

**Washington State Auditor's Office**  
**Financial Statements and Federal Single Audit Report**

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**Jefferson County**

Audit Period  
**January 1, 2007 through December 31, 2007**

**Report No. 1000072**

Issue Date  
**November 10, 2008**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

November 10, 2008

Board of Commissioners  
Jefferson County  
Port Townsend, Washington

***Report on Financial Statements and Federal Single Audit***

Please find attached our report on Jefferson County's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the County's financial condition.

In addition to this work, we look at other areas of our audit client's operations for compliance with state laws and regulations. The results of that audit will be included in a separately issued accountability report.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# Federal Summary

## Jefferson County January 1, 2007 through December 31, 2007

The results of our audit of Jefferson County are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

### **FINANCIAL STATEMENTS**

An unqualified opinion was issued on the financial statements.

#### **Internal Control Over Financial Reporting:**

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the County.

### **FEDERAL AWARDS**

#### **Internal Control Over Major Programs:**

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no significant deficiencies that we consider to be material weaknesses.

We issued an unqualified opinion on the County's compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed under OMB Circular A-133.

#### **Identification of Major Programs:**

The following was a major program during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
10.665	Schools and Roads Grants to States

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$300,000.

The County qualified as a low-risk auditee under OMB Circular A-133.

# Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters in Accordance with *Government Auditing Standards*

## Jefferson County January 1, 2007 through December 31, 2007

Board of Commissioners  
Jefferson County  
Port Townsend, Washington

We have audited the financial statements of Jefferson County, Washington, as of and for the year ended December 31, 2007, and have issued our report thereon dated September 18, 2008.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

A 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 combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

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

Our 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 internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws,

regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the audit committee, management, the Board of Commissioners, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

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**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

September 18, 2008

# Independent Auditor's Report on Compliance with Requirements Applicable to its Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

**Jefferson County**  
**January 1, 2007 through December 31, 2007**

Board of Commissioners  
Jefferson County  
Port Townsend, Washington

## **COMPLIANCE**

We have audited the compliance of Jefferson County, Washington, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2007. The County's major federal program is identified in the Federal Summary. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2007.

## **INTERNAL CONTROL OVER COMPLIANCE**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A 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 affects the entity's ability to administer a federal program such that there is a more than 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 results in a more than 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information of the audit committee, management, the Board of Commissioners, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

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**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

September 18, 2008

# Independent Auditor's Report on Financial Statements

## Jefferson County January 1, 2007 through December 31, 2007

Board of Commissioners  
Jefferson County  
Port Townsend, Washington

We have audited the accompanying financial statements of Jefferson County, Washington, for the year ended December 31, 2007. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the County prepares its financial statements on the basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Jefferson County, for the year ended December 31, 2007, on the basis of accounting described in Note 1.

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

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. 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*. The accompanying Schedule of Long-Term Debt is also presented for purposes of additional analysis as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information has been

subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is fluid and cursive, with the first name "Brian" and last name "Sonntag" clearly distinguishable.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

September 18, 2008

# Financial Section

**Jefferson County**  
**January 1, 2007 through December 31, 2007**

## ***FINANCIAL STATEMENTS***

Fund Resources and Uses Arising from Cash Transactions – 2007  
Notes to Financial Statements – 2007

## ***SUPPLEMENTAL INFORMATION***

Schedule of Long-Term Debt – 2007  
Schedule of Expenditures of Federal Awards and Notes – 2007

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For the Year Ended December 31, 2007

BARS CODE	<u>Fund 001 General Fund</u>		
	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	2,475,708	2,475,708	2,479,091
Revenues and Other Sources:			
310 Taxes	9,730,400	9,730,400	9,743,938
320 Licenses and Permits	18,140	18,140	31,535
330 Intergovernmental	1,501,598	1,576,838	1,654,855
340 Charges for Goods and Services	925,803	925,803	949,525
350 Fines and Forfeits	461,700	461,700	438,583
360 Miscellaneous	811,375	811,375	1,198,657
370 Capital Contributions	-	-	-
390 Other Financing Sources	200,000	200,000	159,078
Total Revenues and Other Sources	13,649,016	13,724,256	14,176,171
Total Resources	16,124,724	16,199,964	16,655,262
Operating Expenditures:			
510 General Government	6,069,277	6,469,337	5,947,002
520 Public Safety	4,982,539	5,140,614	4,980,583
530 Physical Environment	8,485	8,485	8,485
540 Transportation	-	-	-
550 Economic Environment	177,290	181,391	179,246
560 Mental and Physical Health	23,152	31,652	28,745
570 Cultural and Recreational	-	-	-
Total Operating Expenditures	11,260,743	11,831,479	11,144,061
591-593 Debt Service	-	-	-
594-595 Capital Outlay	113,726	247,500	257,927
Total Expenditures	11,374,469	12,078,979	11,401,988
597-99 Other Financing Uses	2,274,547	2,431,696	2,436,196
Excess of Resources Over Uses	2,475,708	1,689,289	2,817,078
380 Nonrevenues	-	-	500,000
580 Nonexpenditures	-	-	-
Ending Net Cash and Investments	2,475,708	1,689,289	3,317,078

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The year Ended December 31, 2007

BARS CODE	Fund 108 Cooperative Extension			Fund 121 JeffCom Enhancement		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	136,343	136,343	145,419	-	-	-
Revenues and Other Sources:						
310 Taxes	-	-	-	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	219,724	246,224	236,220	-	-	-
340 Charges for Goods and Services	26,100	28,600	37,662	-	-	-
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	33,800	33,800	26,981	-	63,000	70,443
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	250,260	250,260	250,260	-	-	-
Total Revenues and Other Sources	529,884	558,884	551,123	-	63,000	70,443
Total Resources	666,227	695,227	696,542	-	63,000	70,443
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	224,000	39,552
530 Physical Environment	254,028	280,528	256,515	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	274,926	275,693	251,875	-	-	-
Total Operating Expenditures	528,954	556,221	508,390	-	224,000	39,552
591-593 Debt Service	-	-	-	-	200,279	216,887
594-595 Capital Outlay	-	-	-	-	-	-
Total Expenditures	528,954	556,221	508,390	-	424,279	256,439
597-99 Other Financing Uses	-	-	-	-	-	-
Excess of Resources Over Uses	137,273	139,006	188,152	-	(361,279)	(185,996)
380 Nonrevenues	-	-	-	-	2,700,549	2,533,134
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	137,273	139,006	188,152	-	2,339,270	2,347,138

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 122 JeffCom</u>			<u>Fund 123 Grant Management</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	933,287	933,287	937,502	118,000	118,000	118,000
Revenues and Other Sources:						
310 Taxes	562,000	562,000	622,760	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	451,711	451,711	509,608	470,270	470,270	244,157
340 Charges for Goods and Services	-	-	165	-	-	-
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	-	-	55,474	-	-	-
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	283,635	270,968	270,968	-	-	-
Total Revenues and Other Sources	1,297,346	1,284,679	1,458,975	470,270	470,270	244,157
Total Resources	2,230,633	2,217,966	2,396,477	588,270	588,270	362,157
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	1,002,918	1,017,917	1,103,882	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	470,270	470,270	259,041
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	1,002,918	1,017,917	1,103,882	470,270	470,270	259,041
591-593 Debt Service	-	-	-	-	-	-
594-595 Capital Outlay	5,000	239,230	139,447	-	-	-
Total Expenditures	1,007,918	1,257,147	1,243,329	470,270	470,270	259,041
597-99 Other Financing Uses	-	183,847	-	-	-	-
Excess of Resources Over Uses	1,222,715	776,972	1,153,148	118,000	118,000	103,116
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	1,222,715	776,972	1,153,148	118,000	118,000	103,116

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

		<u>Fund 125 Hotel/Motel</u>		
BARS		Original	Revised	
CODE		Budget	Budget	Actual
	Beginning Net Cash and Investments	373,176	373,176	373,176
	Revenues and Other Sources:			
310	Taxes	260,000	260,000	301,911
320	Licenses and Permits	-	-	-
330	Intergovernmental	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Forfeits	-	-	-
360	Miscellaneous	5,000	5,000	17,179
370	Capital Contributions	-	-	-
390	Other Financing Sources	-	-	-
	Total Revenues and Other Sources	265,000	265,000	319,090
	Total Resources	638,176	638,176	692,266
	Operating Expenditures:			
510	General Government	237,855	263,826	209,173
520	Public Safety	-	-	-
530	Physical Environment	-	-	-
540	Transportation	-	-	-
550	Economic Environment	-	-	-
560	Mental and Physical Health	-	-	-
570	Cultural and Recreational	-	-	-
	Total Operating Expenditures	237,855	263,826	209,173
591-593	Debt Service	14,453	14,453	14,453
594-595	Capital Outlay	-	1,500	-
	Total Expenditures	252,308	279,779	223,626
597-99	Other Financing Uses	-	-	-
	Excess of Resources Over Uses	385,868	358,397	468,640
380	Nonrevenues	-	-	-
580	Nonexpenditures	-	-	-
	Ending Net Cash and Investments	385,868	358,397	468,640

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 127 Public Health</u>			<u>Fund 128 Water Quality</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	665,963	665,963	670,277	105,421	105,421	105,421
Revenues and Other Sources:						
310 Taxes	38,385	38,385	38,923	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	1,576,035	1,822,924	1,626,320	133,500	122,500	97,968
340 Charges for Goods and Services	1,109,151	1,155,351	1,083,445	236,451	438,307	439,274
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	8,168	24,168	26,888	-	-	-
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	595,897	605,607	606,327	133,224	205,224	205,224
Total Revenues and Other Sources	3,327,636	3,646,435	3,381,903	503,175	766,031	742,466
Total Resources	3,993,599	4,312,398	4,052,180	608,596	871,452	847,887
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	506,256	788,467	788,250
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	3,527,882	3,831,187	3,585,634	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	3,527,882	3,831,187	3,585,634	506,256	788,467	788,250
591-593 Debt Service	-	-	-	-	-	-
594-595 Capital Outlay	-	-	-	-	-	-
Total Expenditures	3,527,882	3,831,187	3,585,634	506,256	788,467	788,250
597-99 Other Financing Uses	-	-	-	-	-	-
Excess of Resources Over Uses	465,717	481,211	466,546	102,340	82,985	59,637
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	465,717	481,211	466,546	102,340	82,985	59,637

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 131 Chemical Dependency</u>			<u>Fund 143 Community Devel</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	186,396	186,396	186,396	409,645	409,645	410,638
Revenues and Other Sources:						
310 Taxes	350,000	350,000	403,176	-	-	-
320 Licenses and Permits	-	-	-	653,301	653,301	538,058
330 Intergovernmental	-	-	-	115,000	115,000	104,748
340 Charges for Goods and Services	-	-	-	705,615	705,615	568,891
350 Fines and Forfeits	-	-	-	-	-	357
360 Miscellaneous	-	-	-	10,010	10,010	-
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	-	-	-	348,563	348,563	348,563
Total Revenues and Other Sources	350,000	350,000	403,176	1,832,489	1,832,489	1,560,617
Total Resources	536,396	536,396	589,572	2,242,134	2,242,134	1,971,255
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	1,818,829	1,972,265	1,851,563
560 Mental and Physical Health	373,000	408,000	337,287	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	373,000	408,000	337,287	1,818,829	1,972,265	1,851,563
591-593 Debt Service	-	-	-	-	-	-
594-595 Capital Outlay	-	-	-	19,000	19,000	16,517
Total Expenditures	373,000	408,000	337,287	1,837,829	1,991,265	1,868,080
597-99 Other Financing Uses	-	-	-	-	-	-
Excess of Resources Over Uses	163,396	128,396	252,285	404,305	250,869	103,175
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	163,396	128,396	252,285	404,305	250,869	103,175

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 147 Federal Forest Title III</u>			<u>Fund 174 Parks &amp; Rec.</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	360,019	360,019	360,019	112,593	112,593	117,450
Revenues and Other Sources:						
310 Taxes	-	-	-	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	180,000	180,000	417,799	-	-	-
340 Charges for Goods and Services	-	-	-	54,998	54,998	42,720
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	-	-	19,434	37,600	37,600	34,703
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	-	-	-	394,255	397,156	397,156
Total Revenues and Other Sources	180,000	180,000	437,233	486,853	489,754	474,579
Total Resources	540,019	540,019	797,252	599,446	602,347	592,029
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	220,000	395,000	394,997	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	482,723	486,168	485,273
Total Operating Expenditures	220,000	395,000	394,997	482,723	486,168	485,273
591-593 Debt Service	-	-	-	-	-	-
594-595 Capital Outlay	-	-	-	4,500	4,500	-
Total Expenditures	220,000	395,000	394,997	487,223	490,668	485,273
597-99 Other Financing Uses	85,000	85,000	85,000	-	-	-
Excess of Resources Over Uses	235,019	60,019	317,255	112,223	111,679	106,756
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	235,019	60,019	317,255	112,223	111,679	106,756

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 180 Roads</u>			<u>Fund 183 Facilities</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	3,019,749	3,019,749	3,033,876	340,964	340,964	343,120
Revenues and Other Sources:						
310 Taxes	3,042,500	3,042,500	3,162,196	-	-	-
320 Licenses and Permits	8,750	8,750	19,297	-	-	-
330 Intergovernmental	4,272,102	4,272,102	5,199,002	-	-	-
340 Charges for Goods and Services	5,500	5,500	44,487	-	-	-
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	5,000	5,000	6,424	784,901	784,901	780,003
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	162,606	162,606	82,343	-	-	-
Total Revenues and Other Sources	7,496,458	7,496,458	8,513,749	784,901	784,901	780,003
Total Resources	10,516,207	10,516,207	11,547,625	1,125,865	1,125,865	1,123,123
Operating Expenditures:						
510 General Government	153,750	153,834	45,912	949,428	955,899	852,790
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	6,042,606	6,049,595	5,381,004	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	6,196,356	6,203,429	5,426,916	949,428	955,899	852,790
591-593 Debt Service	42,166	42,166	41,053	-	-	-
594-595 Capital Outlay	2,186,047	2,186,966	741,545	2,500	2,500	-
Total Expenditures	8,424,569	8,432,561	6,209,514	951,928	958,399	852,790
597-99 Other Financing Uses	12,000	12,000	12,000	-	-	-
Excess of Resources Over Uses	2,079,638	2,071,646	5,326,111	173,937	167,466	270,333
380 Nonrevenues	-	-	14,429	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	2,079,638	2,071,646	5,340,540	173,937	167,466	270,333

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 204: Debt Service</u>			Original Budget	Revised Budget	Actual
	Original Budget	Revised Budget	Actual			
Beginning Net Cash and Investments				326,447	326,447	326,447
Revenues and Other Sources:						
310 Taxes	-	-	-			
320 Licenses and Permits	-	-	-			
330 Intergovernmental	-	-	-			
340 Charges for Goods and Services	-	-	-			
350 Fines and Forfeits	-	-	-			
360 Miscellaneous	-	-	257			
370 Capital Contributions	-	-	-			
390 Other Financing Sources	-	-	-			
Total Revenues and Other Sources	-	-	257			
Total Resources	326,447	326,447	326,704			
Operating Expenditures:						
510 General Government	-	-	-			
520 Public Safety	-	-	-			
530 Physical Environment	-	-	-			
540 Transportation	-	-	-			
550 Economic Environment	-	-	-			
560 Mental and Physical Health	-	-	-			
570 Cultural and Recreational	-	-	-			
Total Operating Expenditures	-	-	-			
591-593 Debt Service	-	-	-			
594-595 Capital Outlay	-	-	-			
Total Expenditures	-	-	-			
597-99 Other Financing Uses	-	-	-			
Excess of Resources Over Uses	326,447	326,447	326,704			
380 Nonrevenues	-	-	1,326,191			
580 Nonexpenditures	-	-	1,651,412			
Ending Net Cash and Investments	326,447	326,447	1,483			

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 301 Construction &amp; Renov</u>			<u>Fund 302 County Capital Improv</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	506,278	506,278	506,122	820,691	820,691	820,691
Revenues and Other Sources:						
310 Taxes	-	-	-	1,370,000	1,370,000	935,573
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	-	-	-	25,000	25,000	25,000
340 Charges for Goods and Services	-	-	-	-	-	-
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	-	-	9	-	-	-
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	1,195,866	1,195,866	1,245,866	-	-	-
Total Revenues and Other Sources	1,195,866	1,195,866	1,245,875	1,395,000	1,395,000	960,573
Total Resources	1,702,144	1,702,144	1,751,997	2,215,691	2,215,691	1,781,264
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
591-593 Debt Service	-	-	-	741,357	741,357	740,349
594-595 Capital Outlay	624,923	978,206	437,639	-	-	-
Total Expenditures	624,923	978,206	437,639	741,357	741,357	740,349
597-99 Other Financing Uses	-	-	-	980,643	980,643	980,643
Excess of Resources Over Uses	1,077,221	723,938	1,314,358	493,691	493,691	60,272
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	1,077,221	723,938	1,314,358	493,691	493,691	60,272

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 303 Cap Improv Courthouse</u>			<u>Fund 306 Public Infrastructure</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	55,640	55,640	53,571	898,388	898,388	898,388
Revenues and Other Sources:						
310 Taxes	-	-	-	160,000	160,000	1,123,969
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	-	1,685,163	1,293,000	-	-	-
340 Charges for Goods and Services	-	-	-	-	-	-
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	-	-	26,919	10,000	10,000	46,882
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	-	-	-	3,000	3,000	2,202
Total Revenues and Other Sources	-	1,685,163	1,319,919	173,000	173,000	1,173,053
Total Resources	55,640	1,740,803	1,373,490	1,071,388	1,071,388	2,071,441
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-
591-593 Debt Service	-	-	18,083	-	-	-
594-595 Capital Outlay	33,187	393,799	313,253	310,367	310,367	67
Total Expenditures	33,187	393,799	331,336	310,367	310,367	67
597-99 Other Financing Uses	250,223	845,223	300,223	80,000	150,000	328,398
Excess of Resources Over Uses	(227,770)	501,781	741,931	681,021	611,021	1,742,976
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	500,000	-	-	-
Ending Net Cash and Investments	(227,770)	501,781	241,931	681,021	611,021	1,742,976

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 401 Solid Waste</u>			<u>Fund 501 ER&amp;R</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	995,752	995,752	991,892	2,016,192	2,016,192	2,044,413
Revenues and Other Sources:						
310 Taxes	35,000	35,000	38,256	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	60,333	60,333	57,789	-	-	-
340 Charges for Goods and Services	2,310,246	2,310,246	2,256,525	82,500	82,500	106,833
350 Fines and Forfeits	-	-	435	-	-	-
360 Miscellaneous	40,000	40,000	62,629	1,543,880	1,543,880	1,500,972
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	283,592	283,592	6,000	-	-	18,919
Total Revenues and Other Sources	2,729,171	2,729,171	2,421,634	1,626,380	1,626,380	1,626,724
Total Resources	3,724,923	3,724,923	3,413,526	3,642,572	3,642,572	3,671,137
Operating Expenditures:						
510 General Government	-	-	-	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	2,049,548	2,050,722	2,101,493	-	-	-
540 Transportation	-	-	-	1,214,440	1,220,978	1,206,907
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	-	-	-
Total Operating Expenditures	2,049,548	2,050,722	2,101,493	1,214,440	1,220,978	1,206,907
591-593 Debt Service	165,000	165,000	29,192	-	-	-
594-595 Capital Outlay	277,592	277,592	-	455,000	455,000	108,646
Total Expenditures	2,492,140	2,493,314	2,130,685	1,669,440	1,675,978	1,315,553
597-99 Other Financing Uses	150,000	150,000	150,000	-	-	-
Excess of Resources Over Uses	1,082,783	1,081,609	1,132,841	1,973,132	1,966,594	2,355,584
380 Nonrevenues	-	-	1,096	-	-	-
580 Nonexpenditures	-	-	126,786	-	-	-
Ending Net Cash and Investments	1,082,783	1,081,609	1,007,151	1,973,132	1,966,594	2,355,584

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For The year Ended December 31, 2007

BARS CODE	<u>Fund 506 Information Services</u>			<u>Fund 640 County Fair</u>		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	924,491	924,491	921,484	32,711	32,711	32,711
Revenues and Other Sources:						
310 Taxes	-	-	-	-	-	-
320 Licenses and Permits	-	-	-	-	-	-
330 Intergovernmental	-	-	-	33,000	33,000	41,628
340 Charges for Goods and Services	8,600	8,600	10,420	87,000	87,000	87,366
350 Fines and Forfeits	-	-	-	-	-	-
360 Miscellaneous	947,943	947,943	934,232	85,500	85,500	118,083
370 Capital Contributions	-	-	-	-	-	-
390 Other Financing Sources	150,000	150,000	150,025	4,500	4,500	4,500
Total Revenues and Other Sources	1,106,543	1,106,543	1,094,677	210,000	210,000	251,577
Total Resources	2,031,034	2,031,034	2,016,161	242,711	242,711	284,288
Operating Expenditures:						
510 General Government	891,208	898,382	864,264	-	-	-
520 Public Safety	-	-	-	-	-	-
530 Physical Environment	-	-	-	-	-	-
540 Transportation	-	-	-	-	-	-
550 Economic Environment	-	-	-	-	-	-
560 Mental and Physical Health	-	-	-	-	-	-
570 Cultural and Recreational	-	-	-	198,000	278,000	246,224
Total Operating Expenditures	891,208	898,382	864,264	198,000	278,000	246,224
591-593 Debt Service	-	-	-	-	-	-
594-595 Capital Outlay	385,000	574,350	372,910	12,000	12,000	18,291
Total Expenditures	1,276,208	1,472,732	1,237,174	210,000	290,000	264,515
597-99 Other Financing Uses	-	-	-	-	-	-
Excess of Resources Over Uses	754,826	558,302	778,987	32,711	(47,289)	19,773
380 Nonrevenues	-	-	-	-	-	-
580 Nonexpenditures	-	-	-	-	-	-
Ending Net Cash and Investments	754,826	558,302	778,987	32,711	(47,289)	19,773

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The Year Ended December 31, 2007

	FUND 105: Auditors O & M			FUND 106: Courthouse Facilitator		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	216,898	216,898	216,898	10,308	10,308	10,308
Revenues and Other Financing Sources	70,300	70,300	109,719	6,506	6,506	4,152
Total Resources	287,198	287,198	326,617	16,814	16,814	14,460
Expenditures and Other Financing Uses	132,799	132,799	59,217	7,478	7,478	1,217
Excess (Deficit) of Resources Over Uses	154,399	154,399	267,400	9,336	9,336	13,243
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	154,399	154,399	267,400	9,336	9,336	13,243
	FUND 107: Boating Safety			FUND 113: 4H After School		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	8,078	8,078	8,078	31,896	31,896	31,714
Revenues and Other Financing Sources	23,900	25,325	28,605	85,000	85,000	85,000
Total Resources	31,978	33,403	36,683	116,896	116,896	116,714
Expenditures and Other Financing Uses	26,370	27,947	27,518	85,000	85,722	85,695
Excess (Deficit) of Resources Over Uses	5,608	5,456	9,165	31,896	31,174	31,019
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	5,608	5,456	9,165	31,896	31,174	31,019
	FUND 114: Economic Development			FUND 120: Crime Victims		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	37,502	37,502	37,502	34,209	34,209	34,209
Revenues and Other Financing Sources	25,000	153,560	132,817	55,106	55,106	43,282
Total Resources	62,502	191,062	170,319	89,315	89,315	77,491
Expenditures and Other Financing Uses	25,000	153,560	59,579	54,996	67,538	58,244
Excess (Deficit) of Resources Over Uses	37,502	37,502	110,740	34,319	21,777	19,247
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	37,502	37,502	110,740	34,319	21,777	19,247
	FUND 126: H&HS Site Abatement			FUND 129: Animal Services		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	10,000	10,000	10,000	64,865	64,865	64,865
Revenues and Other Financing Sources	-	10,000	10,000	205,144	210,364	242,449
Total Resources	10,000	20,000	20,000	270,009	275,229	307,314
Expenditures and Other Financing Uses	-	20,000	9,728	205,144	243,060	235,994
Excess (Deficit) of Resources Over Uses	10,000	-	10,272	64,865	32,169	71,320
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	10,000	-	10,272	64,865	32,169	71,320

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The Year Ended December 31, 2007

	FUND 130: Mental Health			FUND 135: JC Drug Fund		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	3,085	3,085	3,085	75,871	75,871	78,241
Revenues and Other Financing Sources	41,870	41,870	39,653	27,700	27,700	23,092
Total Resources	44,955	44,955	42,738	103,571	103,571	101,333
Expenditures and Other Financing Uses	41,870	41,870	41,870	27,467	27,467	14,525
Excess (Deficit) of Resources Over Uses	3,085	3,085	868	76,104	76,104	86,808
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	3,085	3,085	868	76,104	76,104	86,808
	FUND 136: Sheriff's Drug Invest			FUND 140: Law library		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	7,575	7,575	7,575	25,317	25,317	25,317
Revenues and Other Financing Sources	2,000	2,000	2,000	8,650	8,650	10,960
Total Resources	9,575	9,575	9,575	33,967	33,967	36,277
Expenditures and Other Financing Uses	2,000	2,000	1,822	7,632	7,632	7,260
Excess (Deficit) of Resources Over Uses	7,575	7,575	7,753	26,335	26,335	29,017
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	7,575	7,575	7,753	26,335	26,335	29,017
	FUND 141: Trial Court Improvement			FUND 142: Public Defense Funding		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	8,108	8,108	8,108	13,146	13,146	13,146
Revenues and Other Financing Sources	25,000	25,000	25,537	-	-	32,353
Total Resources	33,108	33,108	33,645	13,146	13,146	45,499
Expenditures and Other Financing Uses	25,000	25,000	7,682	-	13,146	13,146
Excess (Deficit) of Resources Over Uses	8,108	8,108	25,963	13,146	-	32,353
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	8,108	8,108	25,963	13,146	-	32,353
	FUND 148: JC Affordable Housing			FUND 150: Treasurer's O&M		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	171,097	171,097	171,097	27,614	27,614	27,614
Revenues and Other Financing Sources	140,000	140,000	141,333	21,359	21,359	11,390
Total Resources	311,097	311,097	312,430	48,973	48,973	39,004
Expenditures and Other Financing Uses	140,000	140,000	83,569	21,359	21,026	11,847
Excess (Deficit) of Resources Over Uses	171,097	171,097	228,861	27,614	27,947	27,157
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	171,097	171,097	228,861	27,614	27,947	27,157

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The Year Ended December 31, 2007

	FUND 151: REET Technology			FUND 155: Vetern's Relief		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	46,477	46,477	46,477	68,980	68,980	68,980
Revenues and Other Financing Sources	25,000	25,000	29,844	39,600	39,600	45,491
Total Resources	71,477	71,477	76,321	108,580	108,580	114,471
Expenditures and Other Financing Uses	25,000	25,000	-	35,000	35,000	27,213
Excess (Deficit) of Resources Over Uses	46,477	46,477	76,321	73,580	73,580	87,258
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	46,477	46,477	76,321	73,580	73,580	87,258
	FUND 160: Water Pollution Control			FUND 175: Parks Improvement		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	95,049	95,049	95,049	70,370	70,370	68,204
Revenues and Other Financing Sources	51,883	51,883	3,764	86,000	86,000	94,708
Total Resources	146,932	146,932	98,813	156,370	156,370	162,912
Expenditures and Other Financing Uses	51,883	51,883	31,984	128,171	128,262	64,155
Excess (Deficit) of Resources Over Uses	95,049	95,049	66,829	28,199	28,108	98,757
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	95,049	95,049	66,829	28,199	28,108	98,757
	FUND 177: PW Special Projects			FUND 178: Post Harvest Timber Mgt		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	131,116	131,116	131,116	39,249	39,249	39,214
Revenues and Other Financing Sources	-	-	-	-	-	2,234
Total Resources	131,116	131,116	131,116	39,249	39,249	41,448
Expenditures and Other Financing Uses	-	-	-	17,077	17,081	2,742
Excess (Deficit) of Resources Over Uses	131,116	131,116	131,116	22,172	22,168	38,706
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	131,116	131,116	131,116	22,172	22,168	38,706
	FUND 181: JC Emergency Road Res			FUND 185: Flood/Stormwater Mgt		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	70,730	70,730	70,730	12,082	12,082	15,864
Revenues and Other Financing Sources	2,500	2,500	3,325	-	-	-
Total Resources	73,230	73,230	74,055	12,082	12,082	15,864
Expenditures and Other Financing Uses	-	-	-	-	4,860	990
Excess (Deficit) of Resources Over Uses	73,230	73,230	74,055	12,082	7,222	14,874
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	73,230	73,230	74,055	12,082	7,222	14,874

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The Year Ended December 31, 2007

	FUND 186: Brinnon Flood Control			FUND 187: Quilcene Flood Control		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	11,545	11,545	11,545	146,026	146,026	145,979
Revenues and Other Financing Sources	-	-	-	-	-	-
Total Resources	11,545	11,545	11,545	146,026	146,026	145,979
Expenditures and Other Financing Uses	476	477	-	30,111	30,125	-
Excess (Deficit) of Resources Over Uses	11,069	11,068	11,545	115,915	115,901	145,979
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	11,069	11,068	11,545	115,915	115,901	145,979
	FUND 202: Rid Bonds			FUND 304: HJ Carroll Park		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	9,599	9,599	9,599	85,968	85,968	85,642
Revenues and Other Financing Sources	-	-	3,379	37,000	37,000	39,035
Total Resources	9,599	9,599	12,978	122,968	122,968	124,677
Expenditures and Other Financing Uses	-	-	2,566	101,356	101,377	25,544
Excess (Deficit) of Resources Over Uses	9,599	9,599	10,412	21,612	21,591	99,133
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	9,599	9,599	10,412	21,612	21,591	99,133
	FUND 307: Rural County Assistance			FUND 308: Conservation Futures Tax		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	2,167	2,167	2,167	493,344	493,344	493,344
Revenues and Other Financing Sources	-	-	35	193,900	193,900	229,115
Total Resources	2,167	2,167	2,202	687,244	687,244	722,459
Expenditures and Other Financing Uses	3,000	3,000	2,202	186,700	186,700	18,128
Excess (Deficit) of Resources Over Uses	(833)	(833)	0	500,544	500,544	704,331
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	(833)	(833)	0	500,544	500,544	704,331
	FUND 402: SW Post Closure			FUND 403: Solid Waste Equip Reserve		
	Original	Revised		Original	Revised	
	Budget	Budget	Actual	Budget	Budget	Actual
Beginning Net Cash and Investments	109,632	109,632	109,632	1,164,769	1,164,769	1,164,769
Revenues and Other Financing Sources	4,000	4,000	5,541	180,000	180,000	212,290
Total Resources	113,632	113,632	115,173	1,344,769	1,344,769	1,377,059
Expenditures and Other Financing Uses	6,000	6,000	6,000	277,592	277,592	-
Excess (Deficit) of Resources Over Uses	107,632	107,632	109,173	1,067,177	1,067,177	1,377,059
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	107,632	107,632	109,173	1,067,177	1,067,177	1,377,059

The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY**  
**FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
 For The Year Ended December 31, 2007

	FUND 405: Tri Area Sewer			FUND 502: Risk Management		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	381,383	381,383	380,030	101,348	101,348	101,348
Revenues and Other Financing Sources	80,000	80,000	150,020	238,680	238,680	93,811
Total Resources	461,383	461,383	530,050	340,028	340,028	195,159
Expenditures and Other Financing Uses	195,157	434,947	173,698	238,680	238,680	36,959
Excess (Deficit) of Resources Over Uses	266,226	26,436	356,352	101,348	101,348	158,200
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	266,226	26,436	356,352	101,348	101,348	158,200
	FUND 503: Unemployment Reserve			FUND 504: Industrial Insurance reserve		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	456,193	456,193	456,193	52,091	52,091	52,091
Revenues and Other Financing Sources	118,000	118,000	137,176	-	-	-
Total Resources	574,193	574,193	593,369	52,091	52,091	52,091
Expenditures and Other Financing Uses	200,000	200,000	115,425	20,000	20,000	13,489
Excess (Deficit) of Resources Over Uses	374,193	374,193	477,944	32,091	32,091	38,602
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	374,193	374,193	477,944	32,091	32,091	38,602
	FUND 505: Employee Benefit Reserve			FUND 606: JC Drainfield Trust		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments	114,410	114,410	114,410	139,310	139,310	139,310
Revenues and Other Financing Sources	162,000	162,000	185,806	-	-	7,106
Total Resources	276,410	276,410	300,216	139,310	139,310	146,416
Expenditures and Other Financing Uses	162,000	162,000	116,084	-	-	-
Excess (Deficit) of Resources Over Uses	114,410	114,410	184,132	139,310	139,310	146,416
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	114,410	114,410	184,132	139,310	139,310	146,416
	FUND 625: Inmate Commissary Trust			FUND 626: Superior Court trust		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Beginning Net Cash and Investments			54,061			9,217
Revenues and Other Financing Sources			53,989			470
Total Resources	-	-	108,050	-	-	9,687
Expenditures and Other Financing Uses			62,017			-
Excess (Deficit) of Resources Over Uses	-	-	46,033	-	-	9,687
Nonrevenues (Except 384 and 388.80)						
Nonexpenditures (Except 584 and 588.80)						
Ending Net Cash and Investments	-	-	46,033	-	-	9,687

The accompanying notes are an integral part of this financial statement.



**JEFFERSON COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**

**NOTE 1 - SUMMARY OF ACCOUNTING POLICIES**

Jefferson County uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Jefferson County was incorporated on December 22, 1852, and operates under the laws of the State of Washington applicable to a county with a Commissioner form of government. Jefferson County is a general purpose government and provides public safety, planning and zoning, road improvement, parks and recreation, judicial administration, health and social services, and general administrative services. Jefferson County uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the county are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The county's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are fund types used by Jefferson County.

**GOVERNMENTAL FUND TYPES**

General (Current Expense) Fund (001)

This fund is the primary operating fund of the county. It accounts for financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds (100-199)

These funds account for revenues that are legally restricted or designated to finance particular activities of the county.

Debt Service Funds (200 – 299)

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds (300 – 399)

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

**PROPRIETARY FUND TYPES:**

Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the County on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others.

Private-Purpose Trust Funds (621-630)

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds (631-699)

These funds are used to account assets that the County holds for others in an agency capacity.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Annual appropriated budgets are adopted for the general, special revenue, capital projects and proprietary funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level (except the general fund which is adopted at the department level). The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period end.

The Auditor is authorized to transfer budgeted amounts between (departments within any/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by Jefferson County Commissioners.

d. Cash

It is Jefferson County's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

e. Deposits

Jefferson County's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC), and/or the Washington Public Deposit Protection Commission (WPDPC).

f. Investments See Note # 3.

g. Capital Assets

Capital assets are long-lived assets of Jefferson County and are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to 10 days and is payable upon separation or retirement. Non-represented employees have Paid Time Off (PTO) in lieu of vacation and sick. Year-end carry over of PTO can be 30-60 days depending on length of service.

Sick leave may accumulate up to 1,920 hours. Upon retirement employees receive payment of 25% for unused sick leave.

i. Long-Term Debt (Long-Term Debt – See Note #6)

j. Other Financing Sources Or Uses

The county's General Fund "Other Financing Sources" consist of \$129,068 received for Timber Sales DNR, \$27,010 FROM JC Housing Authority, and a \$3,000 transfer from the Trial Court Improvement Fund.

The county's "Other Financing Uses" consists of \$2,436,196 in operating transfers made from the General Fund to other funds within Jefferson County. A summary is as follows:

<u>Receiving Fund</u>	<u>Amount</u>
Cooperative Extension	\$250,260
Public Health	605,607
Parks & Rec	385,156
Site Abatement	10,000
Water Quality	205,224
Animal Services	107,733
E911 Dispatch	270,968
Community Development	348,563
Information Services	150,000
Economic Development	93,560
Boating Safety	4,625
JC Fair	4,500

k. Risk Management

The Jefferson County is a member of Washington Counties Risk Pool "Pool". Chapter 48.62 RCW authorizes the governing bodies of governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on August 18, 1988 when counties in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Thirty counties have participated in the Pool, while twenty-eight counties remain as present members.

The Pool allows members to jointly purchase property and excess liability insurance, to establish a plan of self-insurance, and to provide and/or obtain related services such as risk management, etc. All Pool joint self-insurance liability coverages, including public officials' errors and omissions, and the property insurance program are on an "occurrence" basis. The Pool provides the following forms of group purchased insurance coverage for its members: "following form"

excess liability, and property that includes vehicles, mobile equipment, EDP equipment, and, equipment breakdown, etc.

Members make an annual contribution to fund the Pool. The Pool acquires third-party liability reinsurance that is subject to a "per-occurrence" self-insured retention of the greater of \$100,000 or the member-selected deductible and "following form" unrelated underwriters. Based upon their individual deductible selections, members are responsible for the first \$10,000 to \$500,000 of each claim, while the Pool is responsible for the remaining self-insured retention up to \$100,000. Insurance carriers cover all losses above the (\$100,000 to \$500,000) self-insured retention to the maximum limits of each policy.

Since the Pool is a cooperative program, there is a joint liability among the participating members. This contingent liability is established if a program's assets are insufficient to cover the program's liabilities. Deficits of the Pool are financed through reassessments of the responsible members. The Pool's reassessments receivable balance as of December 31, 2007 is \$260,770, none of which Jefferson County remains responsible for.

The Pool also acquires member-option property insurance from unrelated underwriters that is subject to a member-selected "per-occurrence" deductible of between \$5,000 and \$50,000. Participating members are responsible for the entire deductible amount of each claim. Insurance carriers cover all losses over the member deductibles to the maximum limits of each policy.

Each new member pays the Pool an admittance fee. This amount covers the member's share of organizational expenses and the cost of analyzing their loss data and risk profile. Members contract to remain in the pool for a minimum of five years, and may terminate their memberships at the conclusion of any Pool fiscal year if the county has timely filed the required twelve months' notice. The Interlocal Governmental Agreement is renewed automatically each year after the initial 5-year period. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

The pool is fully funded by its member participants. Claims are filed by members and handled by the Pool's claim staff. Reserves are established for both reported and unreported insured events and include estimates of the undiscounted future cash payments and losses and related claim adjustment expenses.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. An executive committee is elected from the member-designated directors and alternate directors at the annual meeting. Also at the annual meeting, the Pool's officers (president and secretary/treasurer) are elected from the executive committee members. The officers and the executive committee are responsible for conducting the business affairs of the Pool.

The county maintains insurance against most normal hazards. The county joined the Washington Counties Risk Pool in October 1989. There is \$150,000 maintained as a reserve for the risk pool in the Risk Management Reserve Fund. As of December 31, 2007 the county had \$41,361 of losses incurred but not reported (IBNR).

#### NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of Jefferson County.

#### NOTE 3 – INVESTMENTS

Jefferson County's investments are insured, registered or held by the county or its agent in the county's name.

Investments by type at December 31, 2007 are as follows:

Type of Investment	Jefferson County's	Investments held by (Jefferson County as an Agent for other local governments, individuals or private organizations)	Total
L.G.I.P.	\$20,396,346	\$ 17,729,707	\$ 38,126,053
Certificate of Deposits (30)	\$ 9,779,500	\$2,831,326	\$12,610,853
Savings Account	\$1,292	\$0	\$1,292
U.S. Government Securities	\$3,749,668	\$13,750,892	\$17,500,560
TOTAL	\$33,926,806	\$34,311,925	\$68,238,731

NOTE 4 – PROPERTY TAX

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The county's regular levy for the year 2007 was 1.52245 per \$1,000 on an assessed valuation of \$3,892,839,117 for a total regular levy of \$5,926,735.

The county's road levy for the year 2007 was 1.24437 per \$1,000 on an assessed valuation of \$2,699,292,282 for a total road levy of \$3,358,918.

Of the \$3,358,913 road levy, the county diverted \$479,988 to the General Fund for Sheriff Traffic Deputy's cost per RCW 84.52.043 (1) (d).

NOTE 5 – INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2007:

<u>Borrowing</u> <u>Fund</u>	<u>Lending</u> <u>Fund</u>	<u>Balance</u> <u>12/01/07</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Balance</u> <u>12/31/2007</u>
Courthouse Cap. Improvement	General Fund	\$ 500,000	\$ -0-	\$ 500,000	\$ -0-
	TOTALS	\$ 500,000	\$ -0-	\$ 500,000	\$ -0-

**NOTE 6 – LONG TERM DEBT**

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of Jefferson County and summarizes the county's debt transactions for the year 2007. The debt service requirements, including interest, are as follows:

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Revenue Bonds</b>	<b>Other Debt</b>	<b>Total Debt</b>
2007	838,637	2,566	297,053	1,138,256
2008	846,000	2,338	296,000	1,144,338
2009	845,625	2,229	294,947	1,142,801
2010	843,915	2,120	293,895	1,139,930
2011	750,680	2,011	292,842	1,045,533
2012	684,200	1,777	291,789	977,766
2013-2017	2,857,372	-0-	1,443,158	4,300,530
2018-2022	1,316,495	-0-	1,107,259	2,423,754
2023-26	745,520	-0-	-0-	745,520
<b>TOTALS</b>	<b>\$9,728,444</b>	<b>\$13,041</b>	<b>\$4,316,943</b>	<b>\$14,058,428</b>

**NOTE 7 – PENSION PLANS**

Substantially all Jefferson County full-time and qualifying part-time employees participate in the Public Employee's Retirement System (PERS), Law Enforcement Officers' and Firefighters' Retirement System (LEOFF), or Public Employees Retirement System (PSERS) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the county's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

**NOTE 8 – OTHER DISCLOSURES**

**A. Prior Period Adjustments**

**General Fund:** In the General Fund there was \$3,380 in prior period adjustments.

**Special Revenue Funds:** The prior period adjustments in Special Revenue Funds were: Cooperative Extension, \$9,076; 4H After School, (\$182); JeffCom, \$4,215; JC Public Health, \$4,314; JC Drug Fund, \$2,370; Community Development, \$793; Parks & Rec, \$4,857; County Parks Improvement, (\$2,166); Post Harvest Timber Mgmt, (\$35); Roads, \$14,127; Facilities Mgmt, \$2,156; Flood/Stormwater Mgmt, \$3,782; Quilcene Flood Control, (\$47); Construction & Renovation, (\$156); Capital Improvement Courthouse, (\$2,069); HJ Carroll park, (\$326); Solid Waste, (\$3,860); Tri Area Sewer, (\$1,353); Equipment Rental, \$28,222, and; Information Services, (\$3,008).

B. New Fund Number

Resolution #54-07 established the JeffCom Enhancement Fund, 121-000-010, for the expenditure of infrastructure monies.

C. Fund Name Changes

Per resolution # 10-07 Fund 127-000-010 Health & Human Services name has been changed to JC Public Health, and Fund 128-000-010 Natural Resources name has been changed to Water Quality.

D. Reconciliation of Statement C-4 and C-5 to Schedule 11 and 12

Schedules 11 and 12 do not reflect December expenditures paid January, interfund due to/due from, or petty cash amounts. (See Schedule 11a.)

Schedule 09

JEFFERSON COUNTY  
 Schedule of Long Term Debt  
 For the Year Ended December 31, 2007

Description	I.D. #	Date of Issue	Date of Final Maturity	Interest Rate	Amount Originally Issued	Beginning Unmatured Debt 2007	Amount Issued	Amount that Became Due This Period	Ending Unmatured Debt
LTGO Refunding 1998	251.11	12/2/1998	12/01/12	Variable	2,260,000	1,215,000		220,000	995,000
Rfd #4 Bond	253.13	4/23/2001	4/23/2013	6.06%	59,275	10,675		1,800	8,875
Castle Hill Property	263.51	3/15/2002	12/1/2021	6.00%	2,950,000	2,519,517		107,210	2,412,307
LTGO 2003	252.11	3/3/2003	12/1/2018	Variable	4,580,000	3,605,000		245,000	3,360,000
LTGO 2007	252.11	5/1/2007	12/1/2026	4.01%			2,560,000	125,000	2,435,000
Public Works Trust Fund Loan	263.80	3/30/2000	7/1/2020	4.00%	500,000	368,421		26,316	342,105
<b>TOTAL G.O. DEBT:</b>					<b>\$ 10,349,275</b>	<b>\$ 7,718,613</b>	<b>\$ 2,560,000</b>	<b>\$ 725,326</b>	<b>\$ 9,553,287</b>

**JEFFERSON COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2007**

Federal Agency/ Pass Through Agency	Acct #	Dept Program	Program	CFDA NO	Other ID #	Pass Through Awards	Direct Awards	Total	Foot-note Ref.
Dept. Agriculture	333.10.52	127	WIC Farmer's Market	10.572	C14950	121		121	
Dept. Agriculture	333.10.57	127	WIC Breastfeeding	10.557	C14950	58,720		58,720	
Dept. Agriculture	332.10.68	180	Federal Forest Title I	10.665		-	2,697,980	2,697,980	
Dept. Agriculture	332.10.70	147	Federal Forest Title III	10.665		-	404,697	404,697	
				<b>Subtotal 10.665 \$</b>	<b>3,102,677</b>				
Dept. Agriculture	333.10.67	114	Old Growth Diversification	10.672	F-07-76200-912	30,000		30,000	
Dept. of Commerce	333.11.41.	108	NOAA/Coastal Zone	11.419	G0600035	171,894		171,894	
Dept. of Commerce	333.11.41.	108	NOAA/Coastal Zone	11.419	G0800006	17,125		17,125	
				<b>Subtotal 11.419 \$</b>	<b>189,019</b>				
Dept. of Ecology	333.43.43	128	Stream Gauging	11.438	G0600023	3,075		3,075	
DCTED (HUD)	333.14.22	123	Senior Housing	14.228	05-64005-055	4,248		4,248 *	
DCTED (HUD)	333.14.22	123	Public Services	14.228	07-64007-004	145,865		145,865 *	
DCTED (HUD)	333.14.22	123	Olympic MicroLoan	14.228	04-64006-024	117,464		117,464 **	
				<b>Subtotal 14.228 \$</b>	<b>267,578</b>				
Dept. of Interior	331.15.91	303	National Park Serv	15.929			74,443	74,443	
Dept. of Justice	333.16.52	1-110	Proctor Home	16.523	0663-98276	7,500		7,500	
Dept. of Justice	333.16.51.	1-180	DV Stop Grant	16.588	F06-31103-041	15,000		15,000	
Dept. of Justice	333.16.51.	120	Stop Grant I	16.588	F06-31103-040	11,250		11,250	
Dept. of Justice	333.16.51.	120	Stop Grant I	16.588	F07-31103-051	2,500		2,500	
				<b>Subtotal 16.588 \$</b>	<b>28,750</b>				

JEFFERSON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2007

Federal Agency/ Pass Through Agency	Acct #	Dept	Program	Program	CFDA NO	Other ID #	Pass Through Awards	Direct Awards	Total	Foot- note Ref.
OJJ	333.16.72.	1-180	RUAD	Enforcing Underage Drinking Laws Progr	16.727	2005-AH-FX-0029	17,473		17,473	17,473
DOT	333.20.71	180	Larry Scott Trail	Highway Planning and Construction	20.205	1805951069	74,533		74,533	74,533
DOT	333.20.21	180	Upper Hoh Road	Disaster Assistance	20.205	1805451689	123,151		123,151	123,151
DOT	333.20.22	180	Spruce Creek	Disaster Assistance	20.205	1805451734	11,186		11,186	11,186
DOT	333.20.23	180	Tower Creek Bridge	Disaster Assistance	20.205	1805451735	164,381		164,381	164,381
DOT	333.20.24	180	Upper Hoad Emerg Restoration	Disaster Assistance	20.205	1805451736	63,516		63,516	63,516
DOT	333.20.25	180	Upper Hoh repair MP 7.8	Disaster Assistance	20.205	1805451781	220,730		220,730	220,730
DOT	333.20.22	180	FHWA-Barlow Bridge	Highway Planning and Construction	20.205	1805951680	16,392		16,392	16,392
					<b>Subtotal 20.205</b>	<b>\$ 673,889</b>				
DOT	333.20.61	1180	Traffic Safety	Drive Hammered-Get Nailed	20.601	\$ -	4,266		4,266	4,266
Dept. of Ecology	333.66.47	127	Beach Water	Beach Monitoring and Notification Progra	66.472	C14950	4,000		4,000	4,000
Dept. of Ecology	333.66.06	127	Nitrogen Study	Surveys, Studies, Investigations and Specir	66.202	HC05-11	15,233		15,233	15,233
Dept. of Ecology	333.66.48	127	EHP/Drinking Water	EHP/Drinking Water/SS/TA '05-'06	66.468	C13035	1,250		1,250	1,250
Dept. of Ecology	333.66.48	127	EHP/Drinking Water	EHP/Drinking Water/SS/TA '05-'06	66.468	C14950	5,750		5,750	5,750
					<b>Subtotal 66.468</b>	<b>\$ 7,000</b>				
FEMA	333.97.01	180	FEMA Disaster Assist	So. Discovery Rd Slide	97.088	1671 DR WA	2,364		2,364	2,364
					<b>Subtotal 97.088</b>	<b>\$ 2,364</b>				
Div. of Health	333.84.18	641	CMASA 05-06	Safe and Drug Free Schools and Communi	84.186	M07-66100114	8,887		8,887	8,887
Div. of Health	333.84.18	641	CMASA 06-07	Safe and Drug Free Schools and Communi	84.186	M08-66100-116	5,321		5,321	5,321
					<b>Subtotal 84.186</b>	<b>\$ 14,208</b>				
WA Sec of State	333.90.40.001	1-021	HAVA Grant	Help America Vote	90.400	G-2841	90,894		90,894	90,894
Div. of Health	333.92.17	127	Family Planning TitleX	Family Planning Services	93.217	C14950	22,498		22,498	22,498
Div. of Health	333.92.17	127	MAA Family Planning	Medical Assistance	93.217	0663-06498	36,454		36,454	36,454
					<b>Subtotal 93.217</b>	<b>\$ 58,952</b>				

**JEFFERSON COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2007**

Federal Agency/ Pass Through Agency	Acct #	Dept	Program	Program	CFDA NO	Other ID #	Pass Through Awards	Direct Awards	Total	Foot- note Ref.
Div. of Health	333.92.68	127	Immunizations	Immunization Grants	93.268	C14950	11,319		11,319	3
Div. of Health	333.92.68	127	Fed Vaccine in Lieu	Immunization Grants	93.268	161000	4,369		4,369	3
				<b>Subtotal 93.268</b>	<b>\$ 15,688</b>					
Div. of Health	333.92.76	127	Drug Free Communities	Drug Free Communities Support Program	93.276	2H79SP12197-04	69,504		69,504	
Div. of Health	333.92.83	127	Tobacco P&C/CDC	Centers for Disease Control and Prevention	93.283	C14950	4,634		4,634	
Div. of Health	333.92.83	127	Bioterrorism	Centers for Disease Control and Prevention	93.283	C14950	16,261		16,261	
Div. of Health	333.92.83	127	Pandemic Influenza	Centers for Disease Control and Prevention	93.283	C14950	14,191		14,191	
				<b>Subtotal 93.283</b>	<b>\$ 35,086</b>					
Div. of Health	333.95.56	127	ARS '07	Promoting Safe and Stable Families	93.556	0663-98796	3,343		3,343	
Div. of Health	333.95.56	127	ARS '07	Promoting Safe and Stable Families	93.556	0663-98796-02	7,672		7,672	
				<b>Subtotal 93.556</b>	<b>\$ 11,015</b>					
Div. of Health	333.95.75	127	Infant/Toddler	Child Care and Development Block Grant	93.575	C14950	11,118		11,118	
Div. of Health	333.97.78	127	Passport '06/07 Foster Care	Medical Assistance Program	93.778	0663-00366	3,921		3,921	
Div. of Health	333.97.78	127	Passport '07/08 Foster Care	Medical Assistance Program	93.778	0763-22033	3,309		3,309	
Div. of Health	333.97.78	127	Medicaid Admin Match	Medical Assistance Program	93.778	0563-75725	131,681		131,681	
				<b>Subtotal 93.778</b>	<b>\$ 138,911</b>					

**JEFFERSON COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2007**

Federal Agency/ Pass Through Agency	Acct #	Dept Program	Program	CFDA NO	Other ID #	Pass Through Awards	Direct Awards	Total	Foot- note Ref.
Div. of Health	333.98.89	127	Prepared Response Hospital	National Bioterrorism Hospital Preparedne 93.889	C14950	1,888		1,888	1,888
Div. of Health	333.99.59	127	DASA 05-07	Block Grants for Prevention and Treatment 93.959	0563-73243	10,350		10,350	10,350
Div. of Health	333.99.59	127	DASA 07-09	Block Grants for Prevention and Treatment 93.959	0763-20292	22,778		22,778	22,778
				<b>Subtotal 93.959 \$</b>	<b>33,128</b>				
Div. of Health	333.99.91	127	PHBG-LHD	Preventive Health	C14950	2,498		2,498	2,498
Div. of Health	333.99.94	127	MCHBG/MCG 05-06	Maternal and Child Health Services Block 93.994	C14950	75,743		75,743	75,743
						1,867,621	3,177,120	5,044,741	

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 - BASIS OF ACCOUNTING**

This schedule is prepared on the same basis of accounting as the county's financial statements.  
 The County uses the cash basis of accounting for all funds.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown.

**NOTE 3 - NONCASH AWARDS-VACCINATIONS**

The amount of vaccine reported on the schedule is the value of vaccine distributed by Jefferson County during current year and priced as prescribed by Washington State Immunization Program.

\* These grants are being managed by Clallam-Jefferson Community Action Council - a subrecipient

\*\* This grant is managed by Cascadia Revolving Fund



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive program to coordinate audit efficiency and to ensure high-quality audits.

**State Auditor**  
**Chief of Staff**  
**Chief Policy Advisor**  
**Director of Administration**  
**Director of State and Local Audits**  
**Director of Performance Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free hotline for government efficiency**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Jerry Pugnetti**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Linda Long, CPA, CGFM**  
**Jim Brittain, CPA**  
**Jan Jutte**  
**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

**Web Site**

**[www.sao.wa.gov](http://www.sao.wa.gov)**