

**UNION COUNTY, OREGON**

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2013**

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**UNION COUNTY, OREGON**  
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## **INTRODUCTORY SECTION**

**UNION COUNTY, OREGON**  
**County Officials**

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**Commissioners**

Mark Davidson	12-31-2016	La Grande, Oregon
Steve McClure	12-31-2014	La Grande, Oregon
William Rosholt	12-31-2014	La Grande, Oregon

**County Clerk**

Robin Church	12-31-2016	La Grande, Oregon
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**County Treasurer**

Donna Marshall	12-31-2016	La Grande, Oregon
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**County Assessor and Tax Collector**

Linda Hill	12-31-2016	La Grande, Oregon
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**County Sheriff**

Boyd Rasmussen	12-31-2016	La Grande, Oregon
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\* Elected Officials may be contacted by writing to: 1106 K Avenue, La Grande, Oregon 97850

## **FINANCIAL SECTION**

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1121 ADAMS AVENUE • P.O. BOX 1024

LA GRANDE, OREGON 97850-1024

**Independent Auditors' Report**

Board of Commissioners  
Union County Courthouse  
1106 K Avenue  
La Grande, OR 97850

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimated made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, 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 Union County, Oregon, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter Regarding New Accounting Policy**

As described in Note 1, during the year ended June 30, 2013 the County adopted the provisions of Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 and budgetary comparison information on pages 37 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the management discussion and analysis information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management discussion and analysis information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Union County, Oregon's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and other financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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.

The combining and individual nonmajor fund financial statements, other financial schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor fund financial statements, other financial schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013, on our consideration of Union County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Union County, Oregon's internal control over financial reporting and on compliance.

## Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 5, 2013, on our consideration of Union County, Oregon's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC  
Certified Public Accountants

By Michael R. Poe

Michael R. Poe, CPA  
Owner/Member

La Grande, Oregon  
December 5, 2013

# Management's Discussion and Analysis

This discussion and analysis presents the highlights of financial activities and financial position for Union County. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes and variances from the budget, and specific issues related to funds and the economic factors affecting the County.

The Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes and currently known facts. It should be read in conjunction with the financial statements that follow this discussion and analysis.

## FINANCIAL HIGHLIGHTS

- The assets of Union County exceeded its liabilities at the close of the most recent fiscal year by \$47,680,721 on its government-wide Statement of Net Position. Of this, \$40,896,231 was invested in capital assets, net of related debt; \$2,508,006 was restricted for specific purposes and \$4,276,484 was unrestricted and may be used to meet the County's ongoing obligations to creditors and citizens of the County.
- The County's net position increased by \$2,024,571 or 4.4% which was due mainly to increases in land and construction in progress. The most notable capital asset increase was the purchase of 60 acres of industrial-zoned land.
- The County's Governmental Funds experienced an increase of \$577,079 in fund balances, with the General Fund experiencing an increase in its fund balance of \$13,344. The increase in general fund balance was due to an increase in Payments in Lieu of Taxes of about 6%, while expenditures increased by only approximately 4%.
- At the close of the June 30, 2013, fiscal year, unreserved fund balance for the General Fund was \$1,139,084 or 13.78% of total General Fund Expenditures for the fiscal year.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The County's annual financial report consists of several sections. Taken together they provide a comprehensive financial report of the County. The components of the report include the following:

**Management's Discussion and Analysis.** This section of the report provides financial highlights, overview and economic factors affecting the County.

**Basic Financial Statements.** Includes a Statement of Net Position, a Statement of Activities, fund financial statements and the notes to basic financial statements.

*Government-wide Statements:* The Statements of Net Position and Activities focus on entity-wide presentations using the accrual basis of accounting. The statements present the activities of Union County and its component units, legally separate organizations for which the County is financially accountable. The County Commissioners also serve as the governing board for the component units. Those units include the Union County Solid Waste District and the Union County 4-H & Extension Service District. These statements include the financial activities of the overall government, except for fiduciary activities. The statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities.

*Fund Financial Statements:* The statements focus separately on major governmental and proprietary funds and types of fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

The notes to the basic financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the County's financial condition.

**Required Supplementary Information.** This section includes Statements of Revenues and Expenditures – Budget and Actual for the General Fund, Public Works Fund, and Bicycle Path/Project Fund.

The notes to the Required Supplementary Information provide information to assist the reader in understanding the County's budgetary comparison.

**Other Supplementary Information.** This section includes additional information on non-major funds including combining statements, balance sheets, statements of revenues, expenditures and changes in fund balances and statements of revenues and expenditures – budget and actual.

**Other Financial Schedules.** This section includes information on Agency Funds and a Schedule of Property Tax Transaction.

**Audit Deliverables Required by the Single Audit Amendment Act of 1996.** Supplemental communication on County compliance and internal controls as required by Oregon statutes. This section also includes additional reports by the County's independent auditor and the schedule of expenditures of federal award as required by Government Auditing Standards and the Single Audit Act.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position as of June 30, 2013, were \$47,680,721. By far the largest portion of net position is comprised of the County's investment in capital assets (land, buildings, equipment and public infrastructure). The County uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. The resources to repay the related debt is not provided by capital assets, but will be provided from other sources.

**Table 1 - Union County Net Position at Year End**

	Governmental		Business-type		Total	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>						
Current and other	8,819,220	8,017,220	21,487	(5,316)	8,840,707	8,011,904
Capital Assets	31,605,677	31,085,918	15,252,869	13,908,679	46,858,546	44,994,597
Total Assets	<u>40,424,897</u>	<u>39,103,138</u>	<u>15,274,356</u>	<u>13,903,363</u>	<u>55,699,253</u>	<u>53,006,501</u>
<b>LIABILITIES</b>						
Current	2,648,962	2,445,398	714,281	677,631	3,363,243	3,123,029
Non-Current	1,036,776	303,559	3,618,513	3,923,763	4,655,289	4,227,322
Total Liabilities	<u>3,685,738</u>	<u>2,748,957</u>	<u>4,332,794</u>	<u>4,601,394</u>	<u>8,018,532</u>	<u>7,350,351</u>
<b>NET POSITION</b>						
Net investment in capital assets	29,586,240	29,808,630	11,309,991	9,661,360	40,896,231	39,469,990
Restricted	2,508,006	2,581,072			2,508,006	2,581,072
Unrestricted	4,644,913	3,964,479	(368,429)	(359,391)	4,276,484	3,605,088
Total Net Position	<u>36,739,159</u>	<u>36,354,181</u>	<u>10,941,562</u>	<u>9,301,969</u>	<u>47,680,721</u>	<u>45,656,150</u>

Total net position increased by \$2,024,571. The most significant increase was the acquisition of 60 acres of industrial-zoned land.

## Table 2 – Statement of Activities

**Fiscal Year ending June 30, 2013 compared to Fiscal Year ending June 30, 2012**

	Governmental Activities		Business-Type Activities		Totals	
	2013	2012	2013	2012	2013	2012
<b>Revenues</b>						
Program Revenue						
Fees, Fines and Charges for Service	2,692,780	2,474,523	1,668,728	1,275,944	4,361,508	3,750,467
Operating Grants & Contributions	6,795,768	7,167,212	33,440	22,846	6,829,208	7,190,058
Capital Grants & Contributions	2,191,130	2,420,520	1,690,675	2,701,260	3,881,805	5,121,780
General Revenue						
Taxes	6,160,198	5,942,990		-	6,160,198	5,942,990
Interest & Miscellaneous	471,126	535,851	24,651	12,593	495,777	548,444
<b>Special Items</b>	(2,114,956)	(563,639)		-	(2,114,956)	(563,639)
<b>Transfers</b>	(100,000)	(110,000)	100,000	110,000	-	-
<b>Total</b>	<b>16,096,046</b>	<b>17,867,457</b>	<b>3,517,494</b>	<b>4,122,643</b>	<b>19,613,540</b>	<b>21,990,100</b>
<b>Expenses</b>						
General Government	3,371,454	3,303,395			3,371,454	3,303,395
Public Safety	6,233,939	5,716,161			6,233,939	5,716,161
Public Works	2,724,619	2,988,035			2,724,619	2,988,035
Health	218,154	68,012			218,154	68,012
Public Services	1,310,480	1,119,541			1,310,480	1,119,541
Culture and Recreation	623,436	665,751			623,436	665,751
Community Development	861,930	785,243			861,930	785,243
Education	335,643	349,481			335,643	349,481
Interest on long-term debt	31,413	17,670			31,413	17,670
Airport		-	1,188,930	1,009,006	1,188,930	1,009,006
Solid Waste Management		-	129,634	113,637	129,634	113,637
Golf Course		-	559,337	542,298	559,337	542,298
<b>Total</b>	<b>15,711,068</b>	<b>15,013,289</b>	<b>1,877,901</b>	<b>1,664,941</b>	<b>17,588,969</b>	<b>16,678,230</b>
Change in Net Position	384,978	2,854,168	1,639,593	2,457,702	2,024,571	5,311,870
Beginning Net Position	36,354,181	33,482,358	9,301,969	6,844,267	45,656,150	40,326,625
Prior period adjustment	-	17,655	--	-	--	17,655
<b>Ending Net Position</b>	<b>36,739,159</b>	<b>36,354,181</b>	<b>10,941,562</b>	<b>9,301,969</b>	<b>47,680,721</b>	<b>45,656,150</b>

### GOVERNMENTAL ACTIVITIES

Governmental revenues showed a decrease of \$2,376,560 during fiscal year 2012-13. This is due primarily to conclusion of some state and federal operating grants, reduced capital grants and reduced interest.

As seen in the previous Statement of Activities chart, expenses increased by \$910,739, less than 6 percent.

## FUND BALANCE HIGHLIGHTS

At year end June 30, 2013, the General Fund balance increased by \$13,344, the Public Works Department fund balance increased by \$480,762 and the Bicycle Path/Project fund increased by \$100,288.

## BUDGETARY HIGHLIGHTS

The Union County Board of Commissioners approved the following change to the original budget through a supplemental budget process:

- Increase to the Economic Development Fund in the amount of \$745,000 to accept loans from the Oregon Business Development Department and the Union County Economic Development Corporation for the purchase of industrial property.

The Board of Commissioners approved the following changes to the original budget via the resolution process:

- Increase to Non-Med Transportation Fund in the amount of \$350,000 to accept a grant from the Oregon Department of Human Services for transportation services for seniors and persons with disabilities.
- Increase to Human Services Fund in the amount of \$420,000 to accept a grant from the Oregon Department of Human Services for Targeted Case Management Services.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2013, the County had invested \$46,858,546 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$1,863,949, with the most significant increases coming from the construction in progress on the Airport Runway Safety Improvement Project and the purchase of industrial land.

**Table 3 – Capital Assets at Year End**

	<u>2013</u>	<u>2012</u>
Land	\$ 6,722,855	\$ 5,975,058
Improvements	11,346,105	11,248,931
Buildings	9,095,102	9,070,283
Equipment & Vehicles	5,111,070	4,623,140
Infrastructure	24,424,096	24,424,096
Construction in Progress	10,570,960	8,978,732
Accumulated Depreciation	<u>(20,411,642)</u>	<u>(19,325,643)</u>
TOTAL	<u>\$46,858,546</u>	<u>44,994,597</u>

A summary of Union County's long-term debt outstanding is as follows. Details can be found in the Notes to Basic Financial Statements Section beginning with Note 7.

Compensated Absences	\$ 893,021
Current Portion of Long Term Debt	341,028
Current Portion of Leases Payable	72,977
Long Term Obligation	4,575,203
Long Term Capital Leases Payable	80,086

The long term obligation includes several loans from the Oregon Economic & Community Development Department for infrastructure improvement projects. They are set up on payment schedules detailed in the Notes to the Basic Financial Statements. All loan payments are current. The landfill post closure costs are also included at \$825,394. These costs were estimated over the length of time the county is required to monitor the landfill. Annual expenses are included in the Solid Waste District budget and this long term obligation is reduced each year.

#### **ECONOMIC FACTORS & NEXT YEAR'S BUDGET**

Union County continues to operate in a challenging economic climate. The unemployment rate in Union County improved somewhat during the fiscal year, but averaged nearly 9%. Efforts to stimulate the local economy and bring family wage jobs to the County remain a high priority for the Board of Commissioners. The County is also concerned about the State of Oregon's ability to provide a stable funding level for state mandated services provided by the County. Another high priority for the Board of Commissioners is renewal of the payment in lieu of tax (PILT) authorization which expired in 2012.

Health insurance costs are a key concern for the County and its employees. Continued increases cause budget issues for both the County and employees. The County provides health insurance for employees, and the County and employees share the cost for additional family members.

The budget for FY 2013-14 was prepared taking into account the reduction of state revenues in several areas. Expenditures in those areas were reduced to fit within anticipated revenues. Union County was able to maintain programs for the upcoming fiscal year but additional state and federal reductions in future years may result in program reductions.

#### **FINANCIAL CONTACT**

The County's financial statements are designed to present users (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Administrative Officer at 1106 K Avenue, La Grande, Oregon 97850. You can also obtain at this address the separately issued financial statements for the component units listed in Note 1 of the County's financial statements.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**June 30, 2013**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 5,249,225	\$ 286,697	\$ 5,535,922
Prepaid expenses	3,011	-	3,011
Taxes receivable	405,442	39	405,481
Accounts receivable, net	1,316,602	1,109,797	2,426,399
Internal balances	1,492,216	(1,492,216)	-
Inventory	352,724	117,170	469,894
Capital assets:			
Land	5,583,300	1,139,555	6,722,855
Construction in progress	4,734,123	5,836,837	10,570,960
Improvements	767,889	10,578,216	11,346,105
Buildings	5,902,341	3,192,761	9,095,102
Equipment and vehicles	4,418,576	692,494	5,111,070
Infrastructure	24,424,096	-	24,424,096
Less: accumulated depreciation	(14,224,648)	(6,186,994)	(20,411,642)
Total capital assets	<u>31,605,677</u>	<u>15,252,869</u>	<u>46,858,546</u>
Total assets	<u>40,424,897</u>	<u>15,274,356</u>	<u>55,699,253</u>
<b>Deferred outflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>			
Accounts payable	696,593	272,294	968,887
Unearned revenue	959,262	52,284	1,011,546
Accrued interest payable	10,446	65,338	75,784
Long-term obligations (Note 7):			
Due within one year	982,661	324,365	1,307,026
Due in more than one year	1,036,776	3,618,513	4,655,289
Total liabilities	<u>3,685,738</u>	<u>4,332,794</u>	<u>8,018,532</u>
<b>Deferred inflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	29,586,240	11,309,991	40,896,231
Restricted for:			
Street projects and bike paths	2,407,825	-	2,407,825
Health and human services	100,181	-	100,181
Unrestricted	4,644,913	(368,429)	4,276,484
Total net position	<u>\$ 36,739,159</u>	<u>\$ 10,941,562</u>	<u>\$ 47,680,721</u>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Statement of Activities**  
**For the Fiscal Year Ended June 30, 2013**

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 3,371,454	\$ 569,227	\$ 514,055	\$ -	\$ (2,288,172)	\$ -	\$ (2,288,172)
Public safety	6,233,939	1,283,875	1,570,852	-	(3,379,212)	-	(3,379,212)
Public works	2,724,619	413,684	2,745,862	1,880,487	2,315,414	-	2,315,414
Health	218,154	-	254,479	-	36,325	-	36,325
Public services	1,310,480	67,068	927,760	-	(315,652)	-	(315,652)
Culture and recreation	623,436	90,274	98,036	310,643	(124,483)	-	(124,483)
Community development	861,930	268,652	474,133	-	(119,145)	-	(119,145)
Education	335,643	-	210,591	-	(125,052)	-	(125,052)
Interest on long-term debt	31,413	-	-	-	(31,413)	-	(31,413)
Total governmental activities	<u>15,711,068</u>	<u>2,692,780</u>	<u>6,795,768</u>	<u>2,191,130</u>	<u>(4,031,390)</u>	<u>-</u>	<u>(4,031,390)</u>
Business-type activities:							
Airport	1,188,930	1,100,162	-	1,690,675	-	\$ 1,601,907	1,601,907
Golf course	559,337	386,430	-	-	-	(172,907)	(172,907)
Solid waste management	129,634	182,136	33,440	-	-	85,942	85,942
Total business-type activities	<u>1,877,901</u>	<u>1,668,728</u>	<u>33,440</u>	<u>1,690,675</u>	<u>-</u>	<u>1,514,942</u>	<u>1,514,942</u>
Total primary government	<u>\$17,588,969</u>	<u>\$ 4,361,508</u>	<u>\$ 6,829,208</u>	<u>\$ 3,881,805</u>	<u>(4,031,390)</u>	<u>1,514,942</u>	<u>(2,516,448)</u>
<b>General Revenues</b>							
Property taxes					4,652,109	-	4,652,109
Payments in lieu of tax					1,342,692	-	1,342,692
Other taxes					165,397	-	165,397
Interest and miscellaneous income					471,126	24,651	495,777
<b>Special items</b>							
Transfer of assets to other governmental entities					(2,114,956)	-	(2,114,956)
<b>Transfers</b>							
					(100,000)	100,000	-
Total general revenues, special items and transfers					<u>4,416,368</u>	<u>124,651</u>	<u>4,541,019</u>
Change in net position					384,978	1,639,593	2,024,571
Net position - beginning					<u>36,354,181</u>	<u>9,301,969</u>	<u>45,656,150</u>
Net position - ending					<u>\$36,739,159</u>	<u>\$ 10,941,562</u>	<u>\$ 47,680,721</u>

(The accompanying notes are an integral part of these financial statements)

## **FUND FINANCIAL STATEMENTS**

**UNION COUNTY, OREGON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2013**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Bicycle Path/ Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Assets and Deferred Outflows of Resources</b>					
Assets:					
Cash and investments	\$ 92,549	\$ 1,549,242	\$ 1,107,148	\$ 2,500,286	\$ 5,249,225
Prepaid expenses	907	-	-	2,104	3,011
Taxes receivable	384,540	-	-	20,902	405,442
Accounts receivable, net	264,828	170,621	32,912	848,241	1,316,602
Interfund receivable	1,704,354	-	-	-	1,704,354
Inventory	-	352,724	-	-	352,724
Total assets	<u>2,447,178</u>	<u>2,072,587</u>	<u>1,140,060</u>	<u>3,371,533</u>	<u>9,031,358</u>
Deferred outflows of resources:	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 2,447,178</u>	<u>\$ 2,072,587</u>	<u>\$ 1,140,060</u>	<u>\$ 3,371,533</u>	<u>\$ 9,031,358</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 166,668	\$ 68,396	\$ 155,376	\$ 306,153	\$ 696,593
Unearned revenue	1,141,426	-	-	394,330	1,535,756
Interfund payable	-	-	-	212,138	212,138
Total liabilities	<u>1,308,094</u>	<u>68,396</u>	<u>155,376</u>	<u>912,621</u>	<u>2,444,487</u>
Deferred inflows of resources:	-	-	-	-	-
Fund Balances:					
Nonspendable	-	352,724	-	-	352,724
Restricted	-	1,651,467	984,684	1,771,150	4,407,301
Committed	-	-	-	644,148	644,148
Unassigned	1,139,084	-	-	43,614	1,182,698
Total fund balances	<u>1,139,084</u>	<u>2,004,191</u>	<u>984,684</u>	<u>2,458,912</u>	<u>6,586,871</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,447,178</u>	<u>\$ 2,072,587</u>	<u>\$ 1,140,060</u>	<u>\$ 3,371,533</u>	<u>\$ 9,031,358</u>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2013**

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**Total fund balances - governmental funds** \$ 6,586,871

Amounts reported for governmental *activities* in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.

Land	5,583,300	
Construction in progress	4,734,123	
Improvements	767,889	
Buildings	5,902,341	
Equipment and vehicles	4,418,576	
Infrastructure	24,424,096	
Less: accumulated depreciation	<u>(14,224,648)</u>	31,605,677

Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as unearned revenue in the fund statements. 347,089

Some of the County's ticket revenue in the Justice Court will be collected after year-end, but is not available soon enough to pay for the current period's expenditures, and therefore are reported as unearned revenue in the fund statements. Other funds have minor unearned revenues. 229,405

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when paid. In the Statement of Net Position accrued interest is a liability. (10,446)

Long-term obligations, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.

Due within one year	982,661	
Due in more than one year	<u>1,036,776</u>	<u>(2,019,437)</u>

**Total net position - governmental activities** \$ 36,739,159

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2013**

	General Fund	Public Works Fund	Bicycle Path/ Project Fund	Nonmajor Governmental Funds	Total
<b>Revenues</b>					
Property taxes	\$ 4,391,710	\$ -	\$ -	\$ 238,123	\$ 4,629,833
Payments in lieu of tax	1,226,918	-	-	115,774	1,342,692
Other taxes	7,703	-	-	157,694	165,397
Intergovernmental	1,008,428	2,768,689	2,239,886	2,977,897	8,994,900
Charges for services	987,699	-	-	396,650	1,384,349
Licenses and fees	312,522	31,458	-	397,155	741,135
Fines and forfeitures	18,562	-	-	268,861	287,423
Rental income	177,158	-	-	72,859	250,017
Interest on investments	8,688	5,338	4,424	14,281	32,731
Miscellaneous	122,260	12,026	-	309,892	444,178
Total revenues	<u>8,261,648</u>	<u>2,817,511</u>	<u>2,244,310</u>	<u>4,949,186</u>	<u>18,272,655</u>
<b>Expenditures</b>					
Current:					
General government	3,262,382	-	-	45,390	3,307,772
Public safety	4,591,851	-	-	1,534,254	6,126,105
Public works	-	2,195,370	147,960	-	2,343,330
Health	-	-	-	218,154	218,154
Public services	-	-	-	1,309,793	1,309,793
Culture and recreation	-	-	-	573,529	573,529
Community development	238,895	-	-	623,035	861,930
Education	-	-	-	335,643	335,643
Debt Service:					
Principal	-	-	-	43,546	43,546
Interest	-	-	-	13,556	13,556
Capital outlay	171,720	136,379	1,996,062	903,057	3,207,218
Total expenditures	<u>8,264,848</u>	<u>2,331,749</u>	<u>2,144,022</u>	<u>5,599,957</u>	<u>18,340,576</u>
Excess of revenues over (under) expenditures	<u>(3,200)</u>	<u>485,762</u>	<u>100,288</u>	<u>(650,771)</u>	<u>(67,921)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from long-term debt	-	-	-	745,000	745,000
Transfers in	108,000	40,000	-	184,256	332,256
Transfers out	(91,456)	(45,000)	-	(295,800)	(432,256)
Total other financing sources (uses)	<u>16,544</u>	<u>(5,000)</u>	<u>-</u>	<u>633,456</u>	<u>645,000</u>
Net change in fund balance	13,344	480,762	100,288	(17,315)	577,079
Beginning fund balance	<u>1,125,740</u>	<u>1,523,429</u>	<u>884,396</u>	<u>2,476,227</u>	<u>6,009,792</u>
Ending fund balance	<u>\$ 1,139,084</u>	<u>\$ 2,004,191</u>	<u>\$ 984,684</u>	<u>\$ 2,458,912</u>	<u>\$ 6,586,871</u>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2013**

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<b>Total net change in fund balances - governmental funds</b>	<b>\$ 577,079</b>
 Amounts reported for governmental <i>activities</i> in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay and other capitalized expenditures (\$3,151,304) exceeds depreciation expense (\$652,749) in the current year.	2,498,555
Because some property taxes will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues and are unearned in the governmental funds. Unearned tax revenues increased (decreased) by this amount in the current year.	22,276
Because some ticket revenue from the Justice Court will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues in the governmental funds. Unearned ticket revenues increased (decreased) by this amount in the current year.	16,459
In the Statement of Activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for compensated absences are measured by the amount of financial resources used. Accrued compensated absences (increased) decreased by this amount in the current year.	50,077
Assets transferred to other governmental entities are not recognized in the governmental funds, but the basis is recognized as a loss in the Statement of Activities.	(2,114,956)
Loan proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the Statement of Net Position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities.	(745,000)
Repayment of principal on long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	88,934
In the governmental funds interest is recognized as an expenditure when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which accrued interest (increased) decreased.	<u>(8,446)</u>
<b>Change in net position - governmental activities</b>	<b><u>\$ 384,978</u></b>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2013**

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets:				
Cash and investments	\$ -	\$ -	\$ 286,697	\$ 286,697
Taxes receivable	39	-	-	39
Accounts receivable	1,023,045	48,474	38,278	1,109,797
Interfund receivable	76,234	-	-	76,234
Inventory	98,589	18,581	-	117,170
Total current assets	<u>1,197,907</u>	<u>67,055</u>	<u>324,975</u>	<u>1,589,937</u>
Noncurrent assets:				
Capital assets:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	5,836,837	-	-	5,836,837
Buildings	2,724,878	47,076	420,807	3,192,761
Equipment and vehicles	143,045	460,487	88,962	692,494
Improvements	9,712,915	706,832	158,469	10,578,216
Less: accumulated depreciation	<u>(5,391,205)</u>	<u>(550,607)</u>	<u>(245,182)</u>	<u>(6,186,994)</u>
Total noncurrent assets	<u>13,026,470</u>	<u>1,752,738</u>	<u>473,661</u>	<u>15,252,869</u>
Total assets	<u>14,224,377</u>	<u>1,819,793</u>	<u>798,636</u>	<u>16,842,806</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	260,936	6,264	5,094	272,294
Unearned revenue	-	52,284	-	52,284
Interfund payable	741,464	826,986	-	1,568,450
Accrued interest payable	45,290	20,048	-	65,338
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	191,795	88,226	-	280,021
Compensated absences	-	14,344	-	14,344
Total current liabilities	<u>1,239,485</u>	<u>1,008,152</u>	<u>35,094</u>	<u>2,282,731</u>
Noncurrent liabilities:				
Closure and post-closure care costs	-	-	795,394	795,394
Loans payable	1,370,049	1,453,070	-	2,823,119
Total noncurrent liabilities	<u>1,370,049</u>	<u>1,453,070</u>	<u>795,394</u>	<u>3,618,513</u>
Total liabilities	<u>2,609,534</u>	<u>2,461,222</u>	<u>830,488</u>	<u>5,901,244</u>
<b>Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	11,464,626	197,098	(351,733)	11,309,991
Unrestricted	<u>150,217</u>	<u>(838,527)</u>	<u>319,881</u>	<u>(368,429)</u>
Total net position	<u>\$ 11,614,843</u>	<u>\$ (641,429)</u>	<u>\$ (31,852)</u>	<u>\$ 10,941,562</u>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Statement of Revenues, Expenses and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
<b>Operating Revenues</b>				
Franchise fees	\$ -	\$ -	\$ 182,136	\$ 182,136
Charges for services	705,715	386,430	-	1,092,145
Licenses and fees	19,475	-	-	19,475
Rental income	374,972	-	-	374,972
Miscellaneous	20,090	117	4,255	24,462
Total operating revenues	<u>1,120,252</u>	<u>386,547</u>	<u>186,391</u>	<u>1,693,190</u>
<b>Operating Expenses</b>				
Personnel services	84,968	266,378	-	351,346
Materials and services	655,764	201,158	119,040	975,962
Depreciation	366,183	56,473	10,594	433,250
Total operating expenses	<u>1,106,915</u>	<u>524,009</u>	<u>129,634</u>	<u>1,760,558</u>
Operating income (loss)	<u>13,337</u>	<u>(137,462)</u>	<u>56,757</u>	<u>(67,368)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest on investments	112	-	77	189
Interest expense	(82,015)	(35,328)	-	(117,343)
Grant revenue	1,690,675	-	33,440	1,724,115
Total nonoperating revenues (expenses)	<u>1,608,772</u>	<u>(35,328)</u>	<u>33,517</u>	<u>1,606,961</u>
Income (loss) before transfers	1,622,109	(172,790)	90,274	1,539,593
Transfers in	-	130,000	-	130,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	1,592,109	(42,790)	90,274	1,639,593
Net position - beginning	<u>10,022,734</u>	<u>(598,639)</u>	<u>(122,126)</u>	<u>9,301,969</u>
Net position - ending	<u>\$ 11,614,843</u>	<u>\$ (641,429)</u>	<u>\$ (31,852)</u>	<u>\$ 10,941,562</u>

*(The accompanying notes are an integral part of these financial statements)*

**UNION COUNTY, OREGON**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	Airport	Buffalo Peak Golf Course	Union County Solid Waste District	Total
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 715,042	\$ 338,635	\$ -	\$ 1,053,677
Cash received from rentals	374,972	-	-	374,972
Cash received from franchise fees	-	-	170,024	170,024
Other operating receipts	12,283	-	4,255	16,538
Cash payments for personnel services	(84,968)	(269,150)	-	(354,118)
Cash payments for fuel purchases	(567,631)	-	-	(567,631)
Cash payments for materials and services	-	(198,603)	(122,161)	(320,764)
Cash payments for closure costs	-	-	(25,229)	(25,229)
Cash payments for insurance	(12,893)	-	-	(12,893)
Cash payments for miscellaneous	(9,800)	-	-	(9,800)
Cash payments for contractual services	(5,760)	-	-	(5,760)
Cash payments for supplies	(11,150)	-	-	(11,150)
Cash payments for repairs	(24,041)	-	-	(24,041)
Net cash provided (used) by operating activities	<u>386,054</u>	<u>(129,118)</u>	<u>26,889</u>	<u>283,825</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Property tax receipts	16	-	-	16
Interfund loans	665,230	138,623	-	803,853
Interfund transfers	(30,000)	130,000	-	100,000
Nonoperating grants	941,020	-	33,440	974,460
Net cash provided (used) by noncapital financing activities	<u>1,576,266</u>	<u>268,623</u>	<u>33,440</u>	<u>1,878,329</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	(1,774,460)	(16,748)	-	(1,791,208)
Principal payments on indebtedness	(190,114)	(86,326)	-	(276,440)
Interest paid on indebtedness	(87,480)	(36,431)	-	(123,911)
Net cash provided (used) by capital and related financing activities	<u>(2,052,054)</u>	<u>(139,505)</u>	<u>-</u>	<u>(2,191,559)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest income	112	-	77	189
Net increase (decrease) in cash and investments	(89,622)	-	60,406	(29,216)
Beginning cash and investments	89,622	-	226,291	315,913
Ending cash and investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,697</u>	<u>\$ 286,697</u>

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	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 13,337	\$ (137,462)	\$ 56,757	\$ (67,368)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	366,183	56,473	10,594	433,250
(Increase) decrease in:				
Accounts receivable	(17,955)	(48,474)	(12,112)	(78,541)
Inventory	(32,254)	562	-	(31,692)
Increase (decrease) in:				
Accounts payable	56,743	(1,250)	(3,121)	52,372
Unearned revenue	-	3,805	-	3,805
Compensated absences	-	(2,772)	-	(2,772)
Closure and post-closure care costs	-	-	(25,229)	(25,229)
Net cash provided (used) by operating activities	<u>\$ 386,054</u>	<u>\$ (129,118)</u>	<u>\$ 26,889</u>	<u>\$ 283,825</u>

**UNION COUNTY, OREGON**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2013**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash	\$ 56,596
Accounts receivable	7,825
Property taxes receivable	<u>1,410,911</u>
Total assets	<u>\$ 1,475,332</u>
<b>Liabilities</b>	
Due to other governments	\$ 1,410,911
Due to others	<u>64,421</u>
Total liabilities	<u>\$ 1,475,332</u>

*(The accompanying notes are an integral part of these financial statements)*

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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**Note 1 - Summary of Significant Accounting Policies:**

**Reporting Entity**

The governmental reporting entity consists of the County (Primary Government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and (i) either the County's ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to or impose a financial burden on the County.

The basic financial statements include blended component units. The blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Including these component units in the County's financial statements does not give the County any rights to component unit assets or obligation for component unit debt.

For financial reporting purposes, the County's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the County's Board. The financial statements of the individual component units may be obtained at the Union County commissioners' office.

**Blended Component Units**

**Union County Solid Waste District:**

Union County Solid Waste District was organized June 4, 1975, under Oregon Revised Statutes Chapter 451 by the Union County Court and is governed by three district officials who are Union County Commissioners. The district accounts for the Foxhill land fill site that was officially closed on November 1, 2006. At that time, State and federal laws and regulations required the Union County Solid Waste District to place a final cover on the landfill site and to perform certain maintenance and monitoring functions for thirty years after closure. This component is blended into the County's financial statements because the County can impose its will on the District.

**Union County Extension Service District:**

This District was organized December 20, 1989 under Oregon Revised Statutes Chapter 451 by the Union County Court and is governed by three district officials who are Union County Commissioners. Extension educational programs help people solve problems and develop skills related to youth, family, farm, community, forest, and gardening. The programs offered are based on local needs as defined by citizens' advisory groups. This component unit is blended because the County can impose its will on the District.

The County has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

**Basis of Presentation, Basis of Accounting**

*Government-wide Statements:* The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-accounting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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taxes, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

*General Fund* - This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Public Works Fund* - This fund accounts for resources accumulated and payments made for road maintenance and construction within the county.

*Bicycle Path/Project Fund* - This fund accounts for resources accumulated and payments made for maintenance and construction of bike paths and major road or bridge improvement projects within the county.

The County reports the following major enterprise funds:

*Airport Fund* - This fund records the activity of the County Airport.

*Buffalo Peak Golf Course Fund* - This fund records the activity of the County golf course.

*Union County Solid Waste District* - This fund records the activity of the solid waste district.

In addition, the County reports the following fund types:

*Agency Funds* - These funds account for monies held on behalf of other local governments within the boundaries of Union County that use the County as a depository, and property taxes collected on behalf of other governments.

**Measurement Focus and Basis of Accounting**

Government-wide, Proprietary, and Fiduciary Fund Financial Statements. The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net resources available to finance the program. It is the County's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

**Financial Position**

Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the County for the purpose of increasing earnings through investment activities. The pooled cash and investments are reported at fair value at June 30, 2013, based on market prices. The individual funds' portions of the pooled cash and investments fair value are presented as cash and cash equivalents. Earnings on the pooled funds are apportioned and paid or credited to the funds monthly based on the ending balance of each participating fund.

Cash and Cash Equivalents

The County considers cash and cash equivalents in proprietary funds to include cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Receivables

The County shows their receivables net of an allowance for uncollectible accounts.

Grants and other receivables from other government agencies are generally expected to be collectible and, therefore an allowance for uncollectibles is not considered necessary with the exception of the Justice Court. Justice Court has an allowance for bad debt accounts and shows their receivables net of this allowance.

Notes receivable in governmental funds consist of rehabilitation and redevelopment loans that are generally not expected or scheduled to be collected in the subsequent year.

Significant accounts receivables not expected to be collected within one year are as follows:

Justice Court	\$ 146,778
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Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including schools, cities, and special districts within the County. Property taxes attach as an enforceable lien on property on July 1, when they are levied, and until they are paid. Taxes are due in one-third increments, on November 15, February 15, and May 15. Unpaid taxes are considered delinquent after November 15.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. Delinquent taxes are considered fully collectible, and therefore, no allowance of uncollectible taxes is provided.

Property tax revenues are accounted for on the accrual basis of accounting in the government-wide statements and are recognized when earned.

Inventories and Prepaid Items

Public works inventory are valued at estimated average cost value using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Airport fuel inventory and golf products recorded in the proprietary funds are stated at their cost value. All other supplies are charged to disbursements at the time the items are purchased.

Certain payments to vendors reflected costs applicable to future accounting periods and are recorded as prepaid items.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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Capital Assets

The County's property, plant, equipment, and infrastructure with useful lives of more than one year are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. Major capital asset additions are financed primarily from loan and bond proceeds. The normal cost of maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used for assets that have initial useful lives extending beyond a single reporting period.

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

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	20-75
Buildings	50-100
Building Improvements	20-50
Vehicles	2-15
Office Equipment	3-15

Capitalized Interest

Interest costs are capitalized when incurred by proprietary funds on debt where proceeds were used to finance the construction of assets. Interest earned on proceeds of tax-exempt borrowing arrangements restricted to the acquisition of qualifying assets is offset against interest costs in determining the amount to be capitalized. \$127,258 of interest cost was incurred, all of which was charged to expense during the fiscal year ended June 30, 2013.

Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated vacation, comp-time and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**Net Position/Fund Balance Classifications**

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. Restricted net position - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the County's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements

In the governmental funds the difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. The constraints are defined as follows:

Nonspendable - Resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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deposits, and assets held for resale.

Restricted - Constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributions, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - Reported when the Board of Commissioners pass a court order that places specific constraints on how the resources may be used. The Board of Commissioners can modify or rescind the court order at any time through passage of an additional court order.

Assigned - Resources that are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the Board of Commissioners approve which resources should be "reserved" during the adoption of the annual budget. The County's Administrative Officer used that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's annual financial report.

Unassigned - The residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

The County has no formal minimum fund balance policies or any formal stabilization arrangements in place.

Fund balances by classification for the year ended June 30, 2013 were as follows:

	<u>General Fund</u>	<u>Public Works Fund 201</u>	<u>Bicycle Path/ Project Fund 205</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Fund balances:</u>					
Nonspendable:					
Inventories	\$ -	\$ 352,724	\$ -	\$ -	\$ 352,724
Restricted:					
Community Services	-	-	-	683,323	683,323
County Schools	-	-	-	89,562	89,562
Public Safety	-	-	-	776,049	776,049
Economic Development	-	-	-	159,860	159,860
Equipment	-	-	-	62,356	62,356
Public Works	-	1,651,467	984,684	-	2,636,151
Committed:					
Community Services	-	-	-	245,445	245,445
Economic Development	-	-	-	56,569	56,569
Capital acquisitions	-	-	-	285,543	285,543
Public Safety	-	-	-	56,591	56,591
Unassigned	1,139,084	-	-	43,614	1,182,698
Total fund balances	<u>\$ 1,139,084</u>	<u>\$ 2,004,191</u>	<u>\$ 984,684</u>	<u>\$ 2,458,912</u>	<u>\$ 6,586,871</u>

**Accounting 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 affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates. Depreciation Expense, Accumulated Depreciation, Property Taxes Receivable, Liability for Closure and Post-Closure Care Costs, and Deferred Revenue accounts have been subject to estimation.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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**Note 2 - Compliance and Accountability:**

**Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, Certain Financial Statement Note Disclosures, violations of finance-related legal and contractual provisions, if any, are reported below, along with the actions taken to address such violations.

Violation: The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2013, as reported on the following page.

Fund	Over Expenditure
255 Economic Development - Capital outlay	\$ 2,797
285 Law Library - Materials and services	395
310 Buffalo Peak Golf Course - Materials and services	5,438
312 Dispute Resolution - Materials and services	540
401 Airport Bond - Materials and services	16

Action Taken: Budget to actual reports will be monitored monthly.

**Deficit Fund Balance or Fund Net Position of Individual Funds**

Following are funds having deficit fund balances at year end, along with remarks which address such deficits:

Fund	Deficit Amount	Remarks
Drug Court	\$ 28,692	Due to advance grant expenditures expected to be reimbursed.
CAMI Program Fund	30,330	Due to past operating losses.
Dispute Resolution Fund	1,656	Due to expenditures being higher than expected
Crime Victim Program	2,288	Due to expenditures being higher than expected
Buffalo Peak Golf Course	832,823	Due to current and prior operating losses
Airport Bond Fund	207	Due to current and prior operating losses

**Note 3 - Deposits and Investments:**

Deposits and Investments are comprised of the following at June 30, 2013:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 1,814,673	\$ 1,814,673
Investments with State of Oregon Local Government Investment Pool (LGIP)	3,777,845	3,777,845
	\$ 5,592,518	\$ 5,592,518

Deposits and investments are reflected in the basic financial statements as follows:

Government-Wide Statement of Net Position - Cash and Investments	\$ 5,535,922
Statement of Fiduciary Net Position - Cash	56,596
	\$ 5,592,518

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed monthly based on average daily balances.

Investments, including amounts held in pooled cash and investments are stated at fair value, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Fair value is determined at the quoted market price, if available; otherwise, the fair value is estimated based on the amount at which the investment could be exchanged in a current transaction between willing parties, other than a forced liquidation sale. Investments in the State of Oregon

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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Local Government Pool (LGIP) are stated at fair value.

**Deposits**

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$2,952,682 at June 30, 2013. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

**Custodial Credit Risk - Deposits**

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

All non-interest bearing transaction activity accounts are fully insured by FDIC. All other accounts including interest-bearing deposits are insured up to \$250,000.

**Investments**

The purpose of the County's investment policy is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment policy and to organize and formalize investment-related activities. The County has delegated investment responsibilities to the County Treasurer, who is primarily responsible for implementing the investment policy.

**Credit Risk - Investments**

State statutes authorize the County to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's investment pool, among others. The County has no formal investment policy that further restricts its investment choices.

**Custodial Credit Risk - Investments**

This is the risk that, in the event of the failure of counterparty, the County will not be able to recover the value of its investments or collateralized securities that are in the possession of an outside party. The County does not have a policy that limits the amount of investments that can be held by counterparties.

The Local Government Investment Pool (LGIP) is administered by the Oregon State Treasury with the advice of other state agencies and is not registered with the U.S. Securities and Exchange Commission. The LGIP is an open-ended no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any fund. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short Term Fund Board, which has established diversification percentages and specifies the types and maturities of the investments. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP. These investments within the LGIP must be invested and managed as a prudent investor would, exercising reasonable care, skill and caution. The LGIP's credit quality is unrated.

Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by the securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. The fair value of County's position in the LGIP is the same as the value of the pool shares.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

**Concentration Risk**

The County does not have a formal policy that places a limit on the amount that may be invested in any one investment. The County has concentrations in the following investments: Local Government Pool. These investments are 100% of the County's total investments.

<u>Investment Type</u>	<u>Maturities</u>	<u>Concentration % of Portfolio</u>	<u>Actual Amount</u>
Local Government Investment Pool	Avg 6-18 months	100%	<u>\$ 3,777,845</u>

**Interest Rate Risk**

The County does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

**Note 4 - Property Taxes Receivable:**

Property taxes receivable included in revenues are \$405,481, which are all past due and accruing interest.

**Note 5 - Capital Assets:**

Capital asset activity for the fiscal year ended June 30, 2013, was as follows:

	<u>Balance at July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2013</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 4,835,503	\$ 747,797	\$ -	\$ 5,583,300
Construction in progress	4,891,087	1,996,341	(2,153,305)	4,734,123
Total capital assets, not being depreciated	<u>9,726,590</u>	<u>2,744,138</u>	<u>(2,153,305)</u>	<u>10,317,423</u>
Capital assets being depreciated:				
Buildings	5,894,270	8,071	-	5,902,341
Improvements	682,215	85,674	-	767,889
Equipment & Vehicles	3,930,646	487,930	-	4,418,576
Infrastructure	24,424,096	-	-	24,424,096
Total capital assets being depreciated	<u>34,931,227</u>	<u>581,675</u>	<u>-</u>	<u>35,512,902</u>
Less: accumulated depreciation:				
Buildings	(2,169,268)	(113,886)	-	(2,283,154)
Improvements	(229,567)	(31,184)	-	(260,751)
Equipment & Vehicles	(2,453,461)	(172,972)	-	(2,626,433)
Infrastructure	(8,719,603)	(334,707)	-	(9,054,310)
Total accumulated depreciation	<u>(13,571,899)</u>	<u>(652,749)</u>	<u>-</u>	<u>(14,224,648)</u>
Net capital assets being depreciated	<u>21,359,328</u>	<u>(71,074)</u>	<u>-</u>	<u>21,288,254</u>
Governmental Activities - net capital assets	<u>\$ 31,085,918</u>	<u>\$ 2,673,064</u>	<u>\$ (2,153,305)</u>	<u>\$ 31,605,677</u>

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

	Balance at July 1, 2012	Increases	Decreases	Balance at June 30, 2013
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	4,087,645	1,749,192	-	5,836,837
Total capital assets, not being depreciated	5,227,200	1,749,192	-	6,976,392
Capital assets being depreciated:				
Buildings	3,176,013	16,748	-	3,192,761
Equipment & Vehicles	692,494	-	-	692,494
Improvements	10,566,716	11,500	-	10,578,216
Total capital assets being depreciated	14,435,223	28,248	-	14,463,471
Less: accumulated depreciation:				
Buildings	(464,765)	(60,750)	-	(525,515)
Equipment & Vehicles	(440,186)	(40,487)	-	(480,673)
Improvements	(4,848,793)	(332,013)	-	(5,180,806)
Total accumulated depreciation	(5,753,744)	(433,250)	-	(6,186,994)
Net capital assets being depreciated	8,681,479	(405,002)	-	8,276,477
Business-Type Activities - net capital assets	\$ 13,908,679	\$ 1,344,190	\$ -	\$ 15,252,869

Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>		<b>Business-Type Activities:</b>	
General government	\$ 118,575	Airport	\$ 366,183
Public safety	101,903	Golf course	56,473
Public works	381,289	Solid waste management	10,594
Public services	687		
Culture & recreation	50,295	Total	\$ 433,250
	\$ 652,749		

**Note 6 - Capital Lease Payable:**

The County has adopted the policy of acquiring certain capital assets through the use of lease purchase agreements. The lease purchases are backed by the full faith and credit of the County. The payments for the leases are made from the individual funds. The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the minimum lease payments as of year end.

Year Ending June 30,	Governmental Funds
2014	\$ 72,977
2015	61,599
2016	32,781
2017	3,307
2017	991
Total lease payments	171,655
Less: Amount representing interest	(18,592)
Present value of min. lease payments	\$ 153,063

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

The following is an analysis of the leased property under capital leases by major classes, these assets and related depreciation are included in Note 7:

	Governmental Funds	Business-Type Funds
Equipment & Vehicles:		
Sheriff	\$ 221,786	\$ -
Special	21,928	-
Airport	-	24,703
Total	<u>\$ 243,714</u>	<u>\$ 24,703</u>

**Note 7 - Long-Term Obligations:**

**Long-Term Obligation Activity**

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2013 are as follows:

	Payable at July 1, 2012	Additions	Deletions	Payable at June 30, 2013	Due within one year
<b>Governmental Activities:</b>					
Community Bank - 4-H	\$ 227,388	\$ -	\$ (8,999)	\$ 218,389	\$ 9,412
Oregon Economic Devel. Dept.	57,430	-	(6,842)	50,588	7,253
Baum Industrial Park - Bus. OR	-	445,000	(26,280)	418,720	14,342
Baum Industrial Park - UCEDC	-	300,000	-	300,000	-
Capital leases (Note 6)	63,716	136,160	(46,813)	153,063	72,977
Compensated absences	928,754	731,090	(781,167)	878,677	878,677
	<u>\$ 1,277,288</u>	<u>\$ 1,612,250</u>	<u>\$ (870,101)</u>	<u>\$ 2,019,437</u>	<u>\$ 982,661</u>
	Payable at July 1, 2012	Additions	Deletions	Payable at June 30, 2013	Due within one year
<b>Business-Type Activities:</b>					
Oregon Economic Devel. Dept.	\$ 1,515,518	\$ -	\$ (81,308)	\$ 1,434,210	\$ 82,934
Oregon Economic Devel. Dept.	112,104	-	(5,018)	107,086	5,292
Oregon Economic Development Dept. - Airport building	1,744,523	-	(182,679)	1,561,844	191,795
Oregon Economic Devel. Dept.	4,589	-	(4,589)	-	-
Liability for closure & post-closure care costs (Note 16)	850,623	-	(25,229)	825,394	30,000
Capital leases (Note 6)	2,846	-	(2,846)	-	-
Compensated absences	17,116	14,017	(16,789)	14,344	14,344
	<u>\$ 4,247,319</u>	<u>\$ 14,017</u>	<u>\$ (318,458)</u>	<u>\$ 3,942,878</u>	<u>\$ 324,365</u>

The compensated absences liability attributable to governmental activities is liquidated by the fund that incurs the liability.

**Debt Service Requirements**

Debt service requirements on long-term debt at year end are as follows:

Community Bank

On October 9, 2009 the 4-H District entered into an agreement with Community Bank in the amount of \$249,500 to finance the purchase of their building. The debt will be repaid over 20 years, with 60 monthly payments of \$1,587 including interest at 4.5% and 180 monthly payments of \$1,542 including interest at 4.07%. The interest on this note is subject to change from time to time based on changes in an independent index which is the Federal Home Loan Bank 5-year Intermediate/Long Term Advances Fixed Rate taken from the Daily Advance Rates as published, on the

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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Monday immediately prior to the date the note rate is changed, by the Federal Home Loan Bank. The debt is secured by property located at 10507 N. McAlister Road, La Grande, Oregon. Future payments are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 9,412	\$ 9,635	\$ 19,047
2015	9,987	8,694	18,681
2016-20	57,556	34,936	92,492
2021-25	70,521	21,968	92,489
2026-29	70,913	6,300	77,213
	<u>\$ 218,389</u>	<u>\$ 81,533</u>	<u>\$ 299,922</u>

Oregon Economic Development Department

On September 22, 1998 the County entered into a \$118,000 loan from special public works fund by contract with Oregon Economic Development Department. The monies were used to fund the second phase of the County's industrial park. The loan is due in annual installments of \$10,288. Interest accrues at the rate of 6.0%. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 7,253	\$ 3,035	\$ 10,288
2015	7,688	2,600	10,288
2016	8,149	2,139	10,288
2017	8,638	1,650	10,288
2018	9,158	1,130	10,288
2019	9,702	582	10,284
	<u>\$ 50,588</u>	<u>\$ 11,136</u>	<u>\$ 61,724</u>

Baum Industrial Park - Business Oregon

On December 28, 2012 the County entered into a \$445,000 loan from special public works fund by contract with Oregon Infrastructure Finance Authority of the Business Development Department. The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due December 1 of \$27,767.32. Interest accrues at the rate of 3.76%. There was an advance payment made on January 28, 2013 of \$27,767.32 to assist with lowering accrued interest in the first year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 14,342	\$ 13,425	\$ 27,767
2015	12,563	15,204	27,767
2016	13,035	14,732	27,767
2017	13,525	14,242	27,767
2018	14,034	13,733	27,767
2019-2023	78,491	60,346	138,837
2024-2028	94,400	44,437	138,837
2029-2033	113,533	25,304	138,837
2034-2036	64,797	4,415	69,212
	<u>\$ 418,720</u>	<u>\$ 205,838</u>	<u>\$ 624,558</u>

Baum Industrial Park - UCEDC

On November 27, 2012 the County entered into a \$300,000 loan from Union County Economic Development Corporation (UCEDC). The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due January 1 of \$1,980.68, interest only until the special public works loan above is paid in full. At that time the County shall pay UCEDC the full amount of unpaid principal and accrued interest or commence annual payments to UCEDC on January 1 of each year in an amount sufficient to pay the interest accrued to the date of payment and so much of the principal as will fully amortize the loan by the maturity date but not less than \$25,000.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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Interest accrues at an initial rate of .60%, being adjusted annually on July 1 based on the previous January average Oregon Short Term Fund interest rate, but not to exceed the rate of 3.76%. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ -	\$ 1,981	\$ 1,981
2015	-	1,805	1,805
2016	-	1,805	1,805
2017	-	1,805	1,805
2018	-	1,805	1,805
2019-2023	-	9,025	9,025
2024-2028	-	9,025	9,025
2029-2033	-	9,025	9,025
2034-2038	300,000	8,846	308,846
	<u>\$ 300,000</u>	<u>\$ 45,122</u>	<u>\$ 345,122</u>

**General Obligation Bond**

In August of 2007 the County Commissioners renegotiated a loan contract with Oregon Economic Development Department. This loan was for the acquisition of Buffalo Peak Golf Course. The interest will start accruing at 2% from December 1, 2008 to December 1, 2013, then increasing to 3% from December 1, 2013 to December 1, 2018, then increasing to 4% from December 1, 2018 to December 1, 2023, and finally increasing to 5% until paid off in 2027. Payment amounts will be \$111,618 annually from 2009-2013, \$119,625 from 2014-2018, \$125,267 from 2019-2023 and \$128,233 from 2024 until paid off in 2027. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 82,934	\$ 28,684	\$ 111,618
2015	79,085	40,538	119,623
2016	81,458	38,166	119,624
2017	83,902	35,722	119,624
2018	86,419	33,205	119,624
2019	89,011	30,612	119,623
2020	88,011	37,256	125,267
2021	91,531	33,736	125,267
2022	95,193	30,074	125,267
2023	99,000	26,267	125,267
2024	102,960	22,307	125,267
2025	105,497	22,735	128,232
2026	110,772	17,460	128,232
2027	116,311	11,922	128,233
2028	122,126	5,021	127,147
	<u>\$ 1,434,210</u>	<u>\$ 413,705</u>	<u>\$ 1,847,915</u>

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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General Obligation Bond

On August 15, 2002, the County Commissioners entered into a loan contract with Oregon Economic Development Department. This loan was for operations and improvements at Buffalo Peak Golf Course. The note payable is due on December 1, annually, in installments of \$11,139 through December 1, 2026. Interest accrues at the rate of 5.46%. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 5,292	\$ 5,847	\$ 11,139
2015	5,581	5,558	11,139
2016	5,885	5,254	11,139
2017	6,207	4,932	11,139
2018	6,546	4,593	11,139
2019	6,903	4,236	11,139
2020	7,280	3,859	11,139
2021	7,677	3,462	11,139
2022	8,097	3,042	11,139
2023	8,539	2,600	11,139
2024	9,005	2,134	11,139
2025	9,497	1,642	11,139
2026	10,015	1,124	11,139
2027	10,562	577	11,139
	<u>\$ 107,086</u>	<u>\$ 48,860</u>	<u>\$ 155,946</u>

Oregon Economic Development Department

On March 18, 2009, the County entered into a \$2,084,388 loan agreement from the special public works fund by contract with Oregon Economic Development Department. The loan proceeds were used to finance the construction of the Airport Fire Cache and Dispatch Building. The County received the final \$40,679 of the loan proceeds during the 2009-10 fiscal year. Notes payable are due in annual installments of \$269,807. Interest accrues at the rate of 4.99%. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2014	\$ 191,795	\$ 78,013	\$ 269,808
2015	201,366	68,441	269,807
2016	211,414	58,393	269,807
2017	221,963	47,843	269,806
2018	233,039	36,767	269,806
2019	244,668	25,139	269,807
2020	257,599	12,930	270,529
	<u>\$ 1,561,844</u>	<u>\$ 327,526</u>	<u>\$ 1,889,370</u>

Oregon Economic Development Department

On May 5, 1993 the County commissioners authorized a loan from special public works fund by entering into a loan contract with Oregon Economic Development Department. Notes payable are due in annual installments of \$4,268.26 thru December 31, 1993 and \$4,886.78 thereafter. Interest accrues at the rate of 6.5%. The note was paid in full as of June 30, 2013.

Interest expense on long-term debt has been charged on the Statement of Activities as follows:

<b>Government Type Activities:</b>		<b>Business Type Activities:</b>	
Interest on long-term debt	\$ 31,413	Airport	\$ 82,015
		Golf Course	35,328

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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**Note 8 - Internal Balances:**

Interfund balances at June 30, 2013 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,704,354	\$ -
Nonmajor funds	-	212,138
Proprietary Funds:		
Airport Fund	-	665,230
Buffalo Peak Golf Course Fund	-	826,986
	\$ 1,704,354	\$ 1,704,354

Interfund receivables are to supplement funds operating a deficit. The \$826,986 due to the general fund from Buffalo Peak Golf Course Fund is not expected to be repaid within one year from the date of the financial statements.

**Note 9 - Grants:**

In the normal course of operations, the County received grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority to ensure compliance with conditions of the grant. Any liability for reimbursement which may arise as the result of a grantor audit is not believed to be material.

**Note 10 - Operating Leases:**

The County has entered into a number of operating leases, which contain cancellation provisions and are subject to annual appropriations. For fiscal year ended June 30, 2013, rentals approximated \$277,565 for such leases. These leases primarily support governmental activities. The following is a schedule by year for the five years which totals all future minimum lease payments under operating leases:

Fiscal Year Ended June 30,	Governmental Funds
2014	\$ 279,554
2015	402,127
2016	80,796
2017	540,000
2018	-
Total payments	\$ 1,302,477

**Note 11 - Contributions to Pension Plan:**

The County provides pension benefits for all of its full-time employees through a defined contribution plan administered by the Principal Financial Group. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan assets are not insured. Employees are eligible to participate six months from the date of employment. Contributions by the County for employees were 16.4% of the Sheriff and Corrections Law Enforcement certified salaries and 11.7% non-certified salaries, 10% of the County Road Department salaries, and all other employees salaries are at 10.25%. County employees contribute 6% of their salaries to the plan. The County's contributions for each employee are fully vested after five years of continuous service. County contributions for, and interest forfeited by, employees who leave employment before three years of service are used to reduce the County's current period contribution requirement. County Commissioners have full power and authority to adopt rules and regulations for the administration of the plan. The Commissioners review and approve withdrawals, terminations and benefit payments.

The County's total payroll for the fiscal year ended June 30, 2013 was \$6,173,320, and the amount of these wages qualifying for pension plan contributions amounted to \$5,559,417. The total pension plan contributions for the fiscal year ended June 30, 2013 amounted to \$971,424. Of this amount, \$340,811 was paid by the employees and \$630,613 was paid by the County. The total fair market value of all contributions to the plan at year end was \$13,239,739. The fund invests the contributions in various mutual funds.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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**Note 12 - Internal Transfers:**

Internal transfers for the fiscal year ended June 30, 2013 consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General Fund	\$ 108,000	\$ 91,456
Public Works Fund	40,000	45,000
Nonmajor funds	184,256	295,800
Proprietary Funds:		
Airport Fund		30,000
Buffalo Peak Golf Course Fund	130,000	-
	\$ 462,256	\$ 462,256

Transfers are primarily used to move funds from:

- \* The Special Revenue Funds to the General Fund for an allocated amount of salaries and benefits.
- \* The Proprietary Funds to other Proprietary Funds for capital projects.
- \* The General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 13 - Risk Management:**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters; employee injury or illness for which the County carries commercial insurance, subject to customary deductibles and total coverage limits recommended by the County's insurance agent of record. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**Note 14 - Litigation:**

The County is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the County. It is expected that insurance will cover any liabilities the County might incur.

**Note 15 - Related Party Transaction:**

Commissioner Davidson has a business relationship with the La Grande Napa Auto Parts store. The County has for many years purchased parts at the store. The County purchased \$21,492 from the store during the fiscal year. Commissioner Davidson does not have ownership and does not benefit from parts purchases. However, any machine work taken to Napa goes through Commissioner Davidson's business. For the fiscal year ended June 30, 2013, \$134 of machine work was performed.

**Note 16 - Closure and Post-Closure Care Cost - Long-Term Liability:**

State and federal laws and regulations require the Union County Solid Waste District to place a final cover on its Foxhill landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The landfill was officially closed on November 1, 2006. As of June 30, 2013, all closure cost had been paid. The \$825,394 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 23 ½ years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Management expects future revenues plus present cash will cover all post-closure costs.

The District is required by state and federal laws and regulations to make annual contributions to a trust, or obtain insurance, surety bond, letter of credit, or qualify as a self-insurer or any combination of these methods to finance closure and post-closure care. The District is in compliance with these requirements and at June 30, 2013, total cash of \$286,697 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

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**Note 17 - Other Post-Employment Benefits:**

**Defined Contribution OPEB Plan**

*Plan Description*

Association Oregon Counties Insurance Trust (AOCIT) is a Agent Multiple-Employer Plan administered by Cities and Counties Insurance Services. AOCIT provides health insurance benefits to employees and eligible retirees and their spouses. The Union County Board of Commissioners retain the right to modify the benefit provisions and the retirees have a choice of health insurance benefits under the plan. The AOCIT does not issue financial statements for Union County's plan as they are a government agency and exempt from filing.

*Funding Policy*

Funding Policy: The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on the pay-as-go system requiring retired members to pay the full cost of the premium. The County has no contributions. Current rates to the retirees are as follows:

<u>\$200 Deductible:</u>	<u>\$300 Deductible:</u>
Retiree Only \$641.93	Retiree Only \$630.26
Retiree & Other \$1,344.26	Retiree & Other \$1,319.42

The AOCIT plan is "community rated" and therefore there is no additional costs for the County current employees to have retirees continue on the plan and pay their premiums. The County is not required to report an annual OPEB cost and or prior obligation.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**General Fund - 101**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 4,302,126	\$ 4,302,126	\$ 4,391,710	\$ 89,584
Payments in lieu of tax	995,000	995,000	1,226,918	231,918
Other taxes	10,000	10,000	7,703	(2,297)
Intergovernmental	1,325,128	1,325,128	1,008,428	(316,700)
Charges for services	1,005,268	1,005,268	987,699	(17,569)
Licenses and fees	260,886	260,886	312,522	51,636
Fines and forfeitures	24,500	24,500	18,562	(5,938)
Rental income	184,062	184,062	177,158	(6,904)
Interest on investments	7,500	7,500	8,688	1,188
Miscellaneous	104,050	81,550	122,260	40,710
Total revenues	<u>8,218,520</u>	<u>8,196,020</u>	<u>8,261,648</u>	<u>65,628</u>
<b>Expenditures</b>				
Assessor	938,346	938,346	897,290	41,056
County Clerk	337,521	337,521	315,568	21,953
Board of Commissioners/Administration	919,166	925,166	886,403	38,763
Facilities/District Court	381,746	382,396	345,573	36,823
District Attorney/Support Enforcement	585,619	591,619	577,236	14,383
Juvenile Department	516,470	536,470	529,570	6,900
Planning/Emergency Services	418,617	422,617	391,089	31,528
Special Accounts	1,013,058	1,013,058	829,548	183,510
Sheriff	1,721,856	1,774,356	1,624,668	149,688
Corrections	1,656,478	1,712,478	1,696,183	16,295
Capital outlay	353,170	358,170	171,720	186,450
Contingency	272,000	99,350	-	99,350
Total expenditures	<u>9,114,047</u>	<u>9,091,547</u>	<u>8,264,848</u>	<u>826,699</u>
Excess of revenues over (under) expenditures	<u>(895,527)</u>	<u>(895,527)</u>	<u>(3,200)</u>	<u>892,327</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	176,363	176,363	108,000	(68,363)
Transfers out	(91,456)	(91,456)	(91,456)	-
Total other financing sources (uses)	<u>84,907</u>	<u>84,907</u>	<u>16,544</u>	<u>(68,363)</u>
Net change in fund balance	(810,620)	(810,620)	13,344	823,964
Beginning fund balance	810,620	810,620	1,125,740	315,120
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,139,084</u>	<u>\$ 1,139,084</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Public Works Fund - 201**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 2,491,918	\$ 2,491,918	\$ 2,768,689	\$ 276,771
Licenses and fees	48,000	48,000	31,458	(16,542)
Interest on investments	1,000	1,000	5,338	4,338
Miscellaneous	8,500	8,500	12,026	3,526
Total revenues	<u>2,549,418</u>	<u>2,549,418</u>	<u>2,817,511</u>	<u>268,093</u>
<b>Expenditures</b>				
Personnel services	1,577,163	1,577,163	1,377,908	199,255
Materials and services	1,488,543	1,488,543	817,462	671,081
Capital outlay	80,000	137,000	136,379	621
Contingency	257,919	200,919	-	200,919
Total expenditures	<u>3,403,625</u>	<u>3,403,625</u>	<u>2,331,749</u>	<u>1,071,876</u>
Excess of revenues over (under) expenditures	<u>(854,207)</u>	<u>(854,207)</u>	<u>485,762</u>	<u>1,339,969</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	40,000	40,000	40,000	-
Transfers out	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	(859,207)	(859,207)	480,762	1,339,969
Beginning fund balance	<u>859,207</u>	<u>859,207</u>	<u>1,523,429</u>	<u>664,222</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,004,191</u>	<u>\$ 2,004,191</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Bicycle Fund/Project Fund - 205**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 3,104,715	\$ 3,104,715	\$ 2,239,886	\$ (864,829)
Interest on investments	1,000	1,000	4,424	3,424
Total revenues	<u>3,105,715</u>	<u>3,105,715</u>	<u>2,244,310</u>	<u>(861,405)</u>
<b>Expenditures</b>				
Materials and services	249,000	249,000	147,960	101,040
Capital outlay	3,000,715	3,000,715	1,996,062	1,004,653
Contingency	106,000	106,000	-	106,000
Total expenditures	<u>3,355,715</u>	<u>3,355,715</u>	<u>2,144,022</u>	<u>1,211,693</u>
Net change in fund balance	(250,000)	(250,000)	100,288	350,288
Beginning fund balance	<u>250,000</u>	<u>250,000</u>	<u>884,396</u>	<u>634,396</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 984,684</u>	<u>\$ 984,684</u>

**UNION COUNTY, OREGON**  
**Notes to Required Supplementary Information**

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**Budgets and Budgetary Accounting**

The County budgets all funds which are subject to budget requirements of state law. The County Commissioners legally adopt the budget by resolution before July 1. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The level of control (departments in the General Fund and objects in all other funds, personal services, materials and services, capital outlay, contingency, other requirements, transfers, and debt service) is established by resolution for all funds.

The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriations ordinance. A supplemental budget that differs by 10 percent or more of any one of the individual funds contained in the original budget for that fiscal year requires hearings before the public, publications in newspapers, and approval by the County Commissioners. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the County Commissioners. Appropriations that have not been expended at year-end lapse and subsequent actual expenditures are then charged against ensuing year's appropriations.

**Appropriations**

The County has complied with legal requirements relating to the preparation, adoption and execution of the annual budget for the year ended June 30, 2013, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2013, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

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**SUPPLEMENTARY INFORMATION**

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2013**

	210	215	217	220	230	233	234
	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security	Wind Project	Renewable Energy
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 162,325	\$ 27,474	\$ 1,014	\$ 117,933	\$ 52,982	\$ 2,031	\$ 42
Accounts receivable	9,205	-	-	36,747	47	-	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>171,530</u>	<u>27,474</u>	<u>1,014</u>	<u>154,680</u>	<u>53,029</u>	<u>2,031</u>	<u>42</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 171,530</u>	<u>\$ 27,474</u>	<u>\$ 1,014</u>	<u>\$ 154,680</u>	<u>\$ 53,029</u>	<u>\$ 2,031</u>	<u>\$ 42</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 2,303	\$ 705	\$ -	\$ 32,863	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	23,142	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>2,303</u>	<u>705</u>	<u>-</u>	<u>56,005</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	169,227	-	1,014	98,675	53,029	-	-
Committed	-	26,769	-	-	-	2,031	42
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>169,227</u>	<u>26,769</u>	<u>1,014</u>	<u>98,675</u>	<u>53,029</u>	<u>2,031</u>	<u>42</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 171,530</u>	<u>\$ 27,474</u>	<u>\$ 1,014</u>	<u>\$ 154,680</u>	<u>\$ 53,029</u>	<u>\$ 2,031</u>	<u>\$ 42</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2013**

235	240	245	247	249	250	252	253
STF	Community Corrections	Crime Victim Program	MERA	Sheriff Reserve Program	CAMI Program	Title III	Forest Service Title III
\$ 3,232	\$ 511,331	\$ -	\$ -	\$ -	\$ -	\$ 111,953	\$ 89,137
61,189	22,495	20,513	123,247	14,450	-	-	-
-	-	-	-	-	-	-	-
<u>64,421</u>	<u>533,826</u>	<u>20,513</u>	<u>123,247</u>	<u>14,450</u>	<u>-</u>	<u>111,953</u>	<u>89,137</u>
-	-	-	-	-	-	-	-
<u>\$ 64,421</u>	<u>\$ 533,826</u>	<u>\$ 20,513</u>	<u>\$ 123,247</u>	<u>\$ 14,450</u>	<u>\$ -</u>	<u>\$ 111,953</u>	<u>\$ 89,137</u>
\$ 61,189	\$ 4,975	\$ 8	\$ 26,133	\$ -	\$ -	\$ -	\$ 2,461
-	-	-	-	-	-	110,081	-
-	-	22,793	65,442	1,637	30,330	-	-
<u>61,189</u>	<u>4,975</u>	<u>22,801</u>	<u>91,575</u>	<u>1,637</u>	<u>30,330</u>	<u>110,081</u>	<u>2,461</u>
-	-	-	-	-	-	-	-
3,232	528,851	-	31,672	-	-	1,872	86,676
-	-	-	-	-	-	-	-
-	-	(2,288)	-	12,813	(30,330)	-	-
<u>3,232</u>	<u>528,851</u>	<u>(2,288)</u>	<u>31,672</u>	<u>12,813</u>	<u>(30,330)</u>	<u>1,872</u>	<u>86,676</u>
<u>\$ 64,421</u>	<u>\$ 533,826</u>	<u>\$ 20,513</u>	<u>\$ 123,247</u>	<u>\$ 14,450</u>	<u>\$ -</u>	<u>\$ 111,953</u>	<u>\$ 89,137</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2013**

	255	260	263	265	266	268	269
	<u>Economic Development</u>	<u>Community Development Loan</u>	<u>Watershed</u>	<u>Agriculture Services</u>	<u>Non-Med Transportation</u>	<u>Human Services</u>	<u>Mediation Assessment</u>
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 252,673	\$ 9,860	\$ -	\$ 80,369	\$ 589	\$ -	\$ 48,508
Accounts receivable	8,067	-	51,436	11,375	29,629	95,812	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>260,740</u>	<u>9,860</u>	<u>51,436</u>	<u>91,744</u>	<u>30,218</u>	<u>95,812</u>	<u>48,508</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 260,740</u>	<u>\$ 9,860</u>	<u>\$ 51,436</u>	<u>\$ 91,744</u>	<u>\$ 30,218</u>	<u>\$ 95,812</u>	<u>\$ 48,508</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 15,750	\$ -	\$ -	\$ -	\$ 29,629	\$ 79,045	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	51,434	-	-	7,463	-
Total liabilities	<u>15,750</u>	<u>-</u>	<u>51,434</u>	<u>-</u>	<u>29,629</u>	<u>86,508</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	150,000	9,860	-	-	589	9,304	48,508
Committed	54,496	-	2	91,744	-	-	-
Unassigned	40,494	-	-	-	-	-	-
Total fund balances	<u>244,990</u>	<u>9,860</u>	<u>2</u>	<u>91,744</u>	<u>589</u>	<u>9,304</u>	<u>48,508</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 260,740</u>	<u>\$ 9,860</u>	<u>\$ 51,436</u>	<u>\$ 91,744</u>	<u>\$ 30,218</u>	<u>\$ 95,812</u>	<u>\$ 48,508</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2013**

270	272	280	283	285	287	290	293
Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve	Senior Center Maintenance
\$ 1,623	\$ 4,273	\$ 98,279	\$ 20,945	\$ 98,980	\$ -	\$ 167,149	\$ 5,430
-	-	95,890	-	-	23,275	-	-
-	-	-	-	-	-	-	-
<u>1,623</u>	<u>4,273</u>	<u>194,169</u>	<u>20,945</u>	<u>98,980</u>	<u>23,275</u>	<u>167,149</u>	<u>5,430</u>
-	-	-	-	-	-	-	-
<u>\$ 1,623</u>	<u>\$ 4,273</u>	<u>\$ 194,169</u>	<u>\$ 20,945</u>	<u>\$ 98,980</u>	<u>\$ 23,275</u>	<u>\$ 167,149</u>	<u>\$ 5,430</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,251	\$ 20,584	\$ -	\$ -
-	-	-	-	-	31,383	-	-
-	-	-	-	3,251	51,967	-	-
-	-	-	-	-	-	-	-
-	4,273	194,169	-	95,729	-	-	-
1,623	-	-	20,945	-	-	167,149	5,430
-	-	-	-	-	(28,692)	-	-
<u>1,623</u>	<u>4,273</u>	<u>194,169</u>	<u>20,945</u>	<u>95,729</u>	<u>(28,692)</u>	<u>167,149</u>	<u>5,430</u>
<u>\$ 1,623</u>	<u>\$ 4,273</u>	<u>\$ 194,169</u>	<u>\$ 20,945</u>	<u>\$ 98,980</u>	<u>\$ 23,275</u>	<u>\$ 167,149</u>	<u>\$ 5,430</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2013**

	295 Union County Fair Board	300 Justice Court	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 73,199	\$ 58,960	\$ 61,636	\$ 24,500	\$ 66,968	\$ 23,616	\$ 22,094
Accounts receivable	-	229,405	720	157	-	1,444	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>73,199</u>	<u>288,365</u>	<u>62,356</u>	<u>24,657</u>	<u>66,968</u>	<u>25,060</u>	<u>22,094</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 73,199</u>	<u>\$ 288,365</u>	<u>\$ 62,356</u>	<u>\$ 24,657</u>	<u>\$ 66,968</u>	<u>\$ 25,060</u>	<u>\$ 22,094</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 9,126	\$ 3,992	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	10,800	229,405	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>19,926</u>	<u>233,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	-	-	62,356	-	-	-	-
Committed	-	54,968	-	24,657	66,968	25,060	22,094
Unassigned	53,273	-	-	-	-	-	-
Total fund balances	<u>53,273</u>	<u>54,968</u>	<u>62,356</u>	<u>24,657</u>	<u>66,968</u>	<u>25,060</u>	<u>22,094</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 73,199</u>	<u>\$ 288,365</u>	<u>\$ 62,356</u>	<u>\$ 24,657</u>	<u>\$ 66,968</u>	<u>\$ 25,060</u>	<u>\$ 22,094</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2013**

308	312	313	315	902	Total
Communications System	Dispute Resolution	Surveyor	Map	Union County 4-H Extension	Nonmajor Governmental Funds
\$ 71,062	\$ -	\$ 43,021	\$ 9,143	\$ 177,955	\$ 2,500,286
-	-	2,444	-	10,694	848,241
-	-	-	-	2,104	2,104
-	-	-	-	20,902	20,902
<u>71,062</u>	<u>-</u>	<u>45,465</u>	<u>9,143</u>	<u>211,655</u>	<u>3,371,533</u>
-	-	-	-	-	-
<u>\$ 71,062</u>	<u>\$ -</u>	<u>\$ 45,465</u>	<u>\$ 9,143</u>	<u>\$ 211,655</u>	<u>\$ 3,371,533</u>
\$ 35	\$ -	\$ 4,482	\$ -	\$ 9,622	\$ 306,153
-	-	-	-	20,902	394,330
-	1,656	-	-	-	212,138
<u>35</u>	<u>1,656</u>	<u>4,482</u>	<u>-</u>	<u>30,524</u>	<u>912,621</u>
-	-	-	-	-	-
-	-	40,983	-	181,131	1,771,150
71,027	-	-	9,143	-	644,148
-	(1,656)	-	-	-	43,614
<u>71,027</u>	<u>(1,656)</u>	<u>40,983</u>	<u>9,143</u>	<u>181,131</u>	<u>2,458,912</u>
<u>\$ 71,062</u>	<u>\$ -</u>	<u>\$ 45,465</u>	<u>\$ 9,143</u>	<u>\$ 211,655</u>	<u>\$ 3,371,533</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2013**

	210	215	217	220	230	233	234
	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security	Wind Project	Renewable Energy
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	115,774	-	-	-	-
Other taxes	-	-	9,120	-	-	-	-
Intergovernmental	44,531	-	210,591	378,513	33,155	-	-
Charges for services	-	8,968	-	-	-	-	-
Licenses and fees	-	-	-	-	-	235,412	-
Fines and forfeitures	-	1,765	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	762	172	734	917	335	408	119
Miscellaneous	-	25,000	-	16,930	-	-	-
Total revenues	<u>45,293</u>	<u>35,905</u>	<u>336,219</u>	<u>396,360</u>	<u>33,490</u>	<u>235,820</u>	<u>119</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	44,246	-	-
Health	-	-	-	-	-	-	-
Public services	-	59,434	-	470,932	-	-	-
Culture and recreation	37,828	-	-	-	-	-	-
Community development	-	-	-	-	-	70,211	39,072
Education	-	-	335,643	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	2,092	-	-	-	-	-
Total expenditures	<u>37,828</u>	<u>61,526</u>	<u>335,643</u>	<u>470,932</u>	<u>44,246</u>	<u>70,211</u>	<u>39,072</u>
Excess of revenues over (under) expenditures	<u>7,465</u>	<u>(25,621)</u>	<u>576</u>	<u>(74,572)</u>	<u>(10,756)</u>	<u>165,609</u>	<u>(38,953)</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers in	-	47,800	-	-	-	-	-
Transfers out	(20,000)	-	-	-	-	(179,800)	-
Total other financing sources (uses)	<u>(20,000)</u>	<u>47,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(179,800)</u>	<u>-</u>
Net change in fund balance	<u>(12,535)</u>	<u>22,179</u>	<u>576</u>	<u>(74,572)</u>	<u>(10,756)</u>	<u>(14,191)</u>	<u>(38,953)</u>
Beginning fund balance	<u>181,762</u>	<u>4,590</u>	<u>438</u>	<u>173,247</u>	<u>63,785</u>	<u>16,222</u>	<u>38,995</u>
Ending fund balance	<u>\$ 169,227</u>	<u>\$ 26,769</u>	<u>\$ 1,014</u>	<u>\$ 98,675</u>	<u>\$ 53,029</u>	<u>\$ 2,031</u>	<u>\$ 42</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2013**

235	240	245	247	249	250	252	253
STF	Community Corrections	Crime Victim Program	MERA	Sheriff Reserve Program	CAMI Program	Title III	Forest Service Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
311,702	239,861	114,724	310,643	33,363	-	30,938	-
-	378,654	-	-	-	-	-	-
-	59,753	-	-	-	-	-	-
-	-	-	-	-	-	-	-
63	2,531	-	-	11	-	424	448
-	15,400	-	13,790	-	7,500	-	-
<u>311,765</u>	<u>696,199</u>	<u>114,724</u>	<u>324,433</u>	<u>33,374</u>	<u>7,500</u>	<u>31,362</u>	<u>448</u>
-	-	-	-	-	-	-	-
-	755,667	-	-	-	-	-	-
-	-	124,676	-	25,561	-	30,939	40,599
-	-	-	108,730	-	-	-	-
311,703	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	153,168	-	-	-	-
<u>311,703</u>	<u>755,667</u>	<u>124,676</u>	<u>261,898</u>	<u>25,561</u>	<u>-</u>	<u>30,939</u>	<u>40,599</u>
<u>62</u>	<u>(59,468)</u>	<u>(9,952)</u>	<u>62,535</u>	<u>7,813</u>	<u>7,500</u>	<u>423</u>	<u>(40,151)</u>
-	-	-	-	-	-	-	-
-	-	26,456	50,000	5,000	-	-	-
-	-	-	-	-	-	-	-
-	-	26,456	50,000	5,000	-	-	-
62	(59,468)	16,504	112,535	12,813	7,500	423	(40,151)
3,170	588,319	(18,792)	(80,863)	-	(37,830)	1,449	126,827
<u>\$ 3,232</u>	<u>\$ 528,851</u>	<u>\$ (2,288)</u>	<u>\$ 31,672</u>	<u>\$ 12,813</u>	<u>\$ (30,330)</u>	<u>\$ 1,872</u>	<u>\$ 86,676</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2013**

	255	260	263	265	266	268	269
	Economic Development	Community Development Loan	Watershed	Agriculture Services	Non-Med Transportation	Human Services	Mediation Assessment
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	148,574	-	-	-	-	-	-
Intergovernmental	124,931	37,500	308,765	57,500	88,420	166,059	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-	23,538
Fines and forfeitures	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	1,190	69	-	341	6	-	214
Miscellaneous	5,000	-	-	-	28,581	59,454	-
Total revenues	<u>279,695</u>	<u>37,569</u>	<u>308,765</u>	<u>57,841</u>	<u>117,007</u>	<u>225,513</u>	<u>23,752</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	218,154	-
Public services	-	-	308,765	50,885	117,001	-	26,593
Culture and recreation	-	-	-	-	-	-	-
Community development	158,349	37,500	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	34,222	-	-	-	-	-	-
Interest	3,833	-	-	-	-	-	-
Capital outlay	747,797	-	-	-	-	-	-
Total expenditures	<u>944,201</u>	<u>37,500</u>	<u>308,765</u>	<u>50,885</u>	<u>117,001</u>	<u>218,154</u>	<u>26,593</u>
Excess of revenues over (under) expenditures	<u>(664,506)</u>	<u>69</u>	<u>-</u>	<u>6,956</u>	<u>6</u>	<u>7,359</u>	<u>(2,841)</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	745,000	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(40,000)	-	-	-	-	-	-
Total other financing sources (uses)	<u>705,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	40,494	69	-	6,956	6	7,359	(2,841)
Beginning fund balance	<u>204,496</u>	<u>9,791</u>	<u>2</u>	<u>84,788</u>	<u>583</u>	<u>1,945</u>	<u>51,349</u>
Ending fund balance	<u>\$ 244,990</u>	<u>\$ 9,860</u>	<u>\$ 2</u>	<u>\$ 91,744</u>	<u>\$ 589</u>	<u>\$ 9,304</u>	<u>\$ 48,508</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2013**

270	272	280	283	285	287	290	293
Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve	Senior Center Maintenance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	322,419	-	-	102,390	-	-
-	-	-	6,000	-	-	-	-
-	-	-	-	17,415	18,775	-	-
-	-	-	-	-	-	-	-
66	18	1,565	87	417	-	631	53
-	-	26,318	-	-	-	-	7,200
<u>66</u>	<u>18</u>	<u>350,302</u>	<u>6,087</u>	<u>17,832</u>	<u>121,165</u>	<u>631</u>	<u>7,253</u>
-	-	-	-	-	-	-	-
-	-	427,702	-	-	125,584	-	-
-	-	-	-	-	-	-	-
-	-	-	-	16,675	-	-	21,441
-	-	-	6,200	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>427,702</u>	<u>6,200</u>	<u>16,675</u>	<u>125,584</u>	<u>-</u>	<u>21,441</u>
<u>66</u>	<u>18</u>	<u>(77,400)</u>	<u>(113)</u>	<u>1,157</u>	<u>(4,419)</u>	<u>631</u>	<u>(14,188)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
66	18	(77,400)	(113)	1,157	(4,419)	20,631	(14,188)
1,557	4,255	271,569	21,058	94,572	(24,273)	146,518	19,618
<u>\$ 1,623</u>	<u>\$ 4,273</u>	<u>\$ 194,169</u>	<u>\$ 20,945</u>	<u>\$ 95,729</u>	<u>\$ (28,692)</u>	<u>\$ 167,149</u>	<u>\$ 5,430</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2013**

	295 Union County Fair Board	300 Justice Court	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance
<b>Revenues</b>							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	48,110	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	9,014	2,003	-	19,944	-
Fines and forfeitures	-	207,343	-	-	-	-	-
Rental income	19,955	-	-	-	-	-	-
Interest on investments	207	374	242	100	228	101	83
Miscellaneous	76,605	1,066	-	-	1,778	-	6,000
Total revenues	<u>144,877</u>	<u>208,783</u>	<u>9,256</u>	<u>2,103</u>	<u>2,006</u>	<u>20,045</u>	<u>6,083</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public safety	-	163,271	-	-	-	-	-
Health	-	-	-	-	-	-	-
Public services	-	-	-	-	-	11,085	1,540
Culture and recreation	134,139	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>134,139</u>	<u>163,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,085</u>	<u>1,540</u>
Excess of revenues over (under) expenditures	<u>10,738</u>	<u>45,512</u>	<u>9,256</u>	<u>2,103</u>	<u>2,006</u>	<u>8,960</u>	<u>4,543</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	13,500	1,500	-
Transfers out	-	(51,000)	-	-	-	(5,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(51,000)</u>	<u>-</u>	<u>-</u>	<u>13,500</u>	<u>(3,500)</u>	<u>-</u>
Net change in fund balance	10,738	(5,488)	9,256	2,103	15,506	5,460	4,543
Beginning fund balance	<u>42,535</u>	<u>60,456</u>	<u>53,100</u>	<u>22,554</u>	<u>51,462</u>	<u>19,600</u>	<u>17,551</u>
Ending fund balance	<u>\$ 53,273</u>	<u>\$ 54,968</u>	<u>\$ 62,356</u>	<u>\$ 24,657</u>	<u>\$ 66,968</u>	<u>\$ 25,060</u>	<u>\$ 22,094</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2013**

308	312	313	315	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
Communications System	Dispute Resolution	Surveyor	Map		
\$ -	\$ -	\$ -	\$ -	\$ 238,123	\$ 238,123
-	-	-	-	-	115,774
-	-	-	-	-	157,694
-	13,782	-	-	-	2,977,897
-	3,028	-	-	-	396,650
38,669	-	32,385	-	-	397,155
-	-	-	-	-	268,861
-	-	-	-	52,904	72,859
236	13	154	39	923	14,281
-	-	-	-	19,270	309,892
<u>38,905</u>	<u>16,823</u>	<u>32,539</u>	<u>39</u>	<u>311,220</u>	<u>4,949,186</u>
-	-	45,390	-	-	45,390
17,784	-	-	-	-	1,534,254
-	-	-	-	-	218,154
-	20,342	-	-	-	1,309,793
-	-	-	-	276,157	573,529
-	-	-	-	-	623,035
-	-	-	-	-	335,643
-	-	-	-	19,047	53,269
-	-	-	-	-	3,833
-	-	-	-	-	903,057
<u>17,784</u>	<u>20,342</u>	<u>45,390</u>	<u>-</u>	<u>295,204</u>	<u>5,599,957</u>
<u>21,121</u>	<u>(3,519)</u>	<u>(12,851)</u>	<u>39</u>	<u>16,016</u>	<u>(650,771)</u>
-	-	-	-	-	745,000
-	-	20,000	-	-	184,256
-	-	-	-	-	(295,800)
<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>633,456</u>
<u>21,121</u>	<u>(3,519)</u>	<u>7,149</u>	<u>39</u>	<u>16,016</u>	<u>(17,315)</u>
<u>49,906</u>	<u>1,863</u>	<u>33,834</u>	<u>9,104</u>	<u>165,115</u>	<u>2,476,227</u>
<u>\$ 71,027</u>	<u>\$ (1,656)</u>	<u>\$ 40,983</u>	<u>\$ 9,143</u>	<u>\$ 181,131</u>	<u>\$ 2,458,912</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Parks Fund - 210**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 44,650	\$ 44,650	\$ 44,531	\$ (119)
Interest on investments	500	500	762	262
Total revenues	<u>45,150</u>	<u>45,150</u>	<u>45,293</u>	<u>143</u>
<b>Expenditures</b>				
Personnel services	7,700	7,700	5,301	2,399
Materials and services	54,000	54,000	32,527	21,473
Contingency	111,881	111,881	-	111,881
Total expenditures	<u>173,581</u>	<u>173,581</u>	<u>37,828</u>	<u>135,753</u>
Excess of revenues over (under) expenditures	(128,431)	(128,431)	7,465	135,896
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	(148,431)	(148,431)	(12,535)	135,896
Beginning fund balance	<u>148,431</u>	<u>148,431</u>	<u>181,762</u>	<u>33,331</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,227</u>	<u>\$ 169,227</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Animal Control Fund - 215**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 8,968	\$ 8,968	\$ 8,968	\$ -
Fines and forfeitures	3,635	3,635	1,765	(1,870)
Interest on investments	-	-	172	172
Miscellaneous	25,000	25,000	25,000	-
Total revenues	<u>37,603</u>	<u>37,603</u>	<u>35,905</u>	<u>(1,698)</u>
<b>Expenditures</b>				
Personnel services	62,053	59,053	51,034	8,019
Materials and services	23,350	23,350	8,400	14,950
Capital outlay	-	3,000	2,092	908
Total expenditures	<u>85,403</u>	<u>85,403</u>	<u>61,526</u>	<u>23,877</u>
Excess of revenues over (under) expenditures	(47,800)	(47,800)	(25,621)	22,179
<b>Other Financing Sources (Uses)</b>				
Transfers in	47,800	47,800	47,800	-
Net change in fund balance	-	-	22,179	22,179
Beginning fund balance	-	-	4,590	4,590
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,769</u>	<u>\$ 26,769</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**County School Fund - 217**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Payments in lieu of tax	\$ 121,000	\$ 121,000	\$ 115,774	\$ (5,226)
Other taxes	12,000	12,000	9,120	(2,880)
Intergovernmental	236,000	236,000	210,591	(25,409)
Interest on investments	-	-	734	734
Total revenues	<u>369,000</u>	<u>369,000</u>	<u>336,219</u>	<u>(32,781)</u>
<b>Expenditures</b>				
Distributions to school districts	<u>369,000</u>	<u>369,000</u>	<u>335,643</u>	<u>33,357</u>
Net change in fund balance	-	-	576	576
Beginning fund balance	<u>-</u>	<u>-</u>	<u>438</u>	<u>438</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,014</u></u>	<u><u>\$ 1,014</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Commission on Children & Families Fund - 220**  
**For the Fiscal Year Ended June 30, 2013**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 461,575	\$ 461,575	\$ 378,513	\$ (83,062)
Interest on investments	-	-	917	917
Miscellaneous	114,500	114,500	16,930	(97,570)
Total revenues	<u>576,075</u>	<u>576,075</u>	<u>396,360</u>	<u>(179,715)</u>
<b>Expenditures</b>				
Personnel services	192,474	192,474	165,540	26,934
Materials and services	414,343	484,343	305,392	178,951
Contingency	130,808	60,808	-	60,808
Total expenditures	<u>737,625</u>	<u>737,625</u>	<u>470,932</u>	<u>266,693</u>
Net change in fund balance	(161,550)	(161,550)	(74,572)	86,978
Beginning fund balance	<u>161,550</u>	<u>161,550</u>	<u>173,247</u>	<u>11,697</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,675</u>	<u>\$ 98,675</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Court Security Fund - 230**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 33,155	\$ 33,155
Charges for services	40,000	40,000	-	(40,000)
Interest on investments	500	500	335	(165)
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>33,490</u>	<u>(7,010)</u>
<b>Expenditures</b>				
Materials and services	60,000	60,000	44,246	15,754
Contingency	4,500	4,500	-	4,500
Total expenditures	<u>64,500</u>	<u>64,500</u>	<u>44,246</u>	<u>20,254</u>
Net change in fund balance	(24,000)	(24,000)	(10,756)	13,244
Beginning fund balance	<u>24,000</u>	<u>24,000</u>	<u>63,785</u>	<u>39,785</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,029</u>	<u>\$ 53,029</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Wind Project Fund - 233**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 338,907	\$ 338,907	\$ 235,412	\$ (103,495)
Interest on investments	500	500	408	(92)
Total revenues	<u>339,407</u>	<u>339,407</u>	<u>235,820</u>	<u>(103,587)</u>
<b>Expenditures</b>				
Materials and services	106,607	106,607	70,211	36,396
Contingency	2,137	2,137	-	2,137
Total expenditures	<u>108,744</u>	<u>108,744</u>	<u>70,211</u>	<u>38,533</u>
Excess of revenues over (under) expenditures	230,663	230,663	165,609	(65,054)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(246,663)</u>	<u>(246,663)</u>	<u>(179,800)</u>	<u>66,863</u>
Net change in fund balance	(16,000)	(16,000)	(14,191)	1,809
Beginning fund balance	<u>16,000</u>	<u>16,000</u>	<u>16,222</u>	<u>222</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,031</u>	<u>\$ 2,031</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Renewable Energy Fund - 234**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 100	\$ 100	\$ 119	\$ 19
<b>Expenditures</b>				
Materials and services	39,072	39,072	39,072	-
Net change in fund balance	(38,972)	(38,972)	(38,953)	19
Beginning fund balance	38,972	38,972	38,995	23
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 42</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**STF Fund - 235**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 316,152	\$ 316,152	\$ 311,702	\$ (4,450)
Interest on investments	-	-	63	63
Total revenues	<u>316,152</u>	<u>316,152</u>	<u>311,765</u>	<u>(4,387)</u>
<b>Expenditures</b>				
Materials and services	<u>316,152</u>	<u>316,152</u>	<u>311,703</u>	<u>4,449</u>
Net change in fund balance	-	-	62	62
Beginning fund balance	<u>-</u>	<u>-</u>	<u>3,170</u>	<u>3,170</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,232</u>	<u>\$ 3,232</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Community Corrections Fund - 240**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 225,256	\$ 225,256	\$ 239,861	\$ 14,605
Charges for services	376,981	376,981	378,654	1,673
Fines and forfeitures	59,156	59,156	59,753	597
Interest on investments	2,500	2,500	2,531	31
Miscellaneous	2,500	2,500	15,400	12,900
Total revenues	<u>666,393</u>	<u>666,393</u>	<u>696,199</u>	<u>29,806</u>
<b>Expenditures</b>				
Personnel services	469,758	469,758	467,529	2,229
Materials and services	712,335	712,335	288,138	424,197
Contingency	10,000	10,000	-	10,000
Total expenditures	<u>1,192,093</u>	<u>1,192,093</u>	<u>755,667</u>	<u>436,426</u>
Net change in fund balance	(525,700)	(525,700)	(59,468)	466,232
Beginning fund balance	<u>525,700</u>	<u>525,700</u>	<u>588,319</u>	<u>62,619</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 528,851</u></u>	<u><u>\$ 528,851</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Crime Victim Program Fund - 245**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 111,920	\$ 111,920	\$ 114,724	\$ 2,804
<b>Expenditures</b>				
Personnel services	123,525	123,525	121,102	2,423
Materials and services	4,325	4,325	3,574	751
Total expenditures	<u>127,850</u>	<u>127,850</u>	<u>124,676</u>	<u>3,174</u>
Excess of revenues over (under) expenditures	(15,930)	(15,930)	(9,952)	5,978
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>26,456</u>	<u>26,456</u>	<u>26,456</u>	<u>-</u>
Net change in fund balance	10,526	10,526	16,504	5,978
Beginning fund balance	<u>(10,526)</u>	<u>(10,526)</u>	<u>(18,792)</u>	<u>(8,266)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,288)</u>	<u>\$ (2,288)</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**MERA Fund - 247**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 346,649	\$ 346,649	\$ 310,643	\$ (36,006)
Miscellaneous	12,534	12,534	13,790	1,256
Total revenues	<u>359,183</u>	<u>359,183</u>	<u>324,433</u>	<u>(34,750)</u>
<b>Expenditures</b>				
Personnel services	80,514	80,514	76,162	4,352
Materials and services	52,990	52,990	32,568	20,422
Capital outlay	270,679	270,679	153,168	117,511
Total expenditures	<u>404,183</u>	<u>404,183</u>	<u>261,898</u>	<u>142,285</u>
Excess of revenues over (under) expenditures	(45,000)	(45,000)	62,535	107,535
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	5,000	5,000	112,535	107,535
Beginning fund balance	<u>(5,000)</u>	<u>(5,000)</u>	<u>(80,863)</u>	<u>(75,863)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,672</u>	<u>\$ 31,672</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Sheriff Reserve Program Fund - 249**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 33,363	\$ 13,363
Interest on investments	-	-	11	11
Miscellaneous	-	2,000	-	(2,000)
Total revenues	<u>20,000</u>	<u>22,000</u>	<u>33,374</u>	<u>11,374</u>
<b>Expenditures</b>				
Personnel services	23,250	25,250	24,651	599
Materials and services	1,750	1,750	910	840
Total expenditures	<u>25,000</u>	<u>27,000</u>	<u>25,561</u>	<u>1,439</u>
Excess of revenues over (under) expenditures	(5,000)	(5,000)	7,813	12,813
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	-	-	12,813	12,813
Beginning fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,813</u></u>	<u><u>\$ 12,813</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**CAMI Program Fund - 250**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 7,500	\$ 7,500
<b>Expenditures</b>	-	-	-	-
Net change in fund balance	-	-	7,500	7,500
Beginning fund balance	-	-	(37,830)	(37,830)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,330)</u>	<u>\$ (30,330)</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Title III Fund - 252**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 49,140	\$ 49,140	\$ 30,938	\$ (18,202)
Interest on investments	200	200	424	224
Total revenues	<u>49,340</u>	<u>49,340</u>	<u>31,362</u>	<u>(17,978)</u>
<b>Expenditures</b>				
Materials and services	<u>99,828</u>	<u>99,828</u>	<u>30,939</u>	<u>68,889</u>
Net change in fund balance	(50,488)	(50,488)	423	50,911
Beginning fund balance	<u>50,488</u>	<u>50,488</u>	<u>1,449</u>	<u>(49,039)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,872</u>	<u>\$ 1,872</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Forest Service - Title III Fund - 253**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 400	\$ 400	\$ 448	\$ 48
<b>Expenditures</b>				
Materials and services	127,155	127,155	40,599	86,556
Net change in fund balance	(126,755)	(126,755)	(40,151)	86,604
Beginning fund balance	126,755	126,755	126,827	72
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,676</u>	<u>\$ 86,676</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Economic Development Fund - 255**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Other taxes	\$ 145,000	\$ 145,000	\$ 148,574	\$ 3,574
Intergovernmental	100,000	100,000	124,931	24,931
Interest on investments	500	500	1,190	690
Miscellaneous	-	-	5,000	5,000
Total revenues	<u>245,500</u>	<u>245,500</u>	<u>279,695</u>	<u>34,195</u>
<b>Expenditures</b>				
Materials and services	307,201	307,201	158,349	148,852
Debt service	45,788	45,788	38,055	7,733
Capital outlay	-	745,000	747,797	(2,797)
Contingency	27,511	27,511	-	27,511
Total expenditures	<u>380,500</u>	<u>1,125,500</u>	<u>944,201</u>	<u>181,299</u>
Excess of revenues over (under) expenditures	(135,000)	(880,000)	(664,506)	215,494
<b>Other Financing Sources (Uses)</b>				
Proceeds from long-term debt	-	745,000	745,000	-
Transfers out	(40,000)	(40,000)	(40,000)	-
Total other financing sources (uses)	<u>(40,000)</u>	<u>705,000</u>	<u>705,000</u>	<u>-</u>
Net change in fund balance	(175,000)	(175,000)	40,494	215,494
Beginning fund balance	175,000	175,000	204,496	29,496
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,990</u>	<u>\$ 244,990</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Community Development Loan Fund - 260**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 37,500	\$ 37,500	\$ 37,500	\$ -
Interest on investments	-	-	69	69
Total revenues	<u>37,500</u>	<u>37,500</u>	<u>37,569</u>	<u>69</u>
<b>Expenditures</b>				
Materials and services	<u>47,285</u>	<u>47,285</u>	<u>37,500</u>	<u>9,785</u>
Net change in fund balance	(9,785)	(9,785)	69	9,854
Beginning fund balance	<u>9,785</u>	<u>9,785</u>	<u>9,791</u>	<u>6</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,860</u>	<u>\$ 9,860</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Watershed Fund - 263**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 308,765	\$ 308,765
Miscellaneous	296,251	309,251	-	(309,251)
Total revenues	<u>296,251</u>	<u>309,251</u>	<u>308,765</u>	<u>(486)</u>
<b>Expenditures</b>				
Personnel services	<u>296,251</u>	<u>309,251</u>	<u>308,765</u>	<u>486</u>
Net change in fund balance	-	-	-	-
Beginning fund balance	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Agriculture Services Fund - 265**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 58,000	\$ 58,000	\$ 57,500	\$ (500)
Interest on investments	500	500	341	(159)
Miscellaneous	500	500	-	(500)
Total revenues	<u>59,000</u>	<u>59,000</u>	<u>57,841</u>	<u>(1,159)</u>
<b>Expenditures</b>				
Personnel services	53,399	53,399	47,928	5,471
Materials and services	7,800	7,800	2,957	4,843
Contingency	72,801	72,801	-	72,801
Total expenditures	<u>134,000</u>	<u>134,000</u>	<u>50,885</u>	<u>83,115</u>
Net change in fund balance	(75,000)	(75,000)	6,956	81,956
Beginning fund balance	<u>75,000</u>	<u>75,000</u>	<u>84,788</u>	<u>9,788</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,744</u>	<u>\$ 91,744</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Non-Medical Transportation Fund - 266**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 425,000	\$ 88,420	\$ (336,580)
Interest on investments	-	-	6	6
Miscellaneous	22,500	22,500	28,581	6,081
Total revenues	<u>97,500</u>	<u>447,500</u>	<u>117,007</u>	<u>(330,493)</u>
<b>Expenditures</b>				
Materials and services	<u>97,500</u>	<u>447,500</u>	<u>117,001</u>	<u>330,499</u>
Net change in fund balance	-	-	6	6
Beginning fund balance	<u>-</u>	<u>-</u>	<u>583</u>	<u>583</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 589</u></u>	<u><u>\$ 589</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Human Services Program Fund - 268**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 420,000	\$ 166,059	\$ (253,941)
Miscellaneous	61,195	61,195	59,454	(1,741)
Total revenues	<u>61,195</u>	<u>481,195</u>	<u>225,513</u>	<u>(255,682)</u>
<b>Expenditures</b>				
Personnel services	36,195	36,195	36,079	116
Materials and services	25,000	445,000	182,075	262,925
Total expenditures	<u>61,195</u>	<u>481,195</u>	<u>218,154</u>	<u>263,041</u>
Net change in fund balance	-	-	7,359	7,359
Beginning fund balance	-	-	1,945	1,945
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,304</u>	<u>\$ 9,304</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Mediation Assessment Fund - 269**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 15,000	\$ 15,000	\$ 23,538	\$ 8,538
Interest on investments	100	100	214	114
Total revenues	<u>15,100</u>	<u>15,100</u>	<u>23,752</u>	<u>8,652</u>
<b>Expenditures</b>				
Materials and services	39,030	39,030	26,593	12,437
Contingency	29,223	29,223	-	29,223
Total expenditures	<u>68,253</u>	<u>68,253</u>	<u>26,593</u>	<u>41,660</u>
Net change in fund balance	(53,153)	(53,153)	(2,841)	50,312
Beginning fund balance	<u>53,153</u>	<u>53,153</u>	<u>51,349</u>	<u>(1,804)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 48,508</u></u>	<u><u>\$ 48,508</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Ambulance Fund - 270**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 5	\$ 5	\$ 66	\$ 61
<b>Expenditures</b>				
Materials and services	1,561	1,561	-	1,561
Net change in fund balance	(1,556)	(1,556)	66	1,622
Beginning fund balance	1,556	1,556	1,557	1
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,623</u>	<u>\$ 1,623</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Library Project Fund - 272**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 10	\$ 10	\$ 18	\$ 8
<b>Expenditures</b>				
Materials and services	4,255	4,255	-	4,255
Net change in fund balance	(4,245)	(4,245)	18	4,263
Beginning fund balance	4,245	4,245	4,255	10
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,273</u>	<u>\$ 4,273</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**911 Communciation Fund - 280**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 322,419	\$ (2,581)
Interest on investments	1,000	1,000	1,565	565
Miscellaneous	-	-	26,318	26,318
Total revenues	<u>326,000</u>	<u>326,000</u>	<u>350,302</u>	<u>24,302</u>
<b>Expenditures</b>				
Materials and services	427,702	427,702	427,702	-
Contingency	178,298	178,298	-	178,298
Total expenditures	<u>606,000</u>	<u>606,000</u>	<u>427,702</u>	<u>178,298</u>
Net change in fund balance	(280,000)	(280,000)	(77,400)	202,600
Beginning fund balance	<u>280,000</u>	<u>280,000</u>	<u>271,569</u>	<u>(8,431)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,169</u>	<u>\$ 194,169</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**RAC Maintenance Fund - 283**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Interest on investments	50	50	87	37
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,087</u>	<u>37</u>
<b>Expenditures</b>				
Materials and services	10,000	10,000	6,200	3,800
Contingency	17,076	17,076	-	17,076
Total expenditures	<u>27,076</u>	<u>27,076</u>	<u>6,200</u>	<u>20,876</u>
Net change in fund balance	(21,026)	(21,026)	(113)	20,913
Beginning fund balance	<u>21,026</u>	<u>21,026</u>	<u>21,058</u>	<u>32</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,945</u>	<u>\$ 20,945</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Law Library Fund - 285**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 20,000	\$ 20,000	\$ 17,415	\$ (2,585)
Interest on investments	300	300	417	117
Total revenues	<u>20,300</u>	<u>20,300</u>	<u>17,832</u>	<u>(2,468)</u>
<b>Expenditures</b>				
Materials and services	16,280	16,280	16,675	(395)
Contingency	95,832	95,832	-	95,832
Total expenditures	<u>112,112</u>	<u>112,112</u>	<u>16,675</u>	<u>95,437</u>
Net change in fund balance	(91,812)	(91,812)	1,157	92,969
Beginning fund balance	<u>91,812</u>	<u>91,812</u>	<u>94,572</u>	<u>2,760</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,729</u>	<u>\$ 95,729</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Drug Court Fund - 287**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 148,000	\$ 148,000	\$ 102,390	\$ (45,610)
Licenses and fees	13,000	13,000	18,775	5,775
Total revenues	<u>161,000</u>	<u>161,000</u>	<u>121,165</u>	<u>(39,835)</u>
<b>Expenditures</b>				
Materials and services	<u>161,000</u>	<u>161,000</u>	<u>125,584</u>	<u>35,416</u>
Net change in fund balance	-	-	(4,419)	(4,419)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(24,273)</u>	<u>(24,273)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (28,692)</u>	<u>\$ (28,692)</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Building & Property Reserve Fund - 290**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 350	\$ 350	\$ 631	\$ 281
<b>Expenditures</b>				
Materials and services	25,000	25,000	-	25,000
Contingency	116,801	116,801	-	116,801
Capital outlay	25,000	25,000	-	25,000
Total expenditures	<u>166,801</u>	<u>166,801</u>	<u>-</u>	<u>166,801</u>
Excess of revenues over (under) expenditures	(166,451)	(166,451)	631	167,082
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	(146,451)	(146,451)	20,631	167,082
Beginning fund balance	<u>146,451</u>	<u>146,451</u>	<u>146,518</u>	<u>67</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 167,149</u></u>	<u><u>\$ 167,149</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Senior Center Maintenance Fund - 293**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 75	\$ 75	\$ 53	\$ (22)
Miscellaneous	7,200	7,200	7,200	-
Total revenues	<u>7,275</u>	<u>7,275</u>	<u>7,253</u>	<u>(22)</u>
<b>Expenditures</b>				
Materials and services	<u>28,711</u>	<u>28,711</u>	<u>21,441</u>	<u>7,270</u>
Net change in fund balance	(21,436)	(21,436)	(14,188)	7,248
Beginning fund balance	<u>21,436</u>	<u>21,436</u>	<u>19,618</u>	<u>(1,818)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,430</u></u>	<u><u>\$ 5,430</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Union County Fair Board Fund - 295**  
**For the Fiscal Year Ended June 30, 2013**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 62,000	\$ 62,000	\$ 48,110	\$ (13,890)
Rental income	12,600	12,600	19,955	7,355
Interest on investments	100	100	207	107
Miscellaneous	60,300	60,300	76,605	16,305
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>144,877</u>	<u>9,877</u>
<b>Expenditures</b>				
Personnel services	41,000	41,000	33,255	7,745
Materials and services	102,250	102,250	100,884	1,366
Capital outlay	20,000	20,000	-	20,000
Contingency	21,750	21,750	-	21,750
Total expenditures	<u>185,000</u>	<u>185,000</u>	<u>134,139</u>	<u>50,861</u>
Net change in fund balance	(50,000)	(50,000)	10,738	60,738
Beginning fund balance	<u>50,000</u>	<u>50,000</u>	<u>42,535</u>	<u>(7,465)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 53,273</u></u>	<u><u>\$ 53,273</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Justice Court Fund - 300**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 168,500	\$ 168,500	\$ 207,343	\$ 38,843
Interest on investments	160	160	374	214
Miscellaneous	-	-	1,066	1,066
Total revenues	<u>168,660</u>	<u>168,660</u>	<u>208,783</u>	<u>40,123</u>
<b>Expenditures</b>				
Personnel services	94,382	94,382	93,803	579
Materials and services	67,363	77,363	69,468	7,895
Contingency	18,915	8,915	-	8,915
Total expenditures	<u>180,660</u>	<u>180,660</u>	<u>163,271</u>	<u>17,389</u>
Excess of revenues over (under) expenditures	(12,000)	(12,000)	45,512	57,512
<b>Other Financing Sources (Uses)</b>				
Transfers out	(51,000)	(51,000)	(51,000)	-
Net change in fund balance	(63,000)	(63,000)	(5,488)	57,512
Beginning fund balance	63,000	63,000	60,456	(2,544)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,968</u>	<u>\$ 54,968</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Clerk Equipment Reserve Fund - 301**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 9,500	\$ 9,500	\$ 9,014	\$ (486)
Interest on investments	-	-	242	242
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>9,256</u>	<u>(244)</u>
<b>Expenditures</b>				
Materials and services	3,000	3,000	-	3,000
Contingency	60,500	60,500	-	60,500
Total expenditures	<u>63,500</u>	<u>63,500</u>	<u>-</u>	<u>63,500</u>
Net change in fund balance	(54,000)	(54,000)	9,256	63,256
Beginning fund balance	<u>54,000</u>	<u>54,000</u>	<u>53,100</u>	<u>(900)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,356</u>	<u>\$ 62,356</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**A & T Users Capital Fund - 302**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 1,800	\$ 1,800	\$ 2,003	\$ 203
Interest on investments	65	65	100	35
Total revenues	<u>1,865</u>	<u>1,865</u>	<u>2,103</u>	<u>238</u>
<b>Expenditures</b>				
Materials and services	2,500	2,500	-	2,500
Contingency	21,215	21,215	-	21,215
Total expenditures	<u>23,715</u>	<u>23,715</u>	<u>-</u>	<u>23,715</u>
Net change in fund balance	(21,850)	(21,850)	2,103	23,953
Beginning fund balance	<u>21,850</u>	<u>21,850</u>	<u>22,554</u>	<u>704</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,657</u>	<u>\$ 24,657</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Vehicle Reserve Fund - 303**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 1,500	\$ 1,500	\$ 228	\$ (1,272)
Miscellaneous	100	100	1,778	1,678
Total revenues	<u>1,600</u>	<u>1,600</u>	<u>2,006</u>	<u>406</u>
<b>Expenditures</b>				
Capital outlay	<u>61,286</u>	<u>61,286</u>	<u>-</u>	<u>61,286</u>
Excess of revenues over (under) expenditures	(59,686)	(59,686)	2,006	61,692
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Net change in fund balance	(46,186)	(46,186)	15,506	61,692
Beginning fund balance	<u>46,186</u>	<u>46,186</u>	<u>51,462</u>	<u>5,276</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 66,968</u></u>	<u><u>\$ 66,968</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual - Modified Cash Basis**  
**GIS Fund - 306**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 10,800	\$ 10,800	\$ 19,944	\$ 9,144
Interest on investments	-	-	101	101
Total revenues	<u>10,800</u>	<u>10,800</u>	<u>20,045</u>	<u>9,245</u>
<b>Expenditures</b>				
Materials and services	<u>32,300</u>	<u>32,300</u>	<u>11,085</u>	<u>21,215</u>
Excess of revenues over (under) expenditures	<u>(21,500)</u>	<u>(21,500)</u>	<u>8,960</u>	<u>30,460</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,500	1,500	1,500	-
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
Net change in fund balance	(25,000)	(25,000)	5,460	30,460
Beginning fund balance	<u>25,000</u>	<u>25,000</u>	<u>19,600</u>	<u>(5,400)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,060</u>	<u>\$ 25,060</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Transit Hub Maintenance Fund - 307**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 50	\$ 50	\$ 83	\$ 33
Miscellaneous	6,000	6,000	6,000	-
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,083</u>	<u>33</u>
<b>Expenditures</b>				
Materials and services	8,000	8,000	1,540	6,460
Contingency	15,575	15,575	-	15,575
Total expenditures	<u>23,575</u>	<u>23,575</u>	<u>1,540</u>	<u>22,035</u>
Net change in fund balance	(17,525)	(17,525)	4,543	22,068
Beginning fund balance	<u>17,525</u>	<u>17,525</u>	<u>17,551</u>	<u>26</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 22,094</u></u>	<u><u>\$ 22,094</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Communications System Fund - 308**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 36,000	\$ 36,000	\$ 38,669	\$ 2,669
Interest on investments	-	-	236	236
Total revenues	<u>36,000</u>	<u>36,000</u>	<u>38,905</u>	<u>2,905</u>
<b>Expenditures</b>				
Materials and services	27,500	27,500	17,784	9,716
Capital outlay	30,000	30,000	-	30,000
Contingency	26,018	26,018	-	26,018
Total expenditures	<u>83,518</u>	<u>83,518</u>	<u>17,784</u>	<u>65,734</u>
Net change in fund balance	(47,518)	(47,518)	21,121	68,639
Beginning fund balance	<u>47,518</u>	<u>47,518</u>	<u>49,906</u>	<u>2,388</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,027</u>	<u>\$ 71,027</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Dispute Resolution Fund - 312**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 13,782	\$ 13,782	\$ 13,782	\$ -
Charges for services	2,543	2,543	3,028	485
Licenses and fees	500	500	-	(500)
Interest on investments	-	-	13	13
Miscellaneous	1,500	3,000	-	(3,000)
Total revenues	<u>18,325</u>	<u>19,825</u>	<u>16,823</u>	<u>(3,002)</u>
<b>Expenditures</b>				
Personnel services	16,640	17,140	17,117	23
Materials and services	1,685	2,685	3,225	(540)
Total expenditures	<u>18,325</u>	<u>19,825</u>	<u>20,342</u>	<u>(517)</u>
Net change in fund balance	-	-	(3,519)	(3,519)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>1,863</u>	<u>1,863</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,656)</u>	<u>\$ (1,656)</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Surveyor Fund - 313**  
**For the Fiscal Year Ended June 30, 2013**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and fees	\$ 22,500	\$ 22,500	\$ 32,385	\$ 9,885
Interest on investments	100	100	154	54
Total revenues	<u>22,600</u>	<u>22,600</u>	<u>32,539</u>	<u>9,939</u>
<b>Expenditures</b>				
Materials and services	48,331	48,331	45,390	2,941
Contingency	19,769	19,769	-	19,769
Total expenditures	<u>68,100</u>	<u>68,100</u>	<u>45,390</u>	<u>22,710</u>
Excess of revenues over (under) expenditures	(45,500)	(45,500)	(12,851)	32,649
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	(25,500)	(25,500)	7,149	32,649
Beginning fund balance	<u>25,500</u>	<u>25,500</u>	<u>33,834</u>	<u>8,334</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,983</u>	<u>\$ 40,983</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Map Fund - 315**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 25	\$ 25	\$ 39	\$ 14
<b>Expenditures</b>				
Contingency	<u>7,622</u>	<u>7,622</u>	<u>-</u>	<u>7,622</u>
Excess of revenues over (under) expenditures	(7,597)	(7,597)	39	7,636
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>	<u>1,500</u>
Net change in fund balance	(9,097)	(9,097)	39	9,136
Beginning fund balance	<u>9,097</u>	<u>9,097</u>	<u>9,104</u>	<u>7</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,143</u></u>	<u><u>\$ 9,143</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Union County 4-H Extension**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 247,262	\$ 247,262	\$ 238,123	\$ (9,139)
Intergovernmental	16,886	16,886	-	(16,886)
Rental income	24,690	24,690	52,904	28,214
Interest on investments	300	300	923	623
Miscellaneous	15,510	15,510	19,270	3,760
Total revenues	<u>304,648</u>	<u>304,648</u>	<u>311,220</u>	<u>6,572</u>
<b>Expenditures</b>				
Personnel services	190,368	190,368	165,281	25,087
Materials and services	114,412	114,412	110,876	3,536
Debt service	19,047	19,047	19,047	-
Capital outlay	52,500	52,500	-	52,500
Contingency	5,925	5,925	-	5,925
Total expenditures	<u>382,252</u>	<u>382,252</u>	<u>295,204</u>	<u>87,048</u>
Net change in fund balance	(77,604)	(77,604)	16,016	93,620
Beginning fund balance	<u>77,604</u>	<u>77,604</u>	<u>165,115</u>	<u>87,511</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,131</u>	<u>\$ 181,131</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Net Position**  
**Airport Proprietary Funds**  
**June 30, 2013**

	<b>501 Airport Operations</b>	<b>401 Airport Bond</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Assets</b>				
Current assets:				
Taxes receivable	\$ -	\$ 39	\$ -	\$ 39
Accounts receivable	63,593	-	959,452	1,023,045
Interfund receivable	76,234	-	-	76,234
Inventory	98,589	-	-	98,589
Total current assets	<u>238,416</u>	<u>39</u>	<u>959,452</u>	<u>1,197,907</u>
Noncurrent assets:				
Capital assets:				
Construction in progress	5,836,837	-	-	5,836,837
Buildings	2,724,878	-	-	2,724,878
Equipment and vehicles	143,045	-	-	143,045
Improvements	9,712,915	-	-	9,712,915
Less: accumulated depreciation	<u>(5,391,205)</u>	<u>-</u>	<u>-</u>	<u>(5,391,205)</u>
Total noncurrent assets	<u>13,026,470</u>	<u>-</u>	<u>-</u>	<u>13,026,470</u>
Total assets	<u>13,264,886</u>	<u>39</u>	<u>959,452</u>	<u>14,224,377</u>
<b>Deferred Outflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	63,837	-	197,099	260,936
Interfund payable	-	246	741,218	741,464
Accrued interest payable	45,290	-	-	45,290
Loans payable - current	191,795	-	-	191,795
Total current liabilities	<u>300,922</u>	<u>246</u>	<u>938,317</u>	<u>1,239,485</u>
Noncurrent liabilities:				
Loans payable	<u>1,370,049</u>	<u>-</u>	<u>-</u>	<u>1,370,049</u>
Total liabilities	<u>1,670,971</u>	<u>246</u>	<u>938,317</u>	<u>2,609,534</u>
<b>Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	11,464,626	-	-	11,464,626
Unrestricted	<u>129,289</u>	<u>(207)</u>	<u>21,135</u>	<u>150,217</u>
Total net position	<u>\$ 11,593,915</u>	<u>\$ (207)</u>	<u>\$ 21,135</u>	<u>\$ 11,614,843</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Airport Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	<b>501 Airport Operations</b>	<b>401 Airport Bond</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Operating Revenues</b>				
Charges for services	\$ 705,715	\$ -	\$ -	\$ 705,715
Licenses and fees	19,475	-	-	19,475
Rental income	73,429	-	301,543	374,972
Miscellaneous	20,090	-	-	20,090
Total operating revenues	<u>818,709</u>	<u>-</u>	<u>301,543</u>	<u>1,120,252</u>
<b>Operating Expenses</b>				
Personnel services	84,968	-	-	84,968
Materials and services	655,748	16	-	655,764
Depreciation	366,183	-	-	366,183
Total operating expenses	<u>1,106,899</u>	<u>16</u>	<u>-</u>	<u>1,106,915</u>
Operating income (loss)	<u>(288,190)</u>	<u>(16)</u>	<u>301,543</u>	<u>13,337</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest on investments	112	-	-	112
Interest expense	(82,015)	-	-	(82,015)
Grant revenue	-	-	1,690,675	1,690,675
Total nonoperating revenues (expenses)	<u>(81,903)</u>	<u>-</u>	<u>1,690,675</u>	<u>1,608,772</u>
Income (loss) before transfers	(370,093)	(16)	1,992,218	1,622,109
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	(400,093)	(16)	1,992,218	1,592,109
Net position - beginning	9,963,509	(191)	59,416	10,022,734
Equity transfer	2,030,499	-	(2,030,499)	-
Net position - ending	<u>\$ 11,593,915</u>	<u>\$ (207)</u>	<u>\$ 21,135</u>	<u>\$ 11,614,843</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Cash Flows**  
**Airport Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2013**

	501 Airport Operations	401 Airport Bond	320 Airport Capital Improvement	Total Airport Fund
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 715,042	\$ -	\$ -	\$ 715,042
Cash received from rentals	73,429	-	301,543	374,972
Other operating receipts	12,283	-	-	12,283
Cash payments for personnel services	(84,968)	-	-	(84,968)
Cash payments for fuel purchases	(567,631)	-	-	(567,631)
Cash payments for insurance	(12,893)	-	-	(12,893)
Cash payments for miscellaneous	(9,784)	(16)	-	(9,800)
Cash payments for contractual services	(5,760)	-	-	(5,760)
Cash payments for supplies	(11,150)	-	-	(11,150)
Cash payments for repairs	(24,041)	-	-	(24,041)
Net cash provided (used) by operating activities	<u>84,527</u>	<u>(16)</u>	<u>301,543</u>	<u>386,054</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Property tax receipts	-	16	-	16
Interfund loans	(75,988)	-	741,218	665,230
Interfund transfers	(30,000)	-	-	(30,000)
Nonoperating grants	-	-	941,020	941,020
Net cash provided (used) by noncapital financing activities	<u>(105,988)</u>	<u>16</u>	<u>1,682,238</u>	<u>1,576,266</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	-	-	(1,774,460)	(1,774,460)
Principal payments on indebtedness	(7,435)	-	(182,679)	(190,114)
Interest paid on indebtedness	(352)	-	(87,128)	(87,480)
Net cash provided (used) by capital and related financing activities	<u>(7,787)</u>	<u>-</u>	<u>(2,044,267)</u>	<u>(2,052,054)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest income	112	-	-	112
Net increase (decrease) in cash and investments	(29,136)	-	(60,486)	(89,622)
Beginning cash and investments	29,136	-	60,486	89,622
Ending cash and investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (288,190)	\$ (16)	\$ 301,543	\$ 13,337
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	366,183	-	-	366,183
(Increase) decrease in accounts receivable	(17,955)	-	-	(17,955)
(Increase) decrease in inventory	(32,254)	-	-	(32,254)
Increase (decrease) in accounts payable	56,743	-	-	56,743
Net cash provided (used) by operating activities	<u>\$ 84,527</u>	<u>\$ (16)</u>	<u>\$ 301,543</u>	<u>\$ 386,054</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Airport Operations Fund - 501**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 1,114,050	\$ 1,114,050	\$ 705,715	\$ (408,335)
Licenses and fees	-	-	19,475	19,475
Rental income	65,379	65,379	73,429	8,050
Interest on investments	500	500	112	(388)
Miscellaneous	17,000	17,000	20,090	3,090
Total revenues	<u>1,196,929</u>	<u>1,196,929</u>	<u>818,821</u>	<u>(378,108)</u>
<b>Expenditures</b>				
Personnel services	85,000	85,000	84,968	32
Materials and services	1,001,861	1,001,861	658,648	343,213
Debt service	5,000	5,000	4,887	113
Contingency	140,068	140,068	-	140,068
Total expenditures	<u>1,231,929</u>	<u>1,231,929</u>	<u>748,503</u>	<u>483,426</u>
Excess of revenues over (under) expenditures	(35,000)	(35,000)	70,318	105,318
<b>Other Financing Sources (Uses)</b>				
Transfers out	(30,000)	(30,000)	(30,000)	-
Net change in fund balance	(65,000)	(65,000)	40,318	105,318
Beginning fund balance	65,000	65,000	134,261	69,261
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	174,579	<u>\$ 174,579</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			13,026,470	
Accrued interest payable			(45,290)	
Loans payable			<u>(1,561,844)</u>	
			<u>\$ 11,593,915</u>	
<b><u>Detail of Fund Balance</u></b>				
Accounts receivable			\$ 63,593	
Interfund receivable			76,234	
Inventory			98,589	
Accounts payable			<u>(63,837)</u>	
			<u>\$ 174,579</u>	

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Airport Bond Fund - 401**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Materials and services	-	-	16	(16)
Net change in fund balance	-	-	(16)	(16)
Beginning fund balance	-	-	(191)	(191)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (207)</u>	<u>\$ (207)</u>
 <b><u>Detail of Fund Balance</u></b>				
Taxes receivable			\$ 39	
Interfund payable			(246)	
			<u>\$ (207)</u>	

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Airport Capital Improvement Fund - 320**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grant revenue	\$ 7,492,100	\$ 7,492,100	\$ 1,690,675	\$ (5,801,425)
Rental income	282,800	282,800	301,543	18,743
Total revenues	<u>7,774,900</u>	<u>7,774,900</u>	<u>1,992,218</u>	<u>(5,782,682)</u>
<b>Expenditures</b>				
Debt service	282,800	282,800	269,807	12,993
Capital outlay	7,492,100	7,492,100	1,760,692	5,731,408
Contingency	90,452	90,452	-	90,452
Total expenditures	<u>7,865,352</u>	<u>7,865,352</u>	<u>2,030,499</u>	<u>5,834,853</u>
Net change in fund balance	(90,452)	(90,452)	(38,281)	52,171
Beginning fund balance	<u>90,452</u>	<u>90,452</u>	<u>59,416</u>	<u>(31,036)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,135</u>	<u>\$ 21,135</u>
<b><u>Detail of Fund Balance</u></b>				
Accounts receivable			\$ 959,452	
Accounts payable			(197,099)	
Interfund payable			<u>(741,218)</u>	
			<u>\$ 21,135</u>	

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Buffalo Peak Golf Course - 310**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 468,450	\$ 468,450	\$ 386,430	\$ (82,020)
Miscellaneous	1,000	7,000	117	(6,883)
Total revenues	<u>469,450</u>	<u>475,450</u>	<u>386,547</u>	<u>(88,903)</u>
<b>Expenditures</b>				
Personnel services	260,973	266,973	266,378	595
Materials and services	175,720	195,720	201,158	(5,438)
Debt service	122,757	122,757	122,757	-
Capital outlay	40,000	20,000	16,748	3,252
Total expenditures	<u>599,450</u>	<u>605,450</u>	<u>607,041</u>	<u>(1,591)</u>
Excess of revenues over (under) expenditures	(130,000)	(130,000)	(220,494)	(90,494)
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>130,000</u>	<u>130,000</u>	<u>130,000</u>	<u>-</u>
Net change in fund balance	-	-	(90,494)	(90,494)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(742,329)</u>	<u>(742,329)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(832,823)</u>	<u>\$ (832,823)</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			1,752,738	
Accrued interest payable			(20,048)	
Loans payable			<u>(1,541,296)</u>	
			<u>\$ (641,429)</u>	
<b><u>Detail of Fund Balance</u></b>				
Inventory			\$ 18,581	
Accounts receivable			48,474	
Interfund payable			(826,986)	
Accounts payable			(6,264)	
Unearned revenue			(52,284)	
Compensated absences			<u>(14,344)</u>	
			<u>\$ (832,823)</u>	

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Union County Solid Waste District**  
**For the Fiscal Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Franchise fees	\$ 151,500	\$ 151,500	\$ 182,136	\$ 30,636
Grant revenue	-	-	33,440	33,440
Interest on investments	275	275	77	(198)
Miscellaneous	1,200	1,200	4,255	3,055
Total revenues	<u>152,975</u>	<u>152,975</u>	<u>219,908</u>	<u>66,933</u>
<b>Expenditures</b>				
Materials and services	168,500	168,500	144,269	24,231
Capital outlay	10,000	10,000	-	10,000
Contingency	198,865	198,865	-	198,865
Total expenditures	<u>377,365</u>	<u>377,365</u>	<u>144,269</u>	<u>233,096</u>
Net change in fund balance	(224,390)	(224,390)	75,639	300,029
Beginning fund balance	<u>224,390</u>	<u>224,390</u>	<u>244,242</u>	<u>19,852</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>319,881</u>	<u>\$ 319,881</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			473,661	
Closure and post-closure care costs			(825,394)	
			<u>\$ (31,852)</u>	
<b><u>Detail of Fund Balance</u></b>				
Cash and cash equivalents			\$ 286,697	
Accounts receivable			38,278	
Accounts payable			(5,094)	
			<u>\$ 319,881</u>	

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## **OTHER FINANCIAL SCHEDULES**

**UNION COUNTY, OREGON**  
**Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Fiscal Year Ended June 30, 2013**

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	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2013</u>
<b><u>Property Tax &amp; Other Agency Funds</u></b>				
<b>Assets</b>				
Cash and investments	\$ 50,789	\$ 16,134,684	\$ 16,128,877	\$ 56,596
Accounts receivable	8,535	-	710	7,825
Taxes receivable	1,328,168	82,743	-	1,410,911
Total assets	<u>\$ 1,387,492</u>	<u>\$ 16,217,427</u>	<u>\$ 16,129,587</u>	<u>\$ 1,475,332</u>
<b>Liabilities</b>				
Distributions pending to other entities	<u>\$ 1,387,492</u>	<u>\$ 16,217,427</u>	<u>\$ 16,129,587</u>	<u>\$ 1,475,332</u>

**UNION COUNTY, OREGON**  
**Schedule of Property Tax Transactions**  
**For the Fiscal Year Ended June 30, 2013**

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2012</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2012-2013</u>	<u>Adjustments &amp; Discounts</u>	<u>Uncollected Taxes June 30, 2013</u>
2012-13	\$ -	\$ 21,236,856	\$ 19,787,227	\$ (547,820)	\$ 901,809
2011-12	872,906	-	417,178	(2,606)	453,122
2010-11	406,609	-	153,716	(544)	252,349
2009-10	305,256	-	133,027	(572)	171,657
2008-09	86,045	-	72,814	(2,479)	10,752
2007-08	13,236	-	3,590	(534)	9,112
2006-07	7,498	-	2,536	(524)	4,438
Prior	17,941	-	3,358	(1,430)	13,153
	<u>\$ 1,709,491</u>	<u>\$ 21,236,856</u>	<u>\$ 20,573,446</u>	<u>\$ (556,509)</u>	<u>\$ 1,816,392</u>

**Tax Turnovers:**

July 2012	\$ 142,636
August 2012	153,213
September 2012	58,406
October 2012	2,090,031
November 2012	10,554,668
December 2012	5,976,191
January 2013	129,200
February 2013	637,417
March 2013	162,130
April 2013	121,512
May 2013	395,781
June 2013	386,953
Less:	
Adjustments	(8,477)
Interest	(226,215)
	<u>\$ 20,573,446</u>

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**INDEPENDENT AUDITORS' REPORT REQUIRED  
BY OREGON STATE REGULATIONS**

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1121 ADAMS AVENUE • P.O. BOX 1024

LA GRANDE, OREGON 97850-1024

**Independent Auditor's Report  
Required by Oregon State Regulations**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Union County, as of and for the year ended June 30, 2013, and have issued our report thereon dated December 5, 2013.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Union County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

**Schedule of Accountability of Independently Elected Officials:**

The independently elected officials of the County who collect or receive cash, and the corresponding schedule of accountability are as follows:

<u>Elected Position</u>	<u>Beginning Cash Balance</u>	<u>Receipts/ Collections</u>	<u>Disbursements</u>	<u>Turnovers to Treasurer</u>	<u>Ending Balance</u>
Treasurer	\$ 5,819,522	\$ 21,600,171	\$ 42,953,919	\$ 21,124,386	\$ 5,590,160
Sheriff	4,220	199,487	201,373	-	2,334
County Clerk	619	389,935	75,745	(314,785)	24
Assessor	-	20,809,601	-	(20,809,601)	-
Total	<u>\$ 5,824,361</u>	<u>\$ 42,999,194</u>	<u>\$ 43,231,037</u>	<u>\$ -</u>	<u>\$ 5,592,518</u>

In connection with our testing nothing came to our attention that caused us to believe Union County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of

Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

1. The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2013, as follows:

Fund	Over Expenditure
255 Economic Development - Capital outlay	\$ 2,797
285 Law Library - Materials and services	395
310 Buffalo Peak Golf Course - Materials and services	5,438
312 Dispute Resolution - Materials and services	540
401 Airport Bond - Materials and services	16

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered Union County’s internal control over financial reporting to determine the audit procedures that were appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we do not express an opinion on the effectiveness of Union County’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Purpose of this Report**

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

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC  
 Certified Public Accountants

By Michael R. Poe  
 Michael R. Poe, CPA  
 Owner/Member

La Grande, Oregon  
 December 5, 2013

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**AUDIT DELIVERABLES REQUIRED  
BY THE SINGLE AUDIT ACT OF 1996**

**UNION COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
<b>U.S. Department of Agriculture:</b>		
<u>Pass-Through Oregon Department Administrative Services:</u>		
Schools and Roads - Grants to States	10.665	\$ 872,385
<b>U.S. Department of Interior:</b>		
<u>Direct Programs:</u>		
Payments in Lieu of Taxes	15.226	994,143
<u>Pass-Through Oregon Department of Administrative Services:</u>		
Non-Sale Disposals of Mineral Material	15.214	1,947
Distribution of Receipts to State and Local Governments	15.227	85
Total U.S. Department of Interior		<u>996,175</u>
<b>U.S. Department of Health and Human Services:</b>		
<u>Pass-Through Oregon Commission on Children and Families:</u>		
Medical Assistance Program	93.778	5,906
Promoting Safe & Stable Families	93.556	10,179
Social Services Block Grant	93.667	21,732
<u>Pass-Through Oregon Department of Human Services:</u>		
Drug-Free Communities Support Program Grants	93.276	133,912
<u>Pass-Through Oregon Department of Justice:</u>		
Child Support Enforcement	93.563	67,499
Total U.S. Department of Health and Human Services		<u>239,228</u>
<b>U.S. Department of Justice:</b>		
<u>Direct Programs:</u>		
Drug Court Enhancement Plan	16.585	8,048
Rural Domestic Violence	16.589	171,135
State Criminal Alien Assistance Program	16.606	683
<u>Pass-Through Oregon Department of Justice:</u>		
Crime Victim Assistance	16.575	32,214
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	96,331
Total U.S. Department of Justice		<u>308,411</u>
<b>U.S. Department of Homeland Security:</b>		
<u>Pass-Through Oregon Department of State Police:</u>		
Emergency Management Performance Grant	97.042	76,587
State Homeland Security Program	97.073	59,435
Total U.S. Department of Homeland Security		<u>136,022</u>
<b>U.S. Department of Transportation:</b>		
<u>Direct Programs:</u>		
Airport Improvement Program	20.106	1,692,916
<u>Pass-Through Oregon Department of Transportation:</u>		
Recreational Trails Program	20.219	51,473
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	244,732

**UNION COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2013**

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<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
State and Community Highway Safety	20.600	<u>6,600</u>
Total U.S. Department of Transportation		<u>1,995,721</u>
<b>U.S. Department of Housing and Urban Development:</b>		
<u>Direct Programs:</u>		
Community Development Block Grant	14.228	<u>37,500</u>
Total expenditures of federal awards		<u>\$ 4,585,442</u>

**UNION COUNTY, OREGON**  
**Notes to Schedule of Expenditures of Federal Awards**

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**Note A - Purpose of the Schedule:**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") is a supplementary schedule to Union County's financial statements and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of the County, it is not intended to and does not present either the financial position, results of operations, or changes in fund balances/equity of Union County.

**Note B - Significant Accounting Policies:**

**Reporting Entity**

The reporting entity is fully described in Note 1 to the County's basic financial statements. The Schedule includes all federal programs administered by the County for the year ended June 30, 2013.

**Basis of Presentation**

The information in the Schedule is presented in accordance with OMB Circular A-133.

**Federal Financial Assistance**

Pursuant to the Single Audit Act and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the County and the federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

**Major Programs**

The Single Audit Act and OMB Circular A-133 establish criteria to be used in defining major programs. Major programs for Union County are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in OMB Circular A-133. Programs with similar requirements may be grouped into a cluster for testing purposes.

**Basis of Accounting**

The receipt and expenditure of federal awards are accounted for under the same basis of accounting as the fund in which they are recorded. Federal awards recorded in proprietary funds are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Federal awards recorded in governmental funds are reported using the modified accrual basis of accounting. Revenues are recognized when measurable and available. Expenditures are recorded when the related liability is incurred.

**Insurance Coverage**

For fiscal year ended June 30, 2013, the County had insurance coverage in effect comparable to other entities of similar size and circumstance.

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SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1121 ADAMS AVENUE • P.O. BOX 1024

LA GRANDE, OREGON 97850-1024

**Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

County Commissioners  
Union County  
1106 K Avenue  
La Grande, Oregon 97850

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Union County, Oregon's basic financial statements, and have issued our report thereon dated December 5, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Union County, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Union County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Union County, Oregon's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Union County, Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on

compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC  
Certified Public Accountants

By Michael R. Poe  
Michael R. Poe, CPA  
Owner/Member

La Grande, Oregon  
December 5, 2013

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1121 ADAMS AVENUE • P.O. BOX 1024

LA GRANDE, OREGON 97850-1024

**Independent Auditor's Report on Compliance for Each Major Program  
And on Internal Control over Compliance Required by OMB Circular A-133**

County Commissioners  
Union County  
1106 K Avenue  
La Grande, Oregon 97850

**Report on Compliance for Each Major Federal Program**

We have audited Union County, Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Union County, Oregon's major federal programs for the year ended June 30, 2013. Union 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Union County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Union County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Union County, Oregon's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Union County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

**Report on Internal Control Over Compliance**

Management of Union County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Union County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Union County, Oregon's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

SEYDEL, LEWIS, POE, MOELLER & GUNDERSON, LLC  
Certified Public Accountants

By Michael R. Poe  
Michael R. Poe, CPA  
Owner/Member

La Grande, Oregon  
December 5, 2013

**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2013**

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**A. Summary of Audit Results**

	<b>Results</b>
<b>Financial Statements Audit</b>	
1. Type of auditor's report issued	Unqualified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	N/A
3. Did the audit disclose any noncompliance material to the financial statements?	No
<b>Federal Awards</b>	
1. Type of auditor's report issued:	
<i>Major programs:</i>	
U.S. Department of Agriculture - Schools and Roads - Grants to States CFDA Number 10.665	Unqualified
U.S. Department of Transportation - Airport Improvement Program CFDA Number 20.106	Unqualified
U.S. Department of Justice - JAG Program Cluster CFDA Numbers 16.803	Unqualified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	N/A
3. Were any of the following disclosed in accordance with section 510(a) of OMB Circular A-133?	
Significant deficiencies in internal control over major programs?	No
Material Noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to major programs?	No
Known questioned costs which are greater than \$10,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$10,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs:	\$ 300,000
5. Auditee qualified as a low-risk auditee	No

**B. Findings - Financial Statement Audit**

None noted as a result of our audit procedures.

**C. Federal Awards Findings and Questioned Costs**

None noted as a result of our audit procedures.

**UNION COUNTY, OREGON**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2013**

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None noted as a result of our audit procedures.