	<u>Primary Government Governmental Activities</u>
<u>ASSETS:</u>	
Cash and Cash Equivalents	<u>18,900,793</u>
<u>TOTAL ASSETS</u>	<u>18,900,793</u>
 <u>NET ASSETS</u>	
Restricted for:	
Debt Service	25,143
Unrestricted	<u>18,875,650</u>
<u>TOTAL NET ASSETS</u>	<u>18,900,793</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)



SHERMAN COUNTY, OREGON

COMBINED STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS

GOVERNMENTAL FUNDS

JUNE 30, 2012

(all amounts are in dollars)

	<u>MAJOR SPECIAL REVENUE FUNDS</u>				
	<u>GENERAL</u>	<u>GENERAL</u>	<u>SIP</u>	<u>NON-MAJOR</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>ROAD</u>	<u>COMMUNITY</u>	<u>OTHER</u>	<u>GOVERNMENTAL</u>
		<u>FUND</u>	<u>RESERVE</u>	<u>FUNDS</u>	<u>FUNDS</u>
			<u>FUND</u>		
<u>ASSETS:</u>					
Cash and Cash Equivalents	7,961,101	501,524	9,507,831	930,337	18,900,793
<u>TOTAL ASSETS</u>	<u>7,961,101</u>	<u>501,524</u>	<u>9,507,831</u>	<u>930,337</u>	<u>18,900,793</u>
<u>FUND BALANCES:</u>					
Restricted for:					
Respite Care Services	-	-	-	2,794	2,794
SCCCF	-	-	-	17,225	17,225
Emergency Communications	-	-	-	22,894	22,894
County Surveyor	-	-	-	57	57
Community Development	-	-	-	74,061	74,061
Court Security	-	-	-	31,150	31,150
DA-Victim/Witness Assist.	-	-	-	16,318	16,318
Tri-County Corrections	-	-	-	169,286	169,286
Renewable Resources	-	-	-	170,315	170,315
Committed for:					
Community Transit	-	-	-	44,116	44,116
Ambulance	-	-	-	42,353	42,353
Emergency Services	-	-	-	5,159	5,159
General Road	-	501,524	-	-	501,524
County Fair	-	-	-	3,244	3,244
Tri-County Veterans	-	-	-	7,198	7,198
PERS Payback Reserve	-	-	-	297,478	297,478
SIP Community Reserve	-	-	9,507,831	-	9,507,831
County Library	-	-	-	3,181	3,181
Extension Building Project	-	-	-	336	336
Debt Service	-	-	-	25,143	25,143
Assigned to:					
C R & I Reserve	108,606	-	-	-	108,606
Driver's Education	12,108	-	-	-	12,108
Senior Center	16,793	-	-	-	16,793
Workforce Housing	129,869	-	-	-	129,869
Infrastructure Study	150,743	-	-	-	150,743
School Renewable Energy	351,808	-	-	-	351,808
Resident Compensation	71,786	-	-	-	71,786
Resident Compensation Annuity	401,820	-	-	-	401,820
Ambulance Sinking	138,574	-	-	-	138,574
Weed Sinking	15,497	-	-	-	15,497
Community Transit Reserve	6,960	-	-	-	6,960
Ambulance Reserve	62,341	-	-	-	62,341
Computer Reserve	42,409	-	-	-	42,409
Parks Reserve	18,400	-	-	-	18,400
Emergency Services Reserve	1,430	-	-	-	1,430
Emergency Communications	197,687	-	-	-	197,687
County Fair Reserve	5,694	-	-	-	5,694
General Road Reserve	349,294	-	-	-	349,294
Fairgrounds & Building Reserve	15,987	-	-	-	15,987
Sheriff Vehicle	32,314	-	-	-	32,314
Road Improvement Fund	1,084,625	-	-	-	1,084,625
County Reserve	2,131,378	-	-	-	2,131,378
Unassigned	2,614,978	-	-	(1,972)	2,613,006
<u>TOTAL FUND BALANCE</u>	<u>7,961,101</u>	<u>501,524</u>	<u>9,507,831</u>	<u>930,337</u>	<u>18,900,793</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)



SHERMAN COUNTY, OREGON

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES, CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>MAJOR SPECIAL REVENUE FUNDS</u>			<u>NON-MAJOR OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
	<u>GENERAL FUND</u>	<u>GENERAL ROAD FUND</u>	<u>SIP COMMUNITY RESERVE FUND</u>		
<u>RECEIPTS:</u>					
Local Sources	4,890,602	1,234,636	8,271,415	963,208	15,359,862
State Sources	318,165	410,940	-	1,108,611	1,837,716
Federal Sources	722,492	16,529	-	202,610	941,630
<u>TOTAL RECEIPTS COLLECTED</u>	<u>5,931,259</u>	<u>1,662,105</u>	<u>8,271,415</u>	<u>2,274,429</u>	<u>18,139,208</u>
<u>DISBURSEMENTS:</u>					
Current Operating:					
General Government	3,416,932	-	1,546,174	1,333,246	6,296,352
Public Safety and Judicial	1,436,038	-	-	685,327	2,121,365
Highways and Streets	744,464	1,387,257	-	197,566	2,329,287
Sanitation	82,325	-	-	-	82,325
Health and Welfare	151,763	-	-	273,849	425,611
Culture and Recreation	181,740	-	-	77,507	259,247
Debt Service:					
Principal Payment	-	-	-	180,908	180,908
Interest Payment	-	-	-	15,092	15,092
<u>TOTAL DISBURSEMENTS PAID</u>	<u>6,013,261</u>	<u>1,387,257</u>	<u>1,546,174</u>	<u>2,763,494</u>	<u>11,710,187</u>
Excess of Receipts Collected Over/ (Under) Disbursements Paid	(82,002)	274,848	6,725,241	(489,066)	6,429,021
<u>OTHER FINANCING SOURCES(USES):</u>					
Transfer In	5,115,340	-	-	321,077	5,436,417
Transfer Out	(2,667,472)	(60,000)	(2,616,477)	(92,468)	(5,436,417)
<u>TOTAL OTHER FINANCING SOURCES(USES)</u>	<u>2,447,868</u>	<u>(60,000)</u>	<u>(2,616,477)</u>	<u>(228,609)</u>	<u>-</u>
Net Change in Fund Balance	2,365,866	214,848	4,108,764	(260,457)	6,429,021
<u>CASH BASIS FUND BALANCE - JULY 1, 2011</u>	<u>5,595,235</u>	<u>286,676</u>	<u>5,399,067</u>	<u>1,190,793</u>	<u>12,471,772</u>
<u>CASH BASIS FUND BALANCE - JUNE 30, 2012</u>	<u>7,961,101</u>	<u>501,524</u>	<u>9,507,831</u>	<u>930,337</u>	<u>18,900,793</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

## **FIDUCIARY FUNDS**

### **TRUST AND AGENCY FUNDS:**

**AGENCY FUNDS:** This group of funds functions as a clearing account for cash resources collected by the County, held for a brief time, and then disbursed to authorized recipients. Most of the resources consist of property tax collections made for other governmental units.

SHERMAN COUNTY, OREGON

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS NET ASSETS

TRUST AND AGENCY FUNDS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BEGINNING NET ASSETS</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING NET ASSETS</u>
EDUCATION SERVICE DISTRICT	-	792,584	792,584	-
SCHOOL DISTRICTS	-	1,346,152	1,346,152	-
CITIES	-	162,050	162,050	-
FIRE DISTRICTS	-	289,461	289,461	-
SHERMAN COUNTY HEALTH DISTRICT	-	185,879	185,879	-
BIGGS SERVICE DISTRICT	169,583	58,531	45,000	183,114
SHERIFF'S ACCOUNTS	-	6,562	6,562	-
SHERIFF'S UNAPPORTIONED	-	6,863	3,683	3,180
COUNTY CLERK'S FUND	220	35,731	35,731	220
JUSTICE OF THE PEACE FUND	886	652,406	595,574	57,718
MOBILE HOME PARKS ASSESSMENT	-	207	207	-
ASSESSMENT AND TAXATION	4,625	23,597	24,716	3,506
NORCOR	-	109,938	109,938	-
SHERMAN SWCD	-	101,033	101,033	-
TOTALS - ALL TRUST & AGENCY FUNDS:	<u>175,314</u>	<u>3,770,993</u>	<u>3,698,568</u>	<u>247,739</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

## **CASH BASIS STATEMENTS OF INDIVIDUAL FUNDS**

### **MAJOR GOVERNMENTAL FUNDS**

Major governmental funds are defined as those funds whose revenues, expenditures, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds for the same item. The general fund is always classified as a major fund.

#### **GENERAL FUND:**

Most of the activities relating to the operations of the County are accounted for through the General Fund. Primary sources of revenue are property taxes, Justice of The Peace fines, interest, and grants. Expenditures are personal services, materials and services, capital outlay and special payments.

#### **SPECIAL REVENUE FUNDS:**

**General Road Fund:** Major revenue sources of this fund are property taxes, rent of equipment, sale of gravel and materials, interest earned on investments and State Highway Fund apportionments. Revenues are expended primarily for maintaining and constructing roads.

**SIP Community Reserve Fund:** This fund was established to account for the financial resources received from wind fees.

**County Reserve Fund:** This fund was established to accumulate resources for future County projects.

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>LOCAL SOURCES:</u>				
Property Taxes - Current Year	2,221,047	2,221,047	2,263,101	42,054
Property Taxes - Prior Year	50,000	50,000	50,636	636
Assessor's Copy Fees	300	300	251	(49)
Beer Licenses	100	100	75	(25)
Civil Action Fees	2,000	2,000	2,030	30
Clerk's Fees	10,000	10,000	8,361	(1,639)
Collection Fees	80,000	80,000	90,900	10,900
Concealed Weapon Permits	500	500	1,500	1,000
Conditional Use Permit	5,000	5,000	1,950	(3,050)
Corrections and Drug Assessments	22,500	22,500	22,388	(112)
Court Security Contract	2,500	2,500	2,500	-
Deed Recording Fee	175	175	172	(4)
Discovery Fees	2,000	2,000	215	(1,785)
Election Fees	3,000	3,000	3,474	474
Fax Fees	-	-	337	337
Foreclosure Fees	-	-	406	406
Gilliam County Contract	2,000	2,000	2,000	-
GIS Fees	250	250	256	6
Impound Fees	2,400	2,400	3,075	675
Interest Received	10,000	10,000	18,665	8,665
Justice of The Peace Fees	275,000	275,000	298,918	23,918
Juvenile Fines	100	100	962	862
Laundry Revenue	1,000	1,000	1,536	536
Law Library Fees	50	50	7	(43)
Manufactured Structure Fees	200	200	400	200
Marriage License Fees	150	150	300	150
Mileage Charges	5,000	5,000	10,098	5,098
Miscellaneous	10	10	4,617	4,607
Miscellaneous Refunds	-	-	976	976
911 Administration	58,500	58,500	58,500	-
Passport Fees	500	500	1,230	730
Photocopies	3,000	3,000	4,592	1,592
Youth Crew Payment	11,111	11,111	12,986	1,875
Postage Reimbursement	50	50	-	(50)
Probate Fees	300	300	1,656	1,356
Record Fund HB3581	300	300	355	55

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>LOCAL SOURCES - CONTINUED:</u>				
Retiree Insurance Payments	16,660	16,660	15,040	(1,620)
RV Corral Space Rent	40,000	40,000	34,293	(5,707)
Sale of Vehicles	-	-	1,001	1,001
Spray Contracts	33,500	33,500	28,790	(4,710)
Warrant Fees	-	-	56	56
Violation Surcharge	50,000	50,000	70,698	20,698
<u>TOTAL LOCAL SOURCES</u>	<u>2,909,203</u>	<u>2,909,203</u>	<u>3,019,301</u>	<u>110,098</u>
<u>STATE SOURCES:</u>				
Amusement Tax	500	500	412	(88)
Assessment and Taxation Grant	60,000	60,000	81,364	21,364
Basic JCP Grant	-	-	1,669	1,669
Cigarette Tax	1,200	1,200	1,815	615
Circuit Court Fees	800	800	489	(311)
Circuit Court Postage	800	800	1,049	249
Corrections and Drug Assessments	1,050	1,050	1,913	863
Gross Earnings Ad Valorem Tax	30,000	30,000	34,741	4,741
JCP Grant	25,000	25,000	23,125	(1,875)
Law Enforcement Grant	27,694	27,694	25,289	(2,405)
Law Library	1,000	1,000	780	(220)
Liquor Fees	7,000	7,000	7,619	619
Mediation Fees	-	-	165	165
Mental Health - Alcohol and Drug	1,400	1,400	1,525	125
Miscellaneous	-	-	1,573	1,573
OSU Revenue	15,355	15,355	15,355	-
Planning Grant	3,500	3,500	3,500	-
Recreation Vehicle License Fees	18,941	18,941	18,737	(204)
RR Car Co. Ad Valorem Tax	4,000	4,000	3,847	(153)
SAIF Dividends	-	-	6,516	6,516
Spray Contracts	30,000	30,000	30,413	413
<u>TOTAL STATE SOURCES</u>	<u>228,240</u>	<u>228,240</u>	<u>261,897</u>	<u>33,657</u>
<u>FEDERAL SOURCES:</u>				
Traffic Enforcement Grant	2,500	2,500	3,675	1,175
JAIBG Grant	6,000	6,000	6,000	-
Payments in Lieu of Taxes	76,000	76,000	128,743	52,743
Spray Contracts	20,000	20,000	14,499	(5,501)
Taylor Grazing	1,200	1,200	1,442	242
<u>TOTAL FEDERAL SOURCES</u>	<u>105,700</u>	<u>105,700</u>	<u>154,359</u>	<u>48,659</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>3,243,143</u>	<u>3,243,143</u>	<u>3,435,558</u>	<u>192,415</u>
(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)				

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF EXPENDITURES PAID - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>ASSESSOR:</u>				
<u>Current:</u>				
Personal Services	261,920	260,175	187,291	72,884
Materials and Services	12,900	14,625	12,355	2,270
<u>TOTAL ASSESSOR</u>	<u>274,820</u>	<u>274,800</u>	<u>199,646</u>	<u>75,154</u>
<u>COUNTY CLERK:</u>				
<u>Current:</u>				
Personal Services	138,586	138,586	134,633	72,884
Materials and Services	30,800	30,800	14,343	16,457
<u>TOTAL COUNTY CLERK</u>	<u>169,386</u>	<u>169,386</u>	<u>148,976</u>	<u>20,410</u>
<u>COMPUTER RELATED EXPENSES:</u>				
<u>Current:</u>				
Materials and Services	82,320	82,320	75,368	6,952
<u>TOTAL COMPUTER RELATED EXPENSES</u>	<u>82,320</u>	<u>82,320</u>	<u>75,368</u>	<u>6,952</u>
<u>COUNTY COURT:</u>				
<u>Current:</u>				
Personal Services	253,443	253,443	249,902	3,541
Materials and Services	41,000	41,000	32,221	8,779
<u>TOTAL COUNTY COURT</u>	<u>294,443</u>	<u>294,443</u>	<u>282,122</u>	<u>12,321</u>
<u>COURTHOUSE:</u>				
<u>Current:</u>				
Personal Services	67,722	67,722	67,148	574
Materials and Services	85,200	85,200	78,286	6,914
<u>TOTAL COURTHOUSE</u>	<u>152,922</u>	<u>152,922</u>	<u>145,434</u>	<u>7,488</u>
<u>JUSTICE COURT:</u>				
<u>Current:</u>				
Personal Services	194,729	194,729	187,396	7,333
Materials and Services	14,200	14,200	9,953	4,247
<u>TOTAL JUSTICE COURT</u>	<u>208,929</u>	<u>208,929</u>	<u>197,349</u>	<u>11,580</u>
<u>PARKS:</u>				
<u>Current:</u>				
Personal Services	14,585	19,092	18,923	169
Materials and Services	39,038	41,637	40,581	1,056
<u>TOTAL PARKS</u>	<u>53,623</u>	<u>60,729</u>	<u>59,504</u>	<u>1,225</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF EXPENDITURES PAID - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>PLANNING DEPT:</u>				
<u>Current:</u>				
Personal Services	3,550	3,550	798	2,752
Materials and Services	8,060	8,060	2,037	6,023
<u>TOTAL PLANNING DEPT.</u>	<u>11,610</u>	<u>11,610</u>	<u>2,835</u>	<u>8,775</u>
<u>SOLID WASTE MANAGEMENT:</u>				
<u>Current:</u>				
Materials and Services	77,410	86,410	82,325	4,085
<u>TOTAL SOLID WASTE MANAGEMENT</u>	<u>77,410</u>	<u>86,410</u>	<u>82,325</u>	<u>4,085</u>
<u>SHERIFF:</u>				
<u>Current:</u>				
Personal Services	625,702	622,281	611,901	10,380
Materials and Services	99,100	102,521	97,882	4,639
<u>TOTAL SHERIFF</u>	<u>724,802</u>	<u>724,802</u>	<u>709,782</u>	<u>15,020</u>
<u>TREASURER:</u>				
<u>Current:</u>				
Personal Services	46,959	46,959	43,916	3,043
Materials and Services	3,635	3,635	2,332	1,303
<u>TOTAL TREASURER</u>	<u>50,594</u>	<u>50,594</u>	<u>46,248</u>	<u>4,346</u>
<u>SHERIFF - MARINE PATROL:</u>				
<u>Current:</u>				
Personal Services	31,641	31,641	24,816	6,825
Materials and Services	13,997	13,997	2,077	11,920
<u>TOTAL SHERIFF - MARINE PATROL</u>	<u>45,638</u>	<u>45,638</u>	<u>26,893</u>	<u>18,745</u>
<u>TAX COLLECTION:</u>				
<u>Current:</u>				
Personal Services	134,052	134,052	132,957	1,095
Materials and Services	10,200	10,200	6,642	3,558
<u>TOTAL TAX COLLECTION</u>	<u>144,252</u>	<u>144,252</u>	<u>139,598</u>	<u>4,654</u>
<u>JUVENILE:</u>				
<u>Current:</u>				
Personal Services	90,167	87,902	83,997	3,905
Materials and Services	80,047	82,312	71,371	10,941
<u>TOTAL JUVENILE</u>	<u>170,214</u>	<u>170,214</u>	<u>155,368</u>	<u>14,846</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)



SHERMAN COUNTY, OREGON

STATEMENT OF EXPENDITURES PAID - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>COUNTY VEHICLE:</u>				
<u>Current:</u>				
Materials and Services	5,600	6,850	6,738	112
Capital Outlay	15,000	13,750	-	13,750
<u>TOTAL COUNTY VEHICLE</u>	<u>20,600</u>	<u>20,600</u>	<u>6,738</u>	<u>13,862</u>
<u>NORCOR:</u>				
<u>Current:</u>				
Materials and Services	174,445	174,445	156,741	17,704
<u>TOTAL NORCOR</u>	<u>174,445</u>	<u>174,445</u>	<u>156,741</u>	<u>17,704</u>
<u>WEED CONTROL/GROUND MAINTENANCE:</u>				
<u>Current:</u>				
Personal Services	148,442	147,262	146,872	390
Materials and Services	53,740	54,920	41,365	13,555
<u>TOTAL WEED CONTROL/GROUND MAINTENANCE</u>	<u>202,182</u>	<u>202,182</u>	<u>188,237</u>	<u>13,945</u>
<u>SHERMAN COUNTY ANNEX:</u>				
<u>Current:</u>				
Materials and Services	6,500	8,000	7,576	424
<u>TOTAL SHERMAN COUNTY ANNEX</u>	<u>6,500</u>	<u>8,000</u>	<u>7,576</u>	<u>424</u>
<u>DISTRICT ATTORNEY:</u>				
<u>Current:</u>				
Personal Services	84,320	81,777	81,735	42
Materials and Services	18,360	27,681	27,457	224
<u>TOTAL DISTRICT ATTORNEY</u>	<u>102,680</u>	<u>109,458</u>	<u>109,192</u>	<u>266</u>
<u>EXTENSION OFFICE:</u>				
<u>Current:</u>				
Personal Services	81,664	81,664	80,469	1,195
Materials and Services	33,581	33,581	32,581	1,000
Capital Outlay	25,000	25,000	-	25,000
<u>TOTAL EXTENSION OFFICE</u>	<u>140,245</u>	<u>140,245</u>	<u>113,050</u>	<u>27,195</u>
<u>WASCO ANNEX:</u>				
<u>Current:</u>				
Personal Services	-	4,445	4,021	424
Materials and Services	-	9,045	8,832	213
<u>TOTAL SHERMAN COUNTY ANNEX</u>	<u>-</u>	<u>13,490</u>	<u>12,853</u>	<u>637</u>
<u>ALL OTHER COUNTY GENERAL:</u>				
<u>Current:</u>				
Materials and Services	380,185	410,965	393,669	17,296
<u>TOTAL ALL OTHER COUNTY GENERAL</u>	<u>380,185</u>	<u>410,965</u>	<u>393,669</u>	<u>17,296</u>
<u>OPERATING CONTINGENCY</u>	<u>626,237</u>	<u>552,603</u>	<u>-</u>	<u>552,603</u>
<u>TOTAL EXPENDITURES PAID</u>	<u>4,114,037</u>	<u>4,109,037</u>	<u>3,259,505</u>	<u>849,532</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>TOTAL REVENUES COLLECTED</u>	3,243,143	3,243,143	3,435,558	192,415
<u>TOTAL EXPENDITURES PAID</u>	4,114,037	4,109,037	3,259,505	849,532
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(870,894)	(865,894)	176,053	1,041,947
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	864,047	864,047	864,025	(22)
Transfer Out	(1,393,153)	(1,398,153)	(1,398,153)	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>(529,106)</u>	<u>(534,106)</u>	<u>(534,128)</u>	<u>(22)</u>
Net Change in Fund Balance	(1,400,000)	(1,400,000)	(358,075)	1,041,925
<u>CASH BALANCE - JULY 1, 2011</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,973,053</u>	<u>573,053</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,614,978</u>	<u>1,614,978</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN

CASH BALANCE - BUDGET AND ACTUAL - MAJOR FUND - GENERAL ROAD FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Property Taxes - Current Year	1,041,758	1,041,758	1,003,968	(37,790)
Property Taxes - Prior Year	20,000	20,000	21,395	1,395
Medical Insurance Premium Payment	17,200	17,200	16,989	(211)
Miscellaneous Refunds	-	-	5,130	5,130
Rent of Equipment	1,000	1,000	2,276	1,276
Sale of Gravel	10,000	32,000	35,376	3,376
Sale of Materials	-	-	669	669
Sale of Equipment	500	500	4,500	4,000
Miscellaneous Local Revenue	-	-	9,837	9,837
City Road Funds	-	-	57,011	57,011
City Road Funds to be Transferred	-	-	(50)	(50)
Gas Reimbursement	52,000	62,000	74,235	12,235
Interest	1,200	1,200	3,299	2,099
<u>TOTAL LOCAL SOURCES</u>	<u>1,143,658</u>	<u>1,175,658</u>	<u>1,234,636</u>	<u>58,978</u>
<u>STATE SOURCES:</u>				
Motor Vehicles	169,875	169,875	189,965	20,090
Special County Program	110,000	110,000	68,475	(41,525)
STP Funds	135,832	135,832	135,832	-
Miscellaneous State Revenue	7,200	7,200	5,808	(1,392)
SAIF Refund/Dividend	-	10,000	10,860	860
<u>TOTAL STATE SOURCES</u>	<u>422,907</u>	<u>432,907</u>	<u>410,940</u>	<u>(21,967)</u>
<u>FEDERAL SOURCES:</u>				
Flood Control	-	14,000	14,629	629
Mineral Leases	-	-	1,900	1,900
<u>TOTAL FEDERAL SOURCES</u>	<u>-</u>	<u>14,000</u>	<u>16,529</u>	<u>2,529</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>1,566,565</u>	<u>1,622,565</u>	<u>1,662,105</u>	<u>39,540</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	776,300	830,300	747,488	82,812
Materials and Services	770,765	832,765	639,769	192,996
Capital Outlay	30,000	-	-	-
Contingency	45,000	45,000	-	45,000
<u>TOTAL EXPENDITURES PAID</u>	<u>1,622,065</u>	<u>1,708,065</u>	<u>1,387,257</u>	<u>320,808</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN

CASH BALANCE - BUDGET AND ACTUAL - MAJOR FUND - GENERAL ROAD FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Excess of Revenues Collected Over/ (Under) Expenditures Paid	<u>(55,500)</u>	<u>(85,500)</u>	<u>274,848</u>	<u>360,348</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	-	-	-	-
Transfer Out	<u>(30,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>(30,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net Change in Fund Balance	(85,500)	(145,500)	214,848	360,348
<u>CASH BALANCE - JULY 1, 2011</u>	<u>225,500</u>	<u>285,500</u>	<u>286,676</u>	<u>1,176</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>140,000</u>	<u>140,000</u>	<u>501,524</u>	<u>361,524</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - MAJOR FUND - SIP COMMUNITY RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	45,265	45,265
Loan Repayment	-	-	152,250	152,250
Bigelow Project/PGE Wind Fees	3,000,000	3,000,000	5,965,587	2,965,587
Klondike III/Iberdrola Wind Fees	1,200,000	1,200,000	1,365,549	165,549
Hay Canyon/Iberdrola Wind Fees	1,000,000	1,000,000	742,765	(257,236)
<u>TOTAL LOCAL SOURCES</u>	<u>5,200,000</u>	<u>5,200,000</u>	<u>8,271,415</u>	<u>3,071,415</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>5,200,000</u>	<u>5,200,000</u>	<u>8,271,415</u>	<u>3,071,415</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	1,546,277	1,546,277	1,546,174	103
Operating Contingency	1,432,246	1,432,246	-	1,432,246
<u>TOTAL EXPENDITURES PAID</u>	<u>2,978,523</u>	<u>2,978,523</u>	<u>1,546,174</u>	<u>1,432,349</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	<u>2,221,477</u>	<u>2,221,477</u>	<u>6,725,241</u>	<u>4,503,764</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	-	-	-	-
Transfers Out	(2,621,477)	(2,621,477)	(2,616,477)	(5,000)
<u>TOTAL OTHER FINANCING SOURCES/(USES):</u>	<u>(2,621,477)</u>	<u>(2,621,477)</u>	<u>(2,616,477)</u>	<u>(5,000)</u>
Net Change in Fund Balance	(400,000)	(400,000)	4,108,764	4,508,764
<u>CASH BALANCE - JULY 1, 2011</u>	<u>5,600,000</u>	<u>5,600,000</u>	<u>5,399,067</u>	<u>200,933</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>5,200,000</u>	<u>5,200,000</u>	<u>9,507,831</u>	<u>4,307,831</u>

(SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS)

SHERMAN COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Sherman County is a non-home-rule county governed by a County Court consisting of a County Judge and two Commissioners. In addition to the County Court being elected, other elected officials include the County Clerk, County Treasurer, County Sheriff, County Assessor and County Justice of The Peace.

As discussed below under Basis of Accounting, these financial statements have been prepared on the cash basis of accounting. Financial statements prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, may differ from presentations under accounting principles generally accepted in the United States of America since certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligations are incurred. Accordingly, the accompanying financial statements are not intended to present Sherman County's financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below:

REPORTING ENTITY:

In evaluating how to define the County, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the County's reporting entity, as set forth in GASB No. 14, "The Financial Reporting Entity," is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Based upon the application of the above criteria, Biggs Service District is a component unit of Sherman County. Because Biggs Service District financial activities have not been audited and their financial statements are prepared on the accrual basis of accounting, their financial statements are not discreetly presented in Sherman County's basic financial statements. In prior years, their financial statements have been presented in a condensed format.

## GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The government-wide financial statements (i.e. The Statement of Net Assets and Statement of Activities) display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through property taxes, intergovernmental revenues, and other non-exchange revenues.

The statement of activities presents a comparison between direct expenses of the County's programs and revenues for its programs. Direct expenses are those that are associated with a specific function and, therefore, are clearly identifiable to that function. Program revenues include: (1) fees and charges for services, (2) operating grants and contributions. Property taxes, investment earnings, and other items that are not properly classified as program revenues are presented as general revenues.

As a rule, the effect of interfund activity has been eliminated from the government wide and fund financial statements.

Fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures. Funds are organized into two major categories: governmental and proprietary. The County presently has no proprietary funds. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

MAJOR GOVERNMENTAL FUNDS: To qualify as a major governmental fund, total assets, liabilities, revenues, or expenditures of an individual governmental fund must be at least 10 percent of the corresponding total for all funds of that category or type.

The County reports the following major governmental funds:

General Fund, General Road Fund, SIP Community Reserve Fund

The County reports the following fund types:

GENERAL FUND: The General Fund is the general operating fund of the County and always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

**DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**CAPITAL PROJECT FUND:** Account for the financial resources to be used for the acquisition or construction of major capital facilities.

**Fiduciary Funds:**

**TRUST AND AGENCY FUNDS:** Trust and Agency Funds are used to account for assets held by the County in a trustee capacity. Agency Funds are custodial in nature and do not involve measurement of results of operations.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING:** Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported on the financial statements. In the government-wide "Statement of Net Assets" and "Statement of Activities" and the fund financial statements, governmental activities are presented using the cash basis of accounting. The cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipts and disbursement transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Generally accepted accounting principles require governmental fund types and expendable trust funds to be accounted for on the modified accrual basis of accounting; however, O.R.S 294.445 allows municipal corporations to use the cash basis of accounting.

**ASSETS AND NET ASSETS:**

1. **Deposits and Investments:** The County maintains a cash and investment pool that is available for use by all funds and deposited with the Local Government Investment Pool. Each fund type's portion of this pool is shown on the balance sheet. Deposits and investments are shown at cost, which approximates market value at June 30, 2012. Earnings on the pooled monies are apportioned and credited to the funds monthly, based on the average daily balances of each participating fund. Other investments of the County consist of cash in savings accounts and certificates of deposit.
2. **Inventory:** Inventory-type items are considered to be an expenditure when purchased. The amount of inventory at year end was not considered significant and is not reported on the balance sheet.



3. Net Assets: Net Assets comprise the various net earnings from operating income, nonoperating revenues and expense, capital contributions, and special items. Net assets are classified in the following three components:

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at yearend, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.

Restricted – This component of net assets consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Assets – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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The County's policy is to apply restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

4. Fund Balance: In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable- This component includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted- This component consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed- This component consists of amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the County removes or

changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned- This component consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the County Court, or their designee as established in the County's Fund Balance Policy.

Unassigned- This residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is Sherman County's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is Sherman County's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

Fund Balance / Net Asset Policy: A fund balance / net assets policy is tailored to the needs of the County to insure against unanticipated events that would adversely affect the financial condition of the County and jeopardize the continuation of necessary public services. This policy will ensure the County maintains adequate fund balance / net assets and reserves in the County's various operating funds to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) offset significant economic downturns and revenue shortfalls, and (3) provide funds for unforeseen expenditures related to emergencies.

The County will maintain enough reservations of Fund Balance / Net Assets in the General Fund of the County (unrestricted / undesignated) to sustain its regular operating cycle.

5. Property Tax Revenues: Property taxes are levied on July 1 pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15 or are payable in installments the last of which is due on May 15 of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1 and July 1 tax liens attach to personal and real property respectively to secure payment of all taxes, penalties, and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

6. Expenditures: Expenditures for insurance and similar services extending over more than one accounting period are considered expenditure in the period of acquisition.
7. Interfund Transactions: Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

#### NOTE 2- STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

##### A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the cash basis of accounting for each fiscal year July 1 to June 30.

The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the Court enacts the resolutions to adopt the budget, make appropriations, and declare the ad valorem tax levy for all funds except Trust and Agency Funds.

Except for the General Fund, the appropriations resolution contains amounts for personal services, materials and services, capital outlay, special payments and interfund transfers. This is the level of control for authorized expenditures of the Special Revenue and Debt Service Funds. The General Fund resolution appropriates amounts by program with a separate amount for operating contingency.

The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required to prevent over-expenditure.

Appropriations for all funds lapse at the end of each fiscal year.

Deficit Fund Balance: The County has the following fund with a deficit in fund balance at June 30, 2012 - Child Abuse Multi-Disciplinary Intervention Fund.

BUDGET/G.A.A.P. RECONCILIATION:

The following schedule reconciles the amounts on the Statement of Revenues Collected, Expenditures Paid and Changes in Cash Balance – Budget and Actual – General Fund:

Net Change in Fund Balance:  
Budgetary Basis - General Fund (358,075)

Add (Deduct) Net change in fund balance for other  
funds that do not meet the definition of Special  
Revenue Fund for GASB Statement No. 54:

Courthouse Repairs Fund	39,605
Drivers Education	5,221
Senior Center	(5,680)
Workforce Housing	(16,470)
Infrastructure Study	50,691
School Renewable Energy	101,678
Resident Compensation	(3,250)
Resident Compensation Annuity	281,934
Ambulance Sinking	50,508
Weed Sinking	6,055
Community Transit Reserve	5,564
Ambulance Reserve	9,290
Computer Reserve	225
Parks Reserve	6,778
Emergency Services Reserve	8
Emergency Communications Reserve	(95,316)
County Fair Reserve	5,494
General Road Reserve	310,957
Fairgrounds and Buildings Reserve	6,531
Sheriff Vehicle	15,804
County Reserve	2,080,020
Road Improvement	(131,706)

Net Change in Fund Balance  
General Fund on a GAAP Basis 2,365,866

NOTE 3- DETAILED NOTES:

A. CASH AND INVESTMENTS:

The County's cash and investments at June 30, 2012 (recorded at cost) are as follows:

Demand Deposits	2,706,281
Investments	16,441,728
Cash on Hand	523
Totals	<u>19,148,532</u>

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Cash per Statement of Net Assets	18,900,793
Cash per Fiduciary Funds	247,739
Total Deposits and Investments	<u>19,148,532</u>

The County maintains a cash pool that is available for use by all funds. Each funds portion of this pool is reported on the combined balance sheet as Cash and Investments.

Custodial Credit Risk - Deposits— Custodial credit risk for Deposits is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds to become members of the Public Funds Collateralization Program (PFCP, a multiple financial institution collateral pool created by the Office of the State Treasurer.) To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. At June 30, 2012, the County did not have any deposits exposed to custodial credit risk.

#### INVESTMENTS:

The County's cash management policies are governed by state statutes. Statutes authorize the County to invest in bankers acceptance, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. The Oregon Short-Term Fund is the LGIP for Local governments and was established by the State Treasurer. It 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. The County's investment in the LGIP is not rated and is treated as a cash equivalent on the Statement of Net Assets.

Custodial Credit Risk – Investments— Custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2012, the County did not have any investments exposed to custodial credit risk.

Concentration of Credit Risk – Investments— Concentration of credit risk is the

risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the County's total investments. At June 30, 2012, the County has no investments exposed to concentration of credit risk.

Interest Rate Risk – Investments – Interest rate risk is the risk that changes in interest rates demanded by the market will adversely affect the value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its value to changes in market interest rates.

B. DEFINED BENEFIT PENSION PLAN:

Plan Description: Sherman County, Oregon contributes to 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 Services Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program, the defined benefit portion of the plan, applies to the County employees hired after August 29, 2003, and to inactive employees who return to employment following a six month or greater break in service. 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 account, 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. ORS Chapter 238.620 establishes the Public Employees Retirement Board as the governing body of PERS. The authority to establish and amend the benefit provisions of the plan rests with the Oregon Legislature. PERS issues a publicly available financial report that includes financial and required supplementary information. That report may be obtained by writing to PERS, P.O. Box 23700, Tigard, Oregon 97281-3700 or by calling 1-503-598-7377.

Funding Policy: Members of PERS are required to contribute six percent of their annual salary covered under the plan, which is invested in the OPSRP Individual Account Program. The County is required by ORS 238.225 to contribute an actuarially determined rate for the qualifying employees under the OPERF plan and a general service rate, and a police and fire rate for the qualifying employees under the OPSRP plan. The rates for the year ended June 30, 2012 were as follows: The employer contribution rate was 15.30 percent of salary covered under the OPERF plan for the majority of employees

and 13.18 percent for OPSRP employees. The employer contribution for regular PERS Tier1/Tier2 was 16.51 percent of covered salary. The contribution requirements for plan members and the County are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature and the PERS Retirement Board.

Annual Pension Cost:

<u>FISCAL YEAR END</u>	<u>PERCENTAGE OF REQUIRED CONTRIBUTIONS</u>	<u>CONTRIBUTIONS CONTRIBUTED</u>
6/30/2010	253,448	100%
6/30/2011	257,537	100%
6/30/2012	348,900	100%

The payroll for employees covered by the plan for the year ended June 30, 2012, was 2,246,949 the County's total payroll was 2,416,314.

C. COMMITMENTS AND CONTINGENT LIABILITIES:

There were no known material contingent liabilities at June 30, 2012.

The County has elected to finance the liability for unemployment compensation benefits to County employees through the Local Government Employer Benefit Trust Fund. The County's balance within this fund at June 30, 2012, was 101,399.

NOTE – 4 OTHER INFORMATION

A. TRI-COUNTY COMMUNICATIONS AGENCY:

On November 13, 2002, the Sherman County Court approved entry of Sherman County into an intergovernmental agreement creating Tri-County Communications Agency (TRICOM), with Gilliam and Wheeler Counties pursuant with ORS 190.003 to 193.265. The establishment of TRICOM provides improved 9-1-1, police, fire, medical aid and associated emergency services communications within the boundaries of the three Counties. TRICOM is governed by an Executive Board consisting of nine members. Members consist of one sitting judge or commissioner from each of Sherman, Gilliam and Wheeler Counties as appointed by the governing body of each County, the sitting Sheriff from each County, or their designated representatives, and one member each from the three Counties as appointed by the governing board of each County. The Executive Board shall oversee and have full responsibility for all matters pertaining to the development and operation of TRICOM. Annually the Executive Board will approve an operating budget prepared by the TRICOM 9-1-1 Supervisor. The budget will be distributed by the Executive Board to the parties participating in TRICOM to allow adequate time for it to be included in their annual budgets.

B. JOINTLY GOVERNED ORGANIZATION:

Sherman County, Oregon, in conjunction with Wasco County, Hood River County, and Gilliam County, has created a regional jail facility in Wasco County known as Northern Oregon Corrections (NORCOR). The board of NORCOR is composed of five members from each of the participating governments, along with one sheriff. Sherman County budgeted expenditures to NORCOR for the fiscal year ended June 30, 2012. Financial information for this entity may be obtained from the Administrator, Northern Oregon Corrections, 201 Webber Road, The Dalles, Oregon 97058.

C. OTHER POSTEMPLOYMENT BENEFITS:

Under GASB 45, the County has no Other Post-Employment Benefits Obligation at June 30, 2012.

D. RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage. See the County's schedule of Insurance in Force in the Other Financial Schedules section of this report.

E. SUBSEQUENT EVENT:

Subsequent events have been evaluated through the date of this financial statement with management. The date of this financial is also the issuance date.

F. INTEREST COST:

Interest paid on debt in the County Library Project Fund amounted to 15,092 and was charged directly to expense in the basic financial statements.

G. INTERFUND TRANSFERS:

Funds are transferred from one fund to finance expenditures of other funds in accordance with the authority established for the individual fund. Transfers between fund types during the fiscal year ended June 30, 2012, were:

	Transfers <u>Out</u>	Transfers <u>In</u>
General Fund	2,667,472	3,039,363
General Road Fund	60,000	-
SIP Community Reserve Fund	2,616,477	-
Non Major Other Governmental Funds	<u>92,468</u>	<u>2,397,054</u>
<u>Total Transfers</u>	<u>5,436,417</u>	<u>5,436,417</u>



## OTHER INFORMATION SECTION

SHERMAN COUNTY, OREGON

COMBINED SCHEDULE OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS

NONMAJOR GOVERNMENTAL FUNDS

JUNE 30, 2012

(all amounts are in dollars)

	COMBINED NONMAJOR SPECIAL REVENUE FUNDS	COMBINED NONMAJOR CAPITAL PROJECT FUNDS	NONMAJOR DEBT SERVICE FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>ASSETS:</u>				
Cash and Cash Equivalents	<u>901,676</u>	<u>3,517</u>	<u>25,143</u>	<u>930,337</u>
<u>TOTAL ASSETS</u>	<u>901,676</u>	<u>3,517</u>	<u>25,143</u>	<u>930,337</u>
<u>FUND BALANCE:</u>				
Fund Balances:				
Reserved for Debt Service	-	-	25,143	25,143
Unreserved	<u>901,676</u>	<u>3,517</u>	<u>-</u>	<u>905,193</u>
<u>TOTAL FUND BALANCE</u>	<u>901,676</u>	<u>3,517</u>	<u>25,143</u>	<u>930,337</u>

SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS

ALL SPECIAL REVENUE FUNDS

JUNE 30, 2012

(all amounts are in dollars)

	COMMUNITY TRANSIT	AMBULANCE	RESPIRE CARE SERVICES	COMMIS- SION ON CHILDREN & FAMILIES	EMERG- ENCY COMMUN- ICATIONS	COUNTY SURVEYOR	CHILD ABUSE MULTI-DISCIPL. INTERVENTION	COMMUNITY DEVELOP- MENT
<u>ASSETS:</u>								
Cash and Cash Equivalents	44,116	42,353	2,794	17,225	22,894	57	(1,972)	74,061
<u>TOTAL ASSETS</u>	<u>44,116</u>	<u>42,353</u>	<u>2,794</u>	<u>17,225</u>	<u>22,894</u>	<u>57</u>	<u>(1,972)</u>	<u>74,061</u>
<u>FUND BALANCE:</u>								
Fund Balances:								
Unreserved	44,116	42,353	2,794	17,225	22,894	57	(1,972)	74,061
<u>TOTAL FUND BALANCE</u>	<u>44,116</u>	<u>42,353</u>	<u>2,794</u>	<u>17,225</u>	<u>22,894</u>	<u>57</u>	<u>(1,972)</u>	<u>74,061</u>

SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS

ALL SPECIAL REVENUE FUNDS

JUNE 30, 2012

(all amounts are in dollars)

	COURT SECURITY	EMERG- ENCY SERVICES	DA-VICTIM WITNESS ASSISTANCE PROGRAM	COUNTY FAIR	TRI COUNTY CORRECTIONS	TRI COUNTY VETERANS	RENEWABLE RESOURCES	PERS PAYBACK RESERVE	TOTAL
ASSETS:									
Cash and Cash Equivalents	31,150	5,159	16,318	3,244	169,286	7,198	170,316	297,478	901,676
<u>TOTAL ASSETS</u>	<u>31,150</u>	<u>5,159</u>	<u>16,318</u>	<u>3,244</u>	<u>169,286</u>	<u>7,198</u>	<u>170,316</u>	<u>297,478</u>	<u>901,676</u>
FUND BALANCE:									
Fund Balances:									
Unreserved	31,150	5,159	16,318	3,244	169,286	7,198	170,316	297,478	901,676
<u>TOTAL FUND BALANCE</u>	<u>31,150</u>	<u>5,159</u>	<u>16,318</u>	<u>3,244</u>	<u>169,286</u>	<u>7,198</u>	<u>170,316</u>	<u>297,478</u>	<u>901,676</u>

SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF ASSETS AND LIABILITIES  
ARISING FROM CASH TRANSACTIONS

ALL CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>COUNTY</u> <u>LIBRARY</u>	<u>EXTENSION</u> <u>BUILDING</u>	<u>TOTAL</u>
<u>ASSETS:</u>			
Cash and Cash Equivalents	<u>3,181</u>	<u>336</u>	<u>3,517</u>
<u>TOTAL ASSETS</u>	<u><u>3,181</u></u>	<u><u>336</u></u>	<u><u>3,517</u></u>
<u>FUND BALANCE:</u>			
Fund Balances:			
Unreserved	<u>3,181</u>	<u>336</u>	<u>3,517</u>
<u>TOTAL FUND BALANCE</u>	<u><u>3,181</u></u>	<u><u>336</u></u>	<u><u>3,517</u></u>

SHERMAN COUNTY, OREGON

COMBINED SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN CASH BALANCE

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	COMBINED NONMAJOR SPECIAL REVENUE FUNDS	COMBINED NONMAJOR CAPITAL PROJECT FUNDS	NONMAJOR DEBT SERVICE FUND	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<u>REVENUES COLLECTED:</u>				
Local Sources	691,705	271,200	303	963,208
State Sources	1,033,611	75,000	-	1,108,611
Federal Sources	202,610	-	-	202,610
<u>TOTAL REVENUES COLLECTED</u>	<u>1,927,925</u>	<u>346,200</u>	<u>303</u>	<u>2,274,429</u>
<u>EXPENDITURES PAID:</u>				
Current Operating:				
General Government	610,017	723,229	-	1,333,246
Public Safety and Judicial	685,327	-	-	685,327
Highways and Streets	197,566	-	-	197,566
Health and Welfare	273,849	-	-	273,849
Culture and Recreation	77,507	-	-	77,507
Debt Service:				
Principal Payment	-	180,908	-	180,908
Interest Payment	-	15,092	-	15,092
<u>TOTAL EXPENDITURES PAID</u>	<u>1,844,266</u>	<u>919,229</u>	<u>-</u>	<u>2,763,494</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	83,660	(573,029)	303	(489,066)
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	171,077	150,000	-	321,077
Transfer Out	(92,468)	-	-	(92,468)
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>78,609</u>	<u>150,000</u>	<u>-</u>	<u>228,609</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	162,269	(423,029)	303	(260,457)
<u>CASH BALANCE - JULY 1, 2011</u>	<u>739,408</u>	<u>426,546</u>	<u>24,840</u>	<u>1,190,793</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>901,676</u>	<u>3,517</u>	<u>25,143</u>	<u>930,337</u>

SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN CASH BALANCES

ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	COMMUNITY TRANSIT	AMBULANCE	RESPIRE CARE SERVICES	COMMIS- SION ON CHILDREN & FAMILIES	COUNTY SCHOOL	EMERG- ENCY COMMUN- ICATIONS	COUNTY SURVEYOR	CHILD ABUSE MULTI-DISCIPL. INTERVENTION	COMMUNITY DEVELOP- MENT
<u>REVENUES COLLECTED:</u>									
Local Sources	104,122	118,655	3,332	54,481	53	3,225	300	129	14,990
State Sources	55,000	100	-	171,470	19,105	236,730	3,249	13,948	75,190
Federal Sources	44,025	-	-	9,152	4,876	-	-	-	98,191
<u>TOTAL REVENUES COLLECTED</u>	<u>203,147</u>	<u>118,755</u>	<u>3,332</u>	<u>235,103</u>	<u>24,034</u>	<u>239,955</u>	<u>3,549</u>	<u>14,077</u>	<u>188,371</u>
<u>EXPENDITURES PAID:</u>									
Current Operating:									
General Government	-	-	-	-	-	-	-	14,131	294,439
Public Safety and Judicial	-	92,149	-	-	-	207,172	4,514	-	-
Highways and Streets	197,566	-	-	-	-	-	-	-	-
Health and Welfare	-	-	6,158	243,655	24,037	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<u>TOTAL EXPENDITURES PAID</u>	<u>197,566</u>	<u>92,149</u>	<u>6,158</u>	<u>243,655</u>	<u>24,037</u>	<u>207,172</u>	<u>4,514</u>	<u>14,131</u>	<u>294,439</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	5,581	26,606	(2,826)	(8,551)	(2)	32,783	(965)	(54)	(106,068)
<u>OTHER FINANCING SOURCES/(USES):</u>									
Transfer In	5,000	-	-	-	-	-	-	-	102,158
Transfer Out	(1,500)	(59,000)	-	-	-	(31,968)	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>3,500</u>	<u>(59,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,968)</u>	<u>-</u>	<u>-</u>	<u>102,158</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	9,081	(32,394)	(2,826)	(8,551)	(2)	815	(965)	(54)	(3,910)
<u>CASH BALANCE - JULY 1, 2011</u>	<u>35,035</u>	<u>74,747</u>	<u>5,620</u>	<u>25,776</u>	<u>2</u>	<u>22,079</u>	<u>1,023</u>	<u>(1,918)</u>	<u>77,971</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>44,116</u>	<u>42,353</u>	<u>2,794</u>	<u>17,225</u>	<u>-</u>	<u>22,894</u>	<u>57</u>	<u>(1,972)</u>	<u>74,061</u>

SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN CASH BALANCES

ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	COURT SECURITY	EMERG- ENCY SERVICES	DA-VICTIM WITNESS ASSISTANCE PROGRAM	COUNTY FAIR	TRI COUNTY CORRECTIONS	TRI COUNTY VETERANS	RENEWABLE RESOURCES	PERS PAYBACK RESERVE	TOTAL
<u>REVENUES COLLECTED:</u>									
Local Sources	12,176	20,513	85	15,187	31,817	12,702	264,239	35,899	691,705
Slate Sources	11,422	42	9,981	50,118	313,501	73,755	-	-	1,033,611
Federal Sources	-	36,038	10,308	-	-	-	-	-	202,610
<u>TOTAL REVENUES COLLECTED</u>	<u>23,599</u>	<u>56,612</u>	<u>20,374</u>	<u>65,304</u>	<u>345,118</u>	<u>86,457</u>	<u>264,239</u>	<u>35,899</u>	<u>1,927,925</u>
<u>EXPENDITURES PAID:</u>									
Current Operating:									
General Government	-	-	-	-	-	79,051	222,335	61	610,017
Public Safety and Judicial	23,075	95,403	24,598	-	238,416	-	-	-	685,327
Highways and Streets	-	-	-	-	-	-	-	-	197,566
Health and Welfare	-	-	-	-	-	-	-	-	273,849
Culture and Recreation	-	-	-	77,507	-	-	-	-	77,507
<u>TOTAL EXPENDITURES PAID</u>	<u>23,075</u>	<u>95,403</u>	<u>24,598</u>	<u>77,507</u>	<u>238,416</u>	<u>79,051</u>	<u>222,335</u>	<u>61</u>	<u>1,844,266</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	523	(38,791)	(4,223)	(12,203)	106,702	7,406	41,904	35,838	83,660
<u>OTHER FINANCING SOURCES/(USES):</u>									
Transfer In	-	43,096	5,823	15,000	-	-	-	-	171,077
Transfer Out	-	-	-	-	-	-	-	-	(92,468)
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>43,096</u>	<u>5,823</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,609</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	523	4,305	1,600	2,797	106,702	7,406	41,904	35,838	162,269
<u>CASH BALANCE - JULY 1, 2011</u>	<u>30,827</u>	<u>854</u>	<u>14,718</u>	<u>447</u>	<u>62,584</u>	<u>(208)</u>	<u>128,412</u>	<u>261,641</u>	<u>739,408</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>31,150</u>	<u>5,159</u>	<u>16,318</u>	<u>3,244</u>	<u>169,286</u>	<u>7,198</u>	<u>170,316</u>	<u>297,478</u>	<u>901,676</u>



SHERMAN COUNTY, OREGON

COMBINING SCHEDULE OF REVENUES COLLECTED,  
EXPENDITURES PAID AND CHANGES IN CASH BALANCES

ALL CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>COUNTY LIBRARY</u>	<u>EXTENSION BUILDING</u>	<u>TOTAL</u>
<u>REVENUES COLLECTED:</u>			
Local Sources	196,000	75,200	271,200
State Sources	-	75,000	75,000
<u>TOTAL REVENUES COLLECTED</u>	<u>196,000</u>	<u>150,200</u>	<u>346,200</u>
<u>EXPENDITURES PAID:</u>			
Current Operating:			
General Government	-	723,229	723,229
Debt Service:			
Principal Payment	180,908	-	180,908
Interest Payment	15,092	-	15,092
<u>TOTAL EXPENDITURES PAID</u>	<u>196,000</u>	<u>723,229</u>	<u>919,229</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	-	(573,029)	(573,029)
<u>OTHER FINANCING SOURCES/(USES):</u>			
Transfer In	-	150,000	150,000
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	-	(423,029)	(423,029)
<u>CASH BALANCE - JULY 1, 2011</u>	<u>3,181</u>	<u>(423,365)</u>	<u>426,546</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>3,181</u>	<u>336</u>	<u>3,517</u>

## **Non-Major Governmental Funds**

**Special Revenue Funds**: are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

The funds meeting the above definition are as follows:

**COMMUNITY TRANSIT FUND**: Revenues are mainly from usage fees and a special transportation grant from the State of Oregon. Expenditures are for personal services and materials and services.

**AMBULANCE FUND**: Revenues are primarily from charges for the use of the ambulance and membership fees. Expenditures are primarily for personal services and materials and services related to the operation of the County's ambulance.

**RESPIRE CARE SERVICES FUND**: Revenues are primarily from Local sources, federal grants and state grants. Expenses were for personal services and materials and services.

**COMMISSION ON CHILDREN AND FAMILIES FUND**: This fund accounts for local, state, and federal grant monies. The funds are used to redirect state and federal child and family services to the local level. Expenditures are primarily for administrative personnel and materials and contracts with service providers.

**COUNTY SCHOOL FUND**: Primary revenues are received from the gross earnings tax. The funds are distributed to school districts on a per-pupil basis.

**EMERGENCY COMMUNICATIONS FUND**: This fund is being used to collect revenue from the cities, from a state grant and interest earned on invested funds to expend on the installation and maintenance of the 911 emergency telephone systems. Expenditures in the current year were for materials and services.

**COUNTY SURVEYOR FUND**: This fund was established to account for monies received from the Land Corner Preservation Fund.

**CHILD ABUSE MULTI-DISCIPLINARY INTERVENTION FUND**: This fund was established to account for funds received from the State. Expenditures were for materials and services.

**COMMUNITY DEVELOPMENT FUND**: This fund was established in 1987-88 to account for monies received and expended for the development of the County's economy. Revenues are mostly from local and state grants and video lottery funds. The expenditures are for personal services, materials and services and capital outlay.

**COURT SECURITY FUND**: This fund is used to account for revenues from assessments on court fines. Expenditures were for materials and services.

**EMERGENCY SERVICES FUND**: This fund was created to account for the revenues and expenses of the County's emergency manager. Revenues are mainly from traffic

citations, state and federal grants and a transfer from the General Fund. Expenses were for personal services and materials and services.

DA-VICTIM/WITNESS ASSISTANCE PROGRAM FUND: This fund accounts for the revenues and expenditures of the Victim/Witness Assistance Program. This program was briefly accounted for in the General Fund prior to the formation of a separate fund in 2000-01. Expenditures were for personal services and materials and services.

COUNTY FAIR FUND: Primary revenue sources of this fund are State Video Lottery Commission allocations, fair receipts, and entry fees, which are expended for operation of the county fair. The fund is controlled by the County Fair Board.

TRI-COUNTY CORRECTIONS FUND: Gilliam County had previously administered this program as a joint venture with Wheeler and Sherman Counties. This responsibility was transferred to Sherman County in 2005-06. The three counties provide their probation services through this fund. Revenues were primarily from Oregon grants and probation fees. Expenditures were for personal services, materials and services and capital outlay.

TRI-COUNTY VETERANS: This fund was established to manage the Veteran program for Sherman, Gilliam, and Wheeler Counties.

RENEWABLE RESOURCES FUND: This fund was established to manage the County's investment in wind power projects.

PERS PAYBACK RESERVE: This fund was established to accumulate monies to pay for the unfunded actuarial liability of the County's PERS pension plan. Revenues are from assessments on payrolls on the General and Special Revenue Funds of the County. The expenditures in the current year were for materials and services.

The remaining funds below are presented for Oregon Budget Law purposes and are combined with the General Fund in the Basic Financial Statements:

SENIOR CENTER FUND: This fund was established in 1996-97 for constructing housing for senior citizens. Federal, state and various local revenues were received in the current year to operate the senior center. Expenditures are for personal services and materials and services.

COURTHOUSE REPAIRS AND IMPROVEMENTS RESERVE FUND: This fund was established to account for the expenditures relating to the improvements of the Sherman County courthouse building. Revenues are from interest earned on investments. The expenditures from this fund are for repairs to the courthouse.

ROAD IMPROVEMENT FUND: Revenues are primarily from interest and transfer of funds from the General Fund. These revenues are expended for the County's roads.

AMBULANCE SINKING FUND: Revenues consist of interest earned on the fund's investment and a transfer from the Ambulance Fund.

WEED SINKING FUND: This fund was established to set aside monies for the purchase of capital assets for the Weed Department.

AMBULANCE RESERVE FUND: This fund is used to accumulate money to purchase ambulance equipment. Revenues consist of interest earned on investments.

COMPUTER RESERVE FUND: This fund was established to accumulate monies for the purchase of a new computer system. Current year expenditures were for materials and services.

PARKS RESERVE FUND: This fund was established to accumulate monies for parks improvements. Expenditures are for materials and services and capital outlay.

EMERGENCY SERVICES RESERVE FUND: This fund was established to set aside money to provide for a new emergency services vehicle.

EMERGENCY COMMUNICATIONS RESERVE FUND: This fund was established to accumulate monies for the construction and maintenance of a 911 dispatch facility.

COUNTY FAIR RESERVE FUND: This fund was established to accumulate monies for the purchase of equipment and building repairs.

GENERAL ROAD RESERVE: This fund was established to accumulate money to purchase equipment for the Road Department. Revenue was from interest income.

FAIRGROUNDS AND BUILDING RESERVE: This fund was established to accumulate funds to replace buildings at the Sherman County Fairgrounds. The expenditures in the current year were for capital outlay.

SHERIFF VEHICLE FUND: This fund was established to accumulate monies for the purchase of new Sheriff Vehicles.

DRIVER'S EDUCATION FUND: This fund was established to accumulate monies to provide for a Driver's Education program in Sherman County.

RESIDENT COMPENSATION ANNUITY FUND: This fund was established to accumulate monies to provide for perpetual County household resident compensation.

RESIDENT COMPENSATION FUND: This fund was established to accumulate monies for the County Resident Compensation payment.

INFRASTRUCTURE STUDY FUND: This fund was established to accumulate monies to be dedicated as matching funds for city infrastructure studies.

WORKFORCE HOUSING FUND: A recent housing study indicated a need for rental housing in the County. This fund was established to accumulate monies for investigating how the County might help in the development of single and multiple housing units.

SCHOOL RENEWABLE ENERGY FUND: This fund can only be used for renewable energy projects in the school district.

COMMUNITY TRANSIT FUND: This fund was established to accumulate monies for community transit programs.

SIP COMMUNITY SERVICE FEE: This fund was established to account for the financial resources received from wind fees.

COUNTY RESERVE FUND: This fund was established to accumulate resources for future Sherman County projects.

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN

CASH BALANCE - BUDGET AND ACTUAL - COMMUNITY TRANSIT FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Sale of Vehicle	7,000	7,000	-	(7,000)
Bus Fares	3,000	3,000	920	(2,080)
Veteran Reimbursement	6,000	6,000	6,233	233
Bus Rent	1,000	1,000	2,446	1,446
Miscellaneous Local Revenue	1,640	1,640	4,160	2,520
OMAP/Transport	27,000	67,000	90,165	23,165
Interest	100	100	198	98
<u>TOTAL LOCAL SOURCES</u>	<u>45,740</u>	<u>85,740</u>	<u>104,122</u>	<u>18,382</u>
<u>STATE SOURCES:</u>				
Discretionary Grants	15,000	15,000	-	(15,000)
Special Transportation Grants	40,000	40,000	55,000	15,000
State Reimbursement	750	750	-	750
<u>TOTAL STATE SOURCES</u>	<u>55,750</u>	<u>55,750</u>	<u>55,000</u>	<u>(750)</u>
<u>FEDERAL SOURCES:</u>				
Federal Capital Grant	54,736	54,736	44,025	(10,711)
<u>TOTAL FEDERAL SOURCES</u>	<u>54,736</u>	<u>54,736</u>	<u>44,025</u>	<u>(10,711)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>156,226</u>	<u>196,226</u>	<u>203,147</u>	<u>6,921</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	81,098	120,898	115,419	5,479
Materials and Services	40,628	50,828	37,608	13,220
Capital Outlay	46,000	46,000	44,539	-
<u>TOTAL EXPENDITURES PAID</u>	<u>167,726</u>	<u>217,726</u>	<u>197,566</u>	<u>18,699</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(11,500)	(21,500)	5,581	11,778
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	5,000	5,000	5,000	-
Transfers Out	(1,500)	(1,500)	(1,500)	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	(8,000)	(18,000)	9,081	27,081
<u>CASH BALANCE - JULY 1, 2011</u>	<u>8,000</u>	<u>18,000</u>	<u>35,035</u>	<u>17,035</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>44,116</u>	<u>44,116</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL - AMBULANCE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Membership Fees	6,000	6,000	8,010	2,010
Memorials	50	50	-	(50)
Service Fees	100,000	100,000	108,655	8,655
Donations	50	50	10	(40)
Interest Received	475	475	464	(11)
Miscellaneous Grants	1,000	1,000	-	(1,000)
Miscellaneous Refunds	-	-	925	925
Checks not Negotiated	-	-	591	591
Miscellaneous	100	100	-	(100)
<u>TOTAL LOCAL SOURCES</u>	<u>107,675</u>	<u>107,675</u>	<u>118,655</u>	<u>10,980</u>
<u>STATE SOURCES:</u>				
SAIF Refunds	100	100	100	-
<u>TOTAL STATE SOURCES</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>-</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>107,775</u>	<u>107,775</u>	<u>118,755</u>	<u>10,980</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	50,466	50,466	43,282	7,184
Materials and Services	68,309	68,309	48,867	19,442
Capital Outlay	10,000	10,000	-	10,000
<u>TOTAL EXPENDITURES PAID</u>	<u>128,775</u>	<u>128,775</u>	<u>92,149</u>	<u>36,626</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(21,000)	(21,000)	26,606	47,606
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers Out	(59,000)	(59,000)	(59,000)	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>(59,000)</u>	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	(80,000)	(80,000)	(32,394)	47,606
<u>CASH BALANCE - JULY 1, 2011</u>	<u>80,000</u>	<u>80,000</u>	<u>74,747</u>	<u>(5,253)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>42,353</u>	<u>42,353</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

RESPITE CARE SERVICES

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	26	26
McCOG Respite	6,950	6,950	3,306	(3,645)
Miscellaneous Revenue	-	-	-	-
<u>TOTAL LOCAL SOURCES</u>	<u>6,950</u>	<u>6,950</u>	<u>3,332</u>	<u>(3,618)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>6,950</u>	<u>6,950</u>	<u>3,332</u>	<u>(3,618)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	2,550	2,050	745	1,305
Materials and Services	6,400	6,900	5,413	1,487
<u>TOTAL EXPENDITURES PAID</u>	<u>8,950</u>	<u>8,950</u>	<u>6,158</u>	<u>2,792</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(2,000)	(2,000)	(2,826)	(826)
<u>CASH BALANCE - JULY 1, 2011</u>	<u>2,000</u>	<u>2,000</u>	<u>5,620</u>	<u>3,620</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>2,794</u>	<u>2,794</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN CASH

BALANCE - BUDGET AND ACTUAL - COMMISSION ON CHILDREN AND FAMILIES FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	500	500	177	(323)
Prevention Administration	42,857	42,857	47,200	4,343
D&A Free Grad Party	3,000	3,000	2,325	(675)
Miscellaneous	3,800	3,800	4,779	979
<u>TOTAL LOCAL SOURCES</u>	<u>50,157</u>	<u>50,157</u>	<u>54,481</u>	<u>4,324</u>
<u>STATE SOURCES:</u>				
Great Start	11,353	11,353	14,675	3,322
CASA Grant	12,271	12,271	11,863	(408)
A&D 70's Grant	8,868	8,868	5,300	(3,568)
OYCC Grant	11,111	11,111	11,111	-
C Y & F Grant	11,353	11,353	11,975	622
Basic Capacity	110,770	110,770	116,461	5,691
SAIF Refunds	-	-	85	85
<u>TOTAL STATE SOURCES</u>	<u>165,726</u>	<u>165,726</u>	<u>171,470</u>	<u>5,744</u>
<u>FEDERAL SOURCES:</u>				
Basic Capacity	176	176	-	(176)
Family Preservation and Support Grant	2,500	2,500	-	(2,500)
Youth Investment Grant	12,250	12,250	9,152	(3,098)
<u>TOTAL FEDERAL SOURCES</u>	<u>14,926</u>	<u>14,926</u>	<u>9,152</u>	<u>(5,774)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>230,809</u>	<u>230,809</u>	<u>235,103</u>	<u>4,294</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	146,662	159,748	159,708	40
Materials and Services	103,276	90,190	83,946	6,244
<u>TOTAL EXPENDITURES PAID</u>	<u>249,938</u>	<u>249,938</u>	<u>243,655</u>	<u>6,283</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	(19,129)	(19,129)	(8,551)	10,578
<u>CASH BALANCE - JULY 1, 2011</u>	<u>19,129</u>	<u>19,129</u>	<u>25,776</u>	<u>6,647</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>17,225</u>	<u>17,225</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

COUNTY SCHOOL FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	53	53
<u>TOTAL LOCAL SOURCES</u>	-	-	53	53
<u>STATE SOURCES:</u>				
Gross Earnings Tax	20,000	20,000	19,105	(895)
<u>TOTAL STATE SOURCES</u>	20,000	20,000	19,105	(895)
<u>FEDERAL SOURCES:</u>				
Flood Control	10,000	10,000	4,876	(5,124)
<u>TOTAL FEDERAL SOURCES</u>	10,000	10,000	4,876	(5,124)
<u>TOTAL REVENUES COLLECTED</u>	30,000	30,000	24,034	(5,966)
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Apportionment to School Districts	30,000	30,000	24,037	5,963
<u>TOTAL EXPENDITURES PAID</u>	30,000	30,000	24,037	5,963
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	-	(2)	(2)
<u>CASH BALANCE - JULY 1, 2011</u>	-	-	2	2
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	-	-

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

EMERGENCY COMMUNICATIONS FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
				<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
City of Rufus	500	500	-	(500)
City of Wasco	1,500	1,500	1,507	7
City of Moro	1,000	1,000	1,600	600
City of Grass Valley	500	500	-	(500)
Interest	143	143	118	(25)
<u>TOTAL LOCAL SOURCES</u>	<u>3,643</u>	<u>3,643</u>	<u>3,225</u>	<u>(418)</u>
<u>STATE SOURCES:</u>				
State Grant	240,000	240,000	236,730	(3,270)
<u>TOTAL STATE SOURCES</u>	<u>240,000</u>	<u>240,000</u>	<u>236,730</u>	<u>(3,270)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>243,643</u>	<u>243,643</u>	<u>239,955</u>	<u>(3,688)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	216,675	216,675	207,172	9,503
Capital Outlay	5,000	5,000	-	5,000
<u>TOTAL EXPENDITURES PAID</u>	<u>221,675</u>	<u>221,675</u>	<u>207,172</u>	<u>14,503</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	<u>21,968</u>	<u>21,968</u>	<u>32,783</u>	<u>10,815</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer Out	(31,968)	(31,968)	(31,968)	-
<u>TOTAL OTHER FINANCING USES</u>	<u>(31,968)</u>	<u>(31,968)</u>	<u>(31,968)</u>	<u>-</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>815</u>	<u>10,815</u>
<u>CASH BALANCE - JULY 1, 2011</u>	<u>10,000</u>	<u>10,000</u>	<u>22,079</u>	<u>12,079</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>22,894</u>	<u>22,894</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

COUNTY SURVEYOR FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Survey Fees	600	600	300	(300)
<u>TOTAL LOCAL SOURCES</u>	<u>600</u>	<u>600</u>	<u>300</u>	<u>(300)</u>
<u>STATE SOURCES:</u>				
Preservation Fees	2,400	3,150	3,249	99
<u>TOTAL STATE SOURCES</u>	<u>2,400</u>	<u>3,150</u>	<u>3,249</u>	<u>99</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>3,000</u>	<u>3,750</u>	<u>3,549</u>	<u>(201)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	3,000	4,750	4,514	236
<u>TOTAL EXPENDITURES PAID</u>	<u>3,000</u>	<u>4,750</u>	<u>4,514</u>	<u>236</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	1,000	(965)	35
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>1,000</u>	<u>1,023</u>	<u>23</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>57</u>	<u>57</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

CHILD ABUSE MULTI-DISCIPLINARY INTERVENTION FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Miscellaneous	-	-	129	129
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>129</u>	<u>129</u>
<u>STATE SOURCES:</u>				
Child Abuse Multi-				
Disciplinary Funds	17,839	17,839	13,948	(3,891)
<u>TOTAL STATE SOURCES</u>	<u>17,839</u>	<u>17,839</u>	<u>13,948</u>	<u>(3,891)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>17,839</u>	<u>17,839</u>	<u>14,077</u>	<u>(3,762)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	10,411	10,411	8,093	2,318
Materials and Services	7,428	7,428	6,038	1,390
<u>TOTAL EXPENDITURES PAID</u>	<u>17,839</u>	<u>17,839</u>	<u>14,131</u>	<u>3,708</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	-	(54)	(54)
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>(1,918)</u>	<u>(1,918)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>(1,972)</u>	<u>(1,972)</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

COMMUNITY DEVELOPMENT FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
RV Park Admin Fee	2,000	2,000	2,000	-
Interest	150	150	254	104
Miscellaneous	-	-	10,146	10,146
Wireless Internet Project	2,000	2,000	2,590	590
<u>TOTAL LOCAL SOURCES</u>	<u>4,150</u>	<u>4,150</u>	<u>14,990</u>	<u>10,840</u>
<u>STATE SOURCES:</u>				
SAIF Refunds	-	-	257	257
State Reimbursement	-	-	551	551
Rural Investment Fund	100,000	100,000	-	(100,000)
Video Lottery	59,000	59,000	74,383	15,383
<u>TOTAL STATE SOURCES</u>	<u>159,000</u>	<u>159,000</u>	<u>75,190</u>	<u>(83,810)</u>
<u>FEDERAL SOURCES:</u>				
USDA Rural Develop. Grant	-	80,000	98,191	18,191
<u>TOTAL FEDERAL SOURCES</u>	<u>-</u>	<u>80,000</u>	<u>98,191</u>	<u>18,191</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>163,150</u>	<u>243,150</u>	<u>188,371</u>	<u>(54,779)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	75,804	75,804	75,340	464
Materials and Services	221,504	301,504	219,100	82,404
<u>TOTAL EXPENDITURES PAID</u>	<u>297,308</u>	<u>377,308</u>	<u>294,439</u>	<u>82,869</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	(134,158)	(134,158)	(106,068)	28,090
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	102,158	102,158	102,158	-
<u>TOTAL OTHER FINANCING USES</u>	<u>102,158</u>	<u>102,158</u>	<u>102,158</u>	<u>-</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources (Uses)	(32,000)	(32,000)	(3,910)	28,090
<u>CASH BALANCE - JULY 1, 2011</u>	<u>32,000</u>	<u>32,000</u>	<u>77,971</u>	<u>45,971</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>74,061</u>	<u>74,061</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

COURT SECURITY FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Corrections and Drug Assessments	14,000	14,000	11,976	(2,024)
Interest	-	-	200	200
<u>TOTAL LOCAL SOURCES</u>	<u>14,000</u>	<u>14,000</u>	<u>12,176</u>	<u>(1,824)</u>
<u>STATE SOURCES:</u>				
Corrections and Drug Assessments	-	-	10,132	10,132
Circuit Court Fees HB 2712	500	500	1,291	791
<u>TOTAL STATE SOURCES</u>	<u>500</u>	<u>500</u>	<u>11,422</u>	<u>10,922</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>14,500</u>	<u>14,500</u>	<u>23,599</u>	<u>9,099</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	21,500	30,500	23,075	7,425
Capital Outlay	10,000	1,000	-	1,000
Contingency	5,000	5,000	-	5,000
<u>TOTAL EXPENDITURES PAID</u>	<u>36,500</u>	<u>36,500</u>	<u>23,075</u>	<u>13,425</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources (Uses)	(22,000)	(22,000)	523	22,523
<u>CASH BALANCE - JULY 1, 2011</u>	<u>22,000</u>	<u>22,000</u>	<u>30,627</u>	<u>8,627</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>31,150</u>	<u>31,150</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

EMERGENCY SERVICES FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
				<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Traffic Citation Revenue	4,000	4,000	2,788	(1,212)
Volunteer Award Fund	828	828	1,690	862
Miscellaneous	-	-	179	179
Contract Services	8,500	8,500	9,500	1,000
Rescue Van Fees	1,000	1,000	348	(653)
Ambulance Contract Fees	6,000	6,000	6,000	-
Interest Earned	30	30	8	(22)
<u>TOTAL LOCAL SOURCES</u>	<u>20,358</u>	<u>20,358</u>	<u>20,513</u>	<u>155</u>
<u>STATE SOURCES:</u>				
Emergency Services Grant	100	100	-	(100)
SAIF Refunds	-	-	42	42
<u>TOTAL STATE SOURCES</u>	<u>100</u>	<u>100</u>	<u>42</u>	<u>(58)</u>
<u>FEDERAL SOURCES:</u>				
Emergency Management Grant	34,000	34,000	36,058	2,058
<u>TOTAL FEDERAL SOURCES</u>	<u>34,000</u>	<u>34,000</u>	<u>36,058</u>	<u>2,058</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>54,458</u>	<u>54,458</u>	<u>56,612</u>	<u>2,154</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	75,122	80,122	79,548	574
Materials and Services	19,432	19,432	15,855	3,577
<u>TOTAL EXPENDITURES PAID</u>	<u>94,554</u>	<u>99,554</u>	<u>95,403</u>	<u>4,151</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(40,096)	(45,096)	(38,791)	6,305
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	38,096	43,096	43,096	-
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>38,096</u>	<u>43,096</u>	<u>43,096</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	(2,000)	(2,000)	4,305	6,305
<u>CASH BALANCE - JULY 1, 2011</u>	<u>2,000</u>	<u>2,000</u>	<u>854</u>	<u>(1,146)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>5,159</u>	<u>5,159</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

DA-VICTIM/WITNESS ASSISTANCE PROGRAM FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	75	75
Miscellaneous Revenue	-	-	10	10
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>85</u>	<u>85</u>
<u>STATE SOURCES:</u>				
Unitary Assessments	11,003	11,003	9,747	(1,256)
SAIF Refund	-	-	7	7
State Reimbursements	-	-	227	227
<u>TOTAL STATE SOURCES</u>	<u>11,003</u>	<u>11,003</u>	<u>9,981</u>	<u>(1,022)</u>
<u>FEDERAL SOURCES:</u>				
VOCA Grant	10,308	10,308	10,308	-
<u>TOTAL FEDERAL SOURCES</u>	<u>10,308</u>	<u>10,308</u>	<u>10,308</u>	<u>-</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>21,311</u>	<u>21,311</u>	<u>20,374</u>	<u>(937)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	19,359	20,844	20,820	24
Materials and Services	7,775	6,290	3,778	2,512
<u>TOTAL EXPENDITURES PAID</u>	<u>27,134</u>	<u>27,134</u>	<u>24,598</u>	<u>2,536</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(5,823)	(5,823)	(4,223)	1,600
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	5,823	5,823	5,823	-
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>5,823</u>	<u>5,823</u>	<u>5,823</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	-	-	1,600	1,600
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>14,718</u>	<u>14,718</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>16,318</u>	<u>16,318</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL - COUNTY FAIR FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	14	14
Miscellaneous Grants	1,200	1,200	1,200	-
Other	-	-	590	590
Farm Income	450	450	-	(450)
Admissions	800	800	1,072	272
Miscellaneous Refunds	-	-	896	896
Concessions and Displays	3,300	3,300	2,438	(862)
Rentals - House	7,800	7,800	1,150	(6,650)
Rentals - Horse Barn	-	-	15	15
Rentals - Buildings	-	-	1,900	1,900
Gifts and Donations	6,800	6,800	2,970	(3,830)
Local Organization Revenue	1,500	1,500	1,660	160
Entry Fees - Open Class	-	-	51	51
- Races and Games	1,000	1,000	1,230	230
<u>TOTAL LOCAL SOURCES</u>	<u>22,850</u>	<u>22,850</u>	<u>15,187</u>	<u>(7,663)</u>
<u>STATE SOURCES:</u>				
SAIF Refunds	-	-	116	116
State Lottery Commission	36,000	50,000	50,002	2
<u>TOTAL STATE SOURCES</u>	<u>36,000</u>	<u>50,000</u>	<u>50,118</u>	<u>118</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>58,850</u>	<u>72,850</u>	<u>65,304</u>	<u>(7,546)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	17,400	15,400	10,459	4,941
Materials and Services	56,450	72,450	67,048	5,402
<u>TOTAL EXPENDITURES PAID</u>	<u>73,850</u>	<u>87,850</u>	<u>77,507</u>	<u>10,343</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(15,000)	(15,000)	(12,203)	2,797
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	15,000	15,000	15,000	-
Transfers Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid and Other Sources/(Uses)	-	-	2,797	2,797
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>447</u>	<u>446.90</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>3,244</u>	<u>3,244</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

TRI COUNTY CORRECTIONS FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Supervision / UA Fees	20,000	20,000	24,888	4,888
Miscellaneous Revenues	-	-	6,046	6,046
Interest	400	400	683	283
<u>TOTAL LOCAL SOURCES</u>	<u>20,400</u>	<u>20,400</u>	<u>31,617</u>	<u>11,217</u>
<u>STATE SOURCES:</u>				
Supplemental Grant	-	-	75,000	75,000
State Collections	3,000	3,000	4,116	1,116
SAIF Refunds	-	-	1,128	1,128
Miscellaneous Revenues	-	-	224	224
State Reimbursement	3,000	3,000	2,090	(910)
State Impact Funds	170,430	170,430	230,943	60,513
<u>TOTAL STATE SOURCES</u>	<u>176,430</u>	<u>176,430</u>	<u>313,501</u>	<u>137,071</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>196,830</u>	<u>196,830</u>	<u>345,118</u>	<u>148,288</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	196,564	196,564	194,622	1,942
Materials and Services	52,516	52,516	43,793	8,723
Contingency	4,750	4,750	-	4,750
<u>TOTAL EXPENDITURES PAID</u>	<u>253,830</u>	<u>253,830</u>	<u>238,416</u>	<u>15,414</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(57,000)	(57,000)	106,702	163,702
<u>CASH BALANCE - JULY 1, 2011</u>	<u>57,000</u>	<u>57,000</u>	<u>62,584</u>	<u>5,584</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>169,286</u>	<u>169,286</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

TRI COUNTY VETERANS FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
				<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Gilliam County	4,200	4,200	4,200	-
Wheeler County	4,200	4,200	4,200	-
Sherman County	4,200	4,200	4,200	-
Miscellaneous Revenues	-	-	41	41
Interest	-	-	62	62
<u>TOTAL LOCAL SOURCES</u>	<u>12,600</u>	<u>12,600</u>	<u>12,702</u>	<u>102</u>
<u>STATE SOURCES:</u>				
HB1100 Expansion Enhancement	41,409	41,409	42,711	1,302
SAIF Refunds	-	-	34	34
State Veterans	31,323	31,323	31,009	(314)
<u>TOTAL STATE SOURCES</u>	<u>72,732</u>	<u>72,732</u>	<u>73,755</u>	<u>1,023</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>85,332</u>	<u>85,332</u>	<u>86,457</u>	<u>1,125</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	51,908	52,281	52,259	22
Materials and Services	33,424	33,051	26,792	6,259
<u>TOTAL EXPENDITURES PAID</u>	<u>85,332</u>	<u>85,332</u>	<u>79,051</u>	<u>6,281</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	-	7,406	7,406
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>(208)</u>	<u>(208)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>7,198</u>	<u>7,198</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - RENEWABLE RESOURCES FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Solar Incentive Payment	-	-	18,363	18,363
School Renew Energy Program	50,000	50,000	50,000	-
County Renewable Energy Fund	175,000	175,000	175,000	-
CREA Payment SIP Agreement	20,000	20,000	19,950	(50)
Interest	-	-	926	926
<u>TOTAL LOCAL SOURCES</u>	<u>245,000</u>	<u>245,000</u>	<u>264,239</u>	<u>19,239</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>245,000</u>	<u>245,000</u>	<u>264,239</u>	<u>19,239</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	365,000	365,000	222,335	142,665
<u>TOTAL EXPENDITURES PAID</u>	<u>365,000</u>	<u>365,000</u>	<u>222,335</u>	<u>142,665</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(120,000)	(120,000)	41,904	161,904
<u>CASH BALANCE - JULY 1, 2011</u>	<u>120,000</u>	<u>120,000</u>	<u>128,412</u>	<u>8,412</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>170,316</u>	<u>170,316</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

PERS PAYBACK RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
PERS Payback Funds	34,774	34,774	34,475	(299)
Interest	-	-	1,424	1,424
<u>TOTAL LOCAL SOURCES</u>	<u>34,774</u>	<u>34,774</u>	<u>35,899</u>	<u>1,125</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>34,774</u>	<u>34,774</u>	<u>35,899</u>	<u>1,125</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	295,774	295,774	61	295,713
<u>TOTAL EXPENDITURES PAID</u>	<u>295,774</u>	<u>295,774</u>	<u>61</u>	<u>295,713</u>
Excess of Revenues collected Over/ (Under) Expenditures Paid	(261,000)	(261,000)	35,838	296,838
<u>CASH BALANCE - JULY 1, 2011</u>	<u>261,000</u>	<u>261,000</u>	<u>261,641</u>	<u>641</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>297,478</u>	<u>297,478</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - SENIOR CENTER FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	36	36	42	6
Reimbursements	6,985	6,985	5,965	(1,020)
Building Rental	3,000	3,000	5,280	2,280
Meals on Wheels	1,000	1,000	221	(779)
Donations	1,000	1,000	570	(430)
Miscellaneous	-	-	273	273
Meal Fees	12,000	12,000	17,748	5,748
Office Space Rental	5,292	5,292	6,246	954
Fundraisers	3,000	3,000	1,331	(1,669)
Administration Fee	2,400	2,400	2,400	-
Garbage Reimbursement	1,200	1,200	1,200	-
Catering Fees	5,000	5,000	1,482	(3,518)
<u>TOTAL LOCAL SOURCES</u>	<u>40,913</u>	<u>40,913</u>	<u>42,758</u>	<u>1,845</u>
<u>STATE SOURCES:</u>				
SAIF Refunds	-	-	330	330
<u>TOTAL STATE SOURCES</u>	<u>-</u>	<u>-</u>	<u>330</u>	<u>330</u>
<u>FEDERAL SOURCES:</u>				
Reimbursement - USDA	4,000	4,000	4,595	595
<u>TOTAL FEDERAL SOURCES</u>	<u>4,000</u>	<u>4,000</u>	<u>4,595</u>	<u>595</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>44,913</u>	<u>44,913</u>	<u>47,683</u>	<u>2,770</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	64,823	66,629	64,560	2,069
Materials and Services	54,490	58,690	54,834	3,856
Capital Outlay	40,000	33,994	32,369	1,625
<u>TOTAL EXPENDITURES PAID</u>	<u>159,313</u>	<u>159,313</u>	<u>151,763</u>	<u>7,550</u>
Excess of Revenues Collected Over/(Under) Expenditures Paid	(114,400)	(114,400)	(104,080)	10,320
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	98,400	98,400	98,400	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	<u>98,400</u>	<u>98,400</u>	<u>98,400</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	(16,000)	(16,000)	(5,680)	10,320
<u>CASH BALANCE - JULY 1, 2011</u>	<u>16,000</u>	<u>16,000</u>	<u>22,473</u>	<u>6,473</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>16,793</u>	<u>16,793</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

COURTHOUSE REPAIRS AND IMPROVEMENTS RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	59	59
Reimbursement	-	-	10,000	10,000
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>10,059</u>	<u>10,059</u>
<u>FEDERAL SOURCES:</u>				
Federal Contracts	445,000	530,000	563,538	33,538
<u>TOTAL FEDERAL SOURCES</u>	<u>445,000</u>	<u>530,000</u>	<u>563,538</u>	<u>33,538</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>445,000</u>	<u>530,000</u>	<u>573,597</u>	<u>43,597</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	10,000	31,000	30,241	759
Capital Outlay	700,000	764,000	763,751	249
<u>TOTAL EXPENDITURES PAID</u>	<u>710,000</u>	<u>795,000</u>	<u>793,992</u>	<u>1,008</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(265,000)	(265,000)	(220,395)	44,605
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	265,000	265,000	260,000	5,000.00
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>265,000</u>	<u>265,000</u>	<u>260,000</u>	<u>5,000.00</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	-	-	39,605	39,605
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>69,001</u>	<u>69,001</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>108,606</u>	<u>108,606</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

ROAD IMPROVEMENT FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	3,000	3,000	7,465	4,465
<u>TOTAL LOCAL SOURCES</u>	<u>3,000</u>	<u>3,000</u>	<u>7,465</u>	<u>4,465</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>3,000</u>	<u>3,000</u>	<u>7,465</u>	<u>4,465</u>
<u>EXPENDITURES PAID:</u>				
Materials and Services	678,272	678,272	39,396	638,876
Capital Outlay	1,150,000	1,150,000	705,068	444,932
<u>TOTAL EXPENDITURES PAID</u>	<u>1,828,272</u>	<u>1,828,272</u>	<u>744,464</u>	<u>1,083,808</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(1,825,272)	(1,825,272)	(737,000)	1,088,272
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	605,272	605,272	605,294	22
Transfer Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>605,272</u>	<u>605,272</u>	<u>605,294</u>	<u>22</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	(1,220,000)	(1,220,000)	(131,706)	1,088,294
<u>CASH BALANCE - JULY 1, 2011</u>	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,216,330</u>	<u>(3,670)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>1,084,625</u>	<u>1,084,625</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

AMBULANCE SINKING FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	300	300	508	208
<u>TOTAL LOCAL SOURCES</u>	<u>300</u>	<u>300</u>	<u>508</u>	<u>208</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>300</u>	 <u>300</u>	 <u>508</u>	 <u>208</u>
 <u>EXPENDITURES PAID:</u>				
Capital Outlay	138,300	138,300	-	138,300
<u>TOTAL EXPENDITURES PAID</u>	<u>138,300</u>	<u>138,300</u>	<u>-</u>	<u>138,300</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 (138,000)	 (138,000)	 508	 138,508
 <u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	50,000	50,000	50,000	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	 (88,000)	 (88,000)	 50,508	 138,508
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>88,000</u>	 <u>88,000</u>	 <u>88,066</u>	 <u>66</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>138,574</u>	 <u>138,574</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

WEED SINKING FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	50	50	55	5
<u>TOTAL LOCAL SOURCES</u>	<u>50</u>	<u>50</u>	<u>55</u>	<u>5</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Capital Outlay	15,450	15,450	-	15,450
<u>TOTAL EXPENDITURES PAID</u>	<u>15,450</u>	<u>15,450</u>	<u>-</u>	<u>15,450</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(15,400)	(15,400)	55	15,455
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	6,000	6,000	6,000	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	(9,400)	(9,400)	6,055	15,455
<u>CASH BALANCE - JULY 1, 2011</u>	<u>9,400</u>	<u>9,400</u>	<u>9,442</u>	<u>42</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>15,497</u>	<u>15,497</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

AMBULANCE RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2011

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	250	250	290	40
<u>TOTAL LOCAL SOURCES</u>	<u>250</u>	<u>250</u>	<u>290</u>	<u>40</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>250</u>	 <u>250</u>	 <u>290</u>	 <u>40</u>
 <u>EXPENDITURES PAID:</u>				
Capital Outlay	57,250	57,250	-	57,250
<u>TOTAL EXPENDITURES PAID</u>	<u>57,250</u>	<u>57,250</u>	<u>-</u>	<u>57,250</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 (57,000)	 (57,000)	 290	 57,290
 <u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	9,000	9,000	9,000	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	 (48,000)	 (48,000)	 9,290	 57,290
 <u>CASH BALANCE - JULY 1, 2010</u>	 <u>48,000</u>	 <u>48,000</u>	 <u>53,051</u>	 <u>5,051</u>
 <u>CASH BALANCE - JUNE 30, 2011</u>	 <u>-</u>	 <u>-</u>	 <u>62,341</u>	 <u>62,341</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

COMPUTER RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	225	225
<u>TOTAL LOCAL SOURCES</u>	-	-	225	225
 <u>TOTAL REVENUES COLLECTED</u>	-	-	225	225
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	2,000	2,000	1	1,999
Capital Outlay	40,000	40,000	-	40,000
<u>TOTAL EXPENDITURES PAID</u>	42,000	42,000	1	41,999
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	(42,000)	(42,000)	225	42,225
 <u>CASH BALANCE - JULY 1, 2011</u>	42,000	42,000	42,184	184
 <u>CASH BALANCE - JUNE 30, 2012</u>	-	-	42,409	42,409

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

PARKS RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	10	10
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>
<u>STATE SOURCES:</u>				
Parks and Recreation Grant	87,563	87,563	55,930	(31,633)
<u>TOTAL STATE SOURCES</u>	<u>87,563</u>	<u>87,563</u>	<u>55,930</u>	<u>(31,633)</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>87,563</u>	<u>87,563</u>	<u>55,940</u>	<u>(31,623)</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	2,413	2,413	-	2,413
Capital Outlay	126,750	126,750	79,162	47,588
<u>TOTAL EXPENDITURES PAID</u>	<u>129,163</u>	<u>129,163</u>	<u>79,162</u>	<u>50,001</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(41,600)	(41,600)	(23,222)	18,378
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	30,000	30,000	30,000	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(11,600)	(11,600)	6,778	18,378
<u>CASH BALANCE - JULY 1, 2011</u>	<u>11,600</u>	<u>11,600</u>	<u>11,622</u>	<u>22</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>18,400</u>	<u>18,400</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

EMERGENCY SERVICES RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	8	8
<u>TOTAL LOCAL SOURCES</u>	-	-	8	8
<u>TOTAL REVENUES COLLECTED</u>	-	-	8	8
<u>EXPENDITURES PAID:</u>				
Capital Outlay	1,400	1,400	-	1,400
<u>TOTAL EXPENDITURES PAID</u>	1,400	1,400	-	1,400
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(1,400)	(1,400)	8	1,408
<u>CASH BALANCE - JULY 1, 2011</u>	1,400	1,400	1,423	23
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	1,430	1,430

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

EMERGENCY COMMUNICATIONS RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	1,000	1,000	1,107	107
<u>TOTAL LOCAL SOURCES</u>	<u>1,000</u>	<u>1,000</u>	<u>1,107</u>	<u>107</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>1,000</u>	 <u>1,000</u>	 <u>1,107</u>	 <u>107</u>
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	197,644	197,644	100,066	97,578
<u>TOTAL EXPENDITURES PAID</u>	<u>197,644</u>	<u>197,644</u>	<u>100,066</u>	<u>97,578</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 <u>(196,644)</u>	 <u>(196,644)</u>	 <u>(98,960)</u>	 <u>97,684</u>
 <u>OTHER FINANCING USES:</u>				
Transfer In	3,644	3,644	3,644	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>3,644</u>	<u>3,644</u>	<u>3,644</u>	<u>-</u>
 Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	 <u>(193,000)</u>	 <u>(193,000)</u>	 <u>(95,316)</u>	 <u>97,684</u>
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>193,000</u>	 <u>193,000</u>	 <u>293,003</u>	 <u>100,003</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>197,687</u>	 <u>197,687</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

COUNTY FAIR RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	39	39
<u>TOTAL LOCAL SOURCES</u>	-	-	39	39
<u>TOTAL REVENUES COLLECTED</u>	-	-	39	39
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	10,000	10,000	7,095	2,905
Capital Outlay	19,200	19,200	2,450	16,750
<u>TOTAL EXPENDITURES PAID</u>	29,200	29,200	9,545	19,655
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(29,200)	(29,200)	(9,506)	19,694
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	15,000	15,000	15,000	-
Transfer Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	15,000	15,000	15,000	-
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	(14,200)	(14,200)	5,494	19,694
<u>CASH BALANCE - JULY 1, 2011</u>	14,200	14,200	201	(13,999)
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	5,694	5,694

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

GENERAL ROAD RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	957	957
<u>TOTAL LOCAL SOURCES</u>	-	-	957	957
<u>TOTAL REVENUES COLLECTED</u>	-	-	957	957
<u>EXPENDITURES PAID:</u>				
Capital Outlay	288,300	288,300	-	288,300
<u>TOTAL EXPENDITURES PAID</u>	288,300	288,300	-	288,300
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(288,300)	(288,300)	957	289,257
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	280,000	280,000	310,000	(30,000)
<u>TOTAL OTHER FINANCING SOURCES</u>	280,000	280,000	310,000	(30,000)
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(8,300)	(8,300)	310,957	319,257
<u>CASH BALANCE - JULY 1, 2011</u>	8,300	8,300	38,337	30,037
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	349,294	349,294

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

FAIRGROUNDS AND BUILDING RESERVE

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	59	59
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>59</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>59</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	10,050	35,050	25,528	9,522
Capital Outlay	40,000	15,000	8,001	6,999
<u>TOTAL EXPENDITURES PAID</u>	<u>50,050</u>	<u>50,050</u>	<u>33,529</u>	<u>16,521</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(50,050)	(50,050)	(33,469)	16,581
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	40,000	40,000	40,000	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(10,050)	(10,050)	6,531	16,581
<u>CASH BALANCE - JULY 1, 2011</u>	<u>10,050</u>	<u>10,050</u>	<u>9,456</u>	<u>(594)</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>15,987</u>	<u>15,987</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

SHERIFF VEHICLE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	141	141
<u>TOTAL LOCAL SOURCES</u>	-	-	141	141
<u>TOTAL REVENUES COLLECTED</u>	-	-	141	141
<u>EXPENDITURES PAID:</u>				
Capital Outlay	56,500	56,500	24,337	32,163
<u>TOTAL EXPENDITURES PAID</u>	56,500	56,500	24,337	32,163
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(56,500)	(56,500)	(24,196)	32,304
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	40,000	40,000	40,000	-
<u>TOTAL OTHER FINANCING SOURCES</u>	40,000	40,000	40,000	-
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(16,500)	(16,500)	15,804	32,304
<u>CASH BALANCE - JULY 1, 2011</u>	16,500	16,500	16,510	10
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	32,314	32,314

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - DRIVER'S EDUCATION FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Student Fees	500	500	900	400
Interest	-	-	37	37
<u>TOTAL LOCAL SOURCES</u>	<u>500</u>	<u>500</u>	<u>937</u>	<u>437</u>
<u>STATE SOURCES:</u>				
SAIF Refunds	-	-	8	8
<u>TOTAL STATE SOURCES</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>8</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>500</u>	<u>500</u>	<u>945</u>	<u>445</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Personal Services	9,308	9,308	9,079	229
Materials and Services	4,692	4,692	2,644	2,048
<u>TOTAL EXPENDITURES PAID</u>	<u>14,000</u>	<u>14,000</u>	<u>11,723</u>	<u>2,277</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(13,500)	(13,500)	(10,779)	2,721
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers In	16,000	16,000	16,000	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>-</u>
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	2,500	2,500	5,221	2,721
<u>CASH BALANCE - JULY 1, 2011</u>	<u>5,000</u>	<u>5,000</u>	<u>6,886</u>	<u>1,886</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>7,500</u>	<u>7,500</u>	<u>12,108</u>	<u>4,608</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

RESIDENT COMPENSATION ANNUITY FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	1,434	1,434
<u>TOTAL LOCAL SOURCES</u>	-	-	1,434	1,434
<u>TOTAL REVENUES COLLECTED</u>	-	-	1,434	1,434
<u>EXPENDITURES PAID:</u>				
<u>TOTAL EXPENDITURES PAID</u>	-	-	-	-
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	-	1,434	1,434
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	280,500	280,500	280,500	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	280,500	280,500	280,500	-
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	280,500	280,500	281,934	1,434
<u>CASH BALANCE - JULY 1, 2011</u>	119,500	119,500	119,886	386
<u>CASH BALANCE - JUNE 30, 2012</u>	400,000	400,000	401,820	1,820

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

RESIDENT COMPENSATION FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	247	247
<u>TOTAL LOCAL SOURCES</u>	-	-	247	247
<u>TOTAL REVENUES COLLECTED</u>	-	-	247	247
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	478,200	478,200	413,497	64,703
<u>TOTAL EXPENDITURES PAID</u>	478,200	478,200	413,497	64,703
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(478,200)	(478,200)	(413,250)	64,950
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	410,000	410,000	410,000	-
<u>TOTAL OTHER FINANCING SOURCES/USES</u>	410,000	410,000	410,000	-
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	68,200	68,200	(3,250)	64,950
<u>CASH BALANCE - JULY 1, 2011</u>	68,200	68,200	75,037	6,837
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	71,786	71,786

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

INFRASTRUCTURE STUDY FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	691	691
SIP Infrastructure Study	50,000	50,000	50,000	-
<u>TOTAL LOCAL SOURCES</u>	<u>50,000</u>	<u>50,000</u>	<u>50,691</u>	<u>691</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>50,000</u>	<u>50,000</u>	<u>50,691</u>	<u>691</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	150,000	150,000	-	150,000
<u>TOTAL EXPENDITURES PAID</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(100,000)	(100,000)	50,691	150,691
<u>CASH BALANCE - JULY 1, 2011</u>	<u>100,000</u>	<u>100,000</u>	<u>100,052</u>	<u>52</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>150,743</u>	<u>150,743</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

WORKFORCE HOUSING FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	527	527
Sale of Property	-	-	44,000	44,000
SIP Workforce Housing	100,000	100,000	100,000	-
<u>TOTAL LOCAL SOURCES</u>	<u>100,000</u>	<u>100,000</u>	<u>144,527</u>	<u>44,527</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>100,000</u>	 <u>100,000</u>	 <u>144,527</u>	 <u>44,527</u>
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	246,263	246,263	160,996	85,267
<u>TOTAL EXPENDITURES PAID</u>	<u>246,263</u>	<u>246,263</u>	<u>160,996</u>	<u>85,267</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 (146,263)	 (146,263)	 (16,470)	 129,793
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>146,263</u>	 <u>146,263</u>	 <u>146,339</u>	 <u>76</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>129,869</u>	 <u>129,869</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND

CHANGES IN CASH BALANCE - BUDGET AND ACTUAL

SCHOOL RENEWABLE ENERGY FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FINAL BUDGET</u>
				<u>FAVORABLE</u>
				<u>(UNFAVORABLE)</u>
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	1,678	1,678
SIP School Renew Energy	100,000	100,000	100,000	-
<u>TOTAL LOCAL SOURCES</u>	<u>100,000</u>	<u>100,000</u>	<u>101,678</u>	<u>1,678</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>100,000</u>	 <u>100,000</u>	 <u>101,678</u>	 <u>1,678</u>
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	350,000	350,000	-	350,000
<u>TOTAL EXPENDITURES PAID</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>	<u>350,000</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 (250,000)	 (250,000)	 101,678	 351,678
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>250,000</u>	 <u>250,000</u>	 <u>250,130</u>	 <u>130</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>351,808</u>	 <u>351,808</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

COMMUNITY TRANSIT RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	14	14
Sale of Vehicle	-	-	4,050	4,050
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>4,064</u>	<u>4,064</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>-</u>	<u>-</u>	<u>4,064</u>	<u>4,064</u>
<u>EXPENDITURES PAID:</u>				
Capital Outlay	2,880	2,880	-	2,880
<u>TOTAL EXPENDITURES PAID</u>	<u>2,880</u>	<u>2,880</u>	<u>-</u>	<u>2,880</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	<u>(2,880)</u>	<u>(2,880)</u>	<u>4,064</u>	<u>6,944</u>
<u>OTHER FINANCING SOURCES/(USES):</u>				
Transfer In	1,500	1,500	1,500	-
<u>TOTAL OTHER FINANCING SOURCES/(USES)</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid and Other Sources/(Uses)	<u>(1,380)</u>	<u>(1,380)</u>	<u>5,564</u>	<u>6,944</u>
<u>CASH BALANCE - JULY 1, 2011</u>	<u>1,380</u>	<u>1,380</u>	<u>1,397</u>	<u>17</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>6,960</u>	<u>6,960</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL

SIP COMMUNITY SERVICE FEE

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
SIP Comm Service Fees	1,500,000	1,500,000	1,500,000	-
<u>TOTAL LOCAL SOURCES</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>1,500,000</u>	 <u>1,500,000</u>	 <u>1,500,000</u>	 <u>-</u>
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Materials and Services	230,681	230,681	230,681	-
<u>TOTAL EXPENDITURES PAID</u>	<u>230,681</u>	<u>230,681</u>	<u>230,681</u>	<u>-</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 <u>1,269,319</u>	 <u>1,269,319</u>	 <u>1,269,319</u>	 <u>-</u>
 <u>OTHER FINANCING SOURCES/(USES):</u>				
Transfers Out	(1,269,319)	(1,269,319)	(1,269,319)	-
<u>TOTAL OTHER FINANCING SOURCES/(USES):</u>	<u>(1,269,319)</u>	<u>(1,269,319)</u>	<u>(1,269,319)</u>	<u>-</u>
 Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - COUNTY RESERVE FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Interest	-	-	4,043	4,043
<u>TOTAL LOCAL SOURCES</u>	-	-	4,043	4,043
<u>TOTAL REVENUES COLLECTED</u>	-	-	4,043	4,043
<u>EXPENDITURES PAID:</u>				
Capital Outlay	2,315,977	2,315,977	-	2,315,977
<u>TOTAL EXPENDITURES PAID</u>	2,315,977	2,315,977	-	2,315,977
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(2,315,977)	(2,315,977)	4,043	2,320,020
<u>OTHER FINANCING USES:</u>				
Transfer In	2,075,977	2,075,977	2,075,977	-
Transfer Out	-	-	-	-
<u>TOTAL OTHER FINANCING SOURCES</u>	2,075,977	2,075,977	2,075,977	-
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(240,000)	(240,000)	2,080,020	2,320,020
<u>CASH BALANCE - JULY 1, 2011</u>	240,000	240,000	51,359	188,641
<u>CASH BALANCE - JUNE 30, 2012</u>	-	-	2,131,378	2,131,378

### **Non-Major Governmental Fund**

#### **Capital Project Fund**

**COUNTY LIBRARY FUND:** This fund is used to account for the payback of long-term debt principal, interest, and related costs for the construction of the public / school library.

**EXTENSION BUILDING FUND:** This fund was established for the construction of the extension/ experiment station office facility project, and payment of long-term debt principal, interest, and related costs.

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - COUNTY LIBRARY FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
PGE /SDL Local Grant	196,000	196,000	196,000	-
<u>TOTAL LOCAL SOURCES</u>	<u>196,000</u>	<u>196,000</u>	<u>196,000</u>	<u>-</u>
 <u>TOTAL REVENUES COLLECTED</u>	 <u>196,000</u>	 <u>196,000</u>	 <u>196,000</u>	 <u>-</u>
 <u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Capital Outlay	8,752	2,843	-	2,843
Debt Service:				
Principal Payment	175,000	180,909	180,908	1
Interest Payment	21,000	21,000	15,092	5,908
<u>TOTAL EXPENDITURES PAID</u>	<u>204,752</u>	<u>204,752</u>	<u>196,000</u>	<u>8,752</u>
 Excess of Revenues Collected Over/ (Under) Expenditures Paid	 <u>(8,752)</u>	 <u>(8,752)</u>	 <u>-</u>	 <u>8,752</u>
 <u>CASH BALANCE - JULY 1, 2011</u>	 <u>8,752</u>	 <u>8,752</u>	 <u>3,181</u>	 <u>(5,571)</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>-</u>	 <u>-</u>	 <u>3,181</u>	 <u>3,181</u>

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES

IN CASH BALANCE - BUDGET AND ACTUAL - EXTENSION BUILDING FUND

FOR THE YEAR ENDED JUNE 30, 2012

(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Miscellaneous Grant	50,000	50,000	75,000	25,000
Miscellaneous Refunds	-	-	200	200
<u>TOTAL LOCAL SOURCES</u>	<u>50,000</u>	<u>50,000</u>	<u>75,200</u>	<u>25,200</u>
<u>STATEL SOURCES:</u>				
Sherman Station Endowment	75,000	75,000	75,000	-
<u>TOTAL STATE SOURCES</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>125,000</u>	<u>125,000</u>	<u>150,200</u>	<u>25,200</u>
<u>EXPENDITURES PAID:</u>				
<u>Current:</u>				
Capital Outlay	725,000	725,000	723,229	1,771
<u>TOTAL EXPENDITURES PAID</u>	<u>725,000</u>	<u>725,000</u>	<u>723,229</u>	<u>1,771</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	(600,000)	(600,000)	(573,029)	26,971
<u>OTHER FINANCING SOURCES:</u>				
Transfer In	150,000	150,000	150,000	-
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Excess of Revenues Collected and Other Sources Over/(Under) Expenditures Paid	(450,000)	(450,000)	(423,029)	26,971
<u>CASH BALANCE - JULY 1, 2011</u>	<u>450,000</u>	<u>450,000</u>	<u>423,365</u>	<u>26,635</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>336</u>	<u>336</u>



## **Non-Major Governmental Fund**

### **Debt Service Fund**

**DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of long term debt principal, interest, and related costs.

SHERMAN COUNTY, OREGON

SCHEDULE OF REVENUES COLLECTED, EXPENDITURES PAID AND  
CHANGES IN CASH BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND

FOR THE YEAR ENDED JUNE 30, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES COLLECTED:</u>				
<u>LOCAL SOURCES:</u>				
Property Taxes - Prior Year	-	-	170	170
Interest	-	-	133	133
<u>TOTAL LOCAL SOURCES</u>	<u>-</u>	<u>-</u>	<u>303</u>	<u>303</u>
<u>TOTAL REVENUES COLLECTED</u>	<u>-</u>	<u>-</u>	<u>303</u>	<u>303</u>
<u>EXPENDITURES PAID:</u>				
<u>TOTAL EXPENDITURES PAID</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Collected Over/ (Under) Expenditures Paid	-	-	303	303
<u>CASH BALANCE - JULY 1, 2011</u>	<u>-</u>	<u>-</u>	<u>24,840</u>	<u>24,840</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>-</u>	<u>-</u>	<u>25,143</u>	<u>25,143</u>

## OTHER SCHEDULES

SHERMAN COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS

JULY 1, 2011 TO JUNE 30, 2012  
(all amounts are in dollars)

<u>YEAR</u>	<u>TAXES RECEIVABLE 7/1/2011</u>	<u>2010-2011 LEVY</u>	<u>FORECLOSURES AND NET ADJUSTMENTS</u>	<u>NET (DISCOUNT ALLOWED)</u>	<u>TAX COLLECTIONS</u>	<u>TAXES RECEIVABLE 6/30/2012</u>
2011-2012	-	6,596,735	3,622	(185,703)	(6,241,699)	172,955
2010-2011	171,489	-	5,666	-	(80,676)	96,479
2009-2010	77,955	-	3,016	-	(17,992)	62,979
2008-2009	91,354	-	3,235	-	(12,993)	81,596
2007-2008	56,060	-	21,936	-	(76,865)	1,131
2006-2007	1,483	-	598	-	(1,810)	271
2005-2006	1,198	-	685	-	(1,884)	-
2004-2005	970	-	578	-	(1,549)	-
2003-2004	201	-	1	-	(202)	-
2002-2003	122	-	-	-	(122)	-
<u>TOTALS</u>	<u>400,833</u>	<u>6,596,735</u>	<u>39,337</u>	<u>(185,703)</u>	<u>(6,435,791)</u>	<u>415,410</u>

SHERMAN COUNTY, OREGON

SUMMARY SCHEDULE OF CASH ACCOUNTABILITY

COUNTY CLERK

JULY 1, 2011, TO JUNE 30, 2012

(all amounts are in dollars)

	<u>TOTAL</u>	<u>PETTY CASH</u>	<u>LICENSES AND FEES</u>
<u>CASH BALANCE - JULY 1, 2011</u>	220	215	5
<u>RECEIPTS:</u>			
Recording	8,365	-	8,365
HB 2436 Housing Alliance Fees	5,435	-	5,435
Special Transportation(HB2338)	3,518	-	3,518
Land Corner Preservation Fee	3,354	-	3,354
HB 3581 - Clerk's Record Fund	370	-	370
OLIS Fee	371	-	371
Law Library	7	-	7
Probate Fees	1,656	-	1,656
HB 2759 - State Surcharge	1	-	1
Election Fees	777	-	777
Other Fees	2,405	-	2,405
Marriage Licenses	300	-	300
Domestic Violence Fund	300	-	300
Miscellaneous Copying and Indexing	1,704	-	1,704
Survey Fees	598	-	598
Fax Fees	21	-	21
Passport Fees	1,020	-	1,020
Juvenile Fees	250	-	250
GIS Fees	5,280	-	5,280
<u>TOTAL RECEIPTS AND BEGINNING BALANCE</u>	<u>35,951</u>	<u>215</u>	<u>35,736</u>
<u>DISBURSEMENTS:</u>			
County Treasurer	29,849	-	29,849
Restitution to Others	853	-	853
Wasco County Public Works GIS	4,988	-	4,988
Miscellaneous	42	-	42
<u>TOTAL DISBURSEMENTS</u>	<u>35,731</u>	<u>-</u>	<u>35,731</u>
 <u>CASH BALANCE - JUNE 30, 2012</u>	 <u>220</u>	 <u>215</u>	 <u>5</u>

ANALYSIS OF CASH BALANCE

Cash in Bank	5
Cash on Hand	<u>215</u>
<u>TOTAL</u>	<u>220</u>

SHERMAN COUNTY, OREGON

SUMMARY SCHEDULE OF CASH ACCOUNTABILITY

COUNTY TREASURER

JULY 1, 2011, TO JUNE 30, 2012  
(all amounts are in dollars)

<u>CASH BALANCE - JULY 1, 2011</u>	12,646,052
Cash Receipts	<u>33,142,636</u>
<u>TOTAL CASH BALANCE AND RECEIPTS</u>	45,788,688
LESS: Cash Disbursements	<u>26,701,269</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>19,087,420</u>

ANALYSIS OF CASH BALANCE - JUNE 30, 2012

Cash in Checking Account	114,011
Savings Account	2,531,681
Local Government Investment Pool Accounts	<u>16,441,728</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>19,087,420</u>

SHERMAN COUNTY, OREGON  
SUMMARY SCHEDULE OF CASH ACCOUNTABILITY  
JUSTICE OF THE PEACE  
JULY 1, 2011, TO JUNE 30, 2012  
 (all amounts are in dollars)

	TOTAL FINES, FEES AND COSTS COLLECTED	REPORTED TO SHERMAN COUNTY TREASURER	STATE OF OREGON	OTHER
<u>COLLECTIONS NOT TURNED OVER AT JULY 1, 2011</u>	886	-	-	886
<u>Receipts - JULY 1, 2011, to JUNE 30, 2012</u>	652,406	208,007	437,817	6,582
<u>TOTAL RECEIPTS AND BEGINNING CASH BALANCE</u>	653,292	208,007	437,817	7,468
LESS: Turnovers and Refunds - JULY 1, 2011, to JUNE 30, 2012	595,574	184,188	404,126	7,260
<u>COLLECTIONS NOT TURNED OVER AT JUNE 30, 2012</u>	57,718	23,818.64	33,691	208
 <u>ACCOUNT BALANCES FOR COLLECTIONS NOT TURNED OVER:</u>				
Checking Account				57,510
Petty Cash				208
<u>TOTALS</u>				57,718

SHERMAN COUNTY, OREGON  
SUMMARY SCHEDULE OF CASH ACCOUNTABILITY  
COUNTY SHERIFF  
JULY 1, 2011 TO JUNE 30, 2012  
(all amounts are in dollars)

	<u>TOTAL</u>	<u>PETTY CASH</u>	<u>CIVIL ACTIONS, MILEAGE AND OTHER</u>
<u>CASH BALANCE - JULY 1, 2011</u>	100	100	-
Cash Receipts	<u>6,562</u>	<u>-</u>	<u>6,562</u>
<u>TOTAL CASH BALANCE AND RECEIPTS</u>	6,662	100	6,562
Less: Turnovers To Others	<u>6,562</u>	<u>-</u>	<u>6,562</u>
<u>CASH BALANCE - JUNE 30, 2012</u>	<u>100</u>	<u>100</u>	<u>-</u>



SHERMAN COUNTY, OREGON

SCHEDULE OF INSURANCE IN FORCE

AS OF JUNE 30, 2012

<u>COVERAGE</u>	<u>INSURANCE COMPANY</u>	<u>POLICY NUMBER</u>	<u>AMOUNT OF COVERAGE</u>	<u>POLICY DATE</u>	<u>PREMIUM</u>
General/Auto Liability	City County Insurance Services	SHRC-2011-0 1,000 Deductible 100 Deductible 500 Deductible	\$15,000,000	7-1-11 to 6-30-12	***
Boiler and Machinery	City County Insurance Services	SHRC-2011-0	1,000,000	7-1-11 to 6-30-12	***
PUBLIC OFFICIAL BONDS: Marnene E. Benson, Treasurer	Old Republic	YPO 266752	50,000	1-7-11 to 1-6-2012	***
Real and Personal Property Loss	City County Insurance Services	SHRC-2011-0	14,451,003	7-1-11 to 6-30-12	***
				Real and Personal Property Inland Marine Miscellaneous Property Floater Computer Equipment	

\*\*\* Combined Premium \$51,682

SHERMAN COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CDFA* NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL EXPENDITURES
<b><u>U.S. DEPARTMENT OF DEFENSE:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Flood Control	12.106	--	19,505
<b><u>TOTAL U.S. DEPARTMENT OF DEFENSE</u></b>			<u>19,505</u>
<b><u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u></b>			
<i>Passed through Oregon Department of Housing and Community Services:</i>			
Community Development Block Grant	14.228	HR107	79,698
<b><u>TOTAL U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</u></b>			<u>79,698</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Mineral Leases	15.214	107LTFM0212	1,900
Taylor Grazing	15.227	107LTFT1211	1,442
<b><u>TOTAL U.S. DEPARTMENT OF THE INTERIOR</u></b>			<u>3,342</u>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
<i>Passed through Central and Eastern Oregon Juvenile Justice Consortium:</i>			
Juvenile Accountability Block Grant	16.523	2010-6380	6,000
<i>Passed through Oregon Department of Justice:</i>			
Crime Victim Assistance	16.575	2010-00036	10,308
<b><u>TOTAL U.S. DEPARTMENT OF JUSTICE</u></b>			<u>16,308</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
<i>Passed through Oregon Department of Transportation:</i>			
Capital Assistance Program for Elderly Persons & Persons with Disabilities	20.513	27719	43,565
<i>Passed through Oregon State Sheriff's Association:</i>			
State and Community Highway Safety	20.600	OP-12-45-02	3,675
<b><u>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</u></b>			<u>47,240</u>
<b><u>U.S. DEPARTMENT OF ENERGY:</u></b>			
<i>Passed through Oregon Department of Energy:</i>			
ARRA State Energy Program	81.041	10-1261	520,974
<b><u>TOTAL U.S. DEPARTMENT OF ENERGY</u></b>			<u>520,974</u>
<b><u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u></b>			
<i>Passed through Oregon Commission on Children and Families:</i>			
Social Services Block Grant	93.667	SHE-1113	11,290
<b><u>TOTAL U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</u></b>			<u>11,290</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
<i>Passed through Oregon Emergency Management:</i>			
Emergency Management Performance Grant	97.042	11-529	30,615
<i>Passed through Oregon Department of Military:</i>			
State Homeland Security Program	97.073	10-328	42,564
<b><u>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			<u>73,179</u>
<b><u>TOTAL FEDERAL ASSISTANCE</u></b>			<u>\$ 771,536</u>

\*Catalog of Federal Domestic Assistance

(See Notes to the Schedule of Expenditures of Federal Awards)

SHERMAN COUNTY, OREGON

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2012

NOTE 1 – SUMMARY OF CERTAIN SIGNIFICANT ACCOUNTING POLICIES  
BASIS OF PRESENTATION

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

NOTE 2 – SUBRECIPIENTS

No amounts were provided to subrecipients.

## OTHER REQUIRED REPORTS



**FRIEND & REAGAN, P.C.**  
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**Independent Auditor's 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 County Judge and Commissioners  
County Court of Sherman County  
Moro, Oregon 97039

We have audited the financial statements of the governmental activities and each major fund of Sherman County, Oregon as of and for the year ended June 30, 2012, which collectively comprise Sherman County, Oregon's basic financial statements and have issued our report thereon dated December 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of Sherman County, Oregon is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Sherman 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 Sherman County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sherman 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the 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. However, we identified one certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency in internal control over financial reporting. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be significant deficiency – reference **2012-1**. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sherman 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**.

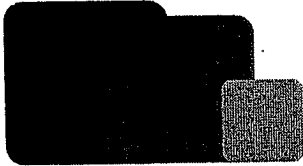
We noted certain matters that we reported to management of Sherman County, Oregon in a separate letter dated December 20, 2012.

Sherman County, Oregon's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Sherman County, Oregon's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Sherman County, Oregon board of commissioners, management, and 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.

Finnd & Reagan, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012



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Certified Public Accountants

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**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 County Judge and Commissioners  
County Court of Sherman County  
Moro, Oregon 97039

Compliance

We have audited Sherman 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 Sherman County, Oregon's major federal programs for the year ended June 30, 2012. Sherman 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 Sherman County, Oregon's management. Our responsibility is to express an opinion on Sherman County, Oregon's compliance based on our audit.

We conducted our audit of compliance in accordance with the 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 Sherman 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 Sherman County, Oregon's compliance with those requirements.

In our opinion, Sherman 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, 2012.

Internal Control Over Compliance

Management of Sherman 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 Sherman County, Oregon's internal control over compliance with the requirements that could have a direct and material effect on a major federal program 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 Sherman 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 Sherman County, Oregon board of commissioners, management, and 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.

*Freund & Neenan, P.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012



**Sherman County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**Section 1**

Financial Statements:

Summary of Auditor's Results

- |    |  |             |
|----|--|-------------|
| 1. | Type of auditor's report issued:   | Unqualified |
| 2. | Internal controls over financial reporting:                                      |             |
|    | a. Material weaknesses identified?   | No          |
|    | b. Significant deficiencies identified not considered to be material weaknesses? | Yes         |
| 3. | Noncompliance material to financial statements noted?                            | No          |

Federal Awards:

- |    |  |             |
|----|--|-------------|
| 1. | Internal Controls over major programs:   |             |
|    | a. Material weaknesses identified?   | No          |
|    | b. Significant deficiencies identified not considered to be material weaknesses?                                     | No          |
| 2. | Type of auditor's report issued on compliance for major programs?  | Unqualified |
| 3. | Any audit findings disclosed which as required to be reported in accordance with OMB Circular A-133, Section 510(a)? | No          |
| 4. | Identification of major programs:  | CFDA#       |
|    | A. ARRA State Energy Program   | 81.041      |
| 5. | The dollar threshold used to distinguish between Type A and Type B programs?   | \$300,000   |
| 6. | The County was not qualified as a low-risk auditee.  |             |

**Section 2**

Financial Statement Findings

**2012-1 Significant Deficiency – Financial Statement Preparation**

**Criteria:** The financial statements are the responsibility of the County's management, including the prevention or detection of material misstatements in the presentation and disclosure of the financial statements. Non-attest services performed by the auditor in the preparation of the financial statements cannot be considered compensating controls.

**Condition:** The County engages their auditors to provide non-attest services for the preparation of its financial statements. Although common for municipalities the size of the County, this condition represents a control deficiency over the financial reporting process that is required to be reported under professional standards as long as management makes all financial reporting decisions, and accepts responsibility for the content of the financial statements. However, those activities performed by the auditor are not a substitute for, or extension of, internal controls over the preparation of the financial statements in accordance with generally accepted accounting principles (GAAP).

**Cause:** The County's accounting personnel possess sufficient training to take responsibility for the financial statements and related notes in accordance with GAAP, but are not experienced in the preparation of complete GAAP compliant financial statements.

**Effect:** Material misstatement in the preparation and disclosure of the financial statements in accordance with GAAP may not be prevented or detected. Misstatements in financial statements include not only misstated dollar amounts, but also the omission of disclosures required under GAAP.

**Recommendations:** We understand that it may not be practical to acquire or allocate the internal resources to perform all of the controls necessary over financial reporting. However, management (including the County's Court) should mitigate this deficiency by keeping informed about the County's internal controls, performing supervisory reviews, studying the financial statements and related footnote disclosures, and understanding its responsibility for the financial statements as a whole. This deficiency is related specifically to the preparation of GAAP basis financial statements and does not adversely affect the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with their budget basis of accounting.

**Responsible Official's Response:** We understand the importance of risk management and the need to address risks in an informed, cost-beneficial way. As a result of our cost-benefit analysis we have determined the value of incurring the additional expense of hiring a staff person or another firm to prepare our financial statements does not justify the cost.

### **Section 3**

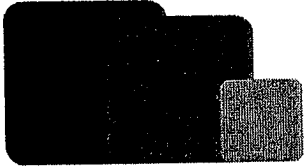
Federal Award Findings and Questioned Costs

None

### **Section 4**

Summary Schedule of Prior Audit Findings

None



**FRIEND & REAGAN, P.C.**  
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SHERMAN COUNTY

INDEPENDENT AUDITOR'S REPORT

REQUIRED BY OREGON STATE REGULATIONS

FOR THE YEAR ENDED JUNE 30, 2012

We have audited the basic financial statements of Sherman County as of and for the year ended June 30, 2012, and have issued our report thereon dated December 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Sherman County's financial statements are free of material misstatement, we performed tests of its compliance with certain provision 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.**

**Highway revenues used for public highways, roads, and streets.**

**Authorized investment of surplus funds (ORS 294).**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe

Sherman County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

#### **ORS 162-10-0230 Internal Control**

In planning and performing our audit, we considered Sherman County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sherman County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sherman County's internal control over financial reporting. In separate reports dated December 20, 2012, we reported 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*, and 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.

This report is intended solely for the information and use of the Commission and management of Sherman County and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

*Friend & Reagan, P.C.*  
\_\_\_\_\_  
FRIEND & REAGAN, PC  
December 20, 2012