



CROOK COUNTY, OREGON

FINANCIAL STATEMENTS

YEAR END, JUNE 30, 2009

CROOK COUNTY, OREGON

COUNTY OFFICIALS

June 30, 2009

ELECTED OFFICIALS

Crook County Court

Mike McCabe
County Judge

Ken Fahlgren
Commissioner

Lynn Lundquist
Commissioner

Other Elected Officials

Daina Vitolins
District Attorney

Tom Green
Assessor

Deanna "Dee" Berman
Clerk

Rodd Clark
Sheriff

David Armstrong
Surveyor

Kathy Gray
Treasurer

Court House

300 NE 3rd Street
Prineville, Oregon 97754
541-447-6555



CROOK COUNTY, OREGON

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CROOK COUNTY, OREGON



Richard W. Donaca

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Crook County, Oregon

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, Oregon, Oregon, as of and for the year ended June 30, 2009, which collectively comprise the Crook County, Oregon's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Crook County, Oregon's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinions.

The County has included the Landfill proprietary operation as part of the General Fund. Accounting principles generally accepted in the United States of America require that proprietary operations be reported as an Enterprise fund if the pricing policies of the activity establish fees and charges designed to recover its cost, including capital cost such as depreciation and debt service. The Landfill operation meets these criteria. The amount by which this departure would affect the assets, fund balance, and revenues of the General Fund is not reasonably determinable.

In my opinion, except for the effects of reporting the Landfill proprietary operation as an enterprise fund as described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, Oregon, as of June 30, 2009, and the respective changes in the financial position, and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Governmental Auditing Standards*, I have also issued my report dated December 8, 2009, on my consideration of the Crook County, Oregon's internal control over financial reporting and on my test 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of my audit.

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INDEPENDENT AUDITOR'S REPORT - CONTINUED

The Management's Discussion and Analysis on pages 3 through 7 is not a required part of the basic financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Management's Discussion and Analysis. However, I did not audit the information and express no opinion on it.

The Required Supplemental Information on pages 39 through 42 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. The required supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Crook County, Oregon's basic financial statements. The combining and individual non-major fund financial statements 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 basic financial statements of Crook County, Oregon. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

R. L. W. Surica CPA

December 8, 2009

MANAGEMENT DISCUSSION AND ANALYSIS

For The Fiscal Year Ended June 30, 2009

This Management's Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Please read it in conjunction with the County's financial statements that follow this section.

Financial Highlights

- The County's total assets as of June 30, 2009, are \$52,662,432, an increase of \$1,561,9230 from the previous year.
- The County's total liabilities as of June 30, 2009, are \$3,852,961, a decrease of \$222,106 from the previous year.
- The net assets of the County (assets minus liabilities) at June 30, 2009 are \$48,809,471. Total net assets unrestricted were \$29,580,487. This is an increase of \$1,917,552 over the year ended June 30, 2008.
- The majority of the County's unrestricted net assets are in the County Road Fund (\$23,818,389) which are restricted by the Oregon Constitution for uses related to construction and maintenance of highways.
- The County's total revenues for the fiscal year for Governmental funds were \$21,756,296. The sources of revenue in order were: local property taxes \$6,320,355 (29%), state payments \$6,135,462 (28%), federal payments \$3,934,185 (18%), licenses, permits and fees \$1,245,671 (6%), interest \$885,876 (4%), charges for service \$2,413,006 (11%), local government payments \$135,878 (1%), and other \$685,863 (3%).
- The County's expenditures by categories were: General Government and Services \$4,809,691 (24%), Public Safety \$6,474,409 (33%), Highways and Roads \$2,784,009 (14%), Health and Welfare \$2,469,962 (12%), Culture and Education \$2,327,027 (12%), Debt Service \$211,538 (1%), Capital Outlay \$781,368 (4%).

Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the County's basic financial statements and other required supplementary information. The County's basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund Financial statements
3. Notes to the basic financial statements

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information of all of the 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.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The governmental activities of the County include the following:

- General Government – Administration
- General Services
 - Assessor
 - Clerk
 - Treasurer
 - All other services
- Public Safety
- Highways and Roads
- Health and Welfare
 - General Health
 - Landfill
- Culture and Education

The Business-type activities of the County include the Airport Operations.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into two categories: Governmental funds and Proprietary funds.

Governmental funds. Governmental funds are used to account for activities where the emphasis is placed on available financial resources rather than upon net income determination. Therefore, unlike the government-wide financial statements, governmental fund financial statements focus on the acquisition and use of current spendable resources as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term requirements.

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and Statement of Revenue, Expenditures, and Changes in Fund Balance for those funds that are considered significant (major) to the County taken as a whole. These financial statements report four major funds: the General Fund, Road Fund, Grant Fund, and

Reserve Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided as other supplementary information in the form of combining statements.

The County adopts an annual appropriated budget for all funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the major funds in the Required Supplemental Information section of these financial statements. Budgetary comparisons for all other governmental funds have been provided as other supplementary information.

The governmental fund financial statements can be found in the basic financial statements.

Proprietary funds. Proprietary funds are used to account for activities where the emphasis is placed on net income determination. The County maintains one proprietary fund known as an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for its Airport Fund. The Airport operation began in the 2007-08 under the County's oversight.

The County also adopts an annual appropriated budget for all proprietary funds. To demonstrate compliance with the budget, budgetary comparison statements have been provided for the enterprise funds and the debt service fund as other supplementary information. The proprietary fund financial statements can be found in the basic financial statements.

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$48,809,471 at the close of the most recent fiscal year.

The largest portion of the County's net assets (\$17,799,254) reflects its investment in capital assets (e.g. land, buildings, improvements, equipment, and infrastructure, net of accumulated depreciation); less any related debt used to acquire those assets that is still outstanding (\$3,095,965). The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Budget Analysis

All expenditures in the 2008-09 fiscal year were made in accordance with and in compliance with Oregon Local Budget Law.

General Fund Resources were \$561,444 less than anticipated, primarily as a result of charges for service that were \$562,546 less than budget. Other items, in total, were about the amounts budgeted for as revenue for the year. Expenditures were \$817,879 less than budgeted. The General Fund eliminated its deficit beginning balance with the reduction of expenditures and ended the year with a fund balance of \$351,994 as of June 30, 2009.

The Road Fund increased its fund balance by \$2,632,522 with revenues \$401,497 more than budgeted. Expenditures were \$3,970,488 under budget.

Grant Fund resources were \$587,914 under anticipated amounts and expenditures were \$811,438 under budget. The Grant Fund is generally funded from outside sources and are for specific purposes. The ending fund balance of \$326,430 is restricted for the specific purpose of the grantors.

The Reserve Fund resources were \$275,860 less than budgeted while expenditures were \$1,356,788 under budgeted amounts. The Reserve Fund was budgeted to spend a total of \$1,950,586 while revenues were budgeted to be only \$513,147. The decrease in the ending fund balance of \$356,521 was budgeted to be a decrease of \$1,632,200.

Summary of Budget and Actual Resources and Expenditures

	Final <u>Budget</u>	<u>Actuals</u>	Variance Over <u>(Under)</u>
General Fund			
Revenues	\$ 12,098,402	\$ 11,536,958	\$ (561,444)
Beginning Fund Balance (Deficit)	<u>(420,360)</u>	<u>(324,801)</u>	<u>95,559</u>
Total Resources	11,678,042	11,212,157	(465,885)
Expenditures	<u>11,678,042</u>	<u>10,860,163</u>	<u>(817,879)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 351,994</u>	<u>\$ 351,994</u>
Road Fund			
Revenues	\$ 5,041,267	\$ 5,442,764	\$ 401,497
Beginning Fund Balance	<u>22,119,660</u>	<u>21,185,867</u>	<u>(933,793)</u>
Total Resources	27,160,927	26,628,631	(532,296)
Expenditures	<u>6,780,730</u>	<u>2,810,242</u>	<u>(3,970,488)</u>
Ending Fund Balance	<u>\$ 20,380,197</u>	<u>\$ 23,818,389</u>	<u>\$ 3,438,192</u>
Grant Fund			
Revenues	\$ 3,736,072	\$ 3,148,158	\$ (587,914)
Beginning Fund Balance	<u>391,517</u>	<u>494,423</u>	<u>102,906</u>
Total Resources	4,127,589	3,642,581	(485,008)
Expenditures	<u>4,127,589</u>	<u>3,316,151</u>	<u>(811,438)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 326,430</u>	<u>\$ 326,430</u>

	<u>Final Budget</u>	<u>Actuals</u>	Variance Over <u>(Under)</u>
Reserve Fund			
Revenues	\$ 513,147	\$ 237,287	\$ (275,860)
Beginning Fund Balance	<u>3,069,639</u>	<u>3,138,734</u>	<u>69,095</u>
Total Resources	3,582,786	3,376,021	(206,765)
Expenditures	<u>1,950,586</u>	<u>593,808</u>	<u>(1,356,778)</u>
Ending Fund Balance	<u>\$ 1,632,200</u>	<u>\$ 2,782,213</u>	<u>\$ 1,150,013</u>
Non-Major Funds			
Revenues	\$ 3,300,961	\$ 3,439,898	\$ 138,937
Beginning Fund Balance	<u>1,441,396</u>	<u>2,074,077</u>	<u>632,681</u>
Total Resources	4,742,357	5,513,975	771,618
Expenditures	<u>4,607,862</u>	<u>3,152,412</u>	<u>(1,455,450)</u>
Ending Fund Balance	<u>\$ 134,495</u>	<u>\$ 2,361,563</u>	<u>\$ 2,227,068</u>

Request for Information

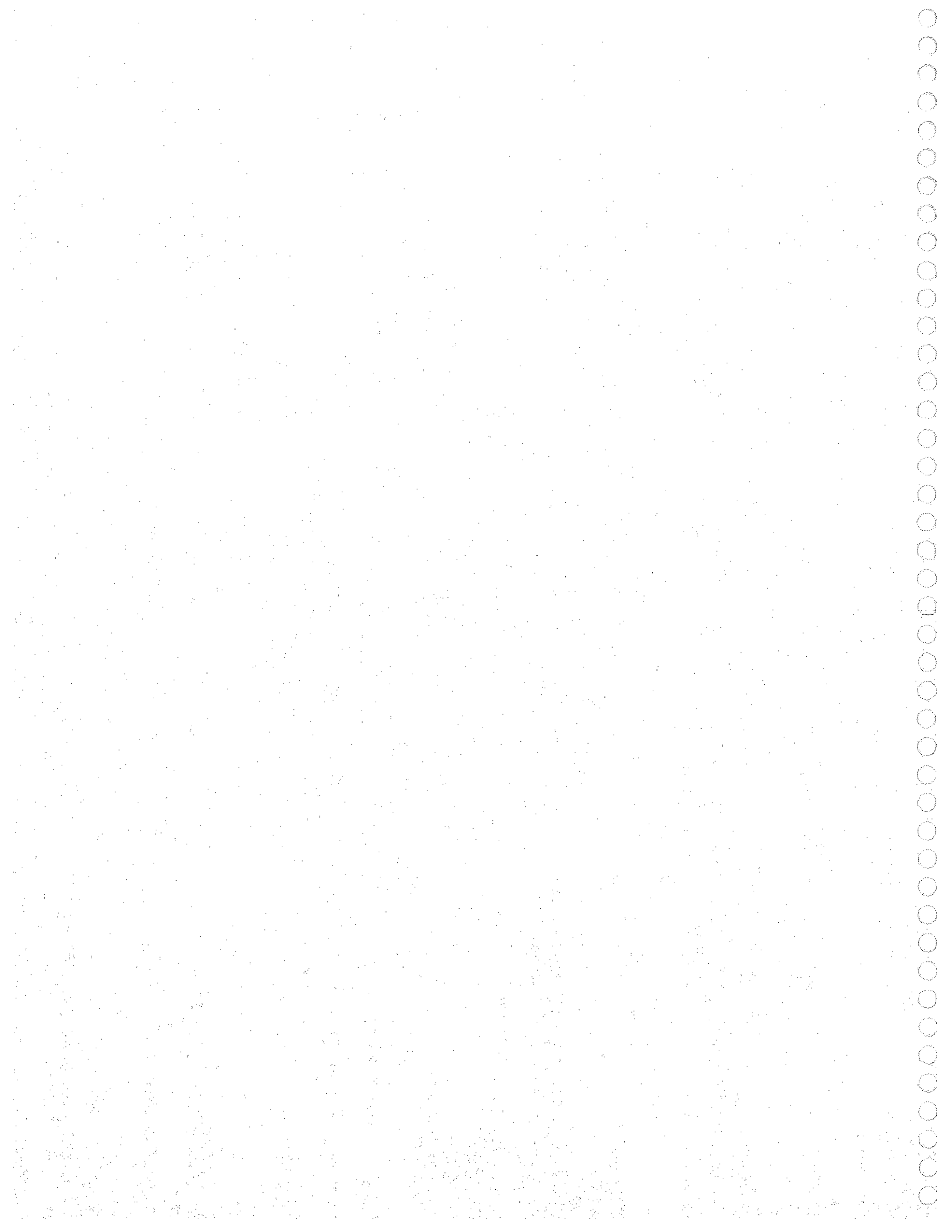
This financial report is intended to provide a general overview of Crook County's financial condition. This management summary, the financial statements, and the accompanying notes must be read together to fully understand and explain the financial condition of the County. Questions concerning any of this information should be addressed to Crook County, County Administration, Room 10, 300 N.E. Third St., Prineville, Oregon 97754. Request may also be emailed to: administration@co.crook.or.us.



CROOK COUNTY, OREGON



BASIC FINANCIAL STATEMENTS



CROOK COUNTY, OREGON
STATEMENT OF NET ASSETS
June 30, 2009

Assets	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current Assets			
Cash and investments	\$ 29,368,700	\$ 480,421	\$ 29,849,121
Accounts receivable	311,573	-	311,573
Property taxes receivable	780,472	-	780,472
Inventory	656,309	-	656,309
Total Current Assets	31,117,054	480,421	31,597,475
Capital Assets			
Assets not being depreciated	4,343,714	-	4,343,714
Assets being depreciated - net of depreciation	15,449,020	1,102,485	16,551,505
Net Capital Assets	19,792,734	1,102,485	20,895,219
Total Assets	50,909,788	1,582,906	52,492,694
Liabilities			
Current Liabilities			
Accounts payable	121,247	-	121,247
Accrued interest	13,790	17,803	31,593
Accrued absences	604,156	-	604,156
Current portion of long-term debt	275,959	112,151	388,110
Total Current Liabilities	1,015,152	129,954	1,145,106
Long-term Debt			
Bonds and notes payable	1,954,762	1,141,203	3,095,965
Less current portion	(275,959)	(112,151)	(388,110)
Net Long-Term Debt	1,678,803	1,029,052	2,707,855
Total Liabilities	2,693,955	1,159,006	3,852,961
Net Assets			
Invested in capital assets - net of related debt	17,837,972	(38,718)	17,799,254
Restricted			
Debt Service	46,242	-	46,242
Closure and post-closure cost	1,252,803	-	1,252,803
Unrestricted	29,078,816	462,618	29,541,434
Total Net Assets	\$ 48,215,833	\$ 423,900	\$ 48,639,733

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS**

For The Fiscal Year Ended June 30, 2009

	<u>General Fund</u>	<u>Road Fund</u>	<u>Grant Fund</u>
Revenues			
Local			
Property taxes	\$ 5,766,729	\$ -	\$ -
Taxes - other	53,675	-	-
Interest	43,123	599,891	-
Licenses, permits, and fees	1,020,129	17,826	55,901
Charges for service	1,767,997	52,023	98,230
Other	504,817	-	22,856
Intergovernmental			
Local	78,196	-	34,682
State	475,179	2,661,358	2,212,400
Federal	150,598	2,111,666	666,732
Total Revenues	<u>9,860,443</u>	<u>5,442,764</u>	<u>3,090,801</u>
Expenditures			
Current			
General government	1,210,461	-	-
General services	2,686,063	-	326,725
Public safety	4,953,060	-	1,003,994
Highways and roads	-	2,784,009	-
Health and welfare	986,660	-	1,482,068
Culture and education	536,158	-	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	256,855	21,233	158,121
Total Expenditures	<u>10,629,257</u>	<u>2,805,242</u>	<u>2,970,908</u>
Excess of revenues over (under) expenditures	<u>(768,814)</u>	<u>2,637,522</u>	<u>119,893</u>
Other Financing Sources (Uses)			
Transfers in	1,676,515	-	57,357
Transfers out	<u>(230,906)</u>	<u>(5,000)</u>	<u>(345,243)</u>
Total Other Financing Sources (Uses)	<u>1,445,609</u>	<u>(5,000)</u>	<u>(287,886)</u>
Net Change in Fund Balance	676,795	2,632,522	(167,993)
Fund Balance (Deficit) - Beginning of Year	<u>(324,801)</u>	<u>21,185,867</u>	<u>494,423</u>
Fund Balance - End of Year	<u>\$ 351,994</u>	<u>\$ 23,818,389</u>	<u>\$ 326,430</u>

The accompanying notes are an integral part of these financial statements.

Reserve Fund	Non Major Fund	Total
\$ -	\$ 553,626	\$ 6,320,355
-	19,022	72,697
98,788	144,074	885,876
66,274	85,541	1,245,671
50,838	443,918	2,413,006
-	85,493	613,166
-	23,000	135,878
12,025	774,500	6,135,462
4,362	1,000,827	3,934,185
<u>232,287</u>	<u>3,130,001</u>	<u>21,756,296</u>
-	-	1,210,461
289,548	296,894	3,599,230
4,453	512,902	6,474,409
-	-	2,784,009
-	1,234	2,469,962
-	1,790,869	2,327,027
-	175,000	175,000
-	36,538	36,538
<u>211,409</u>	<u>133,750</u>	<u>781,368</u>
<u>505,410</u>	<u>2,947,187</u>	<u>19,858,004</u>
<u>(273,123)</u>	<u>182,814</u>	<u>1,898,292</u>
5,000	309,897	2,048,769
<u>(88,398)</u>	<u>(205,225)</u>	<u>(874,772)</u>
<u>(83,398)</u>	<u>104,672</u>	<u>1,173,997</u>
<u>(356,521)</u>	<u>287,486</u>	<u>3,072,289</u>
<u>3,138,734</u>	<u>2,074,077</u>	<u>26,568,300</u>
<u>\$ 2,782,213</u>	<u>\$ 2,361,563</u>	<u>\$ 29,640,589</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
To Statement of Activities

June 30, 2009

Net Change in Fund Balance - Total Governmental Funds		\$ 3,072,289
Items to Reconcile Changes in Net Assets		
Revenues		
Property taxes accrual	\$ 281,807	
Capital asset transfer from Solid Waste	<u>3,101,659</u>	3,383,466
Expenses		
Increase in accrued absence	\$ (40,662)	
Decrease in accrued interest	49,317	
Decrease in inventory	(169,738)	
Capital assets acquisition	291,071	
Depreciation	(988,671)	
Debt service payments	<u>175,000</u>	<u>(683,683)</u>
Changes in Net Assets - Statement of Activities		<u>\$ 5,772,072</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
STATEMENT OF NET ASSETS
BUSINESS TYPE ACTIVITIES -
AIRPORT

June 30, 2009

Assets

Current Assets		
Cash and investments		\$ 480,421
Capital Assets		
Property, plant, and equipment		1,136,350
Accumulated depreciation		<u>(33,865)</u>
Net Capital Assets		<u>1,102,485</u>
Total Assets		<u>1,582,906</u>

Liabilities

Current Liabilities		
Accrued interest		17,803
Long-term debt - due within one year		<u>112,151</u>
Total Current Liabilities		<u>129,954</u>
Long-Term Debt		
Note payable		1,141,203
Less current portion due within one year		<u>(112,151)</u>
Total Long-Term Debt		<u>1,029,052</u>
Total Liabilities		<u>1,159,006</u>

Net Assets

Invested in capital assets - net of related debt		(38,718)
Unrestricted		<u>462,618</u>
Total Net Assets		<u>\$ 423,900</u>

The accompanying notes are an integral part of these financial statements

CROOK COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS
BUSINESS TYPE ACTIVITIES**

For The Fiscal Year Ended June 30, 2009

	<u>Solid Waste</u>	<u>Airport</u>	<u>Totals</u>
Operating Revenues			
Charges for service	<u>\$ -</u>	<u>\$ 371,453</u>	<u>\$ 371,453</u>
Operating Expenses			
Materials and service	-	503,499	503,499
Depreciation	<u>-</u>	<u>22,727</u>	<u>22,727</u>
Total Operating Expenses	<u>-</u>	<u>526,226</u>	<u>526,226</u>
Operating Income (Loss)	<u>-</u>	<u>(154,773)</u>	<u>(154,773)</u>
Non-Operating Revenue (Expense)			
Interest income	-	4,442	4,442
Interest expense	<u>-</u>	<u>(55,521)</u>	<u>(55,521)</u>
Total Non-Operating Revenue (Expense)	<u>-</u>	<u>(51,079)</u>	<u>(51,079)</u>
Net Operating Loss	<u>-</u>	<u>(205,852)</u>	<u>(205,852)</u>
Capital Contributions and Transfers			
Construction grants	-	326,727	326,727
Transfers to other funds	<u>(4,278,656)</u>	<u>-</u>	<u>(4,278,656)</u>
Construction grants	<u>(4,278,656)</u>	<u>326,727</u>	<u>(3,951,929)</u>
Change in Net Assets	<u>(4,278,656)</u>	<u>120,875</u>	<u>(4,157,781)</u>
Net Assets - Beginning of Year	<u>4,278,656</u>	<u>303,025</u>	<u>4,581,681</u>
Net Assets - End of Year	<u>\$ -</u>	<u>\$ 423,900</u>	<u>\$ 423,900</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
STATEMENT OF CASH FLOWS
BUSINESS TYPE ACTIVITIES - AIRPORT
For The Fiscal Year Ended June 30, 2009

	<u>Solid Waste</u>	<u>Airport</u>	<u>Totals</u>
Cash Flows from Operating Activities			
Cash from customers	\$ -	\$ 372,077	\$ 372,077
Payments to suppliers	(483)	(503,499)	(503,982)
Net Cash Flow from Operating Activities	<u>(483)</u>	<u>(131,422)</u>	<u>(131,905)</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of capital assets	-	(22,538)	(22,538)
Construction grants	-	326,727	326,727
Payment of debt	-	(107,081)	(107,081)
Interest paid on capital debt	-	(57,191)	(57,191)
Net Cash Flows from Capital Activities	<u>-</u>	<u>139,917</u>	<u>139,917</u>
Cash Flows from Non-Capital Financing Activities			
Transfers to other funds	<u>(1,173,997)</u>	<u>-</u>	<u>(1,173,997)</u>
Cash Flows from Investing Activities			
Interest earned	<u>-</u>	<u>4,442</u>	<u>4,442</u>
Net Increase in Cash	(1,174,480)	12,937	(1,161,543)
Cash Balance - Beginning of Year	<u>1,174,480</u>	<u>467,484</u>	<u>1,641,964</u>
Cash Balance - End of Year	<u>\$ -</u>	<u>\$ 480,421</u>	<u>\$ 480,421</u>
Reconciliation of Operating Income to Net Cash from Operating Activities			
Operating income	\$ -	\$ (154,773)	\$ (154,773)
Adjustments to reconcile operating income to Net Cash From Operating Activities			
Depreciation expense	-	22,727	22,727
Changes in current assets and liabilities			
Decrease in accounts receivable	-	624	624
Decrease in accounts payable	(483)	-	(483)
Net Cash From Operating Activities	<u>\$ (483)</u>	<u>\$ (131,422)</u>	<u>\$ (131,905)</u>

The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
FIDUCIARY FUNDS
Schedule Assets and Liabilities
June 30, 2009

Assets

Cash and investments	\$ 1,130,619
Property taxes receivable	<u>1,995,878</u>
Total Assets	<u>\$ 3,126,497</u>

Liabilities

Due to other governments	<u>\$ 3,126,497</u>
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The accompanying notes are an integral part of these financial statements.

CROOK COUNTY, OREGON
FIDUCIARY FUNDS
Statement of Changes in Net assets
For The Fiscal Year Ended June 30, 2009

Revenues	
Property taxes	\$ 15,707,743
Other	<u>721,193</u>
Total Revenues	<u>16,428,936</u>
Disbursements	
Amounts paid out	<u>15,783,566</u>
Net Change in Fund Balance	645,370
Net Assets - Beginning of Year	<u>2,481,127</u>
Net Assets - End of Year	<u>\$ 3,126,497</u>

The accompanying notes are an integral part of these financial statements

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

Note 1 - Summary of Significant Accounting Policies

Crook County, Oregon is a municipal corporation governed by an elected County Judge and two Commissioners.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the County are described below.

Government-wide and Fund Financial Statements

The government-wide financial statements are the Statement of Net Assets and the Statement of Activities. These statements report information on all activities of the County. The effect of interfund activity has been removed from these statements.

The Statement of Activities shows the County's cost for providing County services. Direct expenses of operations are reduced by direct program revenue which include charges for services and program grants specific to the service. Taxes and interest are reported as general revenues.

Measurement Focus, Basis of Accounting

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Revenues are considered to be available if they are received during the current period or soon enough thereafter to pay liabilities of the current period. The County considers this to be revenues collected within 60 days after the end of the current fiscal year. Expenditures are generally recorded when incurred except interest on long-term debt and compensated absences are recorded at the time the payment is due.

Proprietary funds distinguish operating revenues and expenses from non-operation items. Operating revenues and expenses generally result from providing services in connection with the purpose of the proprietary fund.

Budget Policy

The County prepares a budget for each fund on the modified basis of accounting. State statutes require a budget be prepared for each fund. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personal service, materials and services, capital outlay, and other expenditures are the levels of control established by resolution. The detail budget document contains more specific detailed information for the expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the County governing body. Appropriations lapse at the end of each year.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2009

Note 1 - Summary of Significant Accounting Policies - Continued

Cash and Investments

Cash and investments include amounts in demand deposits as well as short-term investments. Investments with maturities over three months are not considered to be cash. The cash balances of all funds are pooled and invested according to the County Court's direction.

Capital Assets

Capital assets include property, buildings and improvements, and equipment and are reported in the governmental column in the government-wide statement of Net Assets. Capital assets are defined by the County as assets with an initial cost of more than \$750 and an estimated useful life of more than one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their fair market value at the date of donation.

Buildings and equipment are depreciated using the straight-line method over the estimated useful life of the asset. The estimated useful lives are from 10 years for equipment to 50 years for buildings.

The County, beginning July 1, 2002, has capitalized its infrastructure in accordance with GASB No. 37.

Accrued Compensated Absences

The County employees are allowed to accumulate earned but unused personal leave. A liability for the vested portion of such leave is reported in the government-wide funds.

Long-term Debt

Long-term debt is reported in the government-wide Statement of Net Assets. Bond premiums and issuance cost are deferred and amortized over the life of the bonds using the straight-line method.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain amounts and disclosures.

Restricted Assets

Assets whose use is restricted for debt service or for other purposes are segregated on the government-wide Statement of Net Assets.

FASB Pronouncements

The County has elected not to apply FASB pronouncements issued after November 30, 1989, to business-type activities of the County.

Fiduciary Funds

The County holds funds for other municipal entities. These trust funds are not included as part of the County, and accordingly, are not included in the government-wide financial statements of the County.

Organization and Fund Structure

The County's governing body is made up of an elected County Judge and two elected Commissioners. Other elected officials are responsible for specific departments; they are District Attorney, Clerk, Sheriff, Treasurer, Assessor, and Surveyor. The County's financial operations are accounted for in the following funds with descriptions of primary revenue sources and purpose of expenditures:

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2009

Note 1 - Summary of Significant Accounting Policies - Continued

Organization and Fund Structure - Continued

I. Major Funds

A - General Fund

Activities of the County government as required by State and County laws and regulations and requested by County residents are accounted for in the General Fund. Activities not specifically assigned or delegated to a special fund are accounted for in the General Fund. Primary source of revenues are from property taxes, licenses and fees, and intergovernmental revenues. Expenditures are for general governmental operations, general services, public safety, health and welfare, and education and culture.

B - Road Fund

This fund is used to account for maintenance and construction of County roads. Primary revenue sources are state and federal revenues and interest. Expenditures are for maintenance and construction of County roads.

C - Grant Funds

This fund accounts for grants for specific purposes. Primary sources of revenues are from state and federal sources, and expenditures are for specific purposes as provided for in the various grants.

D - Reserve Funds

This fund is used for the accumulation of resources for long-term projects as determined by the County's governing body. Primary sources of revenues are transfers from other funds. Expenditures are for specific projects.

II. Business-Type Fund

A - Airport

The County established this fund to account for the operation and capital improvements to the Airport. The Airport is jointly owned by the County and the City of Prineville, and the County now has the oversight duties of the Airport operations. The source of revenue is from the sale of fuel. Expenditures are for operation costs.

III. Non Major Funds

Victims Emergency - State resources. Expenditures are for victims' needs.

Plaza Maintenance - Charges to other funds. Expenditures are for the maintenance of the County Plaza.

Special transportation - State grants. Expenditures are for County transportation needs.

Special Projects on Federal Lands - Federal grants. Expenditures are for capital outlays for federal projects.

CAMI - State grants. Expenditures are for education-related costs.

Victim Impact Panel - Licenses and fees. Expenditures are for victims' programs.

Juvenile/Staying - State and local resources. Expenditures are for juvenile programs.

Children and Family - State grants. Expenditures are for the health benefits of families and children.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 1 - Summary of Significant Accounting Policies - Continued

Organization and Fund Structure - Continued

III. Non Major Funds - Continued

CFY Flexible - State grants. Expenditures are for education costs.

Drug Free Community - Federal grants. Expenditures are for drug education.

Veterans - State grants. Expenditures are for veterans' services.

Library Grant - Local grants. Expenditures are for grant purposes.

Children Services - State grants. Expenditures are for children services.

Planning Professionals - Fees. Expenditures are for contract services.

Local Law Enforcement Grant - Local grant. Expenditures are for grant purposes.

Emergency Communications - State allocation. Expenditures are for emergency communication within the County.

County Surveyor - Fees and charges for service. Expenditures are for the operation of the Surveyor's office.

County School - State and federal allocations. Expenditures are for County school support.

Tourism - This fund was established to expend resources from the State for tourism promotion.

Vehicle Reserve - Charges to user departments. Expenditures are for the cost of operating the vehicles.

County Extension - Property taxes and state grants. Expenditures are for the operations of the County extension services.

County Historical - Property taxes. Expenditures are for the operations of the County Historical Museum.

County Fair - Charges for service. Expenditures are for the operations of the County fair and maintenance of the fairground property.

Debt Service - Property taxes. Expenditures are for the payment of the general obligation bond issue principal and interest.

VI Trust and Agency

The County Treasurer holds funds for other taxing districts in the County. The Trust and Agency funds are used to account for these transactions.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 2 - Budget Compliance

The County's management submits requests for appropriations to the Budget Officer appointed by the County Court. The budget is prepared by fund, function, and activity. The budget document includes information on the prior three years as well as estimated revenue and requested appropriations for the ensuing fiscal year.

The proposed budget is presented to the Budget Committee by the Budget Officer. Public hearings are held by the Budget Committee and they may make changes to the original document. The Budget Committee will approve the budget document to be submitted to the governing body of the County. The governing body will hold public hearings on a published date. After the public hearing, the governing body will give consideration to matters discussed and may make changes to the budget document prior to adoption. State Statutes do not allow the governing body to increase expenditures for each fund by more than 10 percent, and the amount of the ad valorem tax to be certified by the County can not be increased by the governing body.

The governing body then is required by State Statutes to adopt the budget, make appropriations, and to certify the levy of ad valorem taxes for each fund. Except for the allowance of appropriation transfers, expenditures can not be made in excess of the appropriations.

Note 3 - Deposits and Investments

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposit may not be returned to the government. The County's policy, in compliance with State Statutes, requires that the deposits be covered by Federal Deposit Insurance Corporation (FDIC) and deposited in a qualified depository for public funds. Certain financial institutions have pledged that they will cover deposits of public funds in any one of the covered group's bank. The banks that have joined this group have been approved by the State Treasurer. The County only deposits funds in banks that have been approved by the Office of the State Treasurer.

Investments

State Statutes and County investment policy authorizes the County's investments. The County is authorized to invest in U.S. Government obligations and its agencies and the State of Oregon Local Governmental Investment Pool (LGIP). Other investments are authorized but the County does not invest in other investment instruments. The County Treasurer is responsible for the investments of the County.

The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the LGIP's investment policies. The State Treasurer is the investment officer for the LGIP and is responsible for funds in the LGIP. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the LGIP are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board which establishes diversification percentages and specifies the types and maturities of investments. The Oregon Audits Division of the Secretary of State's office audits the LGIP annually.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 3 - Deposits and Investments - Continued

Investments - Continued

The fair market value of the County's position in the LGIP at June 30, 2009, was equivalent to the County's carrying amount.

As of June 30, 2009, the cash and investments consisted of:

Demand checking accounts	\$	7,698,772
LGIP		4,743,058
Investments		<u>18,537,910</u>
Total		30,979,740
Less Trust Funds		<u>(1,130,619)</u>
Total County Cash and Investments	\$	<u>29,849,121</u>

The County holds \$1,130,619 of cash and investments in trust for other governmental districts in the County. This amount is not included in the County's Statement of Net Assets.

Note 4 - Property Taxes Receivable

The tax levy is certified by the County Court annually to the Crook County Assessor. The property tax rate is calculated by the Assessor for each taxing district based on the assessed valuation as of July 1. The tax levy becomes a lien on the property as of July 1 of each year. The taxes may be paid by the property owner by November 15 to receive a three percent discount. The installment method can also be used by the property owner to pay the taxes if they pay, following the date of the lien, one-third by November 15, February 15, and May 15.

Unpaid taxes become subject to foreclosure four years after they become a lien on the property. The collections and foreclosures are the responsibility of the County Tax Collector and Treasurer.

Note 5 - Capital Assets

Capital asset activity for the year was as follows:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2009</u>
Capital Assets				
Assets not being depreciated				
Land	\$ 3,923,344	\$ 420,370	\$ -	\$ 4,343,714
Assets being depreciated				
Buildings	8,701,507	428,783	-	9,130,290
Equipment	9,217,304	2,711,576	-	11,928,880
Landfill Cell #1	-	690,240	-	690,240
Roads & infrastructure	6,244,948	-	-	6,244,948
Totals	24,163,759	<u>\$ 3,830,599</u>	<u>\$ -</u>	27,994,358
Accumulated Depreciation	<u>(10,761,899)</u>	<u>\$ (1,783,439)</u>	<u>\$ -</u>	<u>(12,545,338)</u>
Net Assets being depreciated	<u>\$ 13,401,860</u>			<u>\$ 15,449,020</u>

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2009

Note 5 - Capital Assets - Continued

Depreciation is computed using the straight-line method over the estimated useful life of the asset. The following is a summary of the depreciation on assets being depreciated:

	Cost	Accumulated Depreciation	Net	2008-09 Expense	Life
Buildings	9,130,290	4,216,980	4,913,310	180,840	40
Equipment	11,928,880	7,518,289	4,410,591	669,127	10
Landfill Cell #1	690,240	89,732	600,508	13,805	50
Roads and infrastructure	6,244,948	720,337	5,524,611	124,899	50
Totals	<u>\$ 27,994,358</u>	<u>\$ 12,545,338</u>	<u>\$ 15,449,020</u>	<u>\$ 988,671</u>	

Depreciation expense is allocated to the expense categories as follows:

General government	\$ 37,825
General services	157,722
Public safety	142,910
Highways and roads	318,065
Health and welfare	268,387
Culture and education	<u>63,762</u>
Total depreciation expense	<u>\$ 988,671</u>

Landfill assets were transferred to the general capital assets at the beginning of the year.

Note 6 - Business-Type Activities Property, Plant, and Equipment

The property, plant, equipment, and accumulated depreciation of the business-type activities are as follows:

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Airport				
Buildings	1,113,812	\$ 22,538	\$ -	1,136,350
Accumulated Depreciation	(11,138)	\$ (22,727)	\$ -	(33,865)
Net Airport	<u>\$ 1,102,674</u>			<u>\$ 1,102,485</u>

The estimated life of the Airport capital assets is 50 years.

Note 7 - General Long-Term Debt

The County has entered into an agreement for the purchase of additional property for County offices. The original obligation was for \$300,000 and is payable in annual installments of \$60,000 plus interest on the unpaid balance at 6.0%. The balance due as of June 30, 2009, was \$60,000.

Another agreement was entered into in a prior year for the purchase of property to be used for the Historical Museum expansion. The total purchase price of the property was \$650,000. The contract requires semi-annual payments of \$21,496 including 4.75% interest. The balance as of June 30, 2009, is 435,988.

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 7 - General Long-Term Debt - Continued

The Landfill operation borrowed \$220,000 for the purchase of equipment with a cost of \$264,400. The note requires monthly payments of \$4,039 including 3.85% interest. The balance of this obligation is \$216,667 as of June 30, 2009.

The County has five capital lease obligations for the acquisition of equipment. The leases are for the acquisition of equipment and are payable in annual installments including interest.

The leases are as follows:	<u>Interest Rate</u>	<u>Annual Payment</u>	<u>Balance June 30, 2009</u>
Sheriff - Ford Motor	4.90%	\$ 30,591	\$ 58,671
Sheriff - Ford Motor	5.90%	15,722	42,103
Sheriff - Key Finance	6.70%	<u>6,813</u>	<u>18,245</u>
Total Leases		<u>\$ 53,126</u>	<u>\$ 119,019</u>

The County issued General Obligation bonds for the construction of the County Library in 1998. The bonds are paid annually, and interest with an average interest rate of 3.1% is payable semi-annually. The bonds are scheduled to be retired in the 2017-18 fiscal year.

Changes in the long-term debt are summarized as follows:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2009</u>
Capital leases	\$ 184,992	\$ 23,661	\$ 89,634	\$ 119,019
Property note #1	5,711	-	5,711	-
Property note #2	120,000	-	60,000	60,000
Museum Building	457,500	-	21,512	435,988
Landfill note	-	220,000	3,333	216,667
General Obligation Bonds	<u>1,298,088</u>	<u>-</u>	<u>175,000</u>	<u>1,123,088</u>
Totals	<u>\$ 2,066,291</u>	<u>\$ 243,661</u>	<u>\$ 355,190</u>	<u>\$ 1,954,762</u>

The debt service requirements as of June 30, 2009, are as follows:

Capital Lease Obligations

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	\$ 47,608	\$ 5,517	\$ 53,125
2010-11	50,131	2,995	53,126
2011-12	<u>21,280</u>	<u>1,256</u>	<u>22,536</u>
Totals	<u>\$ 119,019</u>	<u>\$ 9,768</u>	<u>\$ 128,787</u>

Property Notes

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	<u>\$ 60,000</u>	<u>\$ 3,600</u>	<u>\$ 63,600</u>

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
 June 30, 2009

Note 7 - General Long-Term Debt - Continued

Museum Property Note

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	\$ 22,546	\$ 20,445	\$ 42,991
2010-11	23,630	19,361	42,991
2011-12	24,766	18,225	42,991
2012-13	25,956	17,035	42,991
2013-14	27,204	15,787	42,991
2015-19	156,934	58,022	214,956
2020-23	154,952	17,014	171,966
Totals	\$ 435,988	\$ 165,889	\$ 601,877

Landfill Note Payable

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	\$ 40,837	\$ 7,626	\$ 48,463
2010-11	42,437	6,026	48,463
2011-12	44,100	4,363	48,463
2012-13	45,828	2,635	48,463
2013-14	43,465	839	44,304
	<u>\$ 216,667</u>	<u>\$ 21,489</u>	<u>\$ 238,156</u>

General Obligation Bonds

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	\$ 104,967	\$ 108,783	\$ 213,750
2010-11	98,847	114,903	213,750
2011-12	93,538	120,212	213,750
2012-13	88,426	125,324	213,750
2013-14	83,512	115,862	199,374
2015-18	653,798	58,022	711,820
Totals	\$ 1,123,088	\$ 643,106	\$ 1,766,194

Note 8 - Notes Payable - Business-Type Activities

Airport

The Airport Business-Type Activity borrowed \$1,300,000 for the hangar and other Airport improvements in a prior year. The note is payable in semi-annual payments of \$82,131 including interest of 4.68%. The note is scheduled to be retired in the 2016-17 fiscal year.

The following is a schedule of the Airport notes payable transactions.

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2009</u>
Airport note payable	\$ 1,248,284	\$ -	\$ 107,081	\$ 1,141,203

CROOK COUNTY, OREGON

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 8 - Notes Payable - Business-Type Activities - Continued

The debt service requirements as of June 30, 2008 are as follows:

Airport Note Payable

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009-10	\$ 112,151	\$ 52,111	\$ 164,262
2010-11	117,461	46,801	164,262
2011-12	123,022	41,240	164,262
2012-13	128,847	35,415	164,262
2013-14	134,947	29,315	164,262
2015-18	<u>524,775</u>	<u>50,264</u>	<u>575,039</u>
Totals	<u>\$ 1,141,203</u>	<u>\$ 255,146</u>	<u>\$ 1,396,349</u>

Note 9 - County Landfill

The County operates a solid waste landfill. The present site is estimated to have a capacity for an additional nine years. Current State and Federal laws require a final cover for the landfill when capacity is reached and to maintain the closed facility for an additional thirty years after closure.

The County has estimated that the closure and post closure cost to be \$2,863,335 based on information currently available. The total capacity of the landfill is estimated to be 2,630,900 cubic feet with an estimate of 1,151,105 cubic feet, or 44%, used to date. Based on these estimates, \$1,252,803 of costs are to be allocated to the closure and post closure cost. A restriction of Fund Balance for \$1,252,803 has been established.

These estimates are based on information currently available and are subject to change based on inflation, technology, or applicable laws and regulations.

Note 10 - Pension Plan

PERS

Plan Description:

The County contributes to the Oregon Public Employees Retirement System (PERS) as a member of the State and Local Governmental Rate Pool in PERS. This is a cost-sharing multiple-employer defined benefit plan.

Certain full-time employees of the Sheriff's Department are eligible to participate in the system after six months of employment. Civil deputies and clerical staff of the Sheriff's office are covered under the County's 401(k) plan. Eligible employees are covered after 600 hours of employment.

Employees who retire after 30 years of creditable service or after reaching age 58 are entitled to a retirement benefit, payable monthly for life, equal to 1.67 percent of their average salary for each year of creditable service. Final average monthly salary is based on either the three calendar years out of the last ten years of employment during which the highest salaries were earned or the last 36 calendar months of membership, whichever is larger. Benefits fully vest after reaching five years of service. Vested employees with less than 30 years of service will receive reduced benefits if retirement occurs prior to age 58 or age 60 if hired after January 1, 1996. PERS also provides death and disability benefits. Benefit provisions and other requirements are established by State Statutes, Chapter 238, Oregon Revised Statutes (ORS).

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED
 June 30, 2009

Note 10 - Pension Plan - Continued

PERS issues a publicly available report that includes financial statements and required supplementary information for PERS. The report is available by written request to PERS, P.O. Box 23700, Tigard, Oregon 97281-3700, or by telephone at 888-320-7377.

Funding Policy:

PERS members are required to contribute 6% of their covered salary which is paid by the County. The employee rate is established by State Statute. The County is required to contribute at an actuarially determined rate. For the 2008-09 fiscal year the rate was 10.15% of covered payroll. Employees entering the system subsequent to August 2003 are covered under Oregon Public Service Retirement Plan (OPRSRP). The effective rate for OPRSRP is 9.09% of covered salary. The County's rates are set by PERS Retirement Board and are subject to change.

Annual Pension Cost:

The County's annual PERS cost was \$251,941 for the 2008-09 fiscal year. The required contributions were determined by the PERS Retirement Board while the employee rate is set by State Statutes. The County pays the employee contribution of 6% of covered compensation.

Required contributions and liabilities were determined based on the 2007 Actuarial Valuation using the entry age actuarial cost method. Because all PERS employers are required by law to submit the contributions adopted by the Retirement Board and the employer contributions are calculated in conformance with the standards of Statement No. 27, there is no net pension obligation. The contributions actually made equal the annual pension cost.

The information for the County's PERS annual pension cost for the past three years is as follows:

	Fiscal Year Ended June 30		
	2009	2008	2007
District contribution rate	10.15%	10.15%	17.84%
Employee contribution rate	6.0%	6.0%	6.0%
Sheriff's Department covered payroll	\$1,498,946	\$1,341,874	\$1,301,319
Annual pension cost	\$251,941	\$206,206	\$305,023
Net pension obligation	\$0	\$0	\$0

County 401(k) Plan

The County sponsors a 401(k) plan for all other eligible employees. The name of the plan is the Crook County Employees 401(k) plan. Employees of the Sheriff's Department are covered under PERS and are not included in the 401(k) plan.

The County contributes a flat amount of \$302 per month for each eligible employee. The County Court established the plan and has the authority to amend the plan as may be necessary. Employees are eligible after 500 hours in a six month consecutive period. The plan is a defined contribution plan. Employees may make voluntary contributions to their account.

CROOK COUNTY, OREGON
NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2009

Note 10 - Pension Plan - Continued

County 401(k) Plan - Continued

Total payroll of the County	\$ 7,204,184
Total payroll covered under plan	\$ 5,731,221
Employer contribution	\$ 450,331
Total Employee voluntary contributions	\$ 201,294

Note 11 - Risk Management

The County is exposed to various risk of loss related to torts; theft of damage to, and destruction of assets; errors and omissions; injury to employees; and natural disasters for which the County carries commercial insurance. The County reviews the coverage periodically and there has not been a significant reduction in coverage from the prior years. Any settlements have not exceeded coverage in the prior three years.

Note 12- Interfund Transfers

Interfund cash transfer activity for the fiscal year ended June 30, 2009, is as follows:

	Transfers From Other Funds	Transfers To Other Funds
	<u> </u>	<u> </u>
Governmental Funds		
General	\$ 1,676,515	\$ 230,906
Road	-	5,000
Grant	57,357	345,243
Reserve	5,000	88,398
Non-major	309,897	205,225
Business-Type Funds		
Solid Waste	-	1,173,997
Weed Control	-	-
	<u>2,048,769</u>	<u>2,048,769</u>
Totals		

The transfers made were routine and budgeted in the normal operations of County activities.

In addition to the cash transfers listed above, the Solid Waste Fund transferred capital assets, accounts receivables, accounts payables, and accrued expenses to the General Fund. As a result of this transfer the total transfer to the General Fund from the Solid Waste was \$4,278,656 on the Government-Wide financial statements.

The transfer from Solid Waste to the General Fund is as follows:

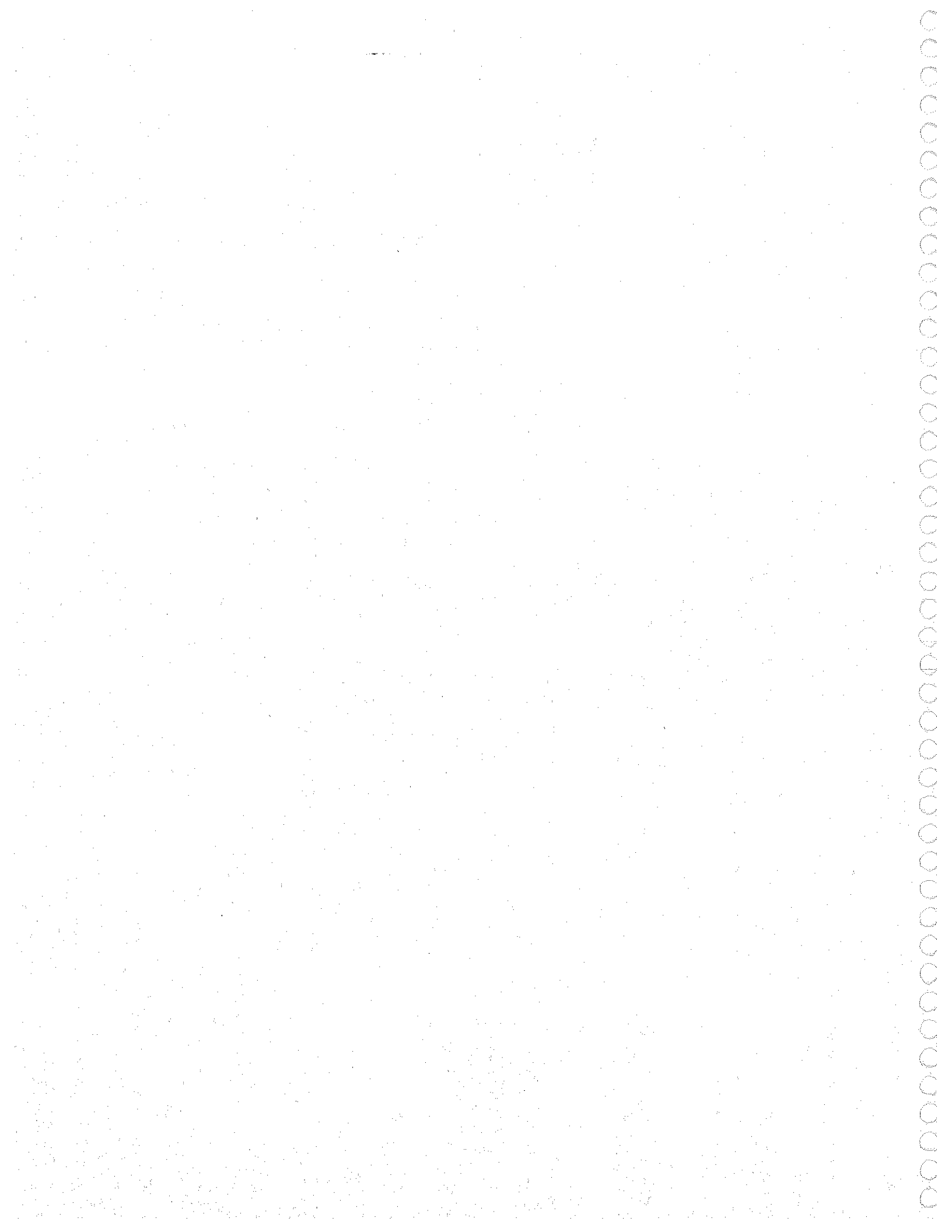
Cash	\$ 1,174,480
Accounts receivable	138,768
Capital assets	2,990,927
Accounts payable	(484)
Accrued absences	<u>(25,035)</u>
	<u>\$ 4,278,656</u>



CROOK COUNTY, OREGON



REQUIRED SUPPLEMENTAL INFORMATION



CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

Resources	Budget		Actual	Variance
	Original	Final		Over (Under)
Local				
Taxes-Property				
Current	\$ 5,648,477	\$ 5,572,837	\$ 5,577,615	\$ 4,778
Prior	100,000	100,000	189,114	89,114
Taxes - Other	34,500	34,500	53,675	19,175
Interest	-	-	43,123	43,123
Licenses, permits, and fines	1,636,488	928,815	1,020,129	91,314
Charges for services	2,812,161	2,330,543	1,767,997	(562,546)
Other	132,652	117,652	504,817	387,165
Intergovernmental				
Local	84,944	49,944	78,196	28,252
State	1,121,264	1,005,461	475,179	(530,282)
Federal	255,133	316,707	150,598	(166,109)
Transfers in	1,578,546	1,641,943	1,676,515	34,572
Total Revenues	13,404,165	12,098,402	11,536,958	(561,444)
Beginning Fund Balance (Deficit)	900,000	(420,360)	(324,801)	95,559
Total Resources	14,304,165	11,678,042	11,212,157	(465,885)
Expenditures				
Personal service	7,755,974	7,326,620	7,092,934	(233,686)
Materials and services	4,891,280	3,690,052	3,279,468	(410,584)
Capital outlay	289,750	253,810	256,855	3,045
Transfers	367,121	251,320	230,906	(20,414)
Operating contingency	1,000,040	156,240	-	(156,240)
Total Expenditures	14,304,165	11,678,042	10,860,163	(817,879)
Ending Fund Deficit	\$ -	\$ -	\$ 351,994	\$ 351,994

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
ROAD FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Local				
Interest	\$ 700,000	\$ 700,000	\$ 599,891	\$ (100,109)
Licenses, permits, and fines	22,500	22,500	17,826	(4,674)
Charges for services	12,800	12,800	52,023	39,223
Intergovernmental				
State	2,944,937	2,944,937	2,661,358	(283,579)
Federal	1,361,030	1,361,030	2,111,666	750,636
Total Revenues	<u>5,041,267</u>	<u>5,041,267</u>	<u>5,442,764</u>	<u>401,497</u>
Beginning Fund Balance	<u>22,119,660</u>	<u>22,119,660</u>	<u>21,185,867</u>	<u>(933,793)</u>
Total Resources	<u>27,160,927</u>	<u>27,160,927</u>	<u>26,628,631</u>	<u>(532,296)</u>
Expenditures				
Personal services	1,434,600	1,434,600	1,291,180	(143,420)
Materials and services	5,313,130	5,313,130	1,492,829	(3,820,301)
Capital outlay	28,000	28,000	21,233	(6,767)
Transfers to other funds	5,000	5,000	5,000	-
Operating contingency	300,000	300,000	-	(300,000)
Totals Expenditures	<u>7,080,730</u>	<u>7,080,730</u>	<u>2,810,242</u>	<u>(4,270,488)</u>
Ending Fund Balance	<u>\$ 20,080,197</u>	<u>\$ 20,080,197</u>	<u>\$ 23,818,389</u>	<u>\$ 3,738,192</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GRANT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

Resources	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Local				
Licenses, permits and fees	\$ 130,099	\$ 122,099	\$ 55,901	\$ (66,198)
Charges for services	-	-	98,230	98,230
Other	4,050	50	22,856	22,806
Intergovernmental				
Local	10,127	57,288	34,682	(22,606)
State	2,154,058	2,454,199	2,212,400	(241,799)
Federal	655,634	1,070,118	666,732	(403,386)
Transfers in	30,510	32,318	57,357	25,039
Total Revenues	<u>2,984,478</u>	<u>3,736,072</u>	<u>3,148,158</u>	<u>(587,914)</u>
Beginning Fund Balance	<u>395,833</u>	<u>391,517</u>	<u>494,423</u>	<u>102,906</u>
Total Resources	<u>3,380,311</u>	<u>4,127,589</u>	<u>3,642,581</u>	<u>(485,008)</u>
Expenditures				
Personal services	1,162,662	1,211,973	1,161,932	(50,041)
Materials and services	1,973,578	1,882,713	1,650,855	(231,858)
Capital outlay	164,627	643,459	158,121	(485,338)
Transfers to other funds	79,444	389,444	345,243	(44,201)
Totals Expenditures	<u>3,380,311</u>	<u>4,127,589</u>	<u>3,316,151</u>	<u>(811,438)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 326,430</u>	<u>\$ 326,430</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
RESERVE FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

Resources	Budget		<u>Actual</u>	Variance Over
	Original	Final		(Under)
Local				
Interest	\$ 137,370	\$ 137,370	\$ 98,788	\$ (38,582)
Licenses, permits, and fines	29,472	29,472	66,274	36,802
Charges for services	-	-	50,838	50,838
Other	35,000	35,000	-	(35,000)
Intergovernmental				
State	33,098	33,098	12,025	(21,073)
Federal	46,207	46,207	4,362	(41,845)
Transfers in	<u>232,000</u>	<u>232,000</u>	<u>5,000</u>	<u>(227,000)</u>
Total Revenues	513,147	513,147	237,287	(275,860)
Beginning Fund Balance	<u>3,069,639</u>	<u>3,069,639</u>	<u>3,138,734</u>	<u>69,095</u>
Total Resources	<u>3,582,786</u>	<u>3,582,786</u>	<u>3,376,021</u>	<u>(206,765)</u>
Expenditures				
Materials and services	492,620	492,620	294,001	(198,619)
Capital outlay	1,408,959	1,213,959	211,409	(1,002,550)
Transfers to other funds	<u>49,007</u>	<u>244,007</u>	<u>88,398</u>	<u>(155,609)</u>
Total Expenditures	<u>1,950,586</u>	<u>1,950,586</u>	<u>593,808</u>	<u>(1,356,778)</u>
Ending Fund Balance	<u>\$ 1,632,200</u>	<u>\$ 1,632,200</u>	<u>\$ 2,782,213</u>	<u>\$ 1,150,013</u>

ADDITIONAL SUPPLEMENTAL INFORMATION

COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES



CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES

BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Assessor				
Personal service	550,868	549,715	532,638	(17,077)
Materials and service	61,385	36,290	30,192	(6,098)
Transfer to other funds	6,500	6,500	6,500	-
Total Assessor	<u>618,753</u>	<u>592,505</u>	<u>569,330</u>	<u>(23,175)</u>
Clerk				
Personal service	238,606	226,497	217,665	(8,832)
Materials and service	58,256	50,743	52,111	1,368
Total Clerk	<u>296,862</u>	<u>277,240</u>	<u>269,776</u>	<u>(7,464)</u>
Treasurer/Tax Collector				
Personal service	285,741	285,492	279,644	(5,848)
Materials and service	66,159	59,583	40,907	(18,676)
Total Treasurer/Tax	<u>351,900</u>	<u>345,075</u>	<u>320,551</u>	<u>(24,524)</u>
Dog Control				
Materials and service	2,370	2,370	1,304	(1,066)
Building/Grounds Maintenance				
Personal service	82,200	114,018	100,698	(13,320)
Materials and service	379,723	370,953	346,704	(24,249)
Capital outlay	18,000	8,000	2,447	(5,553)
Total Building/Grounds	<u>479,923</u>	<u>492,971</u>	<u>449,849</u>	<u>(43,122)</u>
Veteran's Services				
Personal service	40,434	38,402	29,965	(8,437)
Materials and service	5,688	8,633	8,116	(517)
Total Veteran's Services	<u>46,122</u>	<u>47,035</u>	<u>38,081</u>	<u>(8,954)</u>
Electrical Department				
Personal service	76,456	76,647	75,191	(1,456)
Materials and service	35,944	35,485	12,319	(23,166)
Total Electrical Department	<u>112,400</u>	<u>112,132</u>	<u>87,510</u>	<u>(24,622)</u>
Building Department				
Personal service	358,730	319,970	316,064	(3,906)
Materials and service	82,307	83,324	59,671	(23,653)
Total Building Department	<u>441,037</u>	<u>403,294</u>	<u>375,735</u>	<u>(27,559)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
CONTINUED
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Health Department				
Personal service	136,038	135,773	129,718	(6,055)
Materials and service	44,373	38,128	33,798	(4,330)
Total Health Department	<u>180,411</u>	<u>173,901</u>	<u>163,516</u>	<u>(10,385)</u>
Environmental Health				
Personal service	139,886	135,556	135,239	(317)
Materials and service	43,730	27,917	21,410	(6,507)
Total Environmental Health	<u>183,616</u>	<u>163,473</u>	<u>156,649</u>	<u>(6,824)</u>
Landfill				
Personal service	549,140	425,866	426,396	530
Materials and service	1,499,350	346,470	240,099	(106,371)
Capital outlay	172,000	221,780	221,789	9
Transfer to other funds	161,000	-	-	-
Total Landfill	<u>2,381,490</u>	<u>994,116</u>	<u>888,284</u>	<u>(105,832)</u>
Copy Machines				
Materials and service	15,000	15,000	9,666	(5,334)
Weed Control				
Personal service	79,134	77,479	76,462	(1,017)
Materials and service	39,197	37,942	15,489	(22,453)
Total Weed Control	<u>118,331</u>	<u>115,421</u>	<u>91,951</u>	<u>(23,470)</u>
County Administration				
Personal service	466,031	463,156	452,406	(10,750)
Materials and service	44,602	44,325	35,859	(8,466)
Total County Counsel	<u>510,633</u>	<u>507,481</u>	<u>488,265</u>	<u>(19,216)</u>
Library				
Personal service	457,185	468,689	428,599	(40,090)
Materials and service	126,869	124,367	107,559	(16,808)
Total Library	<u>584,054</u>	<u>593,056</u>	<u>536,158</u>	<u>(56,898)</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
GENERAL FUND - MANAGEMENT DETAIL EXPENDITURES
CONTINUED
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Planning				
Personal service	316,950	226,266	222,954	(3,312)
Materials and service	19,350	32,730	30,111	(2,619)
Transfer to other funds	6,500	6,500	6,500	-
Total Planning	<u>342,800</u>	<u>265,496</u>	<u>259,565</u>	<u>(5,931)</u>
Sheriff				
Personal service	1,761,577	1,636,549	1,588,932	(47,617)
Materials and service	352,450	397,931	408,618	10,687
Capital outlay	20,000	2,273	2,273	-
Total Sheriff	<u>2,134,027</u>	<u>2,036,753</u>	<u>1,999,823</u>	<u>(36,930)</u>
Emergency Management				
Personal service	114,212	116,619	116,652	33
Materials and service	51,680	48,368	41,030	(7,338)
Capital outlay	-	11,927	12,345	418
Total Emergency Management	<u>165,892</u>	<u>176,914</u>	<u>170,027</u>	<u>(6,887)</u>
Jail & Prisoner Care				
Personal service	675,802	698,151	686,732	(11,419)
Materials and service	695,540	708,669	721,328	12,659
Total Jail & Prisoner Care	<u>1,371,342</u>	<u>1,406,820</u>	<u>1,408,060</u>	<u>1,240</u>
District Attorney				
Personal service	683,408	623,097	591,171	(31,926)
Materials and service	44,900	45,040	38,990	(6,050)
Total District Attorney	<u>728,308</u>	<u>668,137</u>	<u>630,161</u>	<u>(37,976)</u>
Victims' Assistance				
Personal service	94,153	93,977	79,492	(14,485)
Materials and service	3,000	3,000	2,489	(511)
Total Victims' Assistance	<u>97,153</u>	<u>96,977</u>	<u>81,981</u>	<u>(14,996)</u>
Liquor Enforcement				
Materials and service	12,500	2,500	163	(2,337)
Capital outlay	4,500	4,500	-	(4,500)
Transfers to other funds	-	10,000	10,000	-
Total Liquor Enforcement	<u>17,000</u>	<u>17,000</u>	<u>10,163</u>	<u>(6,837)</u>

CROOK COUNTY, OREGON
COMBINING BALANCE SHEET
NON MAJOR FUNDS

June 30, 2009

Assets	<u>Victims'</u> <u>Emergency</u>	<u>Plaza</u> <u>Maintenance</u>	<u>Special</u> <u>Transportation</u>	<u>Special</u> <u>Projects on</u> <u>Federal Lands</u>	<u>CAMI</u>
Cash and investments	\$ 1,552	\$ 2,403	\$ 23,485	\$ 1,347,405	\$ 256
Accounts receivable	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Total Assets	<u>\$ 1,552</u>	<u>\$ 2,403</u>	<u>\$ 23,485</u>	<u>\$ 1,347,405</u>	<u>\$ 256</u>
 Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Negative cash					
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund Balance					
Unreserved (Deficit)	<u>1,552</u>	<u>2,403</u>	<u>23,485</u>	<u>1,347,405</u>	<u>256</u>
Total Liabilities and Fund Balance	<u>\$ 1,552</u>	<u>\$ 2,403</u>	<u>\$ 23,485</u>	<u>\$ 1,347,405</u>	<u>\$ 256</u>

<u>Victims' Impact</u>	<u>Juvenile/ Staying</u>	<u>Children and Family</u>	<u>CFY Flexible</u>	<u>Drug Free Community</u>	<u>Veterans</u>	<u>Library Grant</u>	<u>Children Services</u>
\$ 5,878	\$ 66,766	\$ -	\$ 5,722	\$ 150	\$ 2,968	\$ 12,014	\$ 5,630
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 5,878</u>	<u>\$ 66,766</u>	<u>\$ -</u>	<u>\$ 5,722</u>	<u>\$ 150</u>	<u>\$ 2,968</u>	<u>\$ 12,014</u>	<u>\$ 5,630</u>
\$ -	\$ -	\$ 3,299	\$ 3,402	\$ -	\$ 2,938	\$ 632	\$ -
-	-	5,679	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	<u>8,978</u>	<u>3,402</u>	-	<u>2,938</u>	<u>632</u>	-
<u>5,878</u>	<u>66,766</u>	<u>(8,978)</u>	<u>2,320</u>	<u>150</u>	<u>30</u>	<u>11,382</u>	<u>5,630</u>
<u>\$ 5,878</u>	<u>\$ 66,766</u>	<u>\$ -</u>	<u>\$ 5,722</u>	<u>\$ 150</u>	<u>\$ 2,968</u>	<u>\$ 12,014</u>	<u>\$ 5,630</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
PROJECTS ON FEDERAL LANDS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 40,000	\$ 40,000	\$ 87,968	\$ 47,968
Intergovernmental				
Federal	-	-	231,823	231,823
Total Revenues	40,000	40,000	319,791	279,791
Beginning Fund Balance	880,000	880,000	1,189,457	309,457
Total Resources	920,000	920,000	1,509,248	589,248
Expenditures				
Materials and services	107,800	107,800	15,775	(92,025)
Capital outlay	700,000	700,000	33,868	(666,132)
Transfer to other funds	112,200	112,200	112,200	-
Total Expenditures	920,000	920,000	161,843	(758,157)
Ending Fund Balance	\$ -	\$ -	\$ 1,347,405	\$ 1,347,405

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
C A M I FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 243	\$ 243
Intergovernmental				
State	40,463	40,463	50,579	10,116
Total Revenues	40,463	40,463	50,822	10,359
Beginning Fund Balance	5,058	5,058	10,656	5,598
Total Resources	45,521	45,521	61,478	15,957
Expenditures				
Materials and services	45,521	45,521	61,222	15,701
Ending Fund Balance	\$ -	\$ -	\$ 256	\$ 256

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VICTIM IMPACT PANEL
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over (Under)
Resources				
Local				
Interest	\$ -	\$ -	\$ 148	\$ 148
Permits, fees and license	7,300	7,300	3,950	(3,350)
Other	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
Total Revenue	7,500	7,500	4,098	(3,402)
Beginning Fund Balance	<u>9,800</u>	<u>9,800</u>	<u>9,823</u>	<u>23</u>
Total Resources	<u>17,300</u>	<u>17,300</u>	<u>13,921</u>	<u>(3,379)</u>
Expenditures				
Personal service	5,000	5,000	3,376	(1,624)
Materials and services	<u>12,300</u>	<u>12,300</u>	<u>4,667</u>	<u>(7,633)</u>
Total Expenditures	<u>17,300</u>	<u>17,300</u>	<u>8,043</u>	<u>(9,257)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,878</u>	<u>\$ 5,878</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
JUVENILE/STAYING FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 100	\$ 100	\$ 1,037	\$ 937
Intergovernmental				
State	40,192	40,192	40,193	1
Federal	33,586	33,586	57,378	23,792
Total Revenues	73,878	73,878	98,608	24,730
Beginning Fund Balance	9,929	9,929	23,289	13,360
Total Resources	83,807	83,807	121,897	38,090
Expenditures				
Personal service	72,409	72,409	46,822	(25,587)
Materials and services	11,398	8,269	5,180	(3,089)
Transfer to other funds	-	3,129	3,129	-
Total Expenditures	83,807	83,807	55,131	(28,676)
Ending Fund Balance	\$ -	\$ -	\$ 66,766	\$ 66,766

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CHILDREN AND FAMILY FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ 1,600	\$ 1,600	\$ 1,571	\$ (29)
Fees and permits	-	-	1,811	1,811
Charges for Service	-	-	52	52
Other	21,878	21,878	21,888	10
Intergovernmental				
State	117,614	153,304	150,374	(2,930)
Federal	6,777	6,777	-	(6,777)
Transfer from other funds	1,690	1,690	8,190	6,500
Total Revenues	149,559	185,249	183,886	(1,363)
Beginning Fund Balance	34,600	34,600	33,031	(1,569)
Total Resources	184,159	219,849	216,917	(2,932)
Expenditures				
Personal service	124,863	124,863	136,891	12,028
Materials and services	59,296	85,986	80,004	(5,982)
Transfer from other funds	-	9,000	9,000	-
Total Expenditures	184,159	219,849	225,895	6,046
Ending Fund Balance (Deficit)	\$ -	\$ -	\$ (8,978)	\$ (8,978)

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CYF FLEXIBLE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	<u>Variance Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Resources				
Local				
Interest	\$ 200	\$ 200	\$ 308	\$ 108
Intergovernmental				
State	<u>12,500</u>	<u>12,500</u>	<u>11,913</u>	<u>(587)</u>
Total Revenues	12,700	12,700	12,221	(479)
Beginning Fund Balance	<u>100</u>	<u>100</u>	<u>876</u>	<u>776</u>
Total Resources	<u>12,800</u>	<u>12,800</u>	<u>13,097</u>	<u>297</u>
Expenditures				
Materials and services	<u>12,800</u>	<u>12,800</u>	<u>10,777</u>	<u>(2,023)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,320</u>	<u>\$ 2,320</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
DRUG FREE COMMUNITY
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Intergovernmental				
Federal	\$ 93,750	\$ 93,750	\$ -	\$ (93,750)
Total Revenues	93,750	93,750	-	(93,750)
Beginning Fund Balance	-	-	150	150
Total Resources	93,750	93,750	150	(93,600)
Expenditures				
Personal services	53,995	53,995	-	(53,995)
Materials and services	39,755	39,755	-	(39,755)
Total Expenditures	93,750	93,750	-	(93,750)
Ending Fund Balance	\$ -	\$ -	\$ 150	\$ 150

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VETERANS FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 250	\$ 250	\$ 307	\$ 57
Intergovernmental				
State	12,852	34,281	33,151	(1,130)
Transfer from other funds	<u>1,729</u>	<u>1,729</u>	<u>1,729</u>	<u>-</u>
Total Revenues	14,831	36,260	35,187	(1,073)
Beginning Fund Balance	<u>10,000</u>	<u>10,000</u>	<u>10,160</u>	<u>160</u>
Total Resources	<u>24,831</u>	<u>46,260</u>	<u>45,347</u>	<u>(913)</u>
Expenditures				
Personal services	14,263	23,588	21,731	(1,857)
Materials and services	<u>10,568</u>	<u>22,672</u>	<u>23,586</u>	<u>914</u>
Total Expenditures	<u>24,831</u>	<u>46,260</u>	<u>45,317</u>	<u>(943)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 30</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
LIBRARY GRANT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Over (Under)
Resources				
Local				
Interest	\$ 279	\$ 279	\$ 538	\$ 259
Other	<u>30,472</u>	<u>30,472</u>	<u>52,759</u>	<u>22,287</u>
Total Revenues	30,751	30,751	53,297	22,546
Beginning Fund Balance	<u>7,000</u>	<u>7,000</u>	<u>1,118</u>	<u>(5,882)</u>
Total Resources	<u>37,751</u>	<u>37,751</u>	<u>54,415</u>	<u>16,664</u>
Expenditures				
Materials and services	<u>37,751</u>	<u>37,751</u>	<u>43,033</u>	<u>5,282</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,382</u>	<u>\$ 11,382</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
CHILDREN SERVICES FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 283	\$ 283
Intergovernmental				
State	9,515	9,515	9,350	(165)
Total Revenues	9,515	9,515	9,633	118
Beginning Fund Balance	-	-	2,883	2,883
Total Resources	9,515	9,515	12,516	3,001
Expenditures				
Personal services	2,811	2,811	1,095	(1,716)
Materials and services	6,704	6,704	5,791	(913)
Total Expenditures	9,515	9,515	6,886	(2,629)
Ending Fund Balance	\$ -	\$ -	\$ 5,630	\$ 5,630

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
PLANNING PROFESSIONALS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Fees	\$ 100,000	\$ 100,000	\$ 17,693	\$ (82,307)
Beginning Fund Balance (Deficit)	-	-	(2,726)	(2,726)
Total Resources	100,000	100,000	14,967	(85,033)
Expenditures				
Materials and services	100,000	100,000	14,967	(85,033)
Ending Fund Balance (Deficit)	\$ -	\$ -	\$ -	\$ -

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
LOCAL LAW ENFORCEMENT GRANT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 48	\$ 48
Beginning Fund Balance	-	-	651	651
Total Resources	-	-	699	699
Expenditures				
Materials and services	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ 699	\$ 699

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EMERGENCY COMMUNICATIONS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 16,389	\$ 16,389
Intergovernmental				
State	<u>320,000</u>	<u>320,000</u>	<u>308,963</u>	<u>(11,037)</u>
Total Revenues	320,000	320,000	325,352	5,352
Beginning Fund Balance	<u>84,495</u>	<u>84,495</u>	<u>331,363</u>	<u>246,868</u>
Total Resources	<u>404,495</u>	<u>404,495</u>	<u>656,715</u>	<u>252,220</u>
Expenditures				
Materials and services	<u>320,000</u>	<u>320,000</u>	<u>320,000</u>	<u>-</u>
Ending Fund Balance	<u>\$ 84,495</u>	<u>\$ 84,495</u>	<u>\$ 336,715</u>	<u>\$ 252,220</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
COUNTY SURVEYOR FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 441	\$ (559)
Fees and permits	140,400	140,400	52,131	(88,269)
Transfer from other funds	-	39,972	39,972	-
Total Revenues	141,400	181,372	92,544	(88,828)
Beginning Fund Balance	2,000	2,000	13,886	11,886
Total Resources	143,400	183,372	106,430	(76,942)
Expenditures				
Materials and services	141,400	181,372	87,844	(93,528)
Capital outlay	2,000	2,000	-	(2,000)
Total Expenditures	143,400	183,372	87,844	(95,528)
Ending Fund Balance	\$ -	\$ -	\$ 18,586	\$ 18,586

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
COUNTY SCHOOL FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ -	\$ 10,000	\$ 9,000	\$ (1,000)
Fees and permits	62,813	64,000	83	(63,917)
Intergovernmental				
State	-	12,110	75,606	63,496
Federal	-	703,722	703,722	-
Total Revenues	62,813	789,832	788,411	(1,421)
Beginning Fund Balance	1,687	1,687	1,687	-
Total Resources	64,500	791,519	790,098	(1,421)
Expenditures				
Materials and services	64,500	791,519	790,013	(1,506)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 85</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
TOURISM FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ -	\$ -	\$ 66	\$ 66
Taxes - other	1,760	1,760	1,220	(540)
Total Revenues	1,760	1,760	1,286	(474)
Beginning Fund Balance	1,760	1,760	618	(1,142)
Total Resources	3,520	3,520	1,904	(1,616)
Expenditures				
Materials and services	3,520	3,520	750	(2,770)
Ending Fund Balance	\$ -	\$ -	\$ 1,154	\$ 1,154

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
VEHICLE RESERVE FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ 3,835	\$ 3,835	\$ 5,105	\$ 1,270
Charge for service	257,872	296,982	270,039	(26,943)
Other	4,500	4,500	-	(4,500)
Total Revenues	266,207	305,317	275,144	(30,173)
Beginning Fund Balance	65,888	65,888	112,500	46,612
Total Resources	332,095	371,205	387,644	16,439
Expenditures				
Materials and service	285,762	324,872	214,347	(110,525)
Capital outlay	46,333	46,333	-	(46,333)
Total Expenditures	332,095	371,205	214,347	(156,858)
Ending Fund Balance	\$ -	\$ -	\$ 173,297	\$ 173,297

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION GENERAL OPERATIONS FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Property taxes				
Current	\$ 173,134	\$ 173,134	\$ 176,183	\$ 3,049
Prior	5,000	5,000	5,836	836
Interest	4,500	4,500	3,113	(1,387)
Fees	9,000	9,000	5,387	(3,613)
Charges for service	16,000	16,000	21,291	5,291
Total Revenues	207,634	207,634	211,810	4,176
Beginning Fund Balance	109,000	109,000	91,091	(17,909)
Total Resources	316,634	316,634	302,901	(13,733)
Expenditures				
Personal service	151,398	151,398	102,958	(48,440)
Materials and services	66,800	66,800	56,086	(10,714)
Capital outlay	13,436	13,436	14,252	816
Transfer to other funds	15,000	15,000	15,000	-
Operating contingency	20,000	20,000	-	(20,000)
Total Expenditures	266,634	266,634	188,296	(78,338)
Ending Fund Balance	\$ 50,000	\$ 50,000	\$ 114,605	\$ 64,605

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION GRANT FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ 750	\$ 750	\$ 693	\$ (57)
Charges for service	-	-	10,852	10,852
Intergovernmental				
Federal	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total Revenues	3,750	3,750	11,545	7,795
Beginning Fund Balance	<u>23,000</u>	<u>23,000</u>	<u>13,377</u>	<u>(9,623)</u>
Total Resources	<u>26,750</u>	<u>26,750</u>	<u>24,922</u>	<u>(1,828)</u>
Expenditures				
Materials and service	18,000	18,000	12,810	(5,190)
Capital outlay	<u>8,750</u>	<u>8,750</u>	<u>-</u>	<u>(8,750)</u>
Total Expenditures	<u>26,750</u>	<u>26,750</u>	<u>12,810</u>	<u>(13,940)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,112</u>	<u>\$ 12,112</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION BUILDING MAINTENANCE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ 360	\$ 360	\$ 1,114	\$ 754
Other	-	-	10,797	10,797
Transfers in from other funds	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Revenues	10,360	10,360	21,911	11,551
Beginning Fund Balance	<u>9,460</u>	<u>12,000</u>	<u>15,149</u>	<u>3,149</u>
Total Resources	<u>19,820</u>	<u>22,360</u>	<u>37,060</u>	<u>14,700</u>
Expenditures				
Materials and services	-	5,000	3,723	(1,277)
Capital outlay	<u>19,820</u>	<u>17,360</u>	<u>5,272</u>	<u>(12,088)</u>
Total Expenditures	<u>19,820</u>	<u>22,360</u>	<u>8,995</u>	<u>(13,365)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,065</u>	<u>\$ 28,065</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
EXTENSION CAPITAL RESERVE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Interest	\$ 570	\$ 570	\$ 953	\$ 383
Transfer in from other funds	5,000	5,000	5,000	-
Total Revenues	5,570	5,570	5,953	383
Beginning Fund Balance	16,790	14,250	14,074	(176)
Total Resources	22,360	19,820	20,027	207
Expenditures				
Capital outlay	22,360	19,820	-	(19,820)
Ending Fund Balance	\$ -	\$ -	\$ 20,027	\$ 20,027

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
HISTORICAL OPERATIONS FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Property taxes				
Current	\$ 151,500	\$ 151,500	\$ 167,495	\$ 15,995
Prior	3,720	3,720	4,028	308
Transient room tax	6,890	6,890	7,060	170
Interest	2,625	2,625	2,523	(102)
Charges for service	-	-	20,071	20,071
Total Revenues	164,735	164,735	201,177	36,442
Beginning Fund Balance	45,422	45,422	58,109	12,687
Total Resources	210,157	210,157	259,286	49,129
Expenditures				
Personal service	114,532	114,532	92,718	(21,814)
Materials and services	38,725	38,725	22,661	(16,064)
Capital outlay	10,000	10,000	-	(10,000)
Transfers to other funds	37,400	37,400	58,896	21,496
Operating contingency	9,500	9,500	-	(9,500)
Total Expenditures	210,157	210,157	174,275	(35,882)
Ending Fund Balance	\$ -	\$ -	\$ 85,011	\$ 85,011

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
HISTORICAL BUILDING RESERVE FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Over</u> <u>(Under)</u>
Resources				
Local				
Interest	\$ 800	\$ 800	\$ 5,535	\$ 4,735
Transfer from other funds	<u>37,400</u>	<u>37,400</u>	<u>58,896</u>	<u>21,496</u>
Total Revenues	38,200	38,200	64,431	26,231
Beginning Fund Balance	<u>19,907</u>	<u>19,907</u>	<u>19,980</u>	<u>73</u>
Total Resources	<u>58,107</u>	<u>58,107</u>	<u>84,411</u>	<u>26,304</u>
Expenditures				
Capital outlay	<u>58,107</u>	<u>58,107</u>	<u>47,991</u>	<u>(10,116)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,420</u>	<u>\$ 36,420</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
FAIR FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 75	\$ 75
Fees	6,000	6,000	4,486	(1,514)
Charges for Service	136,400	136,400	121,558	(14,842)
Other	10,000	10,000	-	(10,000)
Intergovernmental				
Local	13,000	13,000	13,000	-
State	49,000	49,000	49,405	405
Transfer in from other funds	167,611	167,611	166,110	(1,501)
Total Revenues	382,011	382,011	354,634	(27,377)
Beginning Fund Balance	-	-	20,118	20,118
Total Resources	382,011	382,011	374,752	(7,259)
Expenditures				
Personal service	182,906	189,206	193,776	4,570
Materials and services	180,885	192,805	206,348	13,543
Operating contingency	18,220	-	-	-
Total Expenditures	382,011	382,011	400,124	18,113
Ending Fund Balance (Deficit)	\$ -	\$ -	\$ (25,372)	\$ (25,372)

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
FAIRGROUNDS CAPITAL PROJECT FUND
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance
	Original	Final		Over (Under)
Resources				
Local				
Transient room tax	\$ 9,600	\$ 9,600	\$ 10,742	\$ 1,142
Interest	1,300	1,300	2,967	1,667
Transfer from other funds	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Revenues	20,900	20,900	23,709	2,809
Beginning Fund Balance	<u>42,000</u>	<u>42,000</u>	<u>34,858</u>	<u>(7,142)</u>
Total Resources	<u>62,900</u>	<u>62,900</u>	<u>58,567</u>	<u>(4,333)</u>
Expenditures				
Capital outlay	<u>62,900</u>	<u>62,900</u>	<u>2,929</u>	<u>(59,971)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,638</u>	<u>\$ 55,638</u>

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
DEBT SERVICE FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Property taxes				
Current	\$ 164,938	\$ 164,938	\$ 193,174	\$ 28,236
Prior	5,000	5,000	6,910	1,910
Interest	2,000	2,000	2,026	26
Total Revenues	171,938	171,938	202,110	30,172
Beginning Fund Balance	40,000	40,000	56,070	16,070
Total Resources	211,938	211,938	258,180	46,242
Expenditures				
Materials and services	400	400	400	-
Debt service				
Principal	175,000	175,000	175,000	-
Interest	36,538	36,538	36,538	-
Total Expenditures	211,938	211,938	211,938	-
Ending Fund Balance	\$ -	\$ -	\$ 46,242	\$ 46,242

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
SOLID WASTE FUND
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Beginning Working Capital	\$ 1,300,000	\$ 1,300,000	\$ 1,312,764	\$ 12,764
Expenditures				
Transfer to other funds	1,300,000	1,300,000	1,312,764	12,764
Ending Working Capital	\$ -	\$ -	\$ -	\$ -

The Governing body declared the fund was no longer necessary and the balance as of July 1, 2008 was transferred to the General Fund

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
AIRPORT OPERATIONS
BUDGETARY BASIS

For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Charges for service	\$ 1,386,000	\$ 1,386,000	\$ 371,453	\$ (1,014,547)
Interest	900	900	3,206	2,306
Intergovernmental				
Federal	-	-	326,727	326,727
Transfer from other funds	243,000	243,000	-	(243,000)
Total Revenues	1,629,900	1,629,900	701,386	(928,514)
Beginning Working Capital	122,000	122,000	224,871	102,871
Total Resources	1,751,900	1,751,900	926,257	(825,643)
Expenditures				
Materials and services	1,066,700	1,066,700	502,151	(564,549)
Capital outlay	165,000	165,000	23,886	(141,114)
Operating contingency	520,200	520,200	-	(520,200)
Total Expenditures	1,751,900	1,751,900	526,037	(1,225,863)
Ending Working Capital	\$ -	\$ -	\$ 400,220	\$ 400,220

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL AND BUDGETED TRANSACTIONS
AIRPORT HANGAR IMPROVEMENT
BUDGETARY BASIS
For The Fiscal Year Ended June 30, 2009

	Budget		Actual	Variance Over (Under)
	Original	Final		
Resources				
Local				
Interest	\$ -	\$ -	\$ 1,236	\$ 1,236
Beginning Working Capital	<u>243,000</u>	<u>243,000</u>	<u>243,237</u>	<u>237</u>
Total Resources	<u>243,000</u>	<u>243,000</u>	<u>244,473</u>	<u>1,473</u>
Expenditures				
Capital outlay	<u>243,000</u>	<u>243,000</u>	<u>164,272</u>	<u>(78,728)</u>
Ending Working Capital	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,201</u>	<u>\$ 80,201</u>



CROOK COUNTY, OREGON

CROOK COUNTY, OREGON
SCHEDULE OF ACTUAL REVENUE BY DEPARTMENT
GENERAL FUND
For The Fiscal Year Ended June 30, 2009

Department	Property Taxes	Taxes- Other	Interest	Licenses, Permits & Fees
Non-Departmental	\$ 5,766,729	\$ 53,675	\$ 43,123	\$ 59,316
Assessor	-	-	-	5,593
Clerk	-	-	-	154,872
Treasurer/Tax	-	-	-	3,338
Dog Control	-	-	-	1,441
Veterans' Services	-	-	-	-
Electrical	-	-	-	54,379
Building Department	-	-	-	301,171
General Health	-	-	-	11,995
Environmental Health	-	-	-	124,928
Landfill	-	-	-	-
Weed Control	-	-	-	101,440
County Administration	-	-	-	212
Library	-	-	-	16,913
Planning	-	-	-	100,513
Sheriff	-	-	-	41,782
Emergency Management	-	-	-	-
Jail & Prisoner Care	-	-	-	-
District Attorney	-	-	-	279
Victims' Advocacy	-	-	-	-
Liquor Enforcement	-	-	-	13,402
Juvenile	-	-	-	18,635
GIS Mapping	-	-	-	9,920
Information Technology	-	-	-	-
Totals	<u>\$ 5,766,729</u>	<u>\$ 53,675</u>	<u>\$ 43,123</u>	<u>\$ 1,020,129</u>

Charges for Service	Other	Intergovernmental			Transfers In	Total
		Local	State	Federal		
\$ -	\$ 495,593	\$ 38,499	\$ 311,494	\$ -	\$ 1,233,061	\$ 8,001,490
-	-	-	-	-	149,747	155,340
13,961	-	-	-	-	2,538	171,371
2,611	-	-	-	-	43,147	49,096
-	-	-	-	-	-	1,441
-	-	-	17,190	-	-	17,190
-	-	-	-	-	-	54,379
620	-	-	-	-	-	301,791
25,656	-	-	-	600	-	38,251
-	3,120	-	-	4,690	-	132,738
1,699,264	-	-	-	-	-	1,699,264
-	-	-	-	-	-	101,440
387	-	-	-	-	10,500	11,099
505	633	-	-	-	9,000	27,051
35	-	-	-	-	-	100,548
10,995	483	-	22,802	-	14,400	90,462
2,982	-	-	41,565	39,000	112,200	195,747
3,145	-	-	-	-	-	3,145
1,447	1,768	-	25,607	73,860	5,000	107,961
-	-	-	22,169	24,948	5,000	52,117
-	-	-	-	-	-	13,402
-	875	-	31,820	7,500	-	58,830
6,389	2,345	39,697	2,532	-	51,313	112,196
-	-	-	-	-	40,609	40,609
<u>\$ 1,767,997</u>	<u>\$ 504,817</u>	<u>\$ 78,196</u>	<u>\$ 475,179</u>	<u>\$ 150,598</u>	<u>\$ 1,676,515</u>	<u>\$ 11,536,958</u>

CROOK COUNTY, OREGON
SCHEDULE OF REVENUE BY FUNCTION
RESERVE FUND
For The Fiscal Year Ended June 30, 2009

	Local		
	Interest	Licenses, Permits and Fees	Charges for Services
General	\$ 2,474	\$ -	\$ -
Computer Purchase	3,994	26,908	-
Property Acquisition	68,848	-	-
Plaza Maintenance	9	-	-
Taylor Grazing	705	-	-
Court Security	1,797	10,082	-
Health Insurance	-	-	24,681
Department Totals	<u>77,827</u>	<u>36,990</u>	<u>24,681</u>
Bike Path	<u>2,776</u>	-	-
Clerk's Notary	361	3,191	-
Clerk's Recording	629	2,552	4,135
Department Totals	<u>990</u>	<u>5,743</u>	<u>4,135</u>
Landfill Closure	5,975	-	-
Landfill Equipment	950	-	4,500
Landfill Expansion	362	-	-
Department Totals	<u>7,287</u>	-	<u>4,500</u>
Weed Control	<u>3,041</u>	-	-
Sheriff's Training	15	-	83
Sheriff's Fingerprint	110	-	3,460
Department Totals	<u>125</u>	-	<u>3,543</u>
Law Library	<u>2,713</u>	23,541	-
GIS Mapping	<u>4,029</u>	-	<u>13,979</u>
Totals	<u>\$ 98,788</u>	<u>\$ 66,274</u>	<u>\$ 50,838</u>

State	Federal	Transfers In	Totals
\$ -	\$ -	\$ -	\$ 2,474
-	-	-	30,902
-	-	-	68,848
-	-	5,000	5,009
-	4,362	-	5,067
-	-	-	11,879
-	-	-	24,681
-	4,362	5,000	148,860
<u>12,025</u>	-	-	14,801
-	-	-	3,552
-	-	-	7,316
-	-	-	10,868
-	-	-	5,975
-	-	-	5,450
-	-	-	362
-	-	-	11,787
-	-	-	3,041
-	-	-	98
-	-	-	3,570
-	-	-	3,668
-	-	-	26,254
-	-	-	18,008
<u>\$ 12,025</u>	<u>\$ 4,362</u>	<u>\$ 5,000</u>	<u>\$ 237,287</u>

CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES BY FUNCTION
RESERVE FUND
For The Fiscal Year Ended June 30, 2009

	<u>Materials and Services</u>	<u>Capital Outlay</u>	<u>Transfers Out</u>	<u>Totals</u>
Computer purchase	\$ -	\$ 395	\$ -	\$ 395
Property Acquisition	278,821	150,445	38,952	468,218
Taylor Grazing	-	9,281	-	9,281
Court Facilities	455	-	14,400	14,855
Health Insurance	9,827	-	-	9,827
Department Totals	<u>289,103</u>	<u>160,121</u>	<u>53,352</u>	<u>502,576</u>
Clerk's Notary	-	1,049	-	1,049
Clerk's Recording	-	1,440	-	1,440
Department Totals	<u>-</u>	<u>2,489</u>	<u>-</u>	<u>2,489</u>
Landfill Equipment	-	31,295	-	31,295
Landfill Expansion	-	11,316	-	11,316
Landfill Loan	-	4,038	-	4,038
Department Totals	<u>-</u>	<u>46,649</u>	<u>-</u>	<u>46,649</u>
Sheriff Training	83	-	-	83
Weed Control	-	1,226	-	1,226
Law Library	3,915	-	19,500	23,415
GIS Mapping	900	924	15,546	17,370
Totals	<u>\$ 294,001</u>	<u>\$ 211,409</u>	<u>\$ 88,398</u>	<u>\$ 593,808</u>
Expenditures by Category				
General Service				
Property Acquisition	\$ 278,821			
Health Insurance	9,827			
GIS Mapping	900			
Total General Service	<u>\$ 289,548</u>			
Public Safety				
Court Facilities	\$ 455			
Law Library	3,915			
Sheriff Training	83			
Total Public Safety	<u>\$ 4,453</u>			
Total Materials and Services	<u>\$ 294,001</u>			

CROOK COUNTY, OREGON
COMBINING BALANCE SHEET - AIRPORT FUND
 June 30, 2009

	Operations	Hangar Improvements	Totals
Assets			
Current Assets			
Cash and investments	\$ 400,220	\$ 80,201	\$ 480,421
Capital Assets			
Property, plant, and equipment	1,136,350	-	1,136,350
Accumulated depreciation	(33,865)	-	(33,865)
Net Capital Assets	1,102,485	-	1,102,485
Total Assets	1,502,705	80,201	1,582,906
Liabilities			
Current Liabilities			
Accrued interest payable	17,803		17,803
Long-term debt - due within one year	112,151	-	112,151
Total Current Liabilities	129,954	-	129,954
Long-Term Liabilities			
Note payable	1,141,203	-	1,141,203
Less current portion due within one year	(112,151)	-	(112,151)
Total Long-Term Liabilities	1,029,052	-	1,029,052
Total Liabilities	1,159,006	-	1,159,006
Net Assets			
Invested in capital assets - net of related debt	(38,718)	-	(38,718)
Unrestricted	382,417	80,201	462,618
Total Net Assets	\$ 343,699	\$ 80,201	\$ 423,900

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LIBRARY DEBT SERVICE FUND
For The Fiscal Year Ended June 30, 2009

Tax Year	Beginning Balance and 2008-09 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2009
2008-09	\$ 212,942	\$ (622)	\$ (4,413)	\$ 190,735	\$ 17,172
2007-08	10,952	(149)	375	5,454	5,724
2006-07	4,098	(521)	204	1,343	2,438
2005-06	1,145	(102)	170	750	463
2004-05	561	(29)	117	450	199
2003-04	62	1	3	14	52
1998-99	275	9	6	37	253
Totals	<u>\$ 230,035</u>	<u>\$ (1,413)</u>	<u>\$ (3,538)</u>	<u>\$ 198,783</u>	<u>\$ 26,301</u>

Tax Revenue 2008-09

	Cash	Accruals		Revenue
	Collections	07/01/08	06/30/09	2008-09
Current	\$ 190,735	\$ -	\$ 2,439	\$ 193,174
Prior	8,048	(2,165)	1,027	6,910
Totals	<u>\$ 198,783</u>	<u>\$ (2,165)</u>	<u>\$ 3,466</u>	<u>\$ 200,084</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY EXTENSION FUND

For The Fiscal Year Ended June 30, 2009

Tax Year	Beginning Balance and 2008-09 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2009
2008-09	\$ 194,212	\$ (568)	\$ (4,025)	\$ 173,958	\$ 15,661
2007-08	9,803	(133)	336	4,882	5,124
2006-07	2,409	(22)	136	896	1,627
2005-06	884	(6)	143	631	390
2004-05	279	(14)	58	224	99
2003-04	93	-	5	20	78
2002-03	68	(19)	2	8	43
Prior	199	10	5	31	183
Totals	<u>\$ 207,947</u>	<u>\$ (752)</u>	<u>\$ (3,340)</u>	<u>\$ 180,650</u>	<u>\$ 23,205</u>

Tax Revenue 2008-09

	Cash	Accruals		Revenue
	Collections	07/01/08	06/30/09	2008-09
Current	\$ 173,958	\$ -	\$ 2,225	\$ 176,183
Prior	6,692	(1,737)	881	5,836
Totals	<u>\$ 180,650</u>	<u>\$ (1,737)</u>	<u>\$ 3,106</u>	<u>\$ 182,019</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY HISTORICAL FUND
For The Fiscal Year Ended June 30, 2009

General Levy

Tax Year	Beginning Balance and 2008-09 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2009
2008-09	\$ 87,984	\$ 922	\$ (1,824)	\$ 79,987	\$ 7,095
2007-08	4,870	(1,199)	167	1,292	2,546
2006-07	1,092	2	62	418	738
2005-06	90	323	71	291	193
2004-05	127	3	26	111	45
2003-04	42	1	2	10	35
2002-03	32	(7)	1	4	22
Prior	90	7	2	16	83
Totals	\$ 94,327	\$ 52	\$ (1,493)	\$ 82,129	\$ 10,757

Serial Levy

Tax Year	Beginning Balance and 2008-09 Levy	Adjustments	Interest (Discounts)	Cash Turnovers from Treasurer	Taxes Receivable June 30, 2009
2008-09	\$ 96,462	\$ (281)	\$ (1,999)	\$ 86,403	\$ 7,779
2007-08	4,451	(449)	153	1,829	2,326
2006-07	1,195	1	68	457	807
2005-06	749	(319)	65	318	177
2004-05	139	3	29	122	49
2003-04	46	2	2	11	39
2002-03	34	(11)	1	4	20
Prior	92	3	2	12	85
Totals	\$ 103,168	\$ (1,051)	\$ (1,679)	\$ 89,156	\$ 11,282

Tax Revenue 2008-09

	Cash Collections	Accruals		Revenue 2008-09	Taxes Receivable
		07/01/08	06/30/09		
Current	\$ 166,390	\$ -	\$ 1,105	\$ 167,495	\$ 14,874
Prior	4,895	(1,704)	837	4,028	7,165
Totals	\$ 171,285	\$ (1,704)	\$ 1,942	\$ 171,523	\$ 22,039

CROOK COUNTY, OREGON
SCHEDULE OF TAX TRANSACTIONS BY TAXING DISTRICT
For The Fiscal Year Ended June 30, 2009

	Cash	Accrual		Tax	Taxes
	Collections	07/01/08	06/30/09	Revenue	Receivable June 30, 2009
County Funds					
General	\$ 5,724,212	\$ (56,833)	\$ 99,350	\$ 5,766,729	\$ 735,228
Nonmajor Funds					
Debt Service	198,783	(2,165)	3,466	200,084	26,301
Extension Service	180,650	(1,737)	3,106	182,019	23,205
County Historical	171,285	(1,704)	1,942	171,523	22,039
Total Non-major Funds	550,718	(5,606)	8,514	553,626	71,545
Total County Funds	6,274,930	(62,439)	107,864	6,320,355	806,773
Other Taxing Districts	15,590,478	(147,403)	264,668	15,707,743	1,995,878
Totals	\$ 21,865,408	\$ (209,842)	\$ 372,532	\$ 22,028,098	\$ 2,802,651

CROOK COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
TREASURER'S TRUST AND AGENCY ACCOUNTS

For The Fiscal Year Ended June 30, 2009

	<u>Balance</u> <u>July 1, 2008</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>June 30, 2009</u>
Treasurer's Trust Accounts				
Tax department	\$ 92,189	\$ 79,588	\$ 119,512	\$ 52,265
Assessment and taxation	39,975	118,291	121,320	36,946
County land sales	2	12	-	14
Deposit in lieu of bond	140,579	5,469	60,691	85,357
Measure 37	(475)	475	-	-
Other taxing districts	<u>1,051,847</u>	<u>16,225,101</u>	<u>16,320,911</u>	<u>956,037</u>
Total Treasurer's Trust	<u>1,324,117</u>	<u>16,428,936</u>	<u>16,622,434</u>	<u>1,130,619</u>
Other Elected Officials				
Assessor	-	5,593	5,593	-
Clerk	-	168,833	168,833	-
Sheriff	-	76,062	76,062	-
Surveyor	-	<u>52,131</u>	<u>52,131</u>	-
Total Other Elected Officials	<u>-</u>	<u>302,619</u>	<u>302,619</u>	<u>-</u>
Total Trust and Agency	<u>\$ 1,324,117</u>	<u>\$ 16,731,555</u>	<u>\$ 16,925,053</u>	<u>\$ 1,130,619</u>

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS



Richard W. Donaca

Certified Public Accountant

CROOK COUNTY, OREGON

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS

June 30, 2009

I have audited the accompanying financial statements of Crook County, Oregon as of June 30, 2009, and for the year then ended and have issued my report dated December 8, 2009. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and provisions of the Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by the Secretary of State.

Compliance with laws, regulations, contracts, and grants applicable to Crook County, Oregon is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on the overall compliance with such provisions. Accordingly, I do not express such an opinion. The Minimum Standards for Audits of Oregon Municipal Corporations require the following items to be included in this report:

Accounting Records and Internal Control

The accounting records and reports maintained by the County were adequate for audit purposes. I have considered the County's internal controls in order to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal controls. My consideration of the internal controls would not necessarily disclose all matters that might be a material weakness. I noted no matters involving internal controls that I considered to be a material weakness.

Pledged Collateral

The cash deposits of the County were secured during the year by FDIC coverage and deposited in a qualified depository for public funds.

Investments

The County's investments during the year complied with State Statutes.

Debt Limitations

The County did not exceed its legal debt limitations. The County does not borrow short-term debt. The County is in compliance with its long-term debt requirements. Funds collected for the retirement of the long-term debt are restricted for that purpose and are accounted for in the Debt Service Fund.

Budgets, Appropriations, and Tax Levy

A review of the budget, appropriations resolution, and the tax levy certified to the Assessor for the current and ensuing years were in compliance with statutory provisions.

Expenditure in Excess of Appropriations

The General Fund expenditures in capital outlay category exceeded appropriations by \$3,045. State Statutes limit expenditures to appropriations.

CROOK COUNTY, OREGON

ACCOUNTANT'S COMMENTS AS REQUIRED BY STATE REGULATIONS - Continued

June 30, 2009

Insurance

The County's management maintains control of the insurance coverage of the County's assets. Their duties include periodic review of the coverage. Fidelity bond coverage complies with statutory provisions and appears adequate.

Public Contracting and Purchasing

The County's procedures for public contracts and purchasing were reviewed and found to be in compliance with statutory provisions.

Programs Funded by Outside Sources

The County participated in various programs funded by outside sources during the year. My examination included such tests as I considered necessary to determine compliance with appropriate laws, rules, and regulations pertaining to programs funded from these sources. I found no items of non-compliance. I have issued my report on the Federal awards in the following section titled "Single Audit Compliance".

Motor Vehicle Use Fuel Tax Revenues

The County Road Department receives State gas tax revenue. These revenues are used for maintenance of roads in the County as required by the Oregon Constitution.

R W Donaca CPA

Richard W. Donaca, CPA
December 8, 2009

SINGLE AUDIT COMPLIANCE



Richard W. Donaca

Certified Public Accountant

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS*

County Court
Crook County, Oregon

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, Oregon, as of and for the year ended June 30, 2009, which collectively comprise the Crook County, Oregon's basic financial statements and have issued my report thereon dated December 8, 2009. I have conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Crook County, Oregon's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Crook County, Oregon's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Crook County, Oregon's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combinations of control deficiencies, that adversely affects the Crook County, Oregon's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally acceptable accounting principles such that there is more than a remote likelihood that a misstatement of Crook County, Oregon's financial statements that is more than inconsequential will not be prevented or detected by Crook County, Oregon's internal control. I considered the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. See Summary of Audit Findings #6.

A material weakness is a significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Crook County, Oregon's internal control.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENTAL AUDITING STANDARDS – CONTINUED

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiency described is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Crook County, Oregon's financial statements are free of material misstatements, I have 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 of compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

This report is intended solely for the information and use of the management, County Court, 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.



December 8, 2009

Richard W. Donaca

Certified Public Accountant

REPORT ON COMPLIANCE WITH REQUIRMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

County Court
Crook County, Oregon

Compliance

I have audited the compliance of Crook County, Oregon with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each major federal program for the year ended June 30, 2009. Crook 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 law, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of Crook County, Oregon's management. My responsibility is to express an opinion on Crook County, Oregon's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 Crook County, Oregon's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Crook County, Oregon's compliance with those requirements.

In my opinion, Crook County, Oregon complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Crook 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 my audit, I considered Crook County, Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Crook County, Oregon's internal control over compliance.

REPORT ON COMPLIANCE WITH REQUIRMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 - CONTINUED

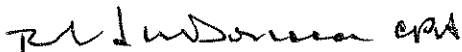
Internal Control Over Compliance - Continued

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affect the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies that result in more that a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

My 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 that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, County Court, and others within the entity, 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.



December 8, 2009

CROOK COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL ASSISTANCE

For The Fiscal Year Ended June 30, 2009

Federal Grantor Program Title	Federal CFDA Number	Program Expenditure
Department of Agriculture		
Women, Infants, and Children	10.557	\$ 98,761
Schools and Roads - Grants to States	10.665	3,046,710
Natural Resources	10.666	12,563
FEME Wildland Fire	10.900	57,154
Department of Interior		
Federal Mineral Leasing	15.214	256
Taylor Grazing Act	15.227	4,362
County Extension	15.228	5,080
Bureau of Reclamation	15.500	23,522
Department of Justice		
Crime Victims Assistance	16.575	24,948
Juvenile Accountability Incentive Block Grant	16.523	7,500
Title V - Delinquency Prevention Program	16.548	57,378
Department of Transportation		
Highway Planning and Construction	20.205	326,727
Capital Assistance Programs for Elderly Persons	20.513	7,904
General Services Administration		
Disposal of Federal Surplus Properties	39.002	245
Department of Environmental Protection		
State Public Water Systems Supervision	66.432	14,464
Capitalization Grants	66.468	4,690
Department of Health and Human Services		
Family Planning	93.217	36,464
Abstinence Education	93.235	7,628
Immunization	93.268	600
Center for Disease Control and Prevention	93.283	99,793
Refugee and Entrant Assistance	93.556	12,392
Child Support Enforcement	93.563	73,860
Child Care and Development	93.575	27,814
Social Services Block Grant	93.667	37,710
Immunization	93.778	4,827
HIV Care Formula Grant	93.917	8,470
Maternal and Child Health	93.994	26,600
Department of Home Land Security		
Emergency Management Performance	97.042	39,000
Citizen Corps	97.053	23,924
State Homeland Security Program	97.073	30,262
Law Enforcement Terrorism Prevention Program	97.074	139,304
Total Federal Assistance		\$ 4,260,912

See accompanying notes to schedule of expenditures of federal awards

CROOK COUNTY, OREGON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL ASSISTANCE
For The Fiscal Year Ended June 30, 2008

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Crook County, Oregon and is presented on the accrual 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.

Reconciliation of amounts reported and Schedule of Expenditures of Federal Financial Assistance

Amount per Schedule of Expenditures of Federal Financial Assistance	\$ 4,260,912
Amount reported as revenue on Governmental Statements of Revenue, Expenditures, and Changes in Fund Balance	(3,934,185)
Enterprise - Airport construction grant	<u>(326,727)</u>
Difference	<u>\$ -</u>

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Fiscal Year Ended June 30, 2009

SUMMARY OF AUDIT FINDINGS

1. The auditor's report expressed an unqualified opinion of the financial statements of Crook County, Oregon
2. No significant deficiency were disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Crook County, Oregon were disclosed during the audit.
4. No significant deficiency were disclosed during the audit of the internal control over major federal award programs are reported.
5. The auditor's report on compliance for the major federal award program for the County expressed an unqualified opinion on the major program.
6. Control Deficiency Over Financial Reporting:
Crook County, Oregon does not have control over the preparation of the financial statements. I have, as part of my services to Crook County, Oregon, drafted the financial statements for management. Management has reviewed and verified that the financial statements are correctly presented, and has approved the release of the statements. This function of management does not constitute a control within Crook County's control over the preparation of these financial statements.
7. The County's major program is: School and Roads-Grants to States CFDA #10.665, and Highway Planning and Construction CFDA #20.205
8. The threshold for distinguishing Type A and Type B programs was \$300,000.
9. Crook County is a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

There were no findings.

FINDINGS AND QUESTIONED COST - MAJOR FEDERAL AWARD PROGRAM AUDIT

There were no findings or questioned cost.



CROOK COUNTY, OREGON



