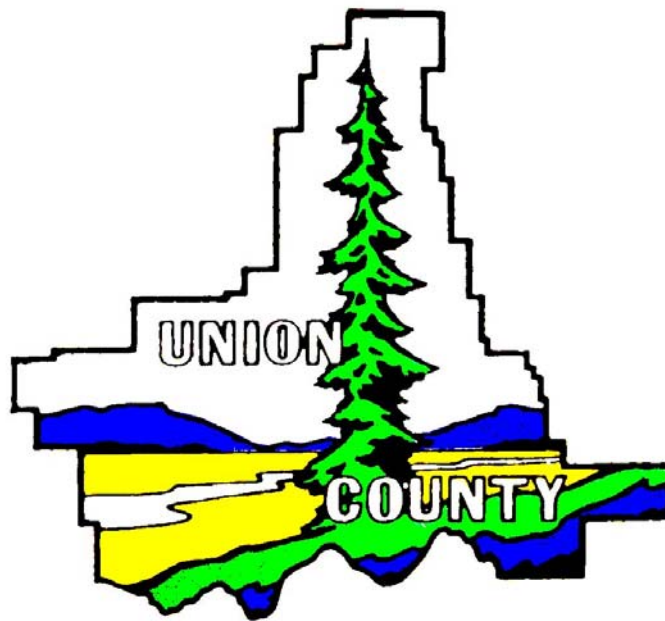


# UNION COUNTY, OREGON

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## ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015



LEWIS, POE, MOELLER, GUNDERSON & ROBERTS, LLC

Certified Public Accountants

**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	12-31-2018	La Grande, Oregon
Jack Howard	12-31-2018	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**

LEWIS, POE, MOELLER, GUNDERSON & ROBERTS, 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, 2015, 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 estimates 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, 2015, 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.



## **Other Matters**

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 16<sup>th</sup>, 2015, 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 16<sup>th</sup>, 2015, 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.

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

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

La Grande, Oregon  
December 16<sup>th</sup>, 2015

**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

# 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.

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 \$52,963,999 on its government-wide Statement of Net Position. Of this, \$44,275,940 was invested in capital assets, net of related debt; \$4,636,782 was restricted for specific purposes and \$4,051,277 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 \$1,787,545 or 3.5% which was due mainly to increases in cash and infrastructure.
- The County's Governmental Funds experienced an increase of \$1,516,049 in fund balances, with the General Fund experiencing an increase in its fund balance of \$81,648. The increase in general fund balance was due to an increase in revenues of approximately 6.6% while expenditures increased by only approximately 4.2%.
- At the close of the June 30, 2015, fiscal year, unreserved fund balance for the General Fund was \$1,085,582 or 12.37% 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, 2015, was \$52,963,999. By far the largest portion of net position is comprised of the County’s investment in capital assets (land, buildings, equipment and public infrastructure), less any related debt outstanding that was used to acquire those assets. 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 Assets at Year End**

	Governmental		Business-type		Total	
	Activities		Activities			
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>						
Current and other	11,337,658	9,721,087	(535,119)	949,311	10,802,539	10,670,398
Capital Assets	32,956,810	32,581,479	17,368,875	17,324,271	50,325,685	49,905,750
Total Assets	<u>44,294,468</u>	<u>42,302,566</u>	<u>16,833,756</u>	<u>18,273,582</u>	<u>61,128,224</u>	<u>60,576,148</u>
<b>LIABILITIES</b>						
Current	2,915,204	2,405,838	607,194	2,017,911	3,522,398	4,423,749
Non-Current	1,725,007	1,682,009	2,884,256	3,265,070	4,609,263	4,947,079
Total Liabilities	<u>4,640,211</u>	<u>4,087,847</u>	<u>3,491,450</u>	<u>5,282,981</u>	<u>8,131,661</u>	<u>9,370,828</u>
<b>DEFERRED INFLOWS</b>	<u>2,408</u>	<u>3,011</u>	<u>50,899</u>	<u>51,784</u>	<u>53,307</u>	<u>54,795</u>
<b>NET POSITION</b>						
Invested in capital assets	30,193,789	30,097,458	14,082,151	13,665,771	44,275,940	43,763,229
Restricted	4,636,782	3,378,292			4,636,782	3,378,292
Unrestricted	4,821,278	4,735,958	(770,001)	(701,025)	4,051,277	4,034,933
Total Net Assets	<u>39,651,849</u>	<u>38,211,708</u>	<u>13,312,150</u>	<u>12,964,746</u>	<u>52,963,999</u>	<u>51,176,454</u>

Total net position increased by \$1,787,545. The most significant increase was completed infrastructure improvement projects.

## Table 2 – Statement of Activities

### Fiscal Year ending June 30, 2015 compared to Fiscal Year ending June 30, 2014

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
<b>Revenues</b>						
Program Revenue						
Fees, Fines and Charges for Service	2,510,244	2,587,384	1,805,759	1,438,706	4,316,003	4,026,090
Operating Grants & Contributions	7,733,302	8,707,067	20,504	7,975	7,753,806	8,715,042
Capital Grants & Contributions	2,383,781	397,101	579,401	2,301,348	2,963,182	2,698,449
General Revenue						
Taxes	6,464,850	6,183,182	-	21	6,464,850	6,183,203
Interest & Miscellaneous	546,303	492,591	17,452	9,768	563,755	502,359
<b>Special Items</b>	(171,464)	(1,436)	-	1,436	(171,464)	-
<b>Transfers</b>	(135,000)	(100,000)	135,000	100,000	-	-
<b>Total</b>	<b>19,332,016</b>	<b>18,265,889</b>	<b>2,558,116</b>	<b>3,859,254</b>	<b>21,890,132</b>	<b>22,125,143</b>
<b>Expenses</b>						
General Government	3,795,114	3,211,389			3,795,114	3,211,389
Public Safety	6,643,270	6,349,715			6,643,270	6,349,715
Public Works	3,013,100	3,122,138			3,013,100	3,122,138
Health	1,282,010	1,089,591			1,282,010	1,089,591
Public Services	1,057,988	1,092,858			1,057,988	1,092,858
Culture and Recreation	645,082	651,342			645,082	651,342
Community Development	1,068,006	733,914			1,068,006	733,914
Education	324,260	326,358			324,260	326,358
Interest on long-term debt	63,045	58,477			63,045	58,477
Airport		-	1,541,057	1,151,587	1,541,057	1,151,587
Solid Waste Management		-	110,185	106,833	110,185	106,833
Golf Course		-	487,288	577,650	487,288	577,650
<b>Total</b>	<b>17,891,875</b>	<b>16,635,782</b>	<b>2,138,530</b>	<b>1,836,070</b>	<b>20,030,405</b>	<b>18,471,852</b>
Change in Net Position	1,440,141	1,630,107	419,586	2,023,184	1,859,727	3,653,291
Beginning Net Position	38,211,708	36,739,159	12,964,746	10,941,562	51,176,454	47,680,721
Prior period adjustment	-	(157,558)	(72,182)	-	(72,182)	(157,558)
<b>Ending Net Position</b>	<b>39,651,849</b>	<b>38,211,708</b>	<b>13,312,150</b>	<b>12,964,746</b>	<b>52,963,999</b>	<b>51,176,454</b>

### GOVERNMENTAL ACTIVITIES

Governmental revenues showed an increase of \$1,066,127 during fiscal year 2014-15. This is due primarily to state and federal capital grants.

As seen in the previous Statement of Activities chart, expenses increased by \$1,256,093, about 7.6 percent.

## FUND BALANCE HIGHLIGHTS

At year end June 30, 2015, the General Fund balance increased by \$81,648 and the Public Works fund balance increased by \$168,378.

## BUDGETARY HIGHLIGHTS

The Union County Board of Commissioners approved the following additions to the original budget via the resolution process:

- Increase to STF Fund in the amount of \$186,244 to accept two grants from the Oregon Department of Transportation for transportation services for elderly and persons with disabilities.
- Increase to the General Fund – Juvenile Department budget in the amount of \$26,000 to accept funds from the Oregon Criminal Justice Department for Juvenile Diversion Services.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2015, the County had invested \$50,325,685 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$419,935, with the most significant increases coming from the completion of infrastructure improvement projects.

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

	<u>2015</u>	<u>2014</u>
Land	\$ 6,722,855	\$ 6,722,855
Improvements	11,758,846	11,362,717
Buildings	9,183,194	9,172,182
Equipment & Vehicles	5,589,469	5,173,775
Infrastructure	29,707,118	30,089,339
Construction in Progress	9,686,947	8,671,548
Accumulated Depreciation	<u>(22,322,744)</u>	<u>(21,286,666)</u>
TOTAL	<u>\$50,325,685</u>	<u>\$49,905,750</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	\$ 924,071
Current Portion of Long Term Debt	456,660
Current Portion of Leases Payable	59,751
Long Term Obligation	4,503,371
Long Term Capital Leases Payable	105,892



The long term obligation includes several loans from the Oregon Economic & Community Development Department and Series 2013A & B obligations 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 \$788,195. 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 during the fiscal year, averaging 6.6%, a decrease of .6% over the past fiscal year. 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 long term renewal of the payment in lieu of tax (PILT) authorization.

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.

Union County was able to maintain programs for the upcoming fiscal year due to a healthy Beginning Fund Balance and stable revenues; however, state and federal funding 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 the same 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, 2015**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 7,478,122	\$ 393,179	\$ 7,871,301
Prepaid expenses	2,358	-	2,358
Taxes receivable	473,072	38	473,110
Accounts receivable, net	1,268,759	699,137	1,967,896
Internal balances	1,819,287	(1,819,287)	-
Inventory	296,060	191,814	487,874
Capital assets:			
Land	5,583,300	1,139,555	6,722,855
Construction in progress	955,342	8,731,605	9,686,947
Improvements	1,185,661	10,573,185	11,758,846
Buildings	5,978,933	3,204,261	9,183,194
Equipment and vehicles	4,776,543	812,926	5,589,469
Infrastructure	29,707,118	-	29,707,118
Less: accumulated depreciation	(15,230,087)	(7,092,657)	(22,322,744)
Total capital assets	<u>32,956,810</u>	<u>17,368,875</u>	<u>50,325,685</u>
Total assets	<u>44,294,468</u>	<u>16,833,756</u>	<u>61,128,224</u>
<b>Deferred outflows of resources</b>			
Deferred charge - debt refunding	-	20,743	20,743
<b>Liabilities</b>			
Accounts payable	783,241	178,460	961,701
Unearned revenue	1,081,301	1,455	1,082,756
Accrued interest payable	12,648	24,811	37,459
Long-term obligations:			
Due within one year	1,038,014	402,468	1,440,482
Due in more than one year	1,725,007	2,884,256	4,609,263
Total liabilities	<u>4,640,211</u>	<u>3,491,450</u>	<u>8,131,661</u>
<b>Deferred inflows of resources</b>			
Deferred revenue - debt refunding	2,408	6,881	9,289
Unearned golf course annual pass revenue	-	44,018	44,018
Total deferred inflows of resources	<u>2,408</u>	<u>50,899</u>	<u>53,307</u>
<b>Net Position</b>			
Net investment in capital assets	30,193,789	14,082,151	44,275,940
Restricted for:			
Street projects and bike paths	4,494,606	-	4,494,606
Health and human services	142,176	-	142,176
Unrestricted	4,821,278	(770,001)	4,051,277
Total net position	<u>\$ 39,651,849</u>	<u>\$ 13,312,150</u>	<u>\$ 52,963,999</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, 2015**

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	\$ 3,795,114	\$ 509,776	\$ 435,506	\$ -	\$ (2,849,832)	\$ -	\$ (2,849,832)
Public safety	6,643,270	1,480,306	1,948,716	2,000,000	(1,214,248)	-	(1,214,248)
Public works	3,013,100	135,360	2,434,971	179,426	(263,343)	-	(263,343)
Health	1,282,010	-	1,203,117	-	(78,893)	-	(78,893)
Public services	1,057,988	52,576	756,777	-	(248,635)	-	(248,635)
Culture and recreation	645,082	82,702	120,650	204,355	(237,375)	-	(237,375)
Community development	1,068,006	249,524	640,169	-	(178,313)	-	(178,313)
Education	324,260	-	193,396	-	(130,864)	-	(130,864)
Interest on long-term debt	63,045	-	-	-	(63,045)	-	(63,045)
Total governmental activities	<u>17,891,875</u>	<u>2,510,244</u>	<u>7,733,302</u>	<u>2,383,781</u>	<u>(5,264,548)</u>	<u>-</u>	<u>(5,264,548)</u>
Business-type activities:							
Airport	1,541,057	1,339,433	-	579,401	-	\$ 377,777	377,777
Golf course	487,288	308,695	-	-	-	(178,593)	(178,593)
Solid waste management	110,185	157,631	20,504	-	-	67,950	67,950
Total business-type activities	<u>2,138,530</u>	<u>1,805,759</u>	<u>20,504</u>	<u>579,401</u>	<u>-</u>	<u>267,134</u>	<u>267,134</u>
Total primary government	<u>\$20,030,405</u>	<u>\$ 4,316,003</u>	<u>\$ 7,753,806</u>	<u>\$ 2,963,182</u>	<u>(5,264,548)</u>	<u>267,134</u>	<u>(4,997,414)</u>
<b>General Revenues</b>							
Property taxes					5,034,550	-	5,034,550
Payments in lieu of tax					1,267,432	-	1,267,432
Other taxes					162,868	-	162,868
Interest and miscellaneous income					546,303	17,452	563,755
<b>Special items</b>							
Donations of capital assets					26,300	-	26,300
Transfer of assets to other governmental entities					(197,764)	-	(197,764)
<b>Transfers</b>					(135,000)	135,000	-
Total general revenues, special items and transfers					<u>6,704,689</u>	<u>152,452</u>	<u>6,857,141</u>
Change in net position					1,440,141	419,586	1,859,727
Net position - beginning					38,211,708	12,964,746	51,176,454
Prior period adjustment					-	(72,182)	(72,182)
Net position - ending					<u>\$ 39,651,849</u>	<u>\$ 13,312,150</u>	<u>\$ 52,963,999</u>

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

## **FUND FINANCIAL STATEMENTS**

**UNION COUNTY, OREGON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2015**

	<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	\$ 361,505	\$ 1,742,943	\$ 2,139,765	\$ 3,233,909	\$ 7,478,122
Prepaid expenses	907	-	-	1,451	2,358
Taxes receivable	448,658	-	-	24,414	473,072
Accounts receivable, net	233,795	184,535	17,722	832,707	1,268,759
Interfund receivable	1,262,653	663,807	-	-	1,926,460
Inventory	-	296,060	-	-	296,060
Total assets	<u>2,307,518</u>	<u>2,887,345</u>	<u>2,157,487</u>	<u>4,092,481</u>	<u>11,444,831</u>
Deferred outflows of resources:	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 2,307,518</u>	<u>\$ 2,887,345</u>	<u>\$ 2,157,487</u>	<u>\$ 4,092,481</u>	<u>\$ 11,444,831</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 176,934	\$ 68,842	\$ 185,324	\$ 352,141	\$ 783,241
Unearned revenue	873,334	-	-	530,045	1,403,379
Interfund payable	-	-	-	107,173	107,173
Total liabilities	<u>1,050,268</u>	<u>68,842</u>	<u>185,324</u>	<u>989,359</u>	<u>2,293,793</u>
Deferred inflows of resources:					
Unavailable property tax revenue	<u>171,668</u>	-	-	21,271	192,939
Fund Balances:					
Nonspendable	907	296,060	-	1,451	298,418
Restricted	-	2,522,443	1,972,163	2,287,320	6,781,926
Committed	-	-	-	812,397	812,397
Unassigned	1,084,675	-	-	(19,317)	1,065,358
Total fund balances	<u>1,085,582</u>	<u>2,818,503</u>	<u>1,972,163</u>	<u>3,081,851</u>	<u>8,958,099</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,307,518</u>	<u>\$ 2,887,345</u>	<u>\$ 2,157,487</u>	<u>\$ 4,092,481</u>	<u>\$ 11,444,831</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, 2015**

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**Total fund balances - governmental funds** \$ 8,958,099

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	955,342	
Improvements	1,185,661	
Buildings	5,978,933	
Equipment and vehicles	4,776,543	
Infrastructure	29,707,118	
Less: accumulated depreciation	<u>(15,230,087)</u>	32,956,810

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. 192,939

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. 322,078

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. (12,648)

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	1,038,014	
Due in more than one year	<u>1,725,007</u>	(2,763,021)

Debt refunding costs on long-term debt are not accrued in governmental funds, but rather are recognized as an expenditure when paid. In the Statement of Net Position debt refunding costs are a Deferred Inflow and amortized. (2,408)

**Total net position - governmental activities** \$ 39,651,849

*(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, 2015**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Bicycle Path/ Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
<b>Revenues</b>					
Taxes:					
Property taxes	\$ 4,979,816	\$ -	\$ -	\$ 261,526	\$ 5,241,342
Payments in lieu of tax	1,147,997	-	-	119,435	1,267,432
Other taxes	8,838	-	-	154,030	162,868
Intergovernmental	979,273	2,519,276	2,179,426	3,517,786	9,195,761
Charges for services	1,001,081	-	-	720,616	1,721,697
Licenses and fees	311,095	51,055	-	373,201	735,351
Miscellaneous:					
Fines and forfeitures	19,544	-	-	398,703	418,247
Rental income	162,651	-	-	65,000	227,651
Interest on investments	7,203	7,796	6,657	12,623	34,279
Other income	208,062	22,726	31,000	545,931	807,719
Total revenues	<u>8,825,560</u>	<u>2,600,853</u>	<u>2,217,083</u>	<u>6,168,851</u>	<u>19,812,347</u>
<b>Expenditures</b>					
Current:					
General government	3,375,497	-	-	81,877	3,457,374
Public safety	4,877,235	-	31,287	1,610,023	6,518,545
Public works	-	2,386,335	123,864	-	2,510,199
Health	-	-	-	1,282,010	1,282,010
Public services	-	-	-	1,057,301	1,057,301
Culture and recreation	-	-	-	581,698	581,698
Community development	305,782	-	-	762,827	1,068,609
Education	-	-	-	324,260	324,260
Debt Service:					
Principal	56,975	-	-	31,436	88,411
Interest	-	-	-	25,016	25,016
Capital outlay	158,423	41,140	911,071	167,218	1,277,852
Total expenditures	<u>8,773,912</u>	<u>2,427,475</u>	<u>1,066,222</u>	<u>5,923,666</u>	<u>18,191,275</u>
Excess of revenues over (under) expenditures	<u>51,648</u>	<u>173,378</u>	<u>1,150,861</u>	<u>245,185</u>	<u>1,621,072</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from long-term debt	-	-	-	29,977	29,977
Transfers in	105,000	40,000	-	132,500	277,500
Transfers out	(75,000)	(45,000)	-	(292,500)	(412,500)
Total other financing sources (uses)	<u>30,000</u>	<u>(5,000)</u>	<u>-</u>	<u>(130,023)</u>	<u>(105,023)</u>
Net change in fund balance	81,648	168,378	1,150,861	115,162	1,516,049
Beginning fund balance	<u>1,003,934</u>	<u>2,650,125</u>	<u>821,302</u>	<u>2,966,689</u>	<u>7,442,050</u>
Ending fund balance	<u>\$ 1,085,582</u>	<u>\$ 2,818,503</u>	<u>\$ 1,972,163</u>	<u>\$ 3,081,851</u>	<u>\$ 8,958,099</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, 2015**

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**Total net change in fund balances - governmental funds** \$ 1,516,049

Amounts reported for governmental *activities* 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 (\$1,207,359) exceeds depreciation expense (\$774,941) and loss on retired assets (\$29,713) in the current year.	402,705
Donated capital assets received by the government are reported in the Statement of Activities as revenues and allocated over the estimated useful life of the asset. This is the amount of donated assets received by the County during the fiscal year.	26,300
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.	(206,792)
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.	32,761
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.	(230,951)
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.	(197,764)
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.	(29,977)
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.	126,018
Debt refunding costs are amortized over the life of the corresponding debt for the purposes of the Statement of Activities.	603
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.	1,189

**Change in net position - governmental activities** \$ 1,440,141

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

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2015**

	<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	\$ -	\$ -	\$ 393,179	\$ 393,179
Taxes receivable	38	-	-	38
Accounts receivable	577,934	77,606	43,597	699,137
Inventory	175,031	16,783	-	191,814
Total current assets	<u>753,003</u>	<u>94,389</u>	<u>436,776</u>	<u>1,284,168</u>
Noncurrent assets:				
Capital assets:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	8,731,605	-	-	8,731,605
Buildings	2,736,378	47,076	420,807	3,204,261
Equipment and vehicles	196,563	527,401	88,962	812,926
Improvements	9,701,415	713,301	158,469	10,573,185
Less: accumulated depreciation	<u>(6,167,214)</u>	<u>(661,851)</u>	<u>(263,592)</u>	<u>(7,092,657)</u>
Total noncurrent assets	<u>15,198,747</u>	<u>1,714,877</u>	<u>455,251</u>	<u>17,368,875</u>
Total assets	<u>15,951,750</u>	<u>1,809,266</u>	<u>892,027</u>	<u>18,653,043</u>
<b>Deferred Outflows of Resources</b>				
Deferred charge - debt refunding	<u>20,743</u>	<u>-</u>	<u>-</u>	<u>20,743</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	167,142	5,347	5,971	178,460
Unearned revenue	-	1,455	-	1,455
Interfund payable	663,807	1,155,480	-	1,819,287
Accrued interest payable	2,360	22,451	-	24,811
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	275,000	88,554	-	363,554
Compensated absences	-	8,914	-	8,914
Total current liabilities	<u>1,108,309</u>	<u>1,282,201</u>	<u>35,971</u>	<u>2,426,481</u>
Noncurrent liabilities:				
Closure and post-closure care costs	-	-	758,195	758,195
Loans payable	855,000	1,271,061	-	2,126,061
Total noncurrent liabilities	<u>855,000</u>	<u>1,271,061</u>	<u>758,195</u>	<u>2,884,256</u>
Total liabilities	<u>1,963,309</u>	<u>2,553,262</u>	<u>794,166</u>	<u>5,310,737</u>
<b>Deferred Inflows of Resources</b>				
Deferred revenue - debt refunding	-	6,881	-	6,881
Unearned golf course annual pass revenue	-	44,018	-	44,018
Total deferred inflows of resources	<u>-</u>	<u>50,899</u>	<u>-</u>	<u>50,899</u>
<b>Net Position</b>				
Net investment in capital assets	14,068,747	346,348	(332,944)	14,082,151
Unrestricted	<u>(59,563)</u>	<u>(1,141,243)</u>	<u>430,805</u>	<u>(770,001)</u>
Total net position	<u>\$ 14,009,184</u>	<u>\$ (794,895)</u>	<u>\$ 97,861</u>	<u>\$ 13,312,150</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, 2015**

	<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	\$ -	\$ -	\$ 157,631	\$ 157,631
Charges for services	961,986	308,695	-	1,270,681
Licenses and fees	27,499	-	-	27,499
Rental income	349,948	-	-	349,948
Miscellaneous	15,055	-	2,312	17,367
Total operating revenues	<u>1,354,488</u>	<u>308,695</u>	<u>159,943</u>	<u>1,823,126</u>
<b>Operating Expenses</b>				
Personnel services	94,744	270,997	-	365,741
Materials and services	1,042,390	119,231	100,980	1,262,601
Depreciation	367,172	54,704	9,205	431,081
Total operating expenses	<u>1,504,306</u>	<u>444,932</u>	<u>110,185</u>	<u>2,059,423</u>
Operating income (loss)	<u>(149,818)</u>	<u>(136,237)</u>	<u>49,758</u>	<u>(236,297)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest on investments	-	-	85	85
Interest expense	(36,751)	(42,356)	-	(79,107)
Grant revenue	579,401	-	20,504	599,905
Total nonoperating revenues (expenses)	<u>542,650</u>	<u>(42,356)</u>	<u>20,589</u>	<u>520,883</u>
Income (loss) before transfers	392,832	(178,593)	70,347	284,586
Transfers in	-	165,000	-	165,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	362,832	(13,593)	70,347	419,586
Net position - beginning	13,718,534	(781,302)	27,514	12,964,746
Prior period adjustment	(72,182)	-	-	(72,182)
Net position - ending	<u>\$ 14,009,184</u>	<u>\$ (794,895)</u>	<u>\$ 97,861</u>	<u>\$ 13,312,150</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, 2015**

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 982,664	\$ 270,064	\$ -	\$ 1,252,728
Cash received from rentals	349,948	-	-	349,948
Cash received from franchise fees	-	-	155,826	155,826
Other operating receipts	15,055	-	2,312	17,367
Cash payments for personnel services	(94,744)	(269,177)	-	(363,921)
Cash payments for fuel purchases	(743,529)	-	-	(743,529)
Cash payments for materials and services	-	(119,880)	(97,334)	(217,214)
Cash payments for closure costs	-	-	(17,260)	(17,260)
Cash payments for insurance	(14,655)	-	-	(14,655)
Cash payments for miscellaneous	(27,374)	-	-	(27,374)
Cash payments for contractual services	(83,218)	-	-	(83,218)
Cash payments for supplies	(26,899)	-	-	(26,899)
Cash payments for repairs	(55,715)	-	-	(55,715)
Net cash provided (used) by operating activities	<u>301,533</u>	<u>(118,993)</u>	<u>43,544</u>	<u>226,084</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Interfund loans	136,557	151,574	-	288,131
Interfund transfers	(30,000)	165,000	-	135,000
Nonoperating grants	1,791,033	-	20,504	1,811,537
Net cash provided (used) by noncapital financing activities	<u>1,897,590</u>	<u>316,574</u>	<u>20,504</u>	<u>2,234,668</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	(1,897,123)	(66,914)	-	(1,964,037)
Principal payments on indebtedness	(265,249)	(88,311)	-	(353,560)
Interest paid on indebtedness	(36,751)	(42,356)	-	(79,107)
Net cash provided (used) by capital and related financing activities	<u>(2,199,123)</u>	<u>(197,581)</u>	<u>-</u>	<u>(2,396,704)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest income	-	-	85	85
Net increase (decrease) in cash and investments	-	-	64,133	64,133
Beginning cash and investments	-	-	329,046	329,046
Ending cash and investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 393,179</u>	<u>\$ 393,179</u>

*(Continued)*

	<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)	\$ (149,818)	\$ (136,237)	\$ 49,758	\$ (236,297)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	367,172	54,704	9,205	431,081
(Increase) decrease in:				
Accounts receivable	(6,821)	(38,320)	(1,805)	(46,946)
Inventory	22,813	751	-	23,564
Increase (decrease) in:				
Accounts payable	68,187	(1,400)	3,646	70,433
Unearned revenue	-	(311)	-	(311)
Compensated absences	-	1,820	-	1,820
Closure and post-closure care costs	-	-	(17,260)	(17,260)
Net cash provided (used) by operating activities	<u>\$ 301,533</u>	<u>\$ (118,993)</u>	<u>\$ 43,544</u>	<u>\$ 226,084</u>

**UNION COUNTY, OREGON**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**June 30, 2015**

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	<u>Agency Funds</u>
<b>Assets</b>	
Cash	\$ 68,630
Accounts receivable	11,886
Property taxes receivable	<u>1,606,760</u>
Total assets	<u>\$ 1,687,276</u>
<b>Liabilities</b>	
Due to other governments	\$ 1,606,760
Due to others	<u>80,516</u>
Total liabilities	<u>\$ 1,687,276</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.

**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 taxes, are presented as general revenues.

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

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*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, 2015, 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	\$ 210,498
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Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports one deferred outflow, deferred charge on debt refunding.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items, which arises under the accrual and modified accrual basis of accounting that qualify for reporting in this category. Accordingly, deferred revenue on debt refunding, is reported in the statement of net position. The governmental funds also report unavailable property tax revenue. The business-type activities also report unearned golf course annual pass revenue as a deferred inflow on the statement of net position. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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.

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

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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.

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. \$74,494 of interest cost was incurred, all of which was charged to expense during the fiscal year ended June 30, 2015.

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.

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

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- 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 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.

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

Fund balances by classification for the year ended June 30, 2015 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>
<b>Fund balances:</b>					
<b>Nonspendable:</b>					
Inventories	\$ -	\$ 296,060	\$ -	\$ -	\$ 296,060
Prepaid Amounts	907	-	-	1,451	2,358
<b>Restricted:</b>					
Community Services	-	-	-	940,103	940,103
County Schools	-	-	-	63,192	63,192
Public Safety	-	-	-	1,096,300	1,096,300
Economic Development	-	-	-	159,936	159,936
Equipment	-	-	-	27,789	27,789
Public Works	-	2,522,443	1,972,163	-	4,494,606
<b>Committed:</b>					
Community Services	-	-	-	372,563	372,563
Economic Development	-	-	-	153,268	153,268
Capital Acquisitions	-	-	-	184,227	184,227
Public Safety	-	-	-	102,339	102,339
Unassigned	<u>1,084,675</u>	<u>-</u>	<u>-</u>	<u>(19,317)</u>	<u>1,065,358</u>
<b>Total fund balances</b>	<b><u>\$ 1,085,582</u></b>	<b><u>\$ 2,818,503</u></b>	<b><u>\$ 1,972,163</u></b>	<b><u>\$ 3,081,851</u></b>	<b><u>\$ 8,958,099</u></b>

**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.

**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, 2015 as follows:

<u>Fund</u>	<u>Over Expenditure</u>
101 General - Debt service	\$ 1,484
233 Wind Project - Materials and services	12,560
285 Law Library - Materials and services	1,611
295 Fair Board - Materials and services	1,415
295 Fair Board - Capital outlay	15,400
300 Justice Court - Materials and services	4,078
310 Buffalo Peak Golf Course - Debt service	933
320 Airport Capital Improvement - Debt service	818
320 Airport Capital Improvement - Capital outlay	50,571

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

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

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**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
Wind Project	\$ 7,254	Due to expenditures being higher than expected
Sheriff Reserve Program	3,110	Due to revenues being lower than anticipated
CAMI Program Fund	5,330	Due to past operating losses
Drug Court	3,623	Due to advance grant expenditures expected to be reimbursed
Buffalo Peak Golf Course	1,120,825	Due to current and prior operating losses
Airport Capital Improvement	192,541	Due to grant revenue being lower than anticipated

**Note 3 - Deposits and Investments:**

Deposits and Investments are comprised of the following at June 30, 2015:

	<u>Carrying Value</u>	<u>Fair Value</u>
Deposits with financial institutions	\$ 2,841,440	\$ 2,841,440
Investments with State of Oregon Local Government Investment Pool (LGIP)	<u>5,098,491</u>	<u>5,098,491</u>
	<u>\$ 7,939,931</u>	<u>\$ 7,939,931</u>

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 7,871,301
Statement of Fiduciary Net Position - Cash	<u>68,630</u>
	<u>\$ 7,939,931</u>

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 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 \$3,243,711 at June 30, 2015. 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.

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

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All accounts are insured by FDIC 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.

**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>\$ 5,098,491</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 \$473,110, which are all past due and accruing interest.



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

**Note 5 - Capital Assets:**

Capital asset activity for the fiscal year ended June 30, 2015, was as follows:

	<u>Balance at July 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2015</u>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 5,583,300	\$ -	\$ -	\$ 5,583,300
Construction in progress	342,514	951,039	(338,211)	955,342
Total capital assets not being depreciated	<u>5,925,814</u>	<u>951,039</u>	<u>(338,211)</u>	<u>6,538,642</u>
Capital assets being depreciated:				
Buildings	5,967,921	11,012	-	5,978,933
Improvements	789,532	396,129	-	1,185,661
Equipment & vehicles	4,433,963	366,280	(23,700)	4,776,543
Infrastructure	30,089,339	-	(382,221)	29,707,118
Total capital assets being depreciated	<u>41,280,755</u>	<u>773,421</u>	<u>(405,921)</u>	<u>41,648,255</u>
Less: accumulated depreciation:				
Buildings	(2,399,802)	(118,026)	-	(2,517,828)
Improvements	(295,638)	(48,341)	-	(343,979)
Equipment & vehicles	(2,581,771)	(188,342)	9,418	(2,760,695)
Infrastructure	(9,347,879)	(420,232)	160,526	(9,607,585)
Total accumulated depreciation	<u>(14,625,090)</u>	<u>(774,941)</u>	<u>169,944</u>	<u>(15,230,087)</u>
Net capital assets being depreciated	<u>26,655,665</u>	<u>(1,520)</u>	<u>(235,977)</u>	<u>26,418,168</u>
Governmental Activities - net capital assets	<u>\$ 32,581,479</u>	<u>\$ 949,519</u>	<u>\$ (574,188)</u>	<u>\$ 32,956,810</u>
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	8,329,034	402,571	-	8,731,605
Total capital assets not being depreciated	<u>9,468,589</u>	<u>402,571</u>	<u>-</u>	<u>9,871,160</u>
Capital assets being depreciated:				
Buildings	3,204,261	-	-	3,204,261
Equipment & vehicles	739,812	73,114	-	812,926
Improvements	10,573,185	-	-	10,573,185
Total capital assets being depreciated	<u>14,517,258</u>	<u>73,114</u>	<u>-</u>	<u>14,590,372</u>
Less: accumulated depreciation:				
Buildings	(586,600)	(61,043)	-	(647,643)
Equipment & vehicles	(562,441)	(38,139)	-	(600,580)
Improvements	(5,512,535)	(331,899)	-	(5,844,434)
Total accumulated depreciation	<u>(6,661,576)</u>	<u>(431,081)</u>	<u>-</u>	<u>(7,092,657)</u>
Net capital assets being depreciated	<u>7,855,682</u>	<u>(357,967)</u>	<u>-</u>	<u>7,497,715</u>
Business-Type Activities - net capital assets	<u>\$ 17,324,271</u>	<u>\$ 44,604</u>	<u>\$ -</u>	<u>\$ 17,368,875</u>

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

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Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>		<b>Business-Type Activities:</b>	
General government	\$ 111,932	Airport	\$ 367,172
Public safety	120,132	Golf course	54,704
Public works	478,970	Solid waste management	<u>9,205</u>
Public services	687		
Culture & recreation	<u>63,220</u>	Total	<u><u>\$ 431,081</u></u>
Total	<u><u>\$ 774,941</u></u>		

**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
2016	\$ 59,751
2017	34,402
2018	32,026
2019	31,035
2020	20,691
2021	<u>-</u>
Total lease payments	177,905
Less: Amount representing interest	<u>(12,262)</u>
Present value of min. lease payments	<u><u>\$ 165,643</u></u>

The following is an analysis of the leased property under capital leases by major classes, these assets and related depreciation are included in Note 5:

	Governmental Funds
Equipment & Vehicles:	
Sheriff	\$ 316,508
Special	<u>21,928</u>
Total	<u><u>\$ 338,436</u></u>

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

**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, 2015 are as follows:

	Payable at July 1, 2014	Additions	Deletions	Payable at June 30, 2015	Due within one year
<b>Governmental Activities:</b>					
Community Bank - 4-H	\$ 208,977	\$ -	\$ (11,124)	\$ 197,853	\$ 11,172
Series 2013A Industrial Park	40,325	-	(7,749)	32,576	7,904
Baum Industrial Park - Bus. OR	404,378	-	(12,563)	391,815	13,035
Baum Industrial Park - UCEDC	300,000	-	-	300,000	-
Series 2013A Courthouse	755,000	-	(25,000)	730,000	25,000
Fair Board Tractor Loan	-	29,977	-	29,977	5,995
Capital leases (Note 6)	91,135	144,090	(69,582)	165,643	59,751
Compensated absences	684,206	898,940	(667,989)	915,157	915,157
	<u>\$ 2,484,021</u>	<u>\$ 1,073,007</u>	<u>\$ (794,007)</u>	<u>\$ 2,763,021</u>	<u>\$ 1,038,014</u>
	Payable at July 1, 2014	Additions	Deletions	Payable at June 30, 2015	Due within one year
<b>Business-Type Activities:</b>					
Oregon Economic Devel. Dept.	\$ 1,351,276	\$ -	\$ (79,085)	\$ 1,272,191	\$ 81,458
Series 2013A Golf Course	94,675	-	(7,251)	87,424	7,096
Series 2013B Airport Bldg	1,400,000	-	(270,000)	1,130,000	275,000
Liability for closure & post-closure care costs (Note 16)	805,455	-	(17,260)	788,195	30,000
Compensated absences	7,094	9,527	(7,707)	8,914	8,914
	<u>\$ 3,658,500</u>	<u>\$ 9,527</u>	<u>\$ (381,303)</u>	<u>\$ 3,286,724</u>	<u>\$ 402,468</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 \$1,455 including interest at 3.25%. 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 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
2016	\$ 11,172	\$ 6,290	\$ 17,462
2017	11,540	5,921	17,461
2018	11,921	5,541	17,462
2019-2023	65,770	21,539	87,308

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

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2024-2028	77,357	9,951	87,308
2029-2030	20,093	279	20,372
	\$ 197,853	\$ 49,521	\$ 247,374

Series 2013A Industrial Park

On December 23, 2013, the County entered into a \$40,325 obligation with US Bank Corporate Trust Services. The monies were used to refinance the Oregon Economic Development Department Industrial Park Loan. The obligation payments are due bi-annually on December 1 and June 1 of each fiscal year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2016	\$ 7,904	\$ 1,145	\$ 9,049
2017	8,062	826	8,888
2018	8,223	500	8,723
2019	8,387	168	8,555
	\$ 32,576	\$ 2,639	\$ 35,215

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
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	60,345	138,836
2024-2028	94,400	44,436	138,836
2029-2033	113,533	25,304	138,837
2034-2036	64,797	4,415	69,212
	\$ 391,815	\$ 177,207	\$ 569,022

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

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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 \$1,620, 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. 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
2016	\$ -	\$ 1,620	\$ 1,620
2017	-	1,620	1,620
2018	-	1,620	1,620
2019-2023	-	8,100	8,100
2024-2028	-	8,100	8,100
2029-2033	-	8,100	8,100
2034-2038	300,000	8,100	308,100
	<u>\$ 300,000</u>	<u>\$ 37,260</u>	<u>\$ 337,260</u>

Series 2013A Courthouse

On December 23, 2013, the County entered into an agreement with the US Bank Corporate Trust Services in the amount of \$755,000 to finance the construction of the Courthouse building. The debt will be repaid over 20 years, with bi-annual payment due on December 1 and June 1 of each fiscal year. The interest on this note varies from 4-4.5% over the life of the loan. Future payments are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
2016	\$ 25,000	\$ 30,975	\$ 55,975
2017	25,000	29,975	54,975
2018	30,000	28,875	58,875
2019	30,000	27,675	57,675
2020-2024	165,000	119,475	284,475
2025-2029	200,000	80,775	280,775
2030-2033	255,000	29,813	284,813
	<u>\$ 730,000</u>	<u>\$ 347,563</u>	<u>\$ 1,077,563</u>

Fair Board Tractor Loan

On July 28th, 2014, Union County Fair Association entered into agreement with John Deere Financial Services in the amount of \$29,977 to finance the purchase of a tractor. The debt will be repaid over 5 years, with 5 annual payments of \$5,995.40. There is no interest on this note. The note is secured by John Deere Financial Services. Future payments are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
2016	\$ 5,995	\$ -	\$ 5,995
2017	5,995	-	5,995
2018	5,995	-	5,995
2019	5,995	-	5,995
2020	5,995	-	5,995
	<u>\$ 29,977</u>	<u>\$ -</u>	<u>\$ 29,977</u>

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

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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
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>\$ 1,272,191</u>	<u>\$ 344,483</u>	<u>\$ 1,616,674</u>

Series 2013A Golf Course

On December 23, 2013, the County Commissioners entered into a Series 2013A Full Faith and Credit and Refunding Obligations with US Bank Corporate Trust Services. The loan was used to refinance the prior Buffalo Peak Operations loan. The loan will continue to be used for operations and improvements at Buffalo Peak Golf Course. The obligation payments are due bi-annually on December 1 and June 1 of each fiscal year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2016	\$ 7,096	\$ 3,505	\$ 10,601
2017	6,938	3,225	10,163
2018	6,777	2,950	9,727
2019	6,613	2,682	9,295
2020	5,000	2,450	7,450
2021	5,000	2,250	7,250
2022	5,000	2,050	7,050
2023	5,000	1,850	6,850
2024	10,000	1,550	11,550
2025	10,000	1,125	11,125
2026	10,000	675	10,675
2027	10,000	224	10,224
	<u>\$ 87,424</u>	<u>\$ 24,536</u>	<u>\$ 111,960</u>

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

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Series 2013B Airport Building Loan

On December 23, 2013, the County entered into a \$1,400,000 loan refinance agreement with the US Bank Corporate Trust Services. The loan proceeds will continue to be used to payoff the financed construction of the Airport Fire Cache and Dispatch Building. The obligation payments are due bi-annually on December 1 and June 1 of each fiscal year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2016	\$ 275,000	\$ 26,550	\$ 301,550
2017	280,000	21,630	301,630
2018	280,000	13,860	293,860
2019	295,000	4,130	299,130
	<u>\$ 1,130,000</u>	<u>\$ 66,170</u>	<u>\$ 1,196,170</u>

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	\$ 63,045	Airport	\$ 36,751
		Golf Course	42,356

**Note 8 - Internal Balances:**

Interfund balances at June 30, 2015 consisted of the following receivables and payables:

	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$ 1,262,653	\$ -
Public Works Fund	663,807	-
Nonmajor Funds	-	107,173
Proprietary Funds:		
Airport Fund	-	663,807
Buffalo Peak Golf Course Fund	-	1,155,480
	<u>\$ 1,926,460</u>	<u>\$ 1,926,460</u>

Interfund receivables are to supplement funds operating a deficit. The \$1,155,480 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.

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

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**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, 2015, rentals approximated \$162,807 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
2016	\$ 160,717
2017	761,866
2018	56,866
2019	399,869
2020	16,833
Total payments	\$ 1,396,151

**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 a small group of Sheriff and Corrections salaries, 15.1% of remaining Sheriff and Corrections salaries, 12.55% of Parole and Probation salaries, 10% of the County Road Department salaries, 10.8% of non-certified salaries, and 10.25% of AFSCME and non-union salaries. 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. Administration reviews and approves withdrawals, terminations and benefit payments.

The County's total payroll for the fiscal year ended June 30, 2015 was \$6,432,677, and the amount of these wages qualifying for pension plan contributions amounted to \$5,736,154. The total pension plan contributions for the fiscal year ended June 30, 2015 amounted to \$1,012,419. Of this amount, \$355,038 was paid by the employees and \$657,381 was paid by the County. The total fair market value of all contributions to the plan at year end was \$15,794,985. The fund invests the contributions in various mutual funds.

**Note 12 - Internal Transfers:**

Internal transfers for the fiscal year ended June 30, 2015 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 105,000	\$ 75,000
Public Works Fund	40,000	45,000
Nonmajor funds	132,500	292,500
Proprietary Funds:		
Airport Fund		30,000
Buffalo Peak Golf Course Fund	165,000	-
	\$ 442,500	\$ 442,500

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.



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

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**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 \$21,711 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, 2015, \$309 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, 2015, all closure cost had been paid. The \$788,195 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 21 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, 2015, total cash of \$393,179 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

**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-you-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>\$250 Deductible:</u>	<u>\$500 Deductible:</u>
Retiree Only \$639.95	Retiree & Other \$1,339.36

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

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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.

**Note 18 - Prior Period Adjustments:**

The Union County Airport did not reverse grant revenue receivable of \$365,258 accrued during fiscal years ended June 30, 2012, 2013 and 2014. The total accrued grant revenue receivable that should have remained at June 30, 2014 was \$293,076. The prior period adjustment of \$72,182 is the amount of the \$365,258 that should have been reversed prior to June 30, 2014.

Prior period adjustments have been made to correctly reflect these adjustments in the financial statements as follows:

<u>Proprietary Fund:</u>	<u>Airport Capital Improvement</u>
Net assets at July 1, 2014 - originally reported	\$ 177,406
Prior period accrued revenue	<u>72,182</u>
Net assets at July 1, 2014 - restated	<u><u>\$ 249,588</u></u>
 <u>Government-Wide Statements:</u>	 <u>Business-Type Activities</u>
Net assets at July 1, 2014 - originally reported	\$ 12,964,746
Prior period accrued revenue	<u>(72,182)</u>
Net assets at July 1, 2014 - restated	<u><u>\$ 12,892,564</u></u>

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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, 2015**

	<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	\$ 4,594,261	\$ 4,594,261	\$ 4,979,816	\$ 385,555
Payments in lieu of tax	1,085,000	1,085,000	1,147,997	62,997
Other taxes	10,000	10,000	8,838	(1,162)
Intergovernmental	1,167,858	1,193,858	979,273	(214,585)
Charges for services	1,120,795	1,120,795	1,001,081	(119,714)
Licenses and fees	289,480	289,480	311,095	21,615
Fines and forfeitures	24,000	24,000	19,544	(4,456)
Rental income	164,062	164,062	162,651	(1,411)
Interest on investments	7,500	7,500	7,203	(297)
Miscellaneous	95,550	10,235	208,062	197,827
Total revenues	<u>8,558,506</u>	<u>8,499,191</u>	<u>8,825,560</u>	<u>326,369</u>
<b>Expenditures</b>				
Assessor	905,061	905,061	845,819	59,242
County Clerk	363,046	363,046	335,087	27,959
Board of Commissioners/Administration	918,339	918,339	874,256	44,083
Facilities/District Court	365,108	365,108	358,260	6,848
District Attorney/Support Enforcement	606,390	606,390	537,990	68,400
Juvenile Department	524,066	550,066	520,598	29,468
Planning/Emergency Services	483,484	483,484	473,955	9,529
Special Accounts	1,063,199	1,063,199	962,075	101,124
Sheriff	1,851,120	1,896,120	1,880,210	15,910
Corrections	1,843,875	1,843,875	1,770,264	73,611
Debt service	55,491	55,491	56,975	(1,484)
Capital outlay	194,500	204,500	158,423	46,077
Contingency	290,000	149,685	-	149,685
Total expenditures	<u>9,463,679</u>	<u>9,404,364</u>	<u>8,773,912</u>	<u>630,452</u>
Excess of revenues over (under) expenditures	<u>(905,173)</u>	<u>(905,173)</u>	<u>51,648</u>	<u>956,821</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	105,000	105,000	105,000	-
Transfers out	(75,000)	(75,000)	(75,000)	-
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balance	(875,173)	(875,173)	81,648	956,821
Beginning fund balance	<u>875,173</u>	<u>875,173</u>	<u>1,003,934</u>	<u>128,761</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,085,582</u>	<u>\$ 1,085,582</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, 2015**

	<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	\$ 2,189,179	\$ 2,189,179	\$ 2,519,276	\$ 330,097
Licenses and fees	18,000	18,000	51,055	33,055
Interest on investments	1,000	1,000	7,796	6,796
Miscellaneous	5,000	5,000	22,726	17,726
Total revenues	<u>2,213,179</u>	<u>2,213,179</u>	<u>2,600,853</u>	<u>387,674</u>
<b>Expenditures</b>				
Personnel services	1,468,287	1,468,287	1,414,097	54,190
Materials and services	2,322,677	2,322,677	972,238	1,350,439
Capital outlay	295,000	295,000	41,140	253,860
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>4,335,964</u>	<u>4,335,964</u>	<u>2,427,475</u>	<u>1,908,489</u>
Excess of revenues over (under) expenditures	<u>(2,122,785)</u>	<u>(2,122,785)</u>	<u>173,378</u>	<u>2,296,163</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	(2,127,785)	(2,127,785)	168,378	2,296,163
Beginning fund balance	<u>2,127,785</u>	<u>2,127,785</u>	<u>2,650,125</u>	<u>522,340</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,818,503</u>	<u>\$ 2,818,503</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, 2015**

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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	\$ 2,166,000	\$ 2,166,000	\$ 2,179,426	\$ 13,426
Interest on investments	2,000	2,000	6,657	4,657
Miscellaneous	-	-	31,000	31,000
Total revenues	<u>2,168,000</u>	<u>2,168,000</u>	<u>2,217,083</u>	<u>49,083</u>
<b>Expenditures</b>				
Materials and services	155,000	175,000	155,151	19,849
Capital outlay	2,872,000	2,852,000	911,071	1,940,929
Contingency	121,000	121,000	-	121,000
Total expenditures	<u>3,148,000</u>	<u>3,148,000</u>	<u>1,066,222</u>	<u>2,081,778</u>
Net change in fund balance	(980,000)	(980,000)	1,150,861	2,130,861
Beginning fund balance	<u>980,000</u>	<u>980,000</u>	<u>821,302</u>	<u>(158,698)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,972,163</u>	<u>\$ 1,972,163</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, 2015, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2015, 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, 2015**

	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	\$ 188,328	\$ 34,002	\$ 85	\$ 111,553	\$ 53,941	\$ -	\$ 42
Accounts receivable	11,857	-	-	36,022	720	-	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>200,185</u>	<u>34,002</u>	<u>85</u>	<u>147,575</u>	<u>54,661</u>	<u>-</u>	<u>42</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 200,185</u>	<u>\$ 34,002</u>	<u>\$ 85</u>	<u>\$ 147,575</u>	<u>\$ 54,661</u>	<u>\$ -</u>	<u>\$ 42</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 283	\$ 3,411	\$ -	\$ 1,208	\$ -	\$ 6,000	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	1,254	-
Total liabilities	<u>283</u>	<u>3,411</u>	<u>-</u>	<u>1,208</u>	<u>-</u>	<u>7,254</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	199,902	-	85	146,367	54,661	-	-
Committed	-	30,591	-	-	-	-	42
Unassigned	-	-	-	-	-	(7,254)	-
Total fund balances	<u>199,902</u>	<u>30,591</u>	<u>85</u>	<u>146,367</u>	<u>54,661</u>	<u>(7,254)</u>	<u>42</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 200,185</u>	<u>\$ 34,002</u>	<u>\$ 85</u>	<u>\$ 147,575</u>	<u>\$ 54,661</u>	<u>\$ -</u>	<u>\$ 42</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2015**

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
\$ 83,697	\$ 948,931	\$ -	\$ 79,686	\$ -	\$ -	\$ 202,089	\$ 60,115
79,725	6,854	21,054	35,353	-	-	-	-
-	-	-	-	-	-	-	-
<u>163,422</u>	<u>955,785</u>	<u>21,054</u>	<u>115,039</u>	<u>-</u>	<u>-</u>	<u>202,089</u>	<u>60,115</u>
-	-	-	-	-	-	-	-
<u>\$ 163,422</u>	<u>\$ 955,785</u>	<u>\$ 21,054</u>	<u>\$ 115,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,089</u>	<u>\$ 60,115</u>
\$ 160,041	\$ 6,730	\$ -	\$ 5,782	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	199,097	-
-	-	20,800	-	3,110	5,330	-	-
<u>160,041</u>	<u>6,730</u>	<u>20,800</u>	<u>5,782</u>	<u>3,110</u>	<u>5,330</u>	<u>199,097</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,381	949,055	254	109,257	-	-	2,992	60,115
-	-	-	-	-	-	-	-
-	-	-	-	(3,110)	(5,330)	-	-
<u>3,381</u>	<u>949,055</u>	<u>254</u>	<u>109,257</u>	<u>(3,110)</u>	<u>(5,330)</u>	<u>2,992</u>	<u>60,115</u>
<u>\$ 163,422</u>	<u>\$ 955,785</u>	<u>\$ 21,054</u>	<u>\$ 115,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,089</u>	<u>\$ 60,115</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2015**

	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	\$ 303,117	\$ 9,936	\$ -	\$ 73,623	\$ 5,922	\$ 92,030	\$ 38,859
Accounts receivable	1,609	-	45,670	22,750	20,008	96,397	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>304,726</u>	<u>9,936</u>	<u>45,670</u>	<u>96,373</u>	<u>25,930</u>	<u>188,427</u>	<u>38,859</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 304,726</u>	<u>\$ 9,936</u>	<u>\$ 45,670</u>	<u>\$ 96,373</u>	<u>\$ 25,930</u>	<u>\$ 188,427</u>	<u>\$ 38,859</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 1,500	\$ -	\$ -	\$ -	\$ 21,817	\$ 85,110	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	45,667	-	-	-	-
Total liabilities	<u>1,500</u>	<u>-</u>	<u>45,667</u>	<u>-</u>	<u>21,817</u>	<u>85,110</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	150,000	9,936	-	-	4,113	103,317	38,859
Committed	153,226	-	3	96,373	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>303,226</u>	<u>9,936</u>	<u>3</u>	<u>96,373</u>	<u>4,113</u>	<u>103,317</u>	<u>38,859</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 304,726</u>	<u>\$ 9,936</u>	<u>\$ 45,670</u>	<u>\$ 96,373</u>	<u>\$ 25,930</u>	<u>\$ 188,427</u>	<u>\$ 38,859</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2015**

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
\$ 1,621	\$ 4,306	\$ 11,540	\$ 28,474	\$ 95,711	\$ -	\$ 53,374	\$ 16,059
-	-	79,983	-	-	45,486	-	-
-	-	-	-	-	-	-	-
<u>1,621</u>	<u>4,306</u>	<u>91,523</u>	<u>28,474</u>	<u>95,711</u>	<u>45,486</u>	<u>53,374</u>	<u>16,059</u>
-	-	-	-	-	-	-	-
<u>\$ 1,621</u>	<u>\$ 4,306</u>	<u>\$ 91,523</u>	<u>\$ 28,474</u>	<u>\$ 95,711</u>	<u>\$ 45,486</u>	<u>\$ 53,374</u>	<u>\$ 16,059</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,673	\$ 18,097	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	31,012	-	-
-	-	-	-	6,673	49,109	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,306	91,523	-	89,038	-	-	-
1,621	-	-	28,474	-	-	53,374	16,059
-	-	-	-	-	(3,623)	-	-
<u>1,621</u>	<u>4,306</u>	<u>91,523</u>	<u>28,474</u>	<u>89,038</u>	<u>(3,623)</u>	<u>53,374</u>	<u>16,059</u>
<u>\$ 1,621</u>	<u>\$ 4,306</u>	<u>\$ 91,523</u>	<u>\$ 28,474</u>	<u>\$ 95,711</u>	<u>\$ 45,486</u>	<u>\$ 53,374</u>	<u>\$ 16,059</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2015**

	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	\$ 64,189	\$ 114,101	\$ 26,890	\$ 28,291	\$ 71,736	\$ 30,608	\$ 30,132
Accounts receivable	-	322,078	899	194	41	1,783	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>64,189</u>	<u>436,179</u>	<u>27,789</u>	<u>28,485</u>	<u>71,777</u>	<u>32,391</u>	<u>30,132</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 64,189</u>	<u>\$ 436,179</u>	<u>\$ 27,789</u>	<u>\$ 28,485</u>	<u>\$ 71,777</u>	<u>\$ 32,391</u>	<u>\$ 30,132</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 6,334	\$ 13,383	\$ -	\$ -	\$ -	\$ 1,138	\$ 1,055
Unearned revenue	8,870	322,078	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>15,204</u>	<u>335,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,138</u>	<u>1,055</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	27,789	-	-	-	-
Committed	48,985	100,718	-	28,485	71,777	31,253	29,077
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>48,985</u>	<u>100,718</u>	<u>27,789</u>	<u>28,485</u>	<u>71,777</u>	<u>31,253</u>	<u>29,077</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 64,189</u>	<u>\$ 436,179</u>	<u>\$ 27,789</u>	<u>\$ 28,485</u>	<u>\$ 71,777</u>	<u>\$ 32,391</u>	<u>\$ 30,132</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2015**

308	312	313	315	902	Total
Communications System	Dispute Resolution	Surveyor	Map	Union County 4-H Extension	Nonmajor Governmental Funds
\$ 115,951	\$ 1,001	\$ 26,222	\$ 9,213	\$ 218,534	\$ 3,233,909
-	-	3,184	-	1,040	832,707
-	-	-	-	1,451	1,451
-	-	-	-	24,414	24,414
<u>115,951</u>	<u>1,001</u>	<u>29,406</u>	<u>9,213</u>	<u>245,439</u>	<u>4,092,481</u>
-	-	-	-	-	-
<u>\$ 115,951</u>	<u>\$ 1,001</u>	<u>\$ 29,406</u>	<u>\$ 9,213</u>	<u>\$ 245,439</u>	<u>\$ 4,092,481</u>
\$ 2,825	\$ 194	\$ 1,360	\$ -	\$ 9,200	\$ 352,141
-	-	-	-	21,271	551,316
-	-	-	-	-	107,173
<u>2,825</u>	<u>194</u>	<u>1,360</u>	<u>-</u>	<u>30,471</u>	<u>1,010,630</u>
-	-	-	-	-	-
-	-	-	-	1,451	1,451
-	807	28,046	-	213,517	2,287,320
113,126	-	-	9,213	-	812,397
-	-	-	-	-	(19,317)
<u>113,126</u>	<u>807</u>	<u>28,046</u>	<u>9,213</u>	<u>214,968</u>	<u>3,081,851</u>
<u>\$ 115,951</u>	<u>\$ 1,001</u>	<u>\$ 29,406</u>	<u>\$ 9,213</u>	<u>\$ 245,439</u>	<u>\$ 4,092,481</u>



**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2015**

	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>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	119,435	-	-	-	-
Other taxes	-	-	11,018	-	-	-	-
Intergovernmental	62,986	-	193,396	240,303	39,324	-	-
Charges for services	-	12,505	-	-	-	-	-
Licenses and fees	-	-	-	-	-	212,199	-
Miscellaneous:							
Fines and forfeitures	-	2,538	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	707	50	420	352	213	338	-
Other income	-	25,800	-	10,283	-	-	-
Total revenues	<u>63,693</u>	<u>40,893</u>	<u>324,269</u>	<u>250,938</u>	<u>39,537</u>	<u>212,537</u>	<u>-</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	36,000	-	-
Health	-	-	-	-	-	-	-
Public services	-	85,071	-	216,408	-	-	-
Culture and recreation	17,636	-	-	-	-	-	-
Community development	-	-	-	-	-	84,560	-
Education	-	-	324,260	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	4,741	-	-	-	-	-	-
Total expenditures	<u>22,377</u>	<u>85,071</u>	<u>324,260</u>	<u>216,408</u>	<u>36,000</u>	<u>84,560</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>41,316</u>	<u>(44,178)</u>	<u>9</u>	<u>34,530</u>	<u>3,537</u>	<u>127,977</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers in	-	40,000	-	-	-	-	-
Transfers out	(20,000)	-	-	-	-	(160,000)	-
Total other financing sources (uses)	<u>(20,000)</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(160,000)</u>	<u>-</u>
Net change in fund balance	21,316	(4,178)	9	34,530	3,537	(32,023)	-
Beginning fund balance	<u>178,586</u>	<u>34,769</u>	<u>76</u>	<u>111,837</u>	<u>51,124</u>	<u>24,769</u>	<u>42</u>
Ending fund balance	<u>\$ 199,902</u>	<u>\$ 30,591</u>	<u>\$ 85</u>	<u>\$ 146,367</u>	<u>\$ 54,661</u>	<u>\$ (7,254)</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, 2015**

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
519,382	251,386	108,053	204,355	-	-	20,000	-
-	682,938	-	-	14,273	-	-	-
-	-	-	-	-	-	-	-
-	61,680	-	-	-	-	-	-
-	-	-	-	-	-	-	-
81	3,609	-	-	-	-	615	225
-	3,779	-	7,045	-	12,000	-	-
<u>519,463</u>	<u>1,003,392</u>	<u>108,053</u>	<u>211,400</u>	<u>14,273</u>	<u>12,000</u>	<u>20,615</u>	<u>225</u>
-	-	-	-	-	-	-	-
-	878,682	-	-	-	-	-	-
-	-	122,974	-	20,379	-	20,000	119
-	-	-	120,283	-	-	-	-
519,382	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	91,481	-	-	-	-
<u>519,382</u>	<u>878,682</u>	<u>122,974</u>	<u>211,764</u>	<u>20,379</u>	<u>-</u>	<u>20,000</u>	<u>119</u>
<u>81</u>	<u>124,710</u>	<u>(14,921)</u>	<u>(364)</u>	<u>(6,106)</u>	<u>12,000</u>	<u>615</u>	<u>106</u>
-	-	-	-	-	-	-	-
-	-	7,500	50,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,500	50,000	-	-	-	-
81	124,710	(7,421)	49,636	(6,106)	12,000	615	106
3,300	824,345	7,675	59,621	2,996	(17,330)	2,377	60,009
<u>\$ 3,381</u>	<u>\$ 949,055</u>	<u>\$ 254</u>	<u>\$ 109,257</u>	<u>\$ (3,110)</u>	<u>\$ (5,330)</u>	<u>\$ 2,992</u>	<u>\$ 60,115</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, 2015**

	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>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	143,012	-	-	-	-	-	-
Intergovernmental	120,787	-	-	58,000	76,360	1,126,757	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-	26,830
Miscellaneous:							
Fines and forfeitures	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	1,268	37	-	301	8	-	156
Other income	3,709	-	289,159	-	19,674	62,846	-
Total revenues	<u>268,776</u>	<u>37</u>	<u>289,159</u>	<u>58,301</u>	<u>96,042</u>	<u>1,189,603</u>	<u>26,986</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	1,282,010	-
Public services	-	-	289,158	50,258	90,179	-	31,579
Culture and recreation	-	-	-	-	-	-	-
Community development	154,210	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	20,312	-	-	-	-	-	-
Interest	18,282	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>192,804</u>	<u>-</u>	<u>289,158</u>	<u>50,258</u>	<u>90,179</u>	<u>1,282,010</u>	<u>31,579</u>
Excess of revenues over (under) expenditures	<u>75,972</u>	<u>37</u>	<u>1</u>	<u>8,043</u>	<u>5,863</u>	<u>(92,407)</u>	<u>(4,593)</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	<u>(65,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(65,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10,972	37	1	8,043	5,863	(92,407)	(4,593)
Beginning fund balance	<u>292,254</u>	<u>9,899</u>	<u>2</u>	<u>88,330</u>	<u>(1,750)</u>	<u>195,724</u>	<u>43,452</u>
Ending fund balance	<u>\$ 303,226</u>	<u>\$ 9,936</u>	<u>\$ 3</u>	<u>\$ 96,373</u>	<u>\$ 4,113</u>	<u>\$ 103,317</u>	<u>\$ 38,859</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, 2015**

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	317,995	-	-	113,306	-	-
-	-	-	6,000	-	-	-	-
-	-	-	-	17,702	8,557	-	-
-	-	-	-	-	-	-	-
6	16	649	109	359	-	356	58
-	-	-	-	-	-	-	7,200
<u>6</u>	<u>16</u>	<u>318,644</u>	<u>6,109</u>	<u>18,061</u>	<u>121,863</u>	<u>356</u>	<u>7,258</u>
-	-	-	-	-	-	-	-
-	-	324,000	-	-	100,287	-	-
-	-	-	-	-	-	79,210	3,866
-	-	-	-	21,611	-	-	-
-	-	-	4,675	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>324,000</u>	<u>4,675</u>	<u>21,611</u>	<u>100,287</u>	<u>79,210</u>	<u>3,866</u>
<u>6</u>	<u>16</u>	<u>(5,356)</u>	<u>1,434</u>	<u>(3,550)</u>	<u>21,576</u>	<u>(78,854)</u>	<u>3,392</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6	16	(5,356)	1,434	(3,550)	21,576	(78,854)	3,392
1,615	4,290	96,879	27,040	92,588	(25,199)	132,228	12,667
<u>\$ 1,621</u>	<u>\$ 4,306</u>	<u>\$ 91,523</u>	<u>\$ 28,474</u>	<u>\$ 89,038</u>	<u>\$ (3,623)</u>	<u>\$ 53,374</u>	<u>\$ 16,059</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, 2015**

	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>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	50,964	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	8,315	1,819	-	18,360	-
Miscellaneous:							
Fines and forfeitures	-	334,485	-	-	-	-	-
Rental income	12,935	-	-	-	-	-	-
Interest on investments	142	412	131	102	276	125	111
Other income	70,380	2	-	-	823	-	6,000
Total revenues	<u>134,421</u>	<u>334,899</u>	<u>8,446</u>	<u>1,921</u>	<u>1,099</u>	<u>18,485</u>	<u>6,111</u>
<b>Expenditures</b>							
Current:							
General government	-	-	19,129	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	242,741	-	-	-	-	-
Health	-	-	-	-	-	-	-
Public services	-	-	-	-	-	15,273	5,228
Culture and recreation	140,608	-	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	35,400	-	-	-	24,584	-	-
Total expenditures	<u>176,008</u>	<u>242,741</u>	<u>19,129</u>	<u>-</u>	<u>24,584</u>	<u>15,273</u>	<u>5,228</u>
Excess of revenues over (under) expenditures	<u>(41,587)</u>	<u>92,158</u>	<u>(10,683)</u>	<u>1,921</u>	<u>(23,485)</u>	<u>3,212</u>	<u>883</u>
<b>Other Financing Sources (Uses)</b>							
Proceeds from long-term debt	29,977	-	-	-	-	-	-
Transfers in	-	-	-	-	13,500	1,500	-
Transfers out	-	(42,500)	-	-	-	(5,000)	-
Total other financing sources (uses)	<u>29,977</u>	<u>(42,500)</u>	<u>-</u>	<u>-</u>	<u>13,500</u>	<u>(3,500)</u>	<u>-</u>
Net change in fund balance	<u>(11,610)</u>	<u>49,658</u>	<u>(10,683)</u>	<u>1,921</u>	<u>(9,985)</u>	<u>(288)</u>	<u>883</u>
Beginning fund balance	<u>60,595</u>	<u>51,060</u>	<u>38,472</u>	<u>26,564</u>	<u>81,762</u>	<u>31,541</u>	<u>28,194</u>
Ending fund balance	<u>\$ 48,985</u>	<u>\$ 100,718</u>	<u>\$ 27,789</u>	<u>\$ 28,485</u>	<u>\$ 71,777</u>	<u>\$ 31,253</u>	<u>\$ 29,077</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, 2015**

308	312	313	315	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
Communications System	Dispute Resolution	Surveyor	Map		
\$ -	\$ -	\$ -	\$ -	\$ 261,526	\$ 261,526
-	-	-	-	-	119,435
-	-	-	-	-	154,030
-	14,432	-	-	-	3,517,786
-	4,900	-	-	-	720,616
49,856	-	29,563	-	-	373,201
-	-	-	-	-	398,703
-	-	-	-	52,065	65,000
355	23	121	34	858	12,623
-	-	-	-	27,231	545,931
<u>50,211</u>	<u>19,355</u>	<u>29,684</u>	<u>34</u>	<u>341,680</u>	<u>6,168,851</u>
-	-	62,748	-	-	81,877
-	-	-	-	-	-
28,313	-	-	-	-	1,610,023
-	-	-	-	-	1,282,010
-	27,599	-	-	-	1,057,301
-	-	-	-	281,560	581,698
-	-	-	-	-	762,827
-	-	-	-	-	324,260
-	-	-	-	11,124	31,436
-	-	-	-	6,734	25,016
-	-	-	-	11,012	167,218
<u>28,313</u>	<u>27,599</u>	<u>62,748</u>	<u>-</u>	<u>310,430</u>	<u>5,923,666</u>
<u>21,898</u>	<u>(8,244)</u>	<u>(33,064)</u>	<u>34</u>	<u>31,250</u>	<u>245,185</u>
-	-	-	-	-	29,977
-	-	20,000	-	-	132,500
-	-	-	-	-	(292,500)
-	-	20,000	-	-	(130,023)
21,898	(8,244)	(13,064)	34	31,250	115,162
91,228	9,051	41,110	9,179	183,718	2,966,689
<u>\$ 113,126</u>	<u>\$ 807</u>	<u>\$ 28,046</u>	<u>\$ 9,213</u>	<u>\$ 214,968</u>	<u>\$ 3,081,851</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, 2015**

	<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	\$ 120,031	\$ 120,031	\$ 62,986	\$ (57,045)
Interest on investments	125	125	707	582
Total revenues	<u>120,156</u>	<u>120,156</u>	<u>63,693</u>	<u>(56,463)</u>
<b>Expenditures</b>				
Personnel services	7,700	7,700	4,713	2,987
Materials and services	70,000	70,000	12,923	57,077
Capital outlay	101,475	101,475	4,741	96,734
Contingency	108,301	108,301	-	108,301
Total expenditures	<u>287,476</u>	<u>287,476</u>	<u>22,377</u>	<u>265,099</u>
Excess of revenues over (under) expenditures	(167,320)	(167,320)	41,316	208,636
<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	(187,320)	(187,320)	21,316	208,636
Beginning fund balance	<u>187,320</u>	<u>187,320</u>	<u>178,586</u>	<u>(8,734)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 199,902</u>	<u>\$ 199,902</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, 2015**

	<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	\$ 14,840	\$ 14,840	\$ 12,505	\$ (2,335)
Fines and forfeitures	2,500	2,500	2,538	38
Interest on investments	-	-	50	50
Miscellaneous	25,000	25,000	25,800	800
Total revenues	<u>42,340</u>	<u>42,340</u>	<u>40,893</u>	<u>(1,447)</u>
<b>Expenditures</b>				
Personnel services	62,792	62,792	62,776	16
Materials and services	38,100	38,100	22,295	15,805
Total expenditures	<u>100,892</u>	<u>100,892</u>	<u>85,071</u>	<u>15,821</u>
Excess of revenues over (under) expenditures	(58,552)	(58,552)	(44,178)	14,374
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net change in fund balance	(18,552)	(18,552)	(4,178)	14,374
Beginning fund balance	<u>18,552</u>	<u>18,552</u>	<u>34,769</u>	<u>16,217</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,591</u>	<u>\$ 30,591</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, 2015**

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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	\$ 119,435	\$ (1,565)
Other taxes	12,000	12,000	11,018	(982)
Intergovernmental	236,000	236,000	193,396	(42,604)
Interest on investments	-	-	420	420
Total revenues	<u>369,000</u>	<u>369,000</u>	<u>324,269</u>	<u>(44,731)</u>
<b>Expenditures</b>				
Distributions to school districts	<u>369,000</u>	<u>369,000</u>	<u>324,260</u>	<u>44,740</u>
Net change in fund balance	-	-	9	9
Beginning fund balance	<u>-</u>	<u>-</u>	<u>76</u>	<u>76</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 85</u></u>	<u><u>\$ 85</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, 2015**

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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	\$ 275,808	\$ 275,808	\$ 240,303	\$ (35,505)
Interest on investments	-	-	352	352
Miscellaneous	21,000	21,000	10,283	(10,717)
Total revenues	<u>296,808</u>	<u>296,808</u>	<u>250,938</u>	<u>(45,870)</u>
<b>Expenditures</b>				
Personnel services	84,446	84,446	79,041	5,405
Materials and services	216,035	216,035	137,367	78,668
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>330,481</u>	<u>330,481</u>	<u>216,408</u>	<u>114,073</u>
Net change in fund balance	(33,673)	(33,673)	34,530	68,203
Beginning fund balance	<u>33,673</u>	<u>33,673</u>	<u>111,837</u>	<u>78,164</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,367</u>	<u>\$ 146,367</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, 2015**

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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	\$ -	\$ -	\$ 39,324	\$ 39,324
Charges for services	40,000	40,000	-	(40,000)
Interest on investments	500	500	213	(287)
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>39,537</u>	<u>(963)</u>
<b>Expenditures</b>				
Materials and services	40,000	40,000	36,000	4,000
Contingency	45,500	45,500	-	45,500
Total expenditures	<u>85,500</u>	<u>85,500</u>	<u>36,000</u>	<u>49,500</u>
Net change in fund balance	(45,000)	(45,000)	3,537	48,537
Beginning fund balance	<u>45,000</u>	<u>45,000</u>	<u>51,124</u>	<u>6,124</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,661</u>	<u>\$ 54,661</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, 2015**

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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	\$ 224,000	\$ 224,000	\$ 212,199	\$ (11,801)
Interest on investments	350	350	338	(12)
Total revenues	<u>224,350</u>	<u>224,350</u>	<u>212,537</u>	<u>(11,813)</u>
<b>Expenditures</b>				
Materials and services	72,000	72,000	84,560	(12,560)
Contingency	1,850	1,850	-	1,850
Total expenditures	<u>73,850</u>	<u>73,850</u>	<u>84,560</u>	<u>(10,710)</u>
Excess of revenues over (under) expenditures	150,500	150,500	127,977	(22,523)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(160,000)</u>	<u>(160,000)</u>	<u>(160,000)</u>	<u>-</u>
Net change in fund balance	(9,500)	(9,500)	(32,023)	(22,523)
Beginning fund balance	<u>9,500</u>	<u>9,500</u>	<u>24,769</u>	<u>15,269</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,254)</u>	<u>\$ (7,254)</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, 2015**

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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>	-	-	-	-
Net change in fund balance	-	-	-	-
Beginning fund balance	-	-	42	42
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, 2015**

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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	\$ 400,040	\$ 586,284	\$ 519,382	\$ (66,902)
Interest on investments	-	-	81	81
Total revenues	<u>400,040</u>	<u>586,284</u>	<u>519,463</u>	<u>(66,821)</u>
<b>Expenditures</b>				
Materials and services	<u>400,040</u>	<u>586,284</u>	<u>519,382</u>	<u>66,902</u>
Net change in fund balance	-	-	81	81
Beginning fund balance	<u>-</u>	<u>-</u>	<u>3,300</u>	<u>3,300</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,381</u></u>	<u><u>\$ 3,381</u></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, 2015**

	<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	\$ 279,530	\$ 279,530	\$ 251,386	\$ (28,144)
Charges for services	680,230	680,230	682,938	2,708
Fines and forfeitures	48,000	48,000	61,680	13,680
Interest on investments	2,500	2,500	3,609	1,109
Miscellaneous	2,500	2,500	3,779	1,279
Total revenues	<u>1,012,760</u>	<u>1,012,760</u>	<u>1,003,392</u>	<u>(9,368)</u>
<b>Expenditures</b>				
Personnel services	609,782	609,782	546,076	63,706
Materials and services	1,047,553	1,047,553	332,606	714,947
Contingency	10,000	10,000	-	10,000
Total expenditures	<u>1,667,335</u>	<u>1,667,335</u>	<u>878,682</u>	<u>788,653</u>
Net change in fund balance	(654,575)	(654,575)	124,710	779,285
Beginning fund balance	<u>654,575</u>	<u>654,575</u>	<u>824,345</u>	<u>169,770</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 949,055</u></u>	<u><u>\$ 949,055</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, 2015**

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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	\$ 115,341	\$ 115,341	\$ 108,053	\$ (7,288)
<b>Expenditures</b>				
Personnel services	120,588	120,588	119,979	609
Materials and services	5,208	5,208	2,995	2,213
Total expenditures	<u>125,796</u>	<u>125,796</u>	<u>122,974</u>	<u>2,822</u>
Excess of revenues over (under) expenditures	(10,455)	(10,455)	(14,921)	(4,466)
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Net change in fund balance	(2,955)	(2,955)	(7,421)	(4,466)
Beginning fund balance	<u>2,955</u>	<u>2,955</u>	<u>7,675</u>	<u>4,720</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 254</u></u>	<u><u>\$ 254</u></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, 2015**

	<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	\$ 284,707	\$ 284,707	\$ 204,355	\$ (80,352)
Miscellaneous	4,440	4,440	7,045	2,605
Total revenues	<u>289,147</u>	<u>289,147</u>	<u>211,400</u>	<u>(77,747)</u>
<b>Expenditures</b>				
Personnel services	80,352	80,352	78,603	1,749
Materials and services	93,982	93,982	41,680	52,302
Capital outlay	172,491	172,491	91,481	81,010
Total expenditures	<u>346,825</u>	<u>346,825</u>	<u>211,764</u>	<u>135,061</u>
Excess of revenues over (under) expenditures	(57,678)	(57,678)	(364)	57,314
<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	(7,678)	(7,678)	49,636	57,314
Beginning fund balance	<u>7,678</u>	<u>7,678</u>	<u>59,621</u>	<u>51,943</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,257</u>	<u>\$ 109,257</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, 2015**

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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	\$ 22,500	\$ 22,500	\$ 14,273	\$ (8,227)
<b>Expenditures</b>				
Personnel services	26,000	26,000	20,379	5,621
Materials and services	1,500	1,500	-	1,500
Total expenditures	<u>27,500</u>	<u>27,500</u>	<u>20,379</u>	<u>7,121</u>
Net change in fund balance	(5,000)	(5,000)	(6,106)	(1,106)
Beginning fund balance	<u>5,000</u>	<u>5,000</u>	<u>2,996</u>	<u>(2,004)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,110)</u>	<u>\$ (3,110)</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, 2015**

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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	\$ -	\$ -	\$ 12,000	\$ 12,000
<b>Expenditures</b>	-	-	-	-
Net change in fund balance	-	-	12,000	12,000
Beginning fund balance	-	-	(17,330)	(17,330)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,330)</u>	<u>\$ (5,330)</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, 2015**

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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	\$ 60,000	\$ 60,000	\$ 20,000	\$ (40,000)
Interest on investments	350	350	615	265
Total revenues	<u>60,350</u>	<u>60,350</u>	<u>20,615</u>	<u>(39,735)</u>
<b>Expenditures</b>				
Materials and services	<u>217,850</u>	<u>217,850</u>	<u>20,000</u>	<u>197,850</u>
Net change in fund balance	(157,500)	(157,500)	615	158,115
Beginning fund balance	<u>157,500</u>	<u>157,500</u>	<u>2,377</u>	<u>(155,123)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,992</u>	<u>\$ 2,992</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, 2015**

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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	\$ 250	\$ 250	\$ 225	\$ (25)
<b>Expenditures</b>				
Materials and services	<u>61,750</u>	<u>61,750</u>	<u>119</u>	<u>61,631</u>
Net change in fund balance	(61,500)	(61,500)	106	61,606
Beginning fund balance	<u>61,500</u>	<u>61,500</u>	<u>60,009</u>	<u>(1,491)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 60,115</u></u>	<u><u>\$ 60,115</u></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, 2015**

	<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>				
Other taxes	\$ 145,000	\$ 145,000	\$ 143,012	\$ (1,988)
Intergovernmental	300,000	300,000	120,787	(179,213)
Interest on investments	600	600	1,268	668
Miscellaneous	-	-	3,709	3,709
Total revenues	<u>445,600</u>	<u>445,600</u>	<u>268,776</u>	<u>(176,824)</u>
<b>Expenditures</b>				
Materials and services	301,001	301,001	154,210	146,791
Debt service	140,288	140,288	38,594	101,694
Capital outlay	2,665,000	2,665,000	-	2,665,000
Contingency	34,311	34,311	-	34,311
Total expenditures	<u>3,140,600</u>	<u>3,140,600</u>	<u>192,804</u>	<u>2,947,796</u>
Excess of revenues over (under) expenditures	<u>(2,695,000)</u>	<u>(2,695,000)</u>	<u>75,972</u>	<u>2,770,972</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from long-term debt	1,500,000	1,500,000	-	(1,500,000)
Sale of land	1,000,000	1,000,000	-	(1,000,000)
Transfers out	(65,000)	(65,000)	(65,000)	-
Total other financing sources (uses)	<u>2,435,000</u>	<u>2,435,000</u>	<u>(65,000)</u>	<u>(2,500,000)</u>
Net change in fund balance	(260,000)	(260,000)	10,972	270,972
Beginning fund balance	<u>260,000</u>	<u>260,000</u>	<u>292,254</u>	<u>32,254</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 303,226</u>	<u>\$ 303,226</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, 2015**

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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	\$ 37	\$ (13)
<b>Expenditures</b>				
Materials and services	9,935	9,935	-	9,935
Net change in fund balance	(9,885)	(9,885)	37	9,922
Beginning fund balance	9,885	9,885	9,899	14
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,936</u>	<u>\$ 9,936</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, 2015**

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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	\$ 341,750	\$ 341,750	\$ 289,159	\$ (52,591)
<b>Expenditures</b>				
Personnel services	<u>341,750</u>	<u>341,750</u>	<u>289,158</u>	<u>52,592</u>
Net change in fund balance	-	-	1	1
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>\$ 3</u></u>	<u><u>\$ 3</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, 2015**

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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	\$ 58,000	\$ -
Interest on investments	500	500	301	(199)
Miscellaneous	200	200	-	(200)
Total revenues	<u>58,700</u>	<u>58,700</u>	<u>58,301</u>	<u>(399)</u>
<b>Expenditures</b>				
Personnel services	55,492	55,492	49,799	5,693
Materials and services	6,800	6,800	459	6,341
Contingency	86,408	86,408	-	86,408
Total expenditures	<u>148,700</u>	<u>148,700</u>	<u>50,258</u>	<u>98,442</u>
Net change in fund balance	(90,000)	(90,000)	8,043	98,043
Beginning fund balance	<u>90,000</u>	<u>90,000</u>	<u>88,330</u>	<u>(1,670)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,373</u>	<u>\$ 96,373</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, 2015**

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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	\$ 260,000	\$ 260,000	\$ 76,360	\$ (183,640)
Interest on investments	-	-	8	8
Miscellaneous	35,000	35,000	19,674	(15,326)
Total revenues	<u>295,000</u>	<u>295,000</u>	<u>96,042</u>	<u>(198,958)</u>
<b>Expenditures</b>				
Materials and services	<u>295,000</u>	<u>295,000</u>	<u>90,179</u>	<u>204,821</u>
Net change in fund balance	-	-	5,863	5,863
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(1,750)</u>	<u>(1,750)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,113</u></u>	<u><u>\$ 4,113</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, 2015**

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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	\$ 2,346,654	\$ 2,346,654	\$ 1,126,757	\$ (1,219,897)
Miscellaneous	30,000	30,000	62,846	32,846
Total revenues	<u>2,376,654</u>	<u>2,376,654</u>	<u>1,189,603</u>	<u>(1,187,051)</u>
<b>Expenditures</b>				
Personnel services	193,254	193,254	163,368	29,886
Materials and services	2,183,400	2,183,400	1,118,642	1,064,758
Total expenditures	<u>2,376,654</u>	<u>2,376,654</u>	<u>1,282,010</u>	<u>1,094,644</u>
Net change in fund balance	-	-	(92,407)	(92,407)
Beginning fund balance	-	-	195,724	195,724
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,317</u>	<u>\$ 103,317</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, 2015**

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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	\$ 25,103	\$ 25,103	\$ 26,830	\$ 1,727
Interest on investments	100	100	156	56
Total revenues	<u>25,203</u>	<u>25,203</u>	<u>26,986</u>	<u>1,783</u>
<b>Expenditures</b>				
Materials and services	36,050	36,050	31,579	4,471
Contingency	33,500	33,500	-	33,500
Total expenditures	<u>69,550</u>	<u>69,550</u>	<u>31,579</u>	<u>37,971</u>
Net change in fund balance	(44,347)	(44,347)	(4,593)	39,754
Beginning fund balance	<u>44,347</u>	<u>44,347</u>	<u>43,452</u>	<u>(895)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,859</u>	<u>\$ 38,859</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, 2015**

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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	\$ -	\$ -	\$ 6	\$ 6
<b>Expenditures</b>				
Materials and services	<u>1,640</u>	<u>1,640</u>	<u>-</u>	<u>1,640</u>
Net change in fund balance	(1,640)	(1,640)	6	1,646
Beginning fund balance	<u>1,640</u>	<u>1,640</u>	<u>1,615</u>	<u>(25)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,621</u></u>	<u><u>\$ 1,621</u></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, 2015**

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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	\$ 15	\$ 15	\$ 16	\$ 1
<b>Expenditures</b>				
Materials and services	4,300	4,300	-	4,300
Net change in fund balance	(4,285)	(4,285)	16	4,301
Beginning fund balance	4,285	4,285	4,290	5
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,306</u>	<u>\$ 4,306</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, 2015**

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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	\$ 320,000	\$ 320,000	\$ 317,995	\$ (2,005)
Interest on investments	1,000	1,000	649	(351)
Total revenues	<u>321,000</u>	<u>321,000</u>	<u>318,644</u>	<u>(2,356)</u>
<b>Expenditures</b>				
Materials and services	324,000	324,000	324,000	-
Contingency	93,500	93,500	-	93,500
Total expenditures	<u>417,500</u>	<u>417,500</u>	<u>324,000</u>	<u>93,500</u>
Net change in fund balance	(96,500)	(96,500)	(5,356)	91,144
Beginning fund balance	<u>96,500</u>	<u>96,500</u>	<u>96,879</u>	<u>379</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 91,523</u></u>	<u><u>\$ 91,523</u></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, 2015**

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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	75	75	109	34
Total revenues	<u>6,075</u>	<u>6,075</u>	<u>6,109</u>	<u>34</u>
<b>Expenditures</b>				
Materials and services	10,000	10,000	4,675	5,325
Contingency	23,075	23,075	-	23,075
Total expenditures	<u>33,075</u>	<u>33,075</u>	<u>4,675</u>	<u>28,400</u>
Net change in fund balance	(27,000)	(27,000)	1,434	28,434
Beginning fund balance	<u>27,000</u>	<u>27,000</u>	<u>27,040</u>	<u>40</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,474</u>	<u>\$ 28,474</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, 2015**

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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	\$ 17,702	\$ 2,702
Interest on investments	300	300	359	59
Total revenues	<u>15,300</u>	<u>15,300</u>	<u>18,061</u>	<u>2,761</u>
<b>Expenditures</b>				
Materials and services	20,000	20,000	21,611	(1,611)
Contingency	90,300	90,300	-	90,300
Total expenditures	<u>110,300</u>	<u>110,300</u>	<u>21,611</u>	<u>88,689</u>
Net change in fund balance	(95,000)	(95,000)	(3,550)	91,450
Beginning fund balance	<u>95,000</u>	<u>95,000</u>	<u>92,588</u>	<u>(2,412)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,038</u>	<u>\$ 89,038</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, 2015**

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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	\$ 128,914	\$ 128,914	\$ 113,306	\$ (15,608)
Licenses and fees	14,000	14,000	8,557	(5,443)
Total revenues	<u>142,914</u>	<u>142,914</u>	<u>121,863</u>	<u>(21,051)</u>
<b>Expenditures</b>				
Materials and services	140,914	140,914	100,287	40,627
Contingency	2,000	2,000	-	2,000
Total expenditures	<u>142,914</u>	<u>142,914</u>	<u>100,287</u>	<u>42,627</u>
Net change in fund balance	-	-	21,576	21,576
Beginning fund balance	-	-	<u>(25,199)</u>	<u>(25,199)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,623)</u>	<u>\$ (3,623)</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, 2015**

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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	\$ 350	\$ 350	\$ 356	\$ 6
<b>Expenditures</b>				
Materials and services	25,000	79,250	79,210	40
Contingency	82,350	53,100	-	53,100
Capital outlay	25,000	-	-	-
Total expenditures	<u>132,350</u>	<u>132,350</u>	<u>79,210</u>	<u>53,140</u>
Net change in fund balance	(132,000)	(132,000)	(78,854)	53,146
Beginning fund balance	<u>132,000</u>	<u>132,000</u>	<u>132,228</u>	<u>228</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,374</u>	<u>\$ 53,374</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, 2015**

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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	\$ 58	\$ 33
Miscellaneous	7,200	7,200	7,200	-
Total revenues	<u>7,225</u>	<u>7,225</u>	<u>7,258</u>	<u>33</u>
<b>Expenditures</b>				
Materials and services	<u>19,725</u>	<u>19,725</u>	<u>3,866</u>	<u>15,859</u>
Net change in fund balance	(12,500)	(12,500)	3,392	15,892
Beginning fund balance	<u>12,500</u>	<u>12,500</u>	<u>12,667</u>	<u>167</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,059</u></u>	<u><u>\$ 16,059</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, 2015**

	<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	\$ 50,964	\$ (7,036)
Rental income	21,000	21,000	12,935	(8,065)
Interest on investments	200	200	142	(58)
Miscellaneous	67,500	67,500	70,380	2,880
Total revenues	<u>146,700</u>	<u>146,700</u>	<u>134,421</u>	<u>(12,279)</u>
<b>Expenditures</b>				
Personnel services	41,000	41,000	30,943	10,057
Materials and services	108,250	108,250	109,665	(1,415)
Capital outlay	20,000	20,000	35,400	(15,400)
Contingency	42,450	42,450	-	42,450
Total expenditures	<u>211,700</u>	<u>211,700</u>	<u>176,008</u>	<u>35,692</u>
Excess of revenues over (under) expenditures	(65,000)	(65,000)	(41,587)	23,413
<b>Other Financing Sources (Uses)</b>				
Proceeds from long-term debt	-	-	29,977	29,977
Net change in fund balance	(65,000)	(65,000)	(11,610)	53,390
Beginning fund balance	65,000	65,000	60,595	(4,405)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,985</u>	<u>\$ 48,985</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, 2015**

	<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	\$ 168,883	\$ 168,883	\$ 334,485	\$ 165,602
Interest on investments	160	160	412	252
Miscellaneous	500	59,500	2	(59,498)
Total revenues	<u>169,543</u>	<u>228,543</u>	<u>334,899</u>	<u>106,356</u>
<b>Expenditures</b>				
Personnel services	97,155	97,155	96,275	880
Materials and services	67,388	142,388	146,466	(4,078)
Contingency	16,000	-	-	-
Total expenditures	<u>180,543</u>	<u>239,543</u>	<u>242,741</u>	<u>(3,198)</u>
Excess of revenues over (under) expenditures	(11,000)	(11,000)	92,158	103,158
<b>Other Financing Sources (Uses)</b>				
Transfers out	(42,500)	(42,500)	(42,500)	-
Net change in fund balance	(53,500)	(53,500)	49,658	103,158
Beginning fund balance	53,500	53,500	51,060	(2,440)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,718</u>	<u>\$ 100,718</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, 2015**

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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	\$ 8,020	\$ 8,020	\$ 8,315	\$ 295
Interest on investments	-	-	131	131
Total revenues	<u>8,020</u>	<u>8,020</u>	<u>8,446</u>	<u>426</u>
<b>Expenditures</b>				
Materials and services	29,500	29,500	19,129	10,371
Contingency	9,520	9,520	-	9,520
Total expenditures	<u>39,020</u>	<u>39,020</u>	<u>19,129</u>	<u>19,891</u>
Net change in fund balance	(31,000)	(31,000)	(10,683)	20,317
Beginning fund balance	<u>31,000</u>	<u>31,000</u>	<u>38,472</u>	<u>7,472</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,789</u>	<u>\$ 27,789</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, 2015**

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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	\$ 1,819	\$ 19
Interest on investments	80	80	102	22
Total revenues	<u>1,880</u>	<u>1,880</u>	<u>1,921</u>	<u>41</u>
<b>Expenditures</b>				
Materials and services	<u>25,880</u>	<u>25,880</u>	<u>-</u>	<u>25,880</u>
Net change in fund balance	(24,000)	(24,000)	1,921	25,921
Beginning fund balance	<u>24,000</u>	<u>24,000</u>	<u>26,564</u>	<u>2,564</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 28,485</u></u>	<u><u>\$ 28,485</u></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, 2015**

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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>				
Interest on investments	\$ 200	\$ 200	\$ 276	\$ 76
Miscellaneous	1,500	1,500	823	(677)
Total revenues	<u>1,700</u>	<u>1,700</u>	<u>1,099</u>	<u>(601)</u>
<b>Expenditures</b>				
Capital outlay	<u>96,410</u>	<u>96,410</u>	<u>24,584</u>	<u>71,826</u>
Excess of revenues over (under) expenditures	(94,710)	(94,710)	(23,485)	71,225
<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	(81,210)	(81,210)	(9,985)	71,225
Beginning fund balance	<u>81,210</u>	<u>81,210</u>	<u>81,762</u>	<u>552</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 71,777</u></u>	<u><u>\$ 71,777</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**GIS Fund - 306**  
**For the Fiscal Year Ended June 30, 2015**

	<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	\$ 13,300	\$ 13,300	\$ 18,360	\$ 5,060
Interest on investments	50	50	125	75
Total revenues	<u>13,350</u>	<u>13,350</u>	<u>18,485</u>	<u>5,135</u>
<b>Expenditures</b>				
Materials and services	22,300	22,300	15,273	7,027
Contingency	12,550	12,550	-	12,550
Total expenditures	<u>34,850</u>	<u>34,850</u>	<u>15,273</u>	<u>19,577</u>
Excess of revenues over (under) expenditures	<u>(21,500)</u>	<u>(21,500)</u>	<u>3,212</u>	<u>24,712</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,500	1,500	1,500	-
Transfers out	(5,000)	(5,000)	(5,000)	-
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)	(288)	24,712
Beginning fund balance	25,000	25,000	31,541	6,541
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,253</u>	<u>\$ 31,253</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, 2015**

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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	\$ 111	\$ 36
Miscellaneous	6,000	6,000	6,000	-
Total revenues	<u>6,075</u>	<u>6,075</u>	<u>6,111</u>	<u>36</u>
<b>Expenditures</b>				
Materials and services	8,000	8,000	5,228	2,772
Contingency	26,250	26,250	-	26,250
Total expenditures	<u>34,250</u>	<u>34,250</u>	<u>5,228</u>	<u>29,022</u>
Net change in fund balance	(28,175)	(28,175)	883	29,058
Beginning fund balance	<u>28,175</u>	<u>28,175</u>	<u>28,194</u>	<u>19</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,077</u>	<u>\$ 29,077</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, 2015**

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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	\$ 43,000	\$ 43,000	\$ 49,856	\$ 6,856
Interest on investments	200	200	355	155
Total revenues	<u>43,200</u>	<u>43,200</u>	<u>50,211</u>	<u>7,011</u>
<b>Expenditures</b>				
Materials and services	32,000	32,000	28,313	3,687
Capital outlay	20,000	20,000	-	20,000
Contingency	66,200	66,200	-	66,200
Total expenditures	<u>118,200</u>	<u>118,200</u>	<u>28,313</u>	<u>89,887</u>
Net change in fund balance	(75,000)	(75,000)	21,898	96,898
Beginning fund balance	<u>75,000</u>	<u>75,000</u>	<u>91,228</u>	<u>16,228</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 113,126</u></u>	<u><u>\$ 113,126</u></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, 2015**

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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	\$ 13,782	\$ 13,782	\$ 14,432	\$ 650
Charges for services	2,543	2,543	4,900	2,357
Licenses and fees	500	500	-	(500)
Interest on investments	-	-	23	23
Miscellaneous	1,500	10,815	-	(10,815)
Total revenues	<u>18,325</u>	<u>27,640</u>	<u>19,355</u>	<u>(8,285)</u>
<b>Expenditures</b>				
Personnel services	16,640	17,455	17,455	-
Materials and services	1,685	10,185	10,144	41
Total expenditures	<u>18,325</u>	<u>27,640</u>	<u>27,599</u>	<u>41</u>
Net change in fund balance	-	-	(8,244)	(8,244)
Beginning fund balance	-	-	9,051	9,051
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 807</u>	<u>\$ 807</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, 2015**

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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	\$ 26,750	\$ 26,750	\$ 29,563	\$ 2,813
Interest on investments	150	150	121	(29)
Total revenues	<u>26,900</u>	<u>26,900</u>	<u>29,684</u>	<u>2,784</u>
<b>Expenditures</b>				
Materials and services	54,750	66,750	62,748	4,002
Contingency	29,150	17,150	-	17,150
Total expenditures	<u>83,900</u>	<u>83,900</u>	<u>62,748</u>	<u>21,152</u>
Excess of revenues over (under) expenditures	(57,000)	(57,000)	(33,064)	23,936
<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	(37,000)	(37,000)	(13,064)	23,936
Beginning fund balance	<u>37,000</u>	<u>37,000</u>	<u>41,110</u>	<u>4,110</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,046</u>	<u>\$ 28,046</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, 2015**

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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	\$ 34	\$ 9
<b>Expenditures</b>				
Materials and services	9,190	9,190	-	9,190
Net change in fund balance	(9,165)	(9,165)	34	9,199
Beginning fund balance	9,165	9,165	9,179	14
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,213</u>	<u>\$ 9,213</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, 2015**

	<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	\$ 258,844	\$ 258,844	\$ 261,526	\$ 2,682
Intergovernmental	4,000	4,000	-	(4,000)
Rental income	52,066	52,066	52,065	(1)
Interest on investments	500	500	858	358
Miscellaneous	21,192	21,192	27,231	6,039
Total revenues	<u>336,602</u>	<u>336,602</u>	<u>341,680</u>	<u>5,078</u>
<b>Expenditures</b>				
Personnel services	228,242	228,242	177,912	50,330
Materials and services	165,408	165,408	103,648	61,760
Debt service	19,047	19,047	17,858	1,189
Capital outlay	81,564	81,564	11,012	70,552
Contingency	5,000	5,000	-	5,000
Total expenditures	<u>499,261</u>	<u>499,261</u>	<u>310,430</u>	<u>188,831</u>
Net change in fund balance	(162,659)	(162,659)	31,250	193,909
Beginning fund balance	<u>162,659</u>	<u>162,659</u>	<u>183,718</u>	<u>21,059</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,968</u>	<u>\$ 214,968</u>



**UNION COUNTY, OREGON**  
**Combining Statement of Net Position**  
**Airport Proprietary Funds**  
**June 30, 2015**

	<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	\$ -	\$ 38	\$ -	\$ 38
Accounts receivable	51,434	-	526,500	577,934
Inventory	175,031	-	-	175,031
Total current assets	<u>226,465</u>	<u>38</u>	<u>526,500</u>	<u>753,003</u>
Noncurrent assets:				
Capital assets:				
Construction in progress	8,731,605	-	-	8,731,605
Buildings	2,736,378	-	-	2,736,378
Equipment and vehicles	196,563	-	-	196,563
Improvements	9,701,415	-	-	9,701,415
Less: accumulated depreciation	<u>(6,167,214)</u>	<u>-</u>	<u>-</u>	<u>(6,167,214)</u>
Total noncurrent assets	<u>15,198,747</u>	<u>-</u>	<u>-</u>	<u>15,198,747</u>
Total assets	<u>15,425,212</u>	<u>38</u>	<u>526,500</u>	<u>15,951,750</u>
<b>Deferred Outflows of Resources</b>				
Deferred charge - debt refunding	<u>20,743</u>	<u>-</u>	<u>-</u>	<u>20,743</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	75,678	-	91,464	167,142
Interfund payable	36,192	38	627,577	663,807
Accrued interest payable	2,360	-	-	2,360
Loans payable - current	275,000	-	-	275,000
Total current liabilities	<u>389,230</u>	<u>38</u>	<u>719,041</u>	<u>1,108,309</u>
Noncurrent liabilities:				
Loans payable	<u>855,000</u>	<u>-</u>	<u>-</u>	<u>855,000</u>
Total liabilities	<u>1,244,230</u>	<u>38</u>	<u>719,041</u>	<u>1,963,309</u>
<b>Deferred Inflows of Resources</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	14,068,747	-	-	14,068,747
Unrestricted	<u>132,978</u>	<u>-</u>	<u>(192,541)</u>	<u>(59,563)</u>
Total net position	<u>\$ 14,201,725</u>	<u>\$ -</u>	<u>\$ (192,541)</u>	<u>\$ 14,009,184</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, 2015**

	<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	\$ 961,986	\$ -	\$ -	\$ 961,986
Licenses and fees	27,499	-	-	27,499
Rental income	97,062	-	252,886	349,948
Miscellaneous	11,745	-	3,310	15,055
Total operating revenues	<u>1,098,292</u>	<u>-</u>	<u>256,196</u>	<u>1,354,488</u>
<b>Operating Expenses</b>				
Personnel services	94,744	-	-	94,744
Materials and services	968,411	-	73,979	1,042,390
Depreciation	367,172	-	-	367,172
Total operating expenses	<u>1,430,327</u>	<u>-</u>	<u>73,979</u>	<u>1,504,306</u>
Operating income (loss)	<u>(332,035)</u>	<u>-</u>	<u>182,217</u>	<u>(149,818)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest expense	(36,751)	-	-	(36,751)
Grant revenue	-	-	579,401	579,401
Interfund transfer of capital assets	-	-	-	-
Total nonoperating revenues (expenses)	<u>(36,751)</u>	<u>-</u>	<u>579,401</u>	<u>542,650</u>
Income (loss) before transfers	(368,786)	-	761,618	392,832
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	(398,786)	-	761,618	362,832
Net position - beginning	13,895,940	-	(177,406)	13,718,534
Prior period adjustment	-	-	(72,182)	(72,182)
Equity transfer	704,571	-	(704,571)	-
Net position - ending	<u>\$ 14,201,725</u>	<u>\$ -</u>	<u>\$ (192,541)</u>	<u>\$ 14,009,184</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Cash Flows**  
**Airport Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2015**

	<b>501 Airport Operations</b>	<b>401 Airport Bond</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 982,664	\$ -	\$ -	\$ 982,664
Cash received from rentals	97,062	-	252,886	349,948
Other operating receipts	11,745	-	3,310	15,055
Cash payments for personnel services	(94,744)	-	-	(94,744)
Cash payments for fuel purchases	(743,529)	-	-	(743,529)
Cash payments for insurance	(14,655)	-	-	(14,655)
Cash payments for miscellaneous	(27,374)	-	-	(27,374)
Cash payments for contractual services	(9,239)	-	(73,979)	(83,218)
Cash payments for supplies	(26,899)	-	-	(26,899)
Cash payments for repairs	(55,715)	-	-	(55,715)
Net cash provided (used) by operating activities	<u>119,316</u>	<u>-</u>	<u>182,217</u>	<u>301,533</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Interfund loans	(83,116)	-	219,673	136,557
Interfund transfers	(30,000)	-	-	(30,000)
Nonoperating grants	-	-	1,791,033	1,791,033
Net cash provided (used) by noncapital financing activities	<u>(113,116)</u>	<u>-</u>	<u>2,010,706</u>	<u>1,897,590</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	(6,200)	-	(1,890,923)	(1,897,123)
Principal payments on indebtedness	-	-	(265,249)	(265,249)
Interest paid on indebtedness	-	-	(36,751)	(36,751)
Net cash provided (used) by capital and related financing activities	<u>(6,200)</u>	<u>-</u>	<u>(2,192,923)</u>	<u>(2,199,123)</u>
Net increase (decrease) in cash and investments	-	-	-	-
Beginning cash and investments	-	-	-	-
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)	\$ (332,035)	\$ -	\$ 182,217	\$ (149,818)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	367,172	-	-	367,172
(Increase) decrease in accounts receivable	(6,821)	-	-	(6,821)
(Increase) decrease in inventory	22,813	-	-	22,813
Increase (decrease) in accounts payable	68,187	-	-	68,187
Net cash provided (used) by operating activities	<u>\$ 119,316</u>	<u>\$ -</u>	<u>\$ 182,217</u>	<u>\$ 301,533</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, 2015**

	<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	\$ 1,227,000	\$ 1,227,000	\$ 961,986	\$ (265,014)
Licenses and fees	-	-	27,499	27,499
Rental income	49,100	49,100	97,062	47,962
Miscellaneous	2,000	2,000	11,745	9,745
Total revenues	<u>1,278,100</u>	<u>1,278,100</u>	<u>1,098,292</u>	<u>(179,808)</u>
<b>Expenditures</b>				
Personnel services	115,485	115,485	94,744	20,741
Materials and services	1,122,615	1,122,615	968,411	154,204
Capital outlay	10,000	10,000	6,200	3,800
Total expenditures	<u>1,248,100</u>	<u>1,248,100</u>	<u>1,069,355</u>	<u>178,745</u>
Excess of revenues over (under) expenditures	30,000	30,000	28,937	(1,063)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	-	-	(1,063)	(1,063)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>115,658</u>	<u>115,658</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u>114,595</u>	<u><u>\$ 114,595</u></u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			15,198,747	
Deferred charge - debt refunding			20,743	
Accrued interest payable			(2,360)	
Loans payable			<u>(1,130,000)</u>	
			<u><u>\$ 14,201,725</u></u>	
<b><u>Detail of Fund Balance</u></b>				
Accounts receivable			\$ 51,434	
Inventory			175,031	
Interfund payable			(36,192)	
Accounts payable			<u>(75,678)</u>	
			<u><u>\$ 114,595</u></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, 2015**

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	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	-	-	-	-
Net change in fund balance	-	-	-	-
Beginning fund balance	-	-	-	-
Ending fund balance	\$ -	\$ -	\$ -	\$ -
<b><u>Detail of Fund Balance</u></b>				
Taxes receivable			\$ 38	
Interfund payable			(38)	
			\$ -	

**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, 2015**

	<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	\$ 677,000	\$ 677,000	\$ 579,401	\$ (97,599)
Rental income	282,800	282,800	252,886	(29,914)
Miscellaneous	-	-	3,310	3,310
Total revenues	<u>959,800</u>	<u>959,800</u>	<u>835,597</u>	<u>(124,203)</u>
<b>Expenditures</b>				
Materials and services	325,000	325,000	73,979	251,021
Debt service	301,182	301,182	302,000	(818)
Capital outlay	352,000	352,000	402,571	(50,571)
Contingency	11,618	11,618	-	11,618
Total expenditures	<u>989,800</u>	<u>989,800</u>	<u>778,550</u>	<u>211,250</u>
Net change in fund balance	(30,000)	(30,000)	57,047	87,047
Beginning fund balance	30,000	30,000	(177,406)	(207,406)
Prior period adjustment	-	-	(72,182)	(72,182)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (192,541)</u>	<u>\$ (192,541)</u>
<b><u>Detail of Fund Balance</u></b>				
Accounts receivable			\$ 526,500	
Accounts payable			(91,464)	
Interfund payable			(627,577)	
			<u>\$ (192,541)</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, 2015**

	<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	\$ 446,400	\$ 446,400	\$ 308,695	\$ (137,705)
Miscellaneous	1,000	18,000	-	(18,000)
Total revenues	<u>447,400</u>	<u>464,400</u>	<u>308,695</u>	<u>(155,705)</u>
<b>Expenditures</b>				
Personnel services	243,920	275,920	270,997	4,923
Materials and services	171,832	156,832	119,231	37,601
Debt service	129,734	129,734	130,667	(933)
Capital outlay	66,914	66,914	66,914	-
Total expenditures	<u>612,400</u>	<u>629,400</u>	<u>587,809</u>	<u>41,591</u>
Excess of revenues over (under) expenditures	(165,000)	(165,000)	(279,114)	(114,114)
<b>Other Financing Sources (Uses)</b>				
Transfers in	165,000	165,000	165,000	-
Net change in fund balance	-	-	(114,114)	(114,114)
Beginning fund balance	-	-	(1,006,711)	(1,006,711)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	(1,120,825)	<u>\$ (1,120,825)</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			1,714,877	
Accrued interest payable			(22,451)	
Loans payable			(1,359,615)	
Deferred revenue - debt refunding			(6,881)	
			<u>\$ (794,895)</u>	
<b><u>Detail of Fund Balance</u></b>				
Inventory			\$ 16,783	
Accounts receivable			77,606	
Interfund payable			(1,155,480)	
Accounts payable			(5,347)	
Unearned revenue			(1,455)	
Unearned golf course pass revenue			(44,018)	
Compensated absences			(8,914)	
			<u>\$ (1,120,825)</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, 2015**

	<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	\$ 155,000	\$ 155,000	\$ 157,631	\$ 2,631
Grant revenue	65,000	65,000	20,504	(44,496)
Interest on investments	145	145	85	(60)
Miscellaneous	1,200	1,200	2,312	1,112
Total revenues	<u>221,345</u>	<u>221,345</u>	<u>180,532</u>	<u>(40,813)</u>
<b>Expenditures</b>				
Materials and services	234,000	234,000	118,240	115,760
Capital outlay	10,000	10,000	-	10,000
Contingency	303,840	303,840	-	303,840
Total expenditures	<u>547,840</u>	<u>547,840</u>	<u>118,240</u>	<u>429,600</u>
Net change in fund balance	(326,495)	(326,495)	62,292	388,787
Beginning fund balance	<u>326,495</u>	<u>326,495</u>	<u>368,513</u>	<u>42,018</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	430,805	<u>\$ 430,805</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			455,251	
Closure and post-closure care costs			(788,195)	
			<u>\$ 97,861</u>	
<b><u>Detail of Fund Balance</u></b>				
Cash and cash equivalents			\$ 393,179	
Accounts receivable			43,597	
Accounts payable			(5,971)	
			<u>\$ 430,805</u>	



## **OTHER FINANCIAL SCHEDULES**

**UNION COUNTY, OREGON**  
**Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Fiscal Year Ended June 30, 2015**

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	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2015</u>
<b><u>Property Tax &amp; Other Agency Funds</u></b>				
<b>Assets</b>				
Cash and investments	\$ 41,693	\$ 19,965,704	\$ 19,938,767	\$ 68,630
Accounts receivable	8,220	3,666	-	11,886
Taxes receivable	1,570,111	36,649	-	1,606,760
Total assets	<u>\$ 1,620,024</u>	<u>\$ 20,006,019</u>	<u>\$ 19,938,767</u>	<u>\$ 1,687,276</u>
<b>Liabilities</b>				
Distributions pending to other entities	<u>\$ 1,620,024</u>	<u>\$ 20,006,019</u>	<u>\$ 19,938,767</u>	<u>\$ 1,687,276</u>

**UNION COUNTY, OREGON**  
**Schedule of Property Tax Transactions**  
**For the Fiscal Year Ended June 30, 2015**

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2014</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2014-2015</u>	<u>Adjustments &amp; Discounts</u>	<u>Uncollected Taxes June 30, 2015</u>
2014-15	\$ -	\$ 22,258,926	\$ 20,746,053	\$ (576,858)	\$ 936,015
2013-14	922,964	-	444,685	(1,712)	476,567
2012-13	522,511	-	199,491	(2,019)	321,001
2011-12	312,829	-	153,772	(1,106)	157,951
2010-11	143,059	-	68,914	(1,623)	72,522
2009-10	100,806	-	6,214	(1,562)	93,030
2008-09	6,498	-	2	(818)	5,678
Prior	18,700	-	1,593	(1)	17,106
	<u>\$ 2,027,367</u>	<u>\$ 22,258,926</u>	<u>\$ 21,620,724</u>	<u>\$ (585,699)</u>	<u>\$ 2,079,870</u>

**Tax Turnovers:**

July 2014	\$ 75,379
August 2014	211,427
September 2014	69,256
October 2014	202,365
November 2014	17,877,182
December 2014	1,313,354
January 2015	232,068
February 2015	567,013
March 2015	253,165
April 2015	136,681
May 2015	693,772
June 2015	241,829
Less:	
Adjustments	(27)
Interest	(252,740)
	<u>\$ 21,620,724</u>

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

LEWIS, POE, MOELLER, GUNDERSON & ROBERTS, 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, 2015, and have issued our report thereon dated December 16<sup>th</sup>, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance 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	\$ 6,477,180	\$ 21,071,524	\$ 41,786,107	\$ 22,168,711	\$ 7,931,308
Sheriff	219	283,490	275,152	-	8,557
County Clerk	28	2,309,983	2,014,725	(295,220)	66
Assessor	-	21,873,491	-	(21,873,491)	-
Total	<u>\$ 6,477,427</u>	<u>\$ 45,538,488</u>	<u>\$ 44,075,984</u>	<u>\$ -</u>	<u>\$ 7,939,931</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, 2015, as follows:

Fund	Over Expenditure
101 General - Debt service	\$ 1,484
233 Wind Project - Materials and services	12,560
285 Law Library - Materials and services	1,611
295 Fair Board - Materials and services	1,415
295 Fair Board - Capital outlay	15,400
300 Justice Court - Materials and services	4,078
310 Buffalo Peak Golf Course - Debt service	933
320 Airport Capital Improvement - Debt service	818
320 Airport Capital Improvement - Capital outlay	50,571

**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.

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.

**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.

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

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

La Grande, Oregon  
 December 16<sup>th</sup>, 2015

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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, 2015**

<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 Counties	10.665	\$ 793,496
<b>U.S. Department of Interior:</b>		
<u>Direct Programs:</u>		
Payments in Lieu of Taxes	15.226	907,532
FWS National Wildlife Refuge Fund	15.659	305
<u>Pass-Through Oregon Department of Administrative Services:</u>		
Non-Sale Disposals of Mineral Material	15.214	945
Distribution of Receipts to State and Local Governments	15.227	121
Total U.S. Department of Interior		<u>908,903</u>
<b>U.S. Department of Health and Human Services:</b>		
<u>Direct Programs:</u>		
Drug Free Communities Support Program	93.276	113,099
<u>Pass-Through Oregon Department of Education:</u>		
Social Services Block Grant	93.667	13,095
<u>Pass-Through Oregon Department of Human Services:</u>		
Foster Care - Title IV E	93.658	28,409
<u>Pass-Through Oregon Department of Justice:</u>		
Child Support Enforcement	93.563	61,500
Total U.S. Department of Health and Human Services		<u>216,103</u>
<b>U.S. Department of Justice:</b>		
<u>Direct Programs:</u>		
Rural Domestic Violence	16.589	205,273
State Criminal Alien Assistance Program	16.606	1,657
<u>Pass-Through Oregon Department of Justice:</u>		
Crime Victim Assistance	16.575	25,459
Edward Byrne Memorial Justice Assistance Grant Program	16.738	104,030
Total U.S. Department of Justice		<u>336,419</u>
<b>U.S. Department of Homeland Security:</b>		
<u>Pass-Through Oregon State Military:</u>		
Emergency Management Performance Grant	97.042	77,016
Total U.S. Department of Homeland Security		<u>77,016</u>
<b>U.S. Department of Transportation:</b>		
<u>Direct Programs:</u>		
Airport Improvement Program	20.106	366,160
<u>Pass-Through Oregon Parks and Recreation Department:</u>		
Recreational Trails Program	20.219	95,273
<u>Pass-Through Oregon Department of Transportation:</u>		
Enhanced Mobility for Seniors and Individuals with Disabilities		
Subrecipient: Community Connections of Northeast Oregon	20.513	400,940
Total U.S. Department of Transportation		<u>862,373</u>
Total expenditures of federal awards		<u>\$ 3,194,310</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, 2015.

**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, 2015, the County had insurance coverage in effect comparable to other entities of similar size and circumstance.

LEWIS, POE, MOELLER, GUNDERSON & ROBERTS, 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, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of and for the year ended June 30, 2015, 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 16<sup>th</sup>, 2015.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 were not 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.

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

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

La Grande, Oregon  
December 16<sup>th</sup>, 2015

**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, 2015. 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, 2015.

**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.

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

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

La Grande, Oregon  
December 16<sup>th</sup>, 2015

**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2015**

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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:	
<u>Major programs:</u>	
U.S. Department of Agriculture - Schools and Roads-Grants to County CFDA Number 10.665	Unqualified
U.S. Department of Transportation - Enhanced Mobility of Seniors and Individuals with Disabilities CFDA Number 20.513	Unqualified
Rural Domestic Violence (Violence Against Women) CFDA Number 16.589	Unqualified
Drug Free Communities Support Program CFDA Number 93.276	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	Yes

**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, 2015**

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None noted as a result of our audit procedures.