

UNION COUNTY, OREGON
Table of Contents

INTRODUCTORY SECTION:

List of County Officials.....i

FINANCIAL SECTION:

Independent Auditors' Report..... 1-3

Management's Discussion and Analysis 4-10

Basic Financial Statements:

Government-Wide Financial Statements:

Statement of Net Position 11

Statement of Activities 12

Fund Financial Statements:

Governmental Funds Financial Statements:

Balance Sheet - Governmental Funds 13

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 14

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 15

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities 16

Proprietary Fund Financial Statements:

Statement of Net Position 17

Statement of Revenues, Expenses, and Changes in Fund Net Position 18

Statement of Cash Flows..... 19-20

Fiduciary Fund Financial Statements:

Statement of Fiduciary Assets and Liabilities 21

Notes to Basic Financial Statements 22-39

Required Supplementary Information:

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual:

General Fund 40

Public Works Fund - 201..... 41

Notes to Required Supplementary Information..... 42

Supplementary Information:

Nonmajor Governmental Funds:

Combining Balance Sheet:

Special Revenue Funds..... 43-48

Combining Statement of Revenues, Expenditures and Changes in Fund Balances:

Special Revenue Funds..... 49-54

Budgetary Comparison Schedules - Nonmajor Special Revenue Funds:

Bicycle Path/Project Fund - 205 55

Parks Department Fund - 210 56

Animal Control Fund - 215..... 57

County School Fund - 217 58

Commission on Children and Families Fund - 220..... 59

Court Security Fund - 230..... 60

Wind Project Fund - 233 61

Renewable Energy Fund - 234 62

STF Fund - 235 63

Community Corrections Fund - 240 64

Crime Victim Program Fund - 245 65

Mt. Emily Recreation Area Fund - 247..... 66

Sheriff Reserve Fund - 249..... 67

CAMI Program Fund - 250..... 68

Title III - SR2008 Fund - 252..... 69

National Forest Service Title III Fund - 253 70

Economic Development Fund - 255 71

Community Development Fund - 260 72

Watershed Fund - 263 73

Agricultural Levy Fund - 265 74

Non-Medical Transportation Fund - 266 75

Human Services Program Fund - 268 76

UNION COUNTY, OREGON
Table of Contents

Mediation Assessment Fund - 269	77
Ambulance Fund - 270.....	78
Library Project Fund - 272	79
System 911 Emergency Communications Fund - 280	80
RAC Maintenance Fund - 283	81
Law Library Fund - 285.....	82
Drug Court Fund - 287	83
Building Reserve Fund - 290	84
Senior Center Maintenance Allowance Fund - 293	85
Union County Fair Board Fund	86
Justice Court Fund - 300.....	87
County Clerk Equipment Reserve Fund - 301	88
AT&T Users Capital Fund - 302.....	89
Vehicle Reserve Fund - 303	90
Computer Services GIS Fund - 306.....	91
Transit Hub Maintenance Fund - 307	92
Communication System Fund - 308	93
Dispute Resolution Fund – 312	94
County Surveyor Fund - 313.....	95
County Map Fund - 315	96
Union County 4-H and Extension Service District	97
Proprietary Funds:	
Airport:	
Combining Statement of Net Position.....	98
Combining Statement of Revenues, Expenses and Changes in Fund Net Position.....	99
Combining Statement of Cash Flows	100
Budgetary Comparison Schedules:	
Airport Fund - 501	101
Airport Bond Fund - 401	102
Airport Capital Improvement Fund - 320	103
Buffalo Peak Golf Course Fund - 310.....	104
Union County Solid Waste District.....	105
Other Financial Schedules:	
Statement of Changes in Assets and Liabilities - Agency Funds	106
Schedule of Property Tax Transactions	107
INDEPENDENT AUDITORS REPORT REQUIRED BY OREGON STATE REGULATIONS.....	108-109
AUDIT DELIVERABLES REQUIRED BY THE SINGLE AUDIT ACT OF 1996	
Schedule of Expenditures of Federal Awards	110
Notes to Schedule of Expenditures of Federal Awards	111
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	112-113
Report on Compliance with Requirements For Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	114-115
Schedule of Findings and Questioned Costs	116-117
Schedule of Prior Audit Findings	118

INTRODUCTORY SECTION

**UNION COUNTY, OREGON
County Officials**

Commissioners

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

County Clerk

Robin Church	12-31-2016	La Grande, Oregon
--------------	------------	-------------------

County Treasurer

Donna Marshall	12-31-2016	La Grande, Oregon
----------------	------------	-------------------

County Assessor and Tax Collector

Linda Hill	12-31-2016	La Grande, Oregon
------------	------------	-------------------

County Sheriff

Boyd Rasmussen	12-31-2016	La Grande, Oregon
----------------	------------	-------------------

* Elected Officials may be contacted by writing to: 1106 K Avenue, La Grande, Oregon 97850

FINANCIAL SECTION

This page intentionally left blank

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, 2014, 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, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter Regarding New Accounting Policy

As described in Note 1, during the year ended June 30, 2014 the County adopted the provisions of Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

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 1, 2014, 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 1, 2014, 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 1, 2014

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 \$51,176,454 on its government-wide Statement of Net Position. Of this, \$43,763,229 was invested in capital assets, net of related debt; \$3,378,292 was restricted for specific purposes and \$4,034,933 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 \$3,653,291 or 7.7% which was due mainly to increases in cash and infrastructure.
- The County's Governmental Funds experienced an increase of \$1,628,157 in fund balances, with the General Fund experiencing a decrease in its fund balance of \$135,150. The decrease in general fund balance was due to an increase in expenditures of approximately 2% while revenues increased by only approximately .02%
- At the close of the June 30, 2014, fiscal year, unassigned fund balance for the General Fund was \$1,003,934 or 11.92% 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, 2014, was \$51,176,454. 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 Position at Year End

	Governmental		Business-type		Total	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
ASSETS						
Current and other	9,721,087	8,819,220	949,311	21,487	10,670,398	8,840,707
Capital Assets	32,581,479	31,605,677	17,324,271	15,252,869	49,905,750	46,858,546
Total Assets	42,302,566	40,424,897	18,273,582	15,274,356	60,576,148	55,699,253
LIABILITIES						
Current	2,405,838	2,648,962	2,017,911	714,281	4,423,749	3,363,243
Non-Current	1,682,009	1,036,776	3,265,070	3,618,513	4,947,079	4,655,289
Total Liabilities	4,087,847	3,685,738	5,282,981	4,332,794	9,370,828	8,018,532
DEFERRED INFLOWS	3,011	-	51,784	-	54,795	-
NET POSITION						
Invested in capital assets	30,097,458	29,586,240	13,665,771	11,309,991	43,763,229	40,896,231
Restricted	3,378,292	2,508,006			3,378,292	2,508,006
Unrestricted	4,735,958	4,644,913	(701,025)	(368,429)	4,034,933	4,276,484
Total Net Position	38,211,708	36,739,159	12,964,746	10,941,562	51,176,454	47,680,721

Total net position increased by \$3,653,291. The most significant increase was completed infrastructure improvement projects.

Table 2 – Statement of Activities

Fiscal Year ending June 30, 2014 compared to Fiscal Year ending June 30, 2013

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenue						
Fees, Fines and Charges for Service	2,587,384	2,692,780	1,438,706	1,668,728	4,026,090	4,361,508
Operating Grants & Contributions	8,707,067	6,795,768	7,975	33,440	8,715,042	6,829,208
Capital Grants & Contributions	397,101	2,191,130	2,301,348	1,690,675	2,698,449	3,881,805
General Revenue						
Taxes	6,183,182	6,160,198	21	-	6,183,203	6,160,198
Interest & Miscellaneous	492,591	471,126	9,768	24,651	502,359	495,777
Special Items	(1,436)	(2,114,956)	1,436	-	-	(2,114,956)
Transfers	(100,000)	(100,000)	100,000	100,000	-	-
Total	18,265,889	16,096,046	3,859,254	3,517,494	22,125,143	19,613,540
Expenses						
General Government	3,211,389	3,371,454			3,211,389	3,371,454
Public Safety	6,349,715	6,233,939			6,349,715	6,233,939
Public Works	3,122,138	2,724,619			3,122,138	2,724,619
Health	1,089,591	218,154			1,089,591	218,154
Public Services	1,092,858	1,310,480			1,092,858	1,310,480
Culture and Recreation	651,342	623,436			651,342	623,436
Community Development	733,914	861,930			733,914	861,930
Education	326,358	335,643			326,358	335,643
Interest on long-term debt	58,477	31,413			58,477	31,413
Airport		-	1,151,587	1,188,930	1,151,587	1,188,930
Solid Waste Management		-	106,833	129,634	106,833	129,634
Golf Course		-	577,650	559,337	577,650	559,337
Total	16,635,782	15,711,068	1,836,070	1,877,901	18,471,852	17,588,969
Change in Net Position	1,630,107	384,978	2,023,184	1,639,593	3,653,291	2,024,571
Beginning Net Position	36,739,159	36,354,181	10,941,562	9,301,969	47,680,721	45,656,150
Prior period adjustment	(157,558)	-	--	-	(157,558)	-
Ending Net Position	38,211,708	36,739,159	12,964,746	10,941,562	51,176,454	47,680,721

GOVERNMENTAL ACTIVITIES

Governmental revenues showed an increase of \$2,169,843 during fiscal year 2013-14. This is due primarily to state and federal operating grants.

As seen in the previous Statement of Activities chart, expenses increased by \$924,714, about 6 percent.

FUND BALANCE HIGHLIGHTS

At year end June 30, 2014, the General Fund balance decreased by \$135,150 and the Public Works fund balance increased by \$645,934.

BUDGETARY HIGHLIGHTS

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

- Increase to the Project Fund in the amount of \$4,400,000 to accept \$2,000,000 from the Oregon Judicial Department and \$2,400,000 from Series 2013A & Series 2013B Funds for Circuit Court Building construction and refinance of existing debt.

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

- Increase to Community Corrections Fund in the amount of \$114,730 to accept grant funds from the Oregon Criminal Justice Commission.
- Increase to STF Fund in the amount of \$94,500 to accept a grant from the Oregon Department of Transportation for transportation services for elderly and persons with disabilities.
- Increase to Dispute Resolution Fund in the amount of \$15,000 to accept grant funds from the University Of Oregon School Of Law.
- Increase to Community Corrections fund in the amount of \$30,435 to accept funds from the OVW Rural Grant program via Shelter From the Storm.
- Increase to the Human Services Fund in the amount of \$104,000 to accept funds from the Oregon Department of Human Services for the CARE program.
- Increase to the General Fund – Emergency Services budget in the amount of \$30,000 to accept funds from the Oregon Office of Emergency Management and Title III for a mobile command post.
- Increase to Fund 220 in the amount of \$99,801 to accept funds from the Oregon Department of Education.
- Increase to Fund 235 (STF) in the amount of \$25,000 to accept funds from the Oregon Department of Transportation.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2014, the County had invested \$49,905,750 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$3,047,204, with the most significant increases coming from the completion of infrastructure improvement projects.

Table 3 – Capital Assets at Year End

	<u>2014</u>	<u>2013</u>
Land	\$ 6,722,855	\$ 6,722,855
Improvements	11,362,717	11,346,105
Buildings	9,172,182	9,095,102
Equipment & Vehicles	5,173,775	5,111,070
Infrastructure	30,089,339	24,424,096
Construction in Progress	8,671,548	10,570,960
Accumulated Depreciation	<u>(21,286,666)</u>	<u>(20,411,642)</u>
TOTAL	<u><u>\$49,905,750</u></u>	<u><u>\$46,858,546</u></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	\$ 691,300
Current Portion of Long Term Debt	441,635
Current Portion of Leases Payable	62,507
Long Term Obligation	4,918,451
Long Term Capital Leases Payable	28,628

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 \$805,455. 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 7.6%. 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 this address the separately issued financial statements for the component units listed in Note 1 of the County's financial statements.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

UNION COUNTY, OREGON
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 6,106,688	\$ 329,046	\$ 6,435,734
Prepaid expenses	2,620	-	2,620
Taxes receivable	457,218	38	457,256
Accounts receivable, net	1,291,094	1,936,005	3,227,099
Internal balances	1,531,156	(1,531,156)	-
Inventory	332,311	215,378	547,689
Capital assets:			
Land	5,583,300	1,139,555	6,722,855
Construction in progress	342,514	8,329,034	8,671,548
Improvements	789,532	10,573,185	11,362,717
Buildings	5,967,921	3,204,261	9,172,182
Equipment and vehicles	4,433,963	739,812	5,173,775
Infrastructure	30,089,339	-	30,089,339
Less: accumulated depreciation	(14,625,090)	(6,661,576)	(21,286,666)
Total capital assets	<u>32,581,479</u>	<u>17,324,271</u>	<u>49,905,750</u>
Total assets	<u>42,302,566</u>	<u>18,273,582</u>	<u>60,576,148</u>
Deferred outflows of resources			
Deferred charge - debt refunding	-	25,929	25,929
Liabilities			
Accounts payable	505,023	1,596,379	2,101,402
Unearned revenue	1,084,966	1,455	1,086,421
Accrued interest payable	13,837	26,647	40,484
Long-term obligations (Note 7):			
Due within one year	802,012	393,430	1,195,442
Due in more than one year	1,682,009	3,265,070	4,947,079
Total liabilities	<u>4,087,847</u>	<u>5,282,981</u>	<u>9,370,828</u>
Deferred inflows of resources			
Deferred revenue - debt refunding	3,011	7,455	10,466
Unearned golf course annual pass revenue	-	44,329	44,329
Total deferred inflows of resources	<u>3,011</u>	<u>51,784</u>	<u>54,795</u>
Net Position			
Net investment in capital assets	30,097,458	13,665,771	43,763,229
Restricted for:			
Street projects and bike paths	3,139,116	-	3,139,116
Health and human services	239,176	-	239,176
Unrestricted	4,735,958	(701,025)	4,034,933
Total net position	<u>\$ 38,211,708</u>	<u>\$ 12,964,746</u>	<u>\$ 51,176,454</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, 2014

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
Primary government:							
Governmental activities:							
General government	\$ 3,211,389	\$ 542,146	\$ 450,073	\$ -	\$ (2,219,170)	\$ -	\$ (2,219,170)
Public safety	6,349,715	1,352,403	2,057,635	-	(2,939,677)	-	(2,939,677)
Public works	3,122,138	292,596	3,382,766	311,478	864,702	-	864,702
Health	1,089,591	-	1,237,748	-	148,157	-	148,157
Public services	1,092,858	40,123	874,111	-	(178,624)	-	(178,624)
Culture and recreation	651,342	90,673	120,200	85,623	(354,846)	-	(354,846)
Community development	733,914	269,443	386,252	-	(78,219)	-	(78,219)
Education	326,358	-	198,282	-	(128,076)	-	(128,076)
Interest on long-term debt	58,477	-	-	-	(58,477)	-	(58,477)
Total governmental activities	<u>16,635,782</u>	<u>2,587,384</u>	<u>8,707,067</u>	<u>397,101</u>	<u>(4,944,230)</u>	<u>-</u>	<u>(4,944,230)</u>
Business-type activities:							
Airport	1,151,587	974,103	-	2,301,348	-	\$ 2,123,864	2,123,864
Golf course	577,650	307,777	-	-	-	(269,873)	(269,873)
Solid waste management	106,833	156,826	7,975	-	-	57,968	57,968
Total business-type activities	<u>1,836,070</u>	<u>1,438,706</u>	<u>7,975</u>	<u>2,301,348</u>	<u>-</u>	<u>1,911,959</u>	<u>1,911,959</u>
Total primary government	<u>\$18,471,852</u>	<u>\$ 4,026,090</u>	<u>\$ 8,715,042</u>	<u>\$ 2,698,449</u>	<u>(4,944,230)</u>	<u>1,911,959</u>	<u>(3,032,271)</u>
General Revenues							
Property taxes					4,836,999	21	4,837,020
Payments in lieu of tax					1,165,435	-	1,165,435
Other taxes					180,748	-	180,748
Interest and miscellaneous income					492,591	9,768	502,359
Special items							
Interfund transfer of capital assets					(1,436)	1,436	-
Transfers					<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Total general revenues, special items and transfers					<u>6,574,337</u>	<u>111,225</u>	<u>6,685,562</u>
Change in net position					1,630,107	2,023,184	3,653,291
Net position - beginning					36,739,159	10,941,562	47,680,721
Prior period adjustment					<u>(157,558)</u>	<u>-</u>	<u>(157,558)</u>
Net position - ending					<u>\$38,211,708</u>	<u>\$12,964,746</u>	<u>\$51,176,454</u>

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

FUND FINANCIAL STATEMENTS

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2014

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Assets and Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 22,619	\$ 2,219,065	\$ 3,865,004	\$ 6,106,688
Prepaid expenses	907	-	1,713	2,620
Taxes receivable	433,647	-	23,571	457,218
Accounts receivable, net	314,204	153,370	823,520	1,291,094
Interfund receivable	1,657,633	-	-	1,657,633
Inventory	-	332,311	-	332,311
Total assets	<u>2,429,010</u>	<u>2,704,746</u>	<u>4,713,808</u>	<u>9,847,564</u>
Deferred outflows of resources:	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 2,429,010</u>	<u>\$ 2,704,746</u>	<u>\$ 4,713,808</u>	<u>\$ 9,847,564</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 138,118	\$ 54,621	\$ 312,284	\$ 505,023
Unearned revenue	910,798	-	463,485	1,374,283
Interfund payable	-	-	126,477	126,477
Total liabilities	<u>1,048,916</u>	<u>54,621</u>	<u>902,246</u>	<u>2,005,783</u>
Deferred inflows of resources:				
Unavailable property tax revenue	<u>376,160</u>	<u>-</u>	<u>23,571</u>	<u>399,731</u>
Fund Balances:				
Nonspendable	-	332,311	-	332,311
Restricted	-	2,317,814	2,977,760	5,295,574
Committed	-	-	695,486	695,486
Unassigned	1,003,934	-	114,745	1,118,679
Total fund balances	<u>1,003,934</u>	<u>2,650,125</u>	<u>3,787,991</u>	<u>7,442,050</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,429,010</u>	<u>\$ 2,704,746</u>	<u>\$ 4,713,808</u>	<u>\$ 9,847,564</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, 2014

Total fund balances - governmental funds \$ 7,442,050

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	342,514	
Improvements	789,532	
Buildings	5,967,921	
Equipment and vehicles	4,433,963	
Infrastructure	30,089,339	
Less: accumulated depreciation	<u>(14,625,090)</u>	32,581,479

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. 399,731

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. 289,317

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. (13,837)

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	802,012	
Due in more than one year	<u>1,682,009</u>	(2,484,021)

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. (3,011)

Total net position - governmental activities \$ 38,211,708

(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, 2014

	General Fund	Public Works Fund	Nonmajor Governmental Funds	Total
Revenues				
Property taxes	\$ 4,538,066	\$ -	\$ 246,291	\$ 4,784,357
Payments in lieu of tax	1,049,126	-	116,309	1,165,435
Other taxes	8,806	-	171,942	180,748
Intergovernmental	1,012,959	3,176,473	4,085,996	8,275,428
Charges for services	987,925	-	712,281	1,700,206
Licenses and fees	304,129	58,287	384,526	746,942
Fines and forfeitures	43,613	-	267,034	310,647
Rental income	176,820	-	72,791	249,611
Interest on investments	7,908	6,522	15,850	30,280
Miscellaneous	147,254	7,994	656,667	811,915
Total revenues	<u>8,276,606</u>	<u>3,249,276</u>	<u>6,729,687</u>	<u>18,255,569</u>
Expenditures				
Current:				
General government	3,215,237	-	80,558	3,295,795
Public safety	4,689,902	-	1,542,909	6,232,811
Public works	-	2,547,274	176,561	2,723,835
Health	-	-	1,089,591	1,089,591
Public services	-	-	1,092,171	1,092,171
Culture and recreation	-	-	590,397	590,397
Community development	241,733	-	492,181	733,914
Education	-	-	326,358	326,358
Debt Service:				
Principal	-	-	74,342	74,342
Interest	-	-	44,037	44,037
Capital outlay	276,747	51,068	794,682	1,122,497
Total expenditures	<u>8,423,619</u>	<u>2,598,342</u>	<u>6,303,787</u>	<u>17,325,748</u>
Excess of revenues over (under) expenditures	<u>(147,013)</u>	<u>650,934</u>	<u>425,900</u>	<u>929,821</u>
Other Financing Sources (Uses)				
Proceeds from long-term debt	-	-	798,336	798,336
Transfers in	89,863	40,000	140,000	269,863
Transfers out	<u>(78,000)</u>	<u>(45,000)</u>	<u>(246,863)</u>	<u>(369,863)</u>
Total other financing sources (uses)	<u>11,863</u>	<u>(5,000)</u>	<u>691,473</u>	<u>698,336</u>
Net change in fund balance	(135,150)	645,934	1,117,373	1,628,157
Beginning fund balance	1,139,084	2,004,191	3,443,596	6,586,871
Prior period adjustment	-	-	(772,978)	(772,978)
Ending fund balance	<u>\$ 1,003,934</u>	<u>\$ 2,650,125</u>	<u>\$ 3,787,991</u>	<u>\$ 7,442,050</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, 2014

Total net change in fund balances - governmental funds \$ 1,628,157

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 (\$1,055,477) exceeds depreciation expense (\$675,348) and loss on retired assets (\$18,311) in the current year. 361,818

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. 52,642

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. 59,912

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. 194,471

Transfer of capital assets from governmental fund to proprietary funds (1,436)

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. (798,336)

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. 136,270

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. (3,391)

Change in net position - governmental activities \$ 1,630,107

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

UNION COUNTY, OREGON
Statement of Net Position
Proprietary Funds
June 30, 2014

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ -	\$ -	\$ 329,046	\$ 329,046
Taxes receivable	38	-	-	38
Accounts receivable	1,854,927	39,286	41,792	1,936,005
Inventory	197,844	17,534	-	215,378
Total current assets	<u>2,052,809</u>	<u>56,820</u>	<u>370,838</u>	<u>2,480,467</u>
Noncurrent assets:				
Capital assets:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	8,329,034	-	-	8,329,034
Buildings	2,736,378	47,076	420,807	3,204,261
Equipment and vehicles	190,363	460,487	88,962	739,812
Improvements	9,701,415	713,301	158,469	10,573,185
Less: accumulated depreciation	<u>(5,800,042)</u>	<u>(607,147)</u>	<u>(254,387)</u>	<u>(6,661,576)</u>
Total noncurrent assets	<u>15,157,148</u>	<u>1,702,667</u>	<u>464,456</u>	<u>17,324,271</u>
Total assets	<u>17,209,957</u>	<u>1,759,487</u>	<u>835,294</u>	<u>19,804,738</u>
Deferred Outflows of Resources				
Deferred charge - debt refunding	<u>25,929</u>	<u>-</u>	<u>-</u>	<u>25,929</u>
Liabilities				
Current liabilities:				
Accounts payable	1,587,307	6,747	2,325	1,596,379
Unearned revenue	-	1,455	-	1,455
Interfund payable	527,250	1,003,906	-	1,531,156
Accrued interest payable	2,795	23,852	-	26,647
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	270,000	86,336	-	356,336
Compensated absences	-	7,094	-	7,094
Total current liabilities	<u>2,387,352</u>	<u>1,129,390</u>	<u>32,325</u>	<u>3,549,067</u>
Noncurrent liabilities:				
Closure and post-closure care costs	-	-	775,455	775,455
Loans payable	1,130,000	1,359,615	-	2,489,615
Total noncurrent liabilities	<u>1,130,000</u>	<u>1,359,615</u>	<u>775,455</u>	<u>3,265,070</u>
Total liabilities	<u>3,517,352</u>	<u>2,489,005</u>	<u>807,780</u>	<u>6,814,137</u>
Deferred Inflows of Resources				
Deferred revenue - debt refunding	-	7,455	-	7,455
Unearned golf course annual pass revenue	-	44,329	-	44,329
Total deferred inflows of resources	<u>-</u>	<u>51,784</u>	<u>-</u>	<u>51,784</u>
Net Position				
Net investment in capital assets	13,757,148	249,622	(340,999)	13,665,771
Unrestricted	<u>(38,614)</u>	<u>(1,030,924)</u>	<u>368,513</u>	<u>(701,025)</u>
Total net position	<u>\$ 13,718,534</u>	<u>\$ (781,302)</u>	<u>\$ 27,514</u>	<u>\$ 12,964,746</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, 2014

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
Operating Revenues				
Franchise fees	\$ -	\$ -	\$ 156,826	\$ 156,826
Charges for services	607,052	307,777	-	914,829
Licenses and fees	16,208	-	-	16,208
Rental income	350,843	-	-	350,843
Miscellaneous	8,370	-	1,319	9,689
Total operating revenues	<u>982,473</u>	<u>307,777</u>	<u>158,145</u>	<u>1,448,395</u>
Operating Expenses				
Personnel services	101,019	297,236	-	398,255
Materials and services	627,782	183,484	97,628	908,894
Depreciation	368,018	56,540	9,205	433,763
Total operating expenses	<u>1,096,819</u>	<u>537,260</u>	<u>106,833</u>	<u>1,740,912</u>
Operating income (loss)	<u>(114,346)</u>	<u>(229,483)</u>	<u>51,312</u>	<u>(292,517)</u>
Nonoperating Revenues (Expenses)				
Interest on investments	-	-	79	79
Property taxes	21	-	-	21
Interest expense	(54,768)	(40,390)	-	(95,158)
Grant revenue	2,301,348	-	7,975	2,309,323
Interfund transfer of capital assets	1,436	-	-	1,436
Total nonoperating revenues (expenses)	<u>2,248,037</u>	<u>(40,390)</u>	<u>8,054</u>	<u>2,215,701</u>
Income (loss) before transfers	2,133,691	(269,873)	59,366	1,923,184
Transfers in	-	130,000	-	130,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	2,103,691	(139,873)	59,366	2,023,184
Net position - beginning	<u>11,614,843</u>	<u>(641,429)</u>	<u>(31,852)</u>	<u>10,941,562</u>
Net position - ending	<u>\$ 13,718,534</u>	<u>\$ (781,302)</u>	<u>\$ 27,514</u>	<u>\$ 12,964,746</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, 2014

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
Cash Flows from Operating Activities:				
Cash received from customers	\$ 642,240	\$ 310,465	\$ -	\$ 952,705
Cash received from rentals	350,843	-	-	350,843
Cash received from franchise fees	-	-	153,312	153,312
Other operating receipts	8,370	-	1,319	9,689
Cash payments for personnel services	(101,019)	(304,486)	-	(405,505)
Cash payments for fuel purchases	(608,587)	-	-	(608,587)
Cash payments for materials and services	-	(181,954)	(100,397)	(282,351)
Cash payments for closure costs	-	-	(19,939)	(19,939)
Cash payments for insurance	(15,670)	-	-	(15,670)
Cash payments for miscellaneous	(24,019)	-	-	(24,019)
Cash payments for contractual services	(4,677)	-	-	(4,677)
Cash payments for supplies	(16,181)	-	-	(16,181)
Cash payments for repairs	(114,249)	-	-	(114,249)
Net cash provided (used) by operating activities	<u>117,051</u>	<u>(175,975)</u>	<u>34,295</u>	<u>(24,629)</u>
Cash Flows from Noncapital Financing Activities:				
Property tax receipts	22	-	-	22
Interfund loans	(137,980)	176,920	-	38,940
Interfund transfers	(30,000)	130,000	-	100,000
Nonoperating grants	1,450,486	-	7,975	1,458,461
Net cash provided (used) by noncapital financing activities	<u>1,282,528</u>	<u>306,920</u>	<u>7,975</u>	<u>1,597,423</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(1,114,543)	(6,469)	-	(1,121,012)
Loan proceeds	1,374,071	102,130	-	1,476,201
Principal payments on indebtedness	(1,604,339)	(186,216)	-	(1,790,555)
Interest paid on indebtedness	(54,768)	(40,390)	-	(95,158)
Net cash provided (used) by capital and related financing activities	<u>(1,399,579)</u>	<u>(130,945)</u>	<u>-</u>	<u>(1,530,524)</u>
Cash Flows from Investing Activities:				
Interest income	-	-	79	79
Net increase (decrease) in cash and investments	-	-	42,349	42,349
Beginning cash and investments	-	-	286,697	286,697
Ending cash and investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,046</u>	<u>\$ 329,046</u>

(Continued)

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (114,346)	\$ (229,483)	\$ 51,312	\$ (292,517)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	368,018	56,540	9,205	433,763
(Increase) decrease in:				
Accounts receivable	18,980	9,188	(3,514)	24,654
Inventory	(99,255)	1,047	-	(98,208)
Increase (decrease) in:				
Accounts payable	(56,346)	483	(2,769)	(58,632)
Unearned revenue	-	(6,500)	-	(6,500)
Compensated absences	-	(7,250)	-	(7,250)
Closure and post-closure care costs	-	-	(19,939)	(19,939)
Net cash provided (used) by operating activities	<u>\$ 117,051</u>	<u>\$ (175,975)</u>	<u>\$ 34,295</u>	<u>\$ (24,629)</u>

UNION COUNTY, OREGON
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2014

	<u>Agency Funds</u>
Assets	
Cash	\$ 41,693
Accounts receivable	8,220
Property taxes receivable	<u>1,570,111</u>
Total assets	<u><u>\$ 1,620,024</u></u>
Liabilities	
Due to other governments	\$ 1,570,111
Due to others	<u>49,913</u>
Total liabilities	<u><u>\$ 1,620,024</u></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

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

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

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

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

Blended Component Units

Union County Solid Waste District:

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

Union County Extension Service District:

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

The County has implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

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

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.

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.

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2014, 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	\$ 175,154
---------------	------------

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.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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. \$95,158 of interest cost was incurred, all of which was charged to expense during the fiscal year ended June 30, 2014.

Compensated Absences

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

Net Position/Fund Balance Classifications

Government-Wide Statements

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- b. Restricted net position - Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets, with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

- 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.

Fund balances by classification for the year ended June 30, 2014 were as follows:

	<u>General Fund</u>	<u>Public Works Fund 201</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Fund balances:</u>				
Nonspendable:				
Inventories	\$ -	\$ 332,311	\$ -	\$ 332,311
Restricted:				
Community Services	-	-	914,226	914,226
County Schools	-	-	62,462	62,462
Public Safety	-	-	981,399	981,399
Economic Development	-	-	159,899	159,899
Equipment	-	-	38,472	38,472
Public Works	-	2,317,814	821,302	3,139,116
Committed:				
Community Services	-	-	288,181	288,181
Economic Development	-	-	79,307	79,307
Capital acquisitions	-	-	275,323	275,323
Public Safety	-	-	52,675	52,675

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Unassigned	1,003,934	-	114,745	1,118,679
Total fund balances	\$ 1,003,934	\$ 2,650,125	\$ 3,787,991	\$ 7,442,050

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, 2014 as follows:

Fund	Over Expenditure
295 Fair Board - Materials and services	\$ 8,732
300 Justice Court - Materials and services	6,431
310 Buffalo Peak Golf Course - Materials and services	7,970

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

The County refinanced long-term debt during the fiscal year. The refinancing is an exception found in ORS 294.338(4) and is therefore not reported as a budget violation even though expenditures exceeded budgeted appropriations. ORS 294.338(4) reads as follows, "Bonds issued during the current year or current budget period to refund previously issued bonds or obligations". The term "Bond" is further defined in ORS 287A.001 as a "contractual undertaking or instrument of a public body to repay borrowed moneys". The long-term debt the County refinanced during the current fiscal year meets the requirements of this exception, and is therefore not reported as a budget violation.

Deficit Fund Balance or Fund Net Position of Individual Funds

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

Fund	Deficit Amount	Remarks
Drug Court	\$ 25,199	Due to advance grant expenditures expected to be reimbursed
CAMI Program Fund	17,330	Due to past operating losses
Non-Med Transportation	1,750	Due to expenditures being higher than expected
Buffalo Peak Golf Course	1,006,711	Due to current and prior operating losses
Airport Capital Improvement	177,406	Due to grant revenue being lower than anticipated

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 3 - Deposits and Investments:

Deposits and Investments are comprised of the following at June 30, 2014:

	<u>Carrying Value</u>	<u>Fair Value</u>
Deposits with financial institutions	\$ 2,228,966	\$ 2,228,966
Investments with State of Oregon Local Government Investment Pool (LGIP)	4,248,461	4,248,461
	<u>\$ 6,477,427</u>	<u>\$ 6,477,427</u>

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 6,435,734
Statement of Fiduciary Net Position - Cash	41,693
	<u>\$ 6,477,427</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 \$2,773,954 at June 30, 2014. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

Custodial Credit Risk - Deposits

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

All 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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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>\$ 4,248,461</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 \$457,256, 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, 2014, was as follows:

	Balance at July 1, 2013	Increases	Decreases	Balance at June 30, 2014
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 5,583,300	\$ -	\$ -	\$ 5,583,300
Construction in progress	5,297,761	109,901	(5,065,148)	342,514
Total capital assets, not being depreciated	<u>10,881,061</u>	<u>109,901</u>	<u>(5,065,148)</u>	<u>5,925,814</u>
Capital assets being depreciated:				
Buildings	5,902,341	65,580	-	5,967,921
Improvements	772,889	16,643	-	789,532
Equipment & Vehicles	4,418,576	251,680	(236,293)	4,433,963
Infrastructure	24,470,877	5,677,522	(59,060)	30,089,339
Total capital assets being depreciated	<u>35,564,683</u>	<u>6,011,425</u>	<u>(295,353)</u>	<u>41,280,755</u>
Less: accumulated depreciation:				
Buildings	(2,283,154)	(116,648)	-	(2,399,802)
Improvements	(260,751)	(34,887)	-	(295,638)
Equipment & Vehicles	(2,626,433)	(179,846)	224,508	(2,581,771)
Infrastructure	(9,054,310)	(343,967)	50,398	(9,347,879)
Total accumulated depreciation	<u>(14,224,648)</u>	<u>(675,348)</u>	<u>274,906</u>	<u>(14,625,090)</u>
Net capital assets being depreciated	<u>21,340,035</u>	<u>5,336,077</u>	<u>(20,447)</u>	<u>26,655,665</u>
Governmental Activities - net capital assets	<u>\$ 32,221,096</u>	<u>\$ 5,445,978</u>	<u>\$ (5,085,595)</u>	<u>\$ 32,581,479</u>
	Balance at July 1, 2013	Increases	Decreases	Balance at June 30, 2014
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	5,836,837	2,492,197	-	8,329,034
Total capital assets, not being depreciated	<u>6,976,392</u>	<u>2,492,197</u>	<u>-</u>	<u>9,468,589</u>
Capital assets being depreciated:				
Buildings	3,192,761	11,500	-	3,204,261
Equipment & Vehicles	692,494	47,318	-	739,812
Improvements	10,578,216	6,469	(11,500)	10,573,185
Total capital assets being depreciated	<u>14,463,471</u>	<u>65,287</u>	<u>(11,500)</u>	<u>14,517,258</u>
Less: accumulated depreciation:				
Buildings	(525,515)	(61,085)	-	(586,600)
Equipment & Vehicles	(480,673)	(81,768)	-	(562,441)
Improvements	(5,180,806)	(331,729)	-	(5,512,535)
Total accumulated depreciation	<u>(6,186,994)</u>	<u>(474,582)</u>	<u>-</u>	<u>(6,661,576)</u>
Net capital assets being depreciated	<u>8,276,477</u>	<u>(409,295)</u>	<u>(11,500)</u>	<u>7,855,682</u>
Business-Type Activities - net capital assets	<u>\$ 15,252,869</u>	<u>\$ 2,082,902</u>	<u>\$ (11,500)</u>	<u>\$ 17,324,271</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Depreciation expense was charged to functions as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 110,834	Airport	\$ 368,018
Public safety	113,422	Golf course	56,540
Public works	389,362	Solid waste management	<u>9,205</u>
Public services	687		
Culture & recreation	<u>61,043</u>	Total	433,763
Total	<u>\$ 675,348</u>	Accumulated depreciation from interfund transfer of capital assets	<u>40,819</u>
		Total	<u>\$ 474,582</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.

<u>Year Ending June 30,</u>	<u>Governmental Funds</u>
2015	\$ 62,507
2016	32,780
2017	3,307
2018	991
2019	<u>-</u>
Total lease payments	99,585
Less: Amount representing interest	<u>(8,450)</u>
Present value of min. lease payments	<u>\$ 91,135</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:

	<u>Governmental Funds</u>
Equipment & Vehicles:	
Sheriff	\$ 199,106
Special	<u>21,928</u>
Total	<u>\$ 221,034</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, 2014 are as follows:

	Payable at July 1, 2013	Additions	Deletions	Payable at June 30, 2014	Due within one year
Governmental Activities:					
Community Bank - 4-H	\$ 218,389	\$ -	\$ (9,412)	\$ 208,977	\$ 9,987
Oregon Economic Devel. Dept.	50,588	-	(50,588)	-	-
Series 2013A Industrial Park		40,325	-	40,325	7,749
Baum Industrial Park - Bus. OR	418,720	-	(14,342)	404,378	12,563
Baum Industrial Park - UCEDC	300,000	-	-	300,000	-
Series 2013A Courthouse		755,000	-	755,000	25,000
Capital leases (Note 6)	153,063	-	(61,928)	91,135	62,507
Compensated absences	878,677	732,165	(926,636)	684,206	684,206
	<u>\$ 2,019,437</u>	<u>\$ 1,527,490</u>	<u>\$ (1,062,906)</u>	<u>\$ 2,484,021</u>	<u>\$ 802,012</u>
	Payable at July 1, 2013	Additions	Deletions	Payable at June 30, 2014	Due within one year
Business-Type Activities:					
Oregon Economic Devel. Dept.	\$ 1,434,210	\$ -	\$ (82,934)	\$ 1,351,276	\$ 79,085
Oregon Economic Devel. Dept.	107,086	-	(107,086)	-	-
Series 2013A Golf Course	-	94,675	-	94,675	7,251
Oregon Economic Development Dept. - Airport building	1,561,844	-	(1,561,844)	-	-
Series 2013B Airport Bldg	-	1,400,000	-	1,400,000	270,000
Liability for closure & post- closure care costs (Note 16)	825,394	-	(19,939)	805,455	30,000
Compensated absences	14,344	15,805	(23,055)	7,094	7,094
	<u>\$ 3,942,878</u>	<u>\$ 1,510,480</u>	<u>\$ (1,794,858)</u>	<u>\$ 3,658,500</u>	<u>\$ 393,430</u>

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

Debt Service Requirements

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

Community Bank

On October 9, 2009 the 4-H District entered into an agreement with Community Bank in the amount of \$249,500 to finance the purchase of their building. The debt will be repaid over 20 years, with 60 monthly payments of \$1,587 including interest at 4.5% and 180 monthly payments of \$1,542 including interest at 4.07%. The interest on this note is subject to change from time to time based on changes in an independent index which is the Federal Home Loan Bank 5-year Intermediate/Long Term Advances Fixed Rate taken from the Daily Advance Rates as published, on the 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
2015	\$ 9,987	\$ 8,694	\$ 18,681
2016	10,595	7,903	18,498
2017	11,035	7,463	18,498
2018	11,492	7,006	18,498
2019-2023	65,017	27,473	92,490

UNION COUNTY, OREGON
Notes to Basic Financial Statements

2024-2028	79,663	12,827	92,490
2029-2030	21,188	530	21,718
	\$ 208,977	\$ 71,896	\$ 280,873

Oregon Economic Development Department

On September 22, 1998 the County entered into a \$118,000 loan from special public works fund by contract with Oregon Economic Development Department. The monies were used to fund the second phase of the County's industrial park. The loan is due in annual installments of \$10,288. Interest accrues at the rate of 6.0%. The Oregon Economic Development Department loan was refinanced with the Series 2013A Industrial Park Loan during the fiscal year.

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
2015	\$ 7,749	\$ 1,458	\$ 9,207
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
	\$ 40,325	\$ 4,097	\$ 44,422

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
2015	\$ 12,563	\$ 15,204	\$ 27,767
2016	13,035	14,732	27,767
2017	13,525	14,242	27,767
2018	14,034	13,733	27,767
2019-2023	78,491	60,346	138,837
2024-2028	94,400	44,437	138,837
2029-2033	113,533	25,304	138,837
2034-2036	64,797	4,415	69,212
	\$ 404,378	\$ 192,413	\$ 596,791

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Baum Industrial Park - UCEDC

On November 27, 2012 the County entered into a \$300,000 loan from Union County Economic Development Corporation (UCEDC). The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due January 1 of \$1,980.68, interest only until the special public works loan above is paid in full. At that time the County shall pay UCEDC the full amount of unpaid principal and accrued interest or commence annual payments to UCEDC on January 1 of each year in an amount sufficient to pay the interest accrued to the date of payment and so much of the principal as will fully amortize the loan by the maturity date but not less than \$25,000. 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
2015	\$ -	\$ 1,805	\$ 1,805
2016	-	1,805	1,805
2017	-	1,805	1,805
2018	-	1,805	1,805
2019-2023	-	9,025	9,025
2024-2028	-	9,025	9,025
2029-2033	-	9,025	9,025
2034-2038	300,000	8,846	308,846
	<u>\$ 300,000</u>	<u>\$ 43,141</u>	<u>\$ 343,141</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
2015	\$ 25,000	\$ 31,975	\$ 56,975
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>\$ 755,000</u>	<u>\$ 379,538</u>	<u>\$ 1,134,538</u>

General Obligation Bond

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

Year ended June 30,	Principal	Interest	Total Requirements
2015	\$ 79,085	\$ 40,538	\$ 119,623
2016	81,458	38,166	119,624
2017	83,902	35,722	119,624

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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>\$ 1,351,276</u>	<u>\$ 385,021</u>	<u>\$ 1,736,297</u>

General Obligation Bond

On August 15, 2002, the County Commissioners entered into a loan contract with Oregon Economic Development Department. This loan was for operations and improvements at Buffalo Peak Golf Course. The note payable is due on December 1, annually, in installments of \$11,139 through December 1, 2026. Interest accrues at the rate of 5.46%. The loan was refinanced with the Series 2013A Golf Course loan during the fiscal year.

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
2015	\$ 7,251	\$ 3,792	\$ 11,043
2016	7,096	3,506	10,602
2017	6,938	3,233	10,171
2018	6,777	2,960	9,737
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	225	10,225
	<u>\$ 94,675</u>	<u>\$ 28,348</u>	<u>\$ 123,023</u>

Oregon Economic Development Department

On March 18, 2009, the County entered into a \$2,084,388 loan agreement from the special public works fund by contract with Oregon Economic Development Department. The loan proceeds were used to finance the construction of the Airport Fire Cache and Dispatch Building. The County received the final \$40,679 of the loan proceeds during the 2009-10 fiscal year. Notes payable are due in annual installments of \$269,807. Interest accrues at the rate of 4.99%. The County refinanced this loan with the Series 2013B Airport Building Loan during the fiscal year.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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
2015	\$ 270,000	\$ 32,000	\$ 302,000
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>\$ 1,400,000</u>	<u>\$ 98,170</u>	<u>\$ 1,498,170</u>

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

Government Type Activities:		Business Type Activities:	
Interest on long-term debt	\$ 58,477	Airport	\$ 54,768
		Golf Course	40,390

Note 8 - Internal Balances:

Interfund balances at June 30, 2014 consisted of the following receivables and payables:

	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$ 1,657,633	\$ -
Nonmajor funds	-	126,477
Proprietary Funds:		
Airport Fund	-	527,250
Buffalo Peak Golf Course Fund	-	1,003,906
	<u>\$ 1,657,633</u>	<u>\$ 1,657,633</u>

Interfund receivables are to supplement funds operating a deficit. The \$1,003,906 due to the general fund from Buffalo Peak Golf Course Fund is not expected to be repaid within one year from the date of the financial statements.

Note 9 - Grants:

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

Note 10 - Operating Leases:

The County has entered into a number of operating leases, which contain cancellation provisions and are subject to annual appropriations. For fiscal year ended June 30, 2014, 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
2015	\$ 152,385
2016	151,054
2017	752,203
2018	47,203
2019	390,206
Total payments	<u>\$ 1,493,051</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 11 - Contributions to Pension Plan:

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

The County's total payroll for the fiscal year ended June 30, 2014 was \$6,208,550, and the amount of these wages qualifying for pension plan contributions amounted to \$5,597,717. The total pension plan contributions for the fiscal year ended June 30, 2014 amounted to \$982,074. Of this amount, \$343,850 was paid by the employees and \$638,224 was paid by the County. The total fair market value of all contributions to the plan at year end was \$15,584,655. The fund invests the contributions in various mutual funds.

Note 12 - Internal Transfers:

Internal transfers for the fiscal year ended June 30, 2014 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 89,863	\$ 78,000
Public Works Fund	40,000	45,000
Nonmajor funds	140,000	246,863
Proprietary Funds:		
Airport Fund		30,000
Buffalo Peak Golf Course Fund	130,000	-
	\$ 399,863	\$ 399,863

Transfers are primarily used to move funds from:

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

Note 13 - Risk Management:

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

Note 14 - Litigation:

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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 \$22,665 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, 2014, \$275 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, 2014, all closure cost had been paid. The \$805,455 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 22 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, 2014, total cash of \$329,046 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>\$200 Deductible:</u>	<u>\$300 Deductible:</u>
Retiree Only \$654.75	Retiree Only \$642.84
Retiree & Other \$1,371.08	Retiree & Other \$1,345.73

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:

One of the disbursements that was accrued into accounts payable in the prior year was part of a building remodel that should have been capitalized in improvements instead of expensed, therefore net position & capital assets were understated in the prior year by \$5,000.

Disbursements expensed to maintenance in a prior year for the improvement of a bridge should have been capitalized in infrastructure instead of expensed, therefore net position and capital assets were understated in the prior year by \$46,781.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Construction in process assigned to McAlister Road and gifted to another government in fiscal year ended June 30, 2012, was part of the Pierce Road improvement project that should have been included in the prior year construction in process and capitalized in the current year. Therefore net position and capital assets were understated in the prior year by \$563,639.

Unspent grant funds of \$772,978 received in fiscal years ended June 30, 2012 and 2013, for the purpose of constructing a bridge should have been classified as unearned revenue in fiscal year ended June 30, 2013. During fiscal year ended June 30, 2014, grant funds in the amount of \$440,602 were used to construct the bridge and the remaining funds of \$332,376 were returned to the grantor.

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

Net position as previously stated on June 30, 2013	\$ 47,680,721
Prior period improvement	5,000
Prior period infrastructure	46,781
Prior period construction in process	563,639
Prior period unearned revenue	(772,978)
Net position as currently stated on July 1, 2013	<u>\$ 47,523,163</u>

Governmental fund balance as previously stated on June 30, 2013	\$ 6,586,871
Prior period unearned revenue	(772,978)
Governmental fund balance as currently stated on July 1, 2013	<u>\$ 5,813,893</u>

This page intentionally left blank

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 4,464,926	\$ 4,464,926	\$ 4,538,066	\$ 73,140
Payments in lieu of tax	1,085,000	1,085,000	1,049,126	(35,874)
Other taxes	10,000	10,000	8,806	(1,194)
Intergovernmental	1,145,658	1,175,658	1,012,959	(162,699)
Charges for services	1,017,580	1,017,580	987,925	(29,655)
Licenses and fees	293,050	293,050	304,129	11,079
Fines and forfeitures	15,900	15,900	43,613	27,713
Rental income	184,062	184,062	176,820	(7,242)
Interest on investments	7,500	7,500	7,908	408
Miscellaneous	100,150	57,150	147,254	90,104
Total revenues	<u>8,323,826</u>	<u>8,310,826</u>	<u>8,276,606</u>	<u>(34,220)</u>
Expenditures				
Assessor	926,353	926,353	834,369	91,984
County Clerk	364,087	364,087	306,507	57,580
Board of Commissioners/Administration	937,985	906,985	867,343	39,642
Facilities/District Court	383,021	383,021	376,629	6,392
District Attorney/Support Enforcement	595,547	618,047	605,044	13,003
Juvenile Department	503,681	503,681	488,766	14,915
Planning/Emergency Services	482,550	482,550	392,614	89,936
Special Accounts	1,048,977	1,048,977	844,789	204,188
Sheriff	1,739,090	1,726,590	1,720,156	6,434
Corrections	1,714,632	1,714,632	1,710,655	3,977
Capital outlay	209,516	288,516	276,747	11,769
Contingency	279,500	208,500	-	208,500
Total expenditures	<u>9,184,939</u>	<u>9,171,939</u>	<u>8,423,619</u>	<u>748,320</u>
Excess of revenues over (under) expenditures	<u>(861,113)</u>	<u>(861,113)</u>	<u>(147,013)</u>	<u>714,100</u>
Other Financing Sources (Uses)				
Transfers in	89,863	89,863	89,863	-
Transfers out	(80,500)	(80,500)	(78,000)	2,500
Total other financing sources (uses)	<u>9,363</u>	<u>9,363</u>	<u>11,863</u>	<u>2,500</u>
Net change in fund balance	(851,750)	(851,750)	(135,150)	716,600
Beginning fund balance	851,750	851,750	1,139,084	287,334
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,003,934</u>	<u>\$ 1,003,934</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 2,491,042	\$ 2,491,042	\$ 3,176,473	\$ 685,431
Licenses and fees	13,000	13,000	58,287	45,287
Interest on investments	1,000	1,000	6,522	5,522
Miscellaneous	5,000	5,000	7,994	2,994
Total revenues	<u>2,510,042</u>	<u>2,510,042</u>	<u>3,249,276</u>	<u>739,234</u>
Expenditures				
Personnel services	1,425,651	1,425,651	1,374,681	50,970
Materials and services	2,192,142	2,192,142	1,172,593	1,019,549
Capital outlay	100,000	100,000	51,068	48,932
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>3,967,793</u>	<u>3,967,793</u>	<u>2,598,342</u>	<u>1,369,451</u>
Excess of revenues over (under) expenditures	<u>(1,457,751)</u>	<u>(1,457,751)</u>	<u>650,934</u>	<u>2,108,685</u>
Other Financing Sources (Uses)				
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	(1,462,751)	(1,462,751)	645,934	2,108,685
Beginning fund balance	<u>1,462,751</u>	<u>1,462,751</u>	<u>2,004,191</u>	<u>541,440</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,650,125</u>	<u>\$ 2,650,125</u>

UNION COUNTY, OREGON
Notes to Required Supplementary Information

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, 2014, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2014, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

SUPPLEMENTARY INFORMATION

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014

	205	210	215	217	220	230	233
	Bicycle Path/ Project	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security	Wind Project
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 874,515	\$ 170,528	\$ 35,317	\$ 76	\$ 65,155	\$ 51,089	\$ 24,769
Accounts receivable	1,397	9,636	-	-	70,439	35	-
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>875,912</u>	<u>180,164</u>	<u>35,317</u>	<u>76</u>	<u>135,594</u>	<u>51,124</u>	<u>24,769</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 875,912</u>	<u>\$ 180,164</u>	<u>\$ 35,317</u>	<u>\$ 76</u>	<u>\$ 135,594</u>	<u>\$ 51,124</u>	<u>\$ 24,769</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable	\$ 54,610	\$ 1,578	\$ 548	\$ -	\$ 10,217	\$ -	\$ -
Unearned revenue	-	-	-	-	13,540	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>54,610</u>	<u>1,578</u>	<u>548</u>	<u>-</u>	<u>23,757</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	821,302	178,586	-	76	111,837	51,124	-
Committed	-	-	34,769	-	-	-	24,769
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>821,302</u>	<u>178,586</u>	<u>34,769</u>	<u>76</u>	<u>111,837</u>	<u>51,124</u>	<u>24,769</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 875,912</u>	<u>\$ 180,164</u>	<u>\$ 35,317</u>	<u>\$ 76</u>	<u>\$ 135,594</u>	<u>\$ 51,124</u>	<u>\$ 24,769</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2014

234 Renewable Energy	235 STF	240 Community Corrections	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	250 CAMI Program	252 Title III
\$ 42	\$ 83,565	\$ 808,528	\$ -	\$ 18,716	\$ -	\$ -	\$ 157,775
-	-	18,020	28,144	45,211	3,462	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>42</u>	<u>83,565</u>	<u>826,548</u>	<u>28,144</u>	<u>63,927</u>	<u>3,462</u>	<u>-</u>	<u>157,775</u>
-	-	-	-	-	-	-	-
<u>\$ 42</u>	<u>\$ 83,565</u>	<u>\$ 826,548</u>	<u>\$ 28,144</u>	<u>\$ 63,927</u>	<u>\$ 3,462</u>	<u>\$ -</u>	<u>\$ 157,775</u>
\$ -	\$ 80,265	\$ 2,203	\$ -	\$ 4,306	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	155,398
-	-	-	20,469	-	466	17,330	-
<u>-</u>	<u>80,265</u>	<u>2,203</u>	<u>20,469</u>	<u>4,306</u>	<u>466</u>	<u>17,330</u>	<u>155,398</u>
-	-	-	-	-	-	-	-
-	3,300	824,345	-	59,621	-	-	2,377
42	-	-	-	-	-	-	-
-	-	-	7,675	-	2,996	(17,330)	-
<u>42</u>	<u>3,300</u>	<u>824,345</u>	<u>7,675</u>	<u>59,621</u>	<u>2,996</u>	<u>(17,330)</u>	<u>2,377</u>
<u>\$ 42</u>	<u>\$ 83,565</u>	<u>\$ 826,548</u>	<u>\$ 28,144</u>	<u>\$ 63,927</u>	<u>\$ 3,462</u>	<u>\$ -</u>	<u>\$ 157,775</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2014

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation	268 Human Services
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 60,201	\$ 279,960	\$ 9,899	\$ -	\$ 76,976	\$ 594	\$ 131,251
Accounts receivable	-	15,192	-	54,601	11,375	29,160	129,453
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>60,201</u>	<u>295,152</u>	<u>9,899</u>	<u>54,601</u>	<u>88,351</u>	<u>29,754</u>	<u>260,704</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 60,201</u>	<u>\$ 295,152</u>	<u>\$ 9,899</u>	<u>\$ 54,601</u>	<u>\$ 88,351</u>	<u>\$ 29,754</u>	<u>\$ 260,704</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 192	\$ 2,898	\$ -	\$ -	\$ 21	\$ 31,504	\$ 64,980
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	54,599	-	-	-
Total liabilities	<u>192</u>	<u>2,898</u>	<u>-</u>	<u>54,599</u>	<u>21</u>	<u>31,504</u>	<u>64,980</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	60,009	150,000	9,899	-	-	-	195,724
Committed	-	54,496	-	2	88,330	-	-
Unassigned	-	87,758	-	-	-	(1,750)	-
Total fund balances	<u>60,009</u>	<u>292,254</u>	<u>9,899</u>	<u>2</u>	<u>88,330</u>	<u>(1,750)</u>	<u>195,724</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 60,201</u>	<u>\$ 295,152</u>	<u>\$ 9,899</u>	<u>\$ 54,601</u>	<u>\$ 88,351</u>	<u>\$ 29,754</u>	<u>\$ 260,704</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2014

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ 43,860	\$ 1,615	\$ 4,290	\$ 17,026	\$ 27,040	\$ 98,265	\$ -	\$ 132,228
-	-	-	79,853	-	-	25,059	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>43,860</u>	<u>1,615</u>	<u>4,290</u>	<u>96,879</u>	<u>27,040</u>	<u>98,265</u>	<u>25,059</u>	<u>132,228</u>
-	-	-	-	-	-	-	-
<u>\$ 43,860</u>	<u>\$ 1,615</u>	<u>\$ 4,290</u>	<u>\$ 96,879</u>	<u>\$ 27,040</u>	<u>\$ 98,265</u>	<u>\$ 25,059</u>	<u>\$ 132,228</u>
\$ 408	\$ -	\$ -	\$ -	\$ -	\$ 5,677	\$ 16,645	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	33,613	-
<u>408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,677</u>	<u>50,258</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
43,452	-	4,290	96,879	-	92,588	-	-
-	1,615	-	-	27,040	-	-	132,228
-	-	-	-	-	-	(25,199)	-
<u>43,452</u>	<u>1,615</u>	<u>4,290</u>	<u>96,879</u>	<u>27,040</u>	<u>92,588</u>	<u>(25,199)</u>	<u>132,228</u>
-	-	-	-	-	-	-	-
<u>\$ 43,860</u>	<u>\$ 1,615</u>	<u>\$ 4,290</u>	<u>\$ 96,879</u>	<u>\$ 27,040</u>	<u>\$ 98,265</u>	<u>\$ 25,059</u>	<u>\$ 132,228</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2014

	293 Senior Center Maintenance	295 Union County Fair Board	300 Justice Court	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 12,667	\$ 74,035	\$ 68,729	\$ 38,602	\$ 26,426	\$ 81,762	\$ 30,291
Accounts receivable	-	-	289,317	704	138	-	1,250
Prepaid expenses	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>12,667</u>	<u>74,035</u>	<u>358,046</u>	<u>39,306</u>	<u>26,564</u>	<u>81,762</u>	<u>31,541</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 12,667</u>	<u>\$ 74,035</u>	<u>\$ 358,046</u>	<u>\$ 39,306</u>	<u>\$ 26,564</u>	<u>\$ 81,762</u>	<u>\$ 31,541</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ 8,210	\$ 17,669	\$ 834	\$ -	\$ -	\$ -
Unearned revenue	-	5,230	289,317	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>13,440</u>	<u>306,986</u>	<u>834</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	-	-	-	-	-	-	-
Fund Balances:							
Restricted	-	-	-	38,472	-	-	-
Committed	12,667	-	51,060	-	26,564	81,762	31,541
Unassigned	-	60,595	-	-	-	-	-
Total fund balances	<u>12,667</u>	<u>60,595</u>	<u>51,060</u>	<u>38,472</u>	<u>26,564</u>	<u>81,762</u>	<u>31,541</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,667</u>	<u>\$ 74,035</u>	<u>\$ 358,046</u>	<u>\$ 39,306</u>	<u>\$ 26,564</u>	<u>\$ 81,762</u>	<u>\$ 31,541</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2014

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ 28,194	\$ 84,224	\$ 9,151	\$ 42,482	\$ 9,179	\$ 185,982	\$ 3,865,004
-	7,045	-	2,128	-	1,901	823,520
-	-	-	-	-	1,713	1,713
-	-	-	-	-	23,571	23,571
<u>28,194</u>	<u>91,269</u>	<u>9,151</u>	<u>44,610</u>	<u>9,179</u>	<u>213,167</u>	<u>4,713,808</u>
-	-	-	-	-	-	-
<u>\$ 28,194</u>	<u>\$ 91,269</u>	<u>\$ 9,151</u>	<u>\$ 44,610</u>	<u>\$ 9,179</u>	<u>\$ 213,167</u>	<u>\$ 4,713,808</u>
\$ -	\$ 41	\$ 100	\$ 3,500	\$ -	\$ 5,878	\$ 312,284
-	-	-	-	-	23,571	487,056
-	-	-	-	-	-	126,477
-	41	100	3,500	-	29,449	925,817
-	-	-	-	-	-	-
-	-	9,051	41,110	-	183,718	2,977,760
28,194	91,228	-	-	9,179	-	695,486
-	-	-	-	-	-	114,745
<u>28,194</u>	<u>91,228</u>	<u>9,051</u>	<u>41,110</u>	<u>9,179</u>	<u>183,718</u>	<u>3,787,991</u>
<u>\$ 28,194</u>	<u>\$ 91,269</u>	<u>\$ 9,151</u>	<u>\$ 44,610</u>	<u>\$ 9,179</u>	<u>\$ 213,167</u>	<u>\$ 4,713,808</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2014

	205	210	215	217	220	230	233
	Bicycle Path/ Project	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security	Wind Project
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	116,309	-	-	-
Other taxes	-	-	-	10,505	-	-	-
Intergovernmental	752,080	46,729	-	198,282	310,944	35,047	-
Charges for services	-	-	9,237	-	-	-	-
Licenses and fees	-	-	-	-	-	-	232,178
Fines and forfeitures	-	-	3,053	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	3,464	692	17	324	370	248	378
Miscellaneous	-	-	29,420	-	10,323	-	-
Total revenues	<u>755,544</u>	<u>47,421</u>	<u>41,727</u>	<u>325,420</u>	<u>321,637</u>	<u>35,295</u>	<u>232,556</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	176,561	-	-	-	-	-	-
Public safety	-	-	-	-	-	37,200	-
Health	-	-	-	-	-	-	-
Public services	-	-	76,727	-	308,475	-	-
Culture and recreation	-	18,062	-	-	-	-	-
Community development	-	-	-	-	-	-	68,955
Education	-	-	-	326,358	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	14,970	-	-	-	-	-	-
Capital outlay	709,417	-	-	-	-	-	-
Total expenditures	<u>900,948</u>	<u>18,062</u>	<u>76,727</u>	<u>326,358</u>	<u>308,475</u>	<u>37,200</u>	<u>68,955</u>
Excess of revenues over (under) expenditures	<u>(145,404)</u>	<u>29,359</u>	<u>(35,000)</u>	<u>(938)</u>	<u>13,162</u>	<u>(1,905)</u>	<u>163,601</u>
Other Financing Sources (Uses)							
Proceeds from long-term debt	755,000	-	-	-	-	-	-
Transfers in	-	-	43,000	-	-	-	-
Transfers out	-	(20,000)	-	-	-	-	(140,863)
Total other financing sources (uses)	<u>755,000</u>	<u>(20,000)</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(140,863)</u>
Net change in fund balance	609,596	9,359	8,000	(938)	13,162	(1,905)	22,738
Beginning fund balance	984,684	169,227	26,769	1,014	98,675	53,029	2,031
Prior period adjustment	(772,978)	-	-	-	-	-	-
Ending fund balance	<u>\$ 821,302</u>	<u>\$ 178,586</u>	<u>\$ 34,769</u>	<u>\$ 76</u>	<u>\$ 111,837</u>	<u>\$ 51,124</u>	<u>\$ 24,769</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, 2014

234 Renewable Energy	235 STF	240 Community Corrections	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	250 CAMI Program	252 Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	266,537	378,282	115,012	85,623	-	-	20,000
-	-	687,794	-	-	9,250	-	-
-	-	55,247	-	-	-	-	-
-	68	2,832	-	-	40	-	505
-	-	4,276	-	3,199	-	13,000	-
<u>-</u>	<u>266,605</u>	<u>1,128,431</u>	<u>115,012</u>	<u>88,822</u>	<u>9,290</u>	<u>13,000</u>	<u>20,505</u>
-	-	-	-	-	-	-	-
-	-	812,941	-	-	-	-	-
-	-	-	117,049	-	19,107	-	20,000
-	-	-	-	97,737	-	-	-
-	266,537	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	19,996	-	13,136	-	-	-
<u>-</u>	<u>266,537</u>	<u>832,937</u>	<u>117,049</u>	<u>110,873</u>	<u>19,107</u>	<u>-</u>	<u>20,000</u>
<u>-</u>	<u>68</u>	<u>295,494</u>	<u>(2,037)</u>	<u>(22,051)</u>	<u>(9,817)</u>	<u>13,000</u>	<u>505</u>
-	-	-	-	-	-	-	-
-	-	-	12,000	50,000	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	68	295,494	9,963	27,949	(9,817)	13,000	505
42	3,232	528,851	(2,288)	31,672	12,813	(30,330)	1,872
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 42</u>	<u>\$ 3,300</u>	<u>\$ 824,345</u>	<u>\$ 7,675</u>	<u>\$ 59,621</u>	<u>\$ 2,996</u>	<u>\$ (17,330)</u>	<u>\$ 2,377</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, 2014

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation	268 Human Services
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	161,437	-	-	-	-	-
Intergovernmental	-	119,715	-	-	46,625	62,996	1,174,752
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	317	1,217	39	-	332	5	-
Miscellaneous	-	2,610	-	326,999	50	23,268	93,723
Total revenues	<u>317</u>	<u>284,979</u>	<u>39</u>	<u>326,999</u>	<u>47,007</u>	<u>86,269</u>	<u>1,268,475</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	1,082,055
Public services	26,984	-	-	326,999	50,421	88,608	-
Culture and recreation	-	-	-	-	-	-	-
Community development	-	156,689	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	64,930	-	-	-	-	-
Interest	-	19,432	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>26,984</u>	<u>241,051</u>	<u>-</u>	<u>326,999</u>	<u>50,421</u>	<u>88,608</u>	<u>1,082,055</u>
Excess of revenues over (under) expenditures	<u>(26,667)</u>	<u>43,928</u>	<u>39</u>	<u>-</u>	<u>(3,414)</u>	<u>(2,339)</u>	<u>186,420</u>
Other Financing Sources (Uses)							
Proceeds from long-term debt	-	43,336	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(40,000)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>3,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(26,667)</u>	<u>47,264</u>	<u>39</u>	<u>-</u>	<u>(3,414)</u>	<u>(2,339)</u>	<u>186,420</u>
Beginning fund balance	86,676	244,990	9,860	2	91,744	589	9,304
Prior period adjustment	-	-	-	-	-	-	-
Ending fund balance	<u>\$ 60,009</u>	<u>\$ 292,254</u>	<u>\$ 9,899</u>	<u>\$ 2</u>	<u>\$ 88,330</u>	<u>\$ (1,750)</u>	<u>\$ 195,724</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, 2014

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	320,627	-	-	72,999	-
25,749	-	-	-	6,000	17,882	10,719	-
-	-	-	-	-	-	-	-
184	28	17	1,120	95	387	-	569
-	7,500	-	-	-	-	-	-
<u>25,933</u>	<u>7,528</u>	<u>17</u>	<u>321,747</u>	<u>6,095</u>	<u>18,269</u>	<u>83,718</u>	<u>569</u>
-	-	-	-	-	-	-	-
-	-	-	419,037	-	-	80,225	-
30,989	7,536	-	-	-	-	-	-
-	-	-	-	-	21,410	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	35,490
<u>30,989</u>	<u>7,536</u>	<u>-</u>	<u>419,037</u>	<u>-</u>	<u>21,410</u>	<u>80,225</u>	<u>35,490</u>
<u>(5,056)</u>	<u>(8)</u>	<u>17</u>	<u>(97,290)</u>	<u>6,095</u>	<u>(3,141)</u>	<u>3,493</u>	<u>(34,921)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(5,056)</u>	<u>(8)</u>	<u>17</u>	<u>(97,290)</u>	<u>6,095</u>	<u>(3,141)</u>	<u>3,493</u>	<u>(34,921)</u>
48,508	1,623	4,273	194,169	20,945	95,729	(28,692)	167,149
-	-	-	-	-	-	-	-
<u>\$ 43,452</u>	<u>\$ 1,615</u>	<u>\$ 4,290</u>	<u>\$ 96,879</u>	<u>\$ 27,040</u>	<u>\$ 92,588</u>	<u>\$ (25,199)</u>	<u>\$ 132,228</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, 2014

	293 Senior Center Maintenance	295 Union County Fair Board	300 Justice Court	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
Revenues							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	-	50,964	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	-	8,057	1,806	-	18,583
Fines and forfeitures	-	-	208,734	-	-	-	-
Rental income	-	20,624	-	-	-	-	-
Interest on investments	37	88	287	152	101	272	117
Miscellaneous	7,200	100,798	356	-	-	1,022	-
Total revenues	<u>7,237</u>	<u>172,474</u>	<u>209,377</u>	<u>8,209</u>	<u>1,907</u>	<u>1,294</u>	<u>18,700</u>
Expenditures							
Current:							
General government	-	-	-	32,093	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	172,285	-	-	-	-
Health	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	8,719
Culture and recreation	-	148,509	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	16,643	-	-	-	-	-
Total expenditures	<u>-</u>	<u>165,152</u>	<u>172,285</u>	<u>32,093</u>	<u>-</u>	<u>-</u>	<u>8,719</u>
Excess of revenues over (under) expenditures	<u>7,237</u>	<u>7,322</u>	<u>37,092</u>	<u>(23,884)</u>	<u>1,907</u>	<u>1,294</u>	<u>9,981</u>
Other Financing Sources (Uses)							
Proceeds from long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	13,500	1,500
Transfers out	-	-	(41,000)	-	-	-	(5,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(41,000)</u>	<u>-</u>	<u>-</u>	<u>13,500</u>	<u>(3,500)</u>
Net change in fund balance	7,237	7,322	(3,908)	(23,884)	1,907	14,794	6,481
Beginning fund balance	5,430	53,273	54,968	62,356	24,657	66,968	25,060
Prior period adjustment	-	-	-	-	-	-	-
Ending fund balance	<u>\$ 12,667</u>	<u>\$ 60,595</u>	<u>\$ 51,060</u>	<u>\$ 38,472</u>	<u>\$ 26,564</u>	<u>\$ 81,762</u>	<u>\$ 31,541</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, 2014

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 246,291	\$ 246,291
-	-	-	-	-	-	116,309
-	-	-	-	-	-	171,942
-	-	28,782	-	-	-	4,085,996
-	-	-	-	-	-	712,281
-	41,130	-	28,422	-	-	384,526
-	-	-	-	-	-	267,034
-	-	-	-	-	52,167	72,791
100	292	18	170	36	932	15,850
6,000	-	-	-	-	26,923	656,667
<u>6,100</u>	<u>41,422</u>	<u>28,800</u>	<u>28,592</u>	<u>36</u>	<u>326,313</u>	<u>6,729,687</u>
-	-	-	48,465	-	-	80,558
-	-	-	-	-	-	176,561
-	21,221	-	-	-	-	1,542,909
-	-	-	-	-	-	1,089,591
-	-	18,093	-	-	-	1,092,171
-	-	-	-	-	304,679	590,397
-	-	-	-	-	-	492,181
-	-	-	-	-	-	326,358
-	-	-	-	-	9,412	74,342
-	-	-	-	-	9,635	44,037
-	-	-	-	-	-	794,682
-	<u>21,221</u>	<u>18,093</u>	<u>48,465</u>	<u>-</u>	<u>323,726</u>	<u>6,303,787</u>
<u>6,100</u>	<u>20,201</u>	<u>10,707</u>	<u>(19,873)</u>	<u>36</u>	<u>2,587</u>	<u>425,900</u>
-	-	-	-	-	-	798,336
-	-	-	20,000	-	-	140,000
-	-	-	-	-	-	(246,863)
-	-	-	20,000	-	-	691,473
6,100	20,201	10,707	127	36	2,587	1,117,373
22,094	71,027	(1,656)	40,983	9,143	181,131	3,443,596
-	-	-	-	-	-	(772,978)
<u>\$ 28,194</u>	<u>\$ 91,228</u>	<u>\$ 9,051</u>	<u>\$ 41,110</u>	<u>\$ 9,179</u>	<u>\$ 183,718</u>	<u>\$ 3,787,991</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 370,000	\$ 370,000	\$ 752,080	\$ 382,080
Interest on investments	1,500	1,500	3,464	1,964
Total revenues	<u>371,500</u>	<u>371,500</u>	<u>755,544</u>	<u>384,044</u>
Expenditures				
Materials and services	205,000	205,000	151,561	53,439
Debt service	-	1,650,000	14,970	1,635,030
Capital outlay	1,050,000	3,800,000	734,417	3,065,583
Contingency	16,500	16,500	-	16,500
Total expenditures	<u>1,271,500</u>	<u>5,671,500</u>	<u>900,948</u>	<u>4,770,552</u>
Excess of revenues over (under) expenditures	(900,000)	(5,300,000)	(145,404)	5,154,596
Other Financing Sources (Uses)				
Proceeds from long-term debt	-	4,400,000	755,000	(3,645,000)
Net change in fund balance	(900,000)	(900,000)	609,596	1,509,596
Beginning fund balance	900,000	900,000	984,684	84,684
Prior period adjustment	-	-	(772,978)	(772,978)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 821,302</u>	<u>\$ 821,302</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 43,925	\$ 43,925	\$ 46,729	\$ 2,804
Interest on investments	500	500	692	192
Total revenues	<u>44,425</u>	<u>44,425</u>	<u>47,421</u>	<u>2,996</u>
Expenditures				
Personnel services	7,700	7,700	3,828	3,872
Materials and services	70,000	70,000	14,234	55,766
Contingency	110,589	110,589	-	110,589
Total expenditures	<u>188,289</u>	<u>188,289</u>	<u>18,062</u>	<u>170,227</u>
Excess of revenues over (under) expenditures	(143,864)	(143,864)	29,359	173,223
Other Financing Sources (Uses)				
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	(163,864)	(163,864)	9,359	173,223
Beginning fund balance	<u>163,864</u>	<u>163,864</u>	<u>169,227</u>	<u>5,363</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,586</u>	<u>\$ 178,586</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 9,237	\$ 9,237	\$ 9,237	\$ -
Fines and forfeitures	2,287	2,287	3,053	766
Interest on investments	-	-	17	17
Miscellaneous	25,000	25,000	29,420	4,420
Total revenues	<u>36,524</u>	<u>36,524</u>	<u>41,727</u>	<u>5,203</u>
Expenditures				
Personnel services	58,524	58,524	57,196	1,328
Materials and services	21,000	21,000	19,531	1,469
Total expenditures	<u>79,524</u>	<u>79,524</u>	<u>76,727</u>	<u>2,797</u>
Excess of revenues over (under) expenditures	(43,000)	(43,000)	(35,000)	8,000
Other Financing Sources (Uses)				
Transfers in	<u>43,000</u>	<u>43,000</u>	<u>43,000</u>	<u>-</u>
Net change in fund balance	-	-	8,000	8,000
Beginning fund balance	<u>-</u>	<u>-</u>	<u>26,769</u>	<u>26,769</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,769</u>	<u>\$ 34,769</u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
County School Fund - 217
For the Fiscal Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Payments in lieu of tax	\$ 121,000	\$ 121,000	\$ 116,309	\$ (4,691)
Other taxes	12,000	12,000	10,505	(1,495)
Intergovernmental	236,000	236,000	198,282	(37,718)
Interest on investments	-	-	324	324
Total revenues	<u>369,000</u>	<u>369,000</u>	<u>325,420</u>	<u>(43,580)</u>
Expenditures				
Distributions to school districts	<u>369,000</u>	<u>369,000</u>	<u>326,358</u>	<u>42,642</u>
Net change in fund balance	-	-	(938)	(938)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>1,014</u>	<u>1,014</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 76</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 208,135	\$ 307,936	\$ 310,944	\$ 3,008
Interest on investments	-	-	370	370
Miscellaneous	71,000	71,000	10,323	(60,677)
Total revenues	<u>279,135</u>	<u>378,936</u>	<u>321,637</u>	<u>(57,299)</u>
Expenditures				
Personnel services	98,115	128,215	128,150	65
Materials and services	134,693	234,494	180,325	54,169
Contingency	50,000	19,900	-	19,900
Total expenditures	<u>282,808</u>	<u>382,609</u>	<u>308,475</u>	<u>74,134</u>
Net change in fund balance	(3,673)	(3,673)	13,162	16,835
Beginning fund balance	<u>3,673</u>	<u>3,673</u>	<u>98,675</u>	<u>95,002</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,837</u>	<u>\$ 111,837</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 35,047	\$ 35,047
Charges for services	40,000	40,000	-	(40,000)
Interest on investments	500	500	248	(252)
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>35,295</u>	<u>(5,205)</u>
Expenditures				
Materials and services	62,864	62,864	37,200	25,664
Contingency	7,636	7,636	-	7,636
Total expenditures	<u>70,500</u>	<u>70,500</u>	<u>37,200</u>	<u>33,300</u>
Net change in fund balance	(30,000)	(30,000)	(1,905)	28,095
Beginning fund balance	<u>30,000</u>	<u>30,000</u>	<u>53,029</u>	<u>23,029</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,124</u>	<u>\$ 51,124</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 220,678	\$ 220,678	\$ 232,178	\$ 11,500
Interest on investments	500	500	378	(122)
Total revenues	<u>221,178</u>	<u>221,178</u>	<u>232,556</u>	<u>11,378</u>
Expenditures				
Materials and services	<u>81,000</u>	<u>81,000</u>	<u>68,955</u>	<u>12,045</u>
Excess of revenues over (under) expenditures	140,178	140,178	163,601	23,423
Other Financing Sources (Uses)				
Transfers out	<u>(140,863)</u>	<u>(140,863)</u>	<u>(140,863)</u>	<u>-</u>
Net change in fund balance	(685)	(685)	22,738	23,423
Beginning fund balance	<u>685</u>	<u>685</u>	<u>2,031</u>	<u>1,346</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,769</u></u>	<u><u>\$ 24,769</u></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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 365,000	\$ 484,500	\$ 266,537	\$ (217,963)
Interest on investments	-	-	68	68
Total revenues	<u>365,000</u>	<u>484,500</u>	<u>266,605</u>	<u>(217,895)</u>
Expenditures				
Materials and services	<u>365,000</u>	<u>484,500</u>	<u>266,537</u>	<u>217,963</u>
Net change in fund balance	-	-	68	68
Beginning fund balance	<u>-</u>	<u>-</u>	<u>3,232</u>	<u>3,232</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ 3,300</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 228,108	\$ 373,273	\$ 378,282	\$ 5,009
Charges for services	452,985	452,985	687,794	234,809
Fines and forfeitures	49,000	49,000	55,247	6,247
Interest on investments	2,500	2,500	2,832	332
Miscellaneous	2,500	2,500	4,276	1,776
Total revenues	<u>735,093</u>	<u>880,258</u>	<u>1,128,431</u>	<u>248,173</u>
Expenditures				
Personnel services	552,319	582,754	520,733	62,021
Materials and services	723,324	838,054	292,208	545,846
Capital outlay	22,000	22,000	19,996	2,004
Contingency	10,000	10,000	-	10,000
Total expenditures	<u>1,307,643</u>	<u>1,452,808</u>	<u>832,937</u>	<u>619,871</u>
Net change in fund balance	(572,550)	(572,550)	295,494	868,044
Beginning fund balance	<u>572,550</u>	<u>572,550</u>	<u>528,851</u>	<u>(43,699)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 824,345</u>	<u>\$ 824,345</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 127,554	\$ 127,554	\$ 115,012	\$ (12,542)
Expenditures				
Personnel services	134,104	134,104	115,451	18,653
Materials and services	5,450	5,450	1,598	3,852
Total expenditures	<u>139,554</u>	<u>139,554</u>	<u>117,049</u>	<u>22,505</u>
Excess of revenues over (under) expenditures	(12,000)	(12,000)	(2,037)	9,963
Other Financing Sources (Uses)				
Transfers in	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Net change in fund balance	-	-	9,963	9,963
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(2,288)</u>	<u>(2,288)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,675</u>	<u>\$ 7,675</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 270,020	\$ 270,020	\$ 85,623	\$ (184,397)
Miscellaneous	5,150	5,150	3,199	(1,951)
Total revenues	<u>275,170</u>	<u>275,170</u>	<u>88,822</u>	<u>(186,348)</u>
Expenditures				
Personnel services	68,255	68,255	67,517	738
Materials and services	64,000	64,000	30,220	33,780
Capital outlay	180,870	180,870	13,136	167,734
Total expenditures	<u>313,125</u>	<u>313,125</u>	<u>110,873</u>	<u>202,252</u>
Excess of revenues over (under) expenditures	(37,955)	(37,955)	(22,051)	15,904
Other Financing Sources (Uses)				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	12,045	12,045	27,949	15,904
Beginning fund balance	<u>(12,045)</u>	<u>(12,045)</u>	<u>31,672</u>	<u>43,717</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,621</u>	<u>\$ 59,621</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 22,500	\$ 22,500	\$ 9,250	\$ (13,250)
Interest on investments	-	-	40	40
Total revenues	<u>22,500</u>	<u>22,500</u>	<u>9,290</u>	<u>(13,210)</u>
Expenditures				
Personnel services	23,250	23,250	19,107	4,143
Materials and services	1,750	1,750	-	1,750
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>19,107</u>	<u>5,893</u>
Excess of revenues over (under) expenditures	(2,500)	(2,500)	(9,817)	(7,317)
Other Financing Sources (Uses)				
Transfers in	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Net change in fund balance	-	-	(9,817)	(9,817)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>12,813</u>	<u>12,813</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,996</u>	<u>\$ 2,996</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ -	\$ -	\$ 13,000	\$ 13,000
Expenditures	-	-	-	-
Net change in fund balance	-	-	13,000	13,000
Beginning fund balance	-	-	(30,330)	(30,330)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,330)</u>	<u>\$ (17,330)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 52,000	\$ 52,000	\$ 20,000	\$ (32,000)
Interest on investments	200	200	505	305
Total revenues	<u>52,200</u>	<u>52,200</u>	<u>20,505</u>	<u>(31,695)</u>
Expenditures				
Materials and services	<u>153,953</u>	<u>153,953</u>	<u>20,000</u>	<u>133,953</u>
Net change in fund balance	(101,753)	(101,753)	505	102,258
Beginning fund balance	<u>101,753</u>	<u>101,753</u>	<u>1,872</u>	<u>(99,881)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,377</u>	<u>\$ 2,377</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 300	\$ 300	\$ 317	\$ 17
Expenditures				
Materials and services	89,702	89,702	26,984	62,718
Net change in fund balance	(89,402)	(89,402)	(26,667)	62,735
Beginning fund balance	89,402	89,402	86,676	(2,726)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,009</u>	<u>\$ 60,009</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other taxes	\$ 145,000	\$ 145,000	\$ 161,437	\$ 16,437
Intergovernmental	300,000	300,000	119,715	(180,285)
Interest on investments	600	600	1,217	617
Miscellaneous	-	-	2,610	2,610
Total revenues	<u>445,600</u>	<u>445,600</u>	<u>284,979</u>	<u>(160,621)</u>
Expenditures				
Materials and services	326,001	326,001	156,689	169,312
Debt service	140,288	140,288	84,362	55,926
Capital outlay	2,665,000	2,665,000	-	2,665,000
Contingency	34,311	34,311	-	34,311
Total expenditures	<u>3,165,600</u>	<u>3,165,600</u>	<u>241,051</u>	<u>2,924,549</u>
Excess of revenues over (under) expenditures	<u>(2,720,000)</u>	<u>(2,720,000)</u>	<u>43,928</u>	<u>2,763,928</u>
Other Financing Sources (Uses)				
Proceeds from long-term debt	1,500,000	1,500,000	43,336	(1,456,664)
Sale of land	1,000,000	1,000,000	-	(1,000,000)
Transfers out	(40,000)	(40,000)	(40,000)	-
Total other financing sources (uses)	<u>2,460,000</u>	<u>2,460,000</u>	<u>3,336</u>	<u>(2,456,664)</u>
Net change in fund balance	(260,000)	(260,000)	47,264	307,264
Beginning fund balance	<u>260,000</u>	<u>260,000</u>	<u>244,990</u>	<u>(15,010)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 292,254</u>	<u>\$ 292,254</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 50	\$ 50	\$ 39	\$ (11)
Expenditures				
Materials and services	9,900	9,900	-	9,900
Net change in fund balance	(9,850)	(9,850)	39	9,889
Beginning fund balance	9,850	9,850	9,860	10
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,899</u>	<u>\$ 9,899</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 333,818	\$ 333,818	\$ 326,999	\$ (6,819)
Expenditures				
Personnel services	<u>333,818</u>	<u>333,818</u>	<u>326,999</u>	<u>6,819</u>
Net change in fund balance	-	-	-	-
Beginning fund balance	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Agriculture Services Fund - 265
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 58,000	\$ 58,000	\$ 46,625	\$ (11,375)
Interest on investments	500	500	332	(168)
Miscellaneous	200	200	50	(150)
Total revenues	<u>58,700</u>	<u>58,700</u>	<u>47,007</u>	<u>(11,693)</u>
Expenditures				
Personnel services	54,372	54,372	48,084	6,288
Materials and services	7,300	7,300	2,337	4,963
Contingency	87,028	87,028	-	87,028
Total expenditures	<u>148,700</u>	<u>148,700</u>	<u>50,421</u>	<u>98,279</u>
Net change in fund balance	(90,000)	(90,000)	(3,414)	86,586
Beginning fund balance	<u>90,000</u>	<u>90,000</u>	<u>91,744</u>	<u>1,744</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,330</u>	<u>\$ 88,330</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 260,000	\$ 260,000	\$ 62,996	\$ (197,004)
Interest on investments	-	-	5	5
Miscellaneous	30,000	30,000	23,268	(6,732)
Total revenues	<u>290,000</u>	<u>290,000</u>	<u>86,269</u>	<u>(203,731)</u>
Expenditures				
Materials and services	<u>290,000</u>	<u>290,000</u>	<u>88,608</u>	<u>201,392</u>
Net change in fund balance	-	-	(2,339)	(2,339)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>589</u>	<u>589</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,750)</u></u>	<u><u>\$ (1,750)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 2,133,354	\$ 2,237,354	\$ 1,174,752	\$ (1,062,602)
Miscellaneous	25,000	25,000	93,723	68,723
Total revenues	<u>2,158,354</u>	<u>2,262,354</u>	<u>1,268,475</u>	<u>(993,879)</u>
Expenditures				
Personnel services	36,854	136,854	48,349	88,505
Materials and services	2,121,500	2,125,500	1,033,706	1,091,794
Total expenditures	<u>2,158,354</u>	<u>2,262,354</u>	<u>1,082,055</u>	<u>1,180,299</u>
Net change in fund balance	-	-	186,420	186,420
Beginning fund balance	-	-	9,304	9,304
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195,724</u>	<u>\$ 195,724</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 22,800	\$ 22,800	\$ 25,749	\$ 2,949
Interest on investments	100	100	184	84
Total revenues	<u>22,900</u>	<u>22,900</u>	<u>25,933</u>	<u>3,033</u>
Expenditures				
Materials and services	39,030	39,030	30,989	8,041
Contingency	31,854	31,854	-	31,854
Total expenditures	<u>70,884</u>	<u>70,884</u>	<u>30,989</u>	<u>39,895</u>
Net change in fund balance	(47,984)	(47,984)	(5,056)	42,928
Beginning fund balance	<u>47,984</u>	<u>47,984</u>	<u>48,508</u>	<u>524</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,452</u>	<u>\$ 43,452</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Interest on investments	5	5	28	23
Total revenues	<u>7,505</u>	<u>7,505</u>	<u>7,528</u>	<u>23</u>
Expenditures				
Materials and services	<u>9,067</u>	<u>9,067</u>	<u>7,536</u>	<u>1,531</u>
Net change in fund balance	(1,562)	(1,562)	(8)	1,554
Beginning fund balance	<u>1,562</u>	<u>1,562</u>	<u>1,623</u>	<u>61</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,615</u></u>	<u><u>\$ 1,615</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 10	\$ 10	\$ 17	\$ 7
Expenditures				
Materials and services	4,276	4,276	-	4,276
Net change in fund balance	(4,266)	(4,266)	17	4,283
Beginning fund balance	4,266	4,266	4,273	7
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,290</u>	<u>\$ 4,290</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 325,000	\$ 325,000	\$ 320,627	\$ (4,373)
Interest on investments	1,000	1,000	1,120	120
Total revenues	<u>326,000</u>	<u>326,000</u>	<u>321,747</u>	<u>(4,253)</u>
Expenditures				
Materials and services	419,037	419,037	419,037	-
Contingency	126,963	126,963	-	126,963
Total expenditures	<u>546,000</u>	<u>546,000</u>	<u>419,037</u>	<u>126,963</u>
Net change in fund balance	(220,000)	(220,000)	(97,290)	122,710
Beginning fund balance	<u>220,000</u>	<u>220,000</u>	<u>194,169</u>	<u>(25,831)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,879</u>	<u>\$ 96,879</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Interest on investments	50	50	95	45
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,095</u>	<u>45</u>
Expenditures				
Materials and services	10,000	10,000	-	10,000
Contingency	16,963	16,963	-	16,963
Total expenditures	<u>26,963</u>	<u>26,963</u>	<u>-</u>	<u>26,963</u>
Net change in fund balance	(20,913)	(20,913)	6,095	27,008
Beginning fund balance	<u>20,913</u>	<u>20,913</u>	<u>20,945</u>	<u>32</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,040</u>	<u>\$ 27,040</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 15,000	\$ 15,000	\$ 17,882	\$ 2,882
Interest on investments	300	300	387	87
Total revenues	<u>15,300</u>	<u>15,300</u>	<u>18,269</u>	<u>2,969</u>
Expenditures				
Materials and services	18,000	23,000	21,410	1,590
Contingency	92,300	87,300	-	87,300
Total expenditures	<u>110,300</u>	<u>110,300</u>	<u>21,410</u>	<u>88,890</u>
Net change in fund balance	(95,000)	(95,000)	(3,141)	91,859
Beginning fund balance	<u>95,000</u>	<u>95,000</u>	<u>95,729</u>	<u>729</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,588</u>	<u>\$ 92,588</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 86,000	\$ 86,000	\$ 72,999	\$ (13,001)
Licenses and fees	14,000	14,000	10,719	(3,281)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>83,718</u>	<u>(16,282)</u>
Expenditures				
Materials and services	93,000	93,000	80,225	12,775
Contingency	7,000	7,000	-	7,000
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>80,225</u>	<u>19,775</u>
Net change in fund balance	-	-	3,493	3,493
Beginning fund balance	-	-	<u>(28,692)</u>	<u>(28,692)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,199)</u>	<u>\$ (25,199)</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 350	\$ 350	\$ 569	\$ 219
Expenditures				
Materials and services	25,000	25,000	-	25,000
Contingency	117,350	106,850	-	106,850
Capital outlay	25,000	35,500	35,490	10
Total expenditures	<u>167,350</u>	<u>167,350</u>	<u>35,490</u>	<u>131,860</u>
Net change in fund balance	(167,000)	(167,000)	(34,921)	132,079
Beginning fund balance	<u>167,000</u>	<u>167,000</u>	<u>167,149</u>	<u>149</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,228</u>	<u>\$ 132,228</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 20	\$ 20	\$ 37	\$ 17
Miscellaneous	7,200	7,200	7,200	-
Total revenues	<u>7,220</u>	<u>7,220</u>	<u>7,237</u>	<u>17</u>
Expenditures				
Materials and services	<u>9,220</u>	<u>9,220</u>	<u>-</u>	<u>9,220</u>
Net change in fund balance	(2,000)	(2,000)	7,237	9,237
Beginning fund balance	<u>2,000</u>	<u>2,000</u>	<u>5,430</u>	<u>3,430</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,667</u>	<u>\$ 12,667</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 58,000	\$ 58,000	\$ 50,964	\$ (7,036)
Rental income	15,000	15,000	20,624	5,624
Interest on investments	100	100	88	(12)
Miscellaneous	57,500	57,500	100,798	43,298
Total revenues	<u>130,600</u>	<u>130,600</u>	<u>172,474</u>	<u>41,874</u>
Expenditures				
Personnel services	41,000	41,000	36,527	4,473
Materials and services	103,250	103,250	111,982	(8,732)
Capital outlay	20,000	20,000	16,643	3,357
Contingency	31,350	31,350	-	31,350
Total expenditures	<u>195,600</u>	<u>195,600</u>	<u>165,152</u>	<u>30,448</u>
Net change in fund balance	(65,000)	(65,000)	7,322	72,322
Beginning fund balance	<u>65,000</u>	<u>65,000</u>	<u>53,273</u>	<u>(11,727)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,595</u>	<u>\$ 60,595</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 168,840	\$ 168,840	\$ 208,734	\$ 39,894
Interest on investments	160	160	287	127
Miscellaneous	500	500	356	(144)
Total revenues	<u>169,500</u>	<u>169,500</u>	<u>209,377</u>	<u>39,877</u>
Expenditures				
Personnel services	95,812	95,812	95,166	646
Materials and services	70,688	70,688	77,119	(6,431)
Contingency	16,000	16,000	-	16,000
Total expenditures	<u>182,500</u>	<u>182,500</u>	<u>172,285</u>	<u>10,215</u>
Excess of revenues over (under) expenditures	(13,000)	(13,000)	37,092	50,092
Other Financing Sources (Uses)				
Transfers out	(41,000)	(41,000)	(41,000)	-
Net change in fund balance	(54,000)	(54,000)	(3,908)	50,092
Beginning fund balance	54,000	54,000	54,968	968
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,060</u>	<u>\$ 51,060</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 8,020	\$ 8,020	\$ 8,057	\$ 37
Interest on investments	-	-	152	152
Total revenues	<u>8,020</u>	<u>8,020</u>	<u>8,209</u>	<u>189</u>
Expenditures				
Materials and services	33,700	33,700	32,093	1,607
Contingency	31,320	31,320	-	31,320
Total expenditures	<u>65,020</u>	<u>65,020</u>	<u>32,093</u>	<u>32,927</u>
Net change in fund balance	(57,000)	(57,000)	(23,884)	33,116
Beginning fund balance	<u>57,000</u>	<u>57,000</u>	<u>62,356</u>	<u>5,356</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,472</u>	<u>\$ 38,472</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 1,800	\$ 1,800	\$ 1,806	\$ 6
Interest on investments	80	80	101	21
Total revenues	<u>1,880</u>	<u>1,880</u>	<u>1,907</u>	<u>27</u>
Expenditures				
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)	1,907	25,907
Beginning fund balance	<u>24,000</u>	<u>24,000</u>	<u>24,657</u>	<u>657</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,564</u>	<u>\$ 26,564</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 150	\$ 150	\$ 272	\$ 122
Miscellaneous	1,500	1,500	1,022	(478)
Total revenues	<u>1,650</u>	<u>1,650</u>	<u>1,294</u>	<u>(356)</u>
Expenditures				
Capital outlay	<u>81,650</u>	<u>81,650</u>	<u>-</u>	<u>81,650</u>
Excess of revenues over (under) expenditures	(80,000)	(80,000)	1,294	81,294
Other Financing Sources (Uses)				
Transfers in	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Net change in fund balance	(66,500)	(66,500)	14,794	81,294
Beginning fund balance	<u>66,500</u>	<u>66,500</u>	<u>66,968</u>	<u>468</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 81,762</u></u>	<u><u>\$ 81,762</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual - Modified Cash Basis
GIS Fund - 306
For the Fiscal Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 13,300	\$ 13,300	\$ 18,583	\$ 5,283
Interest on investments	-	-	117	117
Total revenues	<u>13,300</u>	<u>13,300</u>	<u>18,700</u>	<u>5,400</u>
Expenditures				
Materials and services	<u>25,800</u>	<u>25,800</u>	<u>8,719</u>	<u>17,081</u>
Excess of revenues over (under) expenditures	<u>(12,500)</u>	<u>(12,500)</u>	<u>9,981</u>	<u>22,481</u>
Other Financing Sources (Uses)				
Transfers in	1,500	1,500	1,500	-
Transfers out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,500)</u>	<u>-</u>
Net change in fund balance	(16,000)	(16,000)	6,481	22,481
Beginning fund balance	<u>16,000</u>	<u>16,000</u>	<u>25,060</u>	<u>9,060</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,541</u>	<u>\$ 31,541</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 50	\$ 50	\$ 100	\$ 50
Miscellaneous	6,000	6,000	6,000	-
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>6,100</u>	<u>50</u>
Expenditures				
Materials and services	8,000	8,000	-	8,000
Contingency	20,111	20,111	-	20,111
Total expenditures	<u>28,111</u>	<u>28,111</u>	<u>-</u>	<u>28,111</u>
Net change in fund balance	(22,061)	(22,061)	6,100	28,161
Beginning fund balance	<u>22,061</u>	<u>22,061</u>	<u>22,094</u>	<u>33</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,194</u>	<u>\$ 28,194</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and fees	\$ 38,000	\$ 38,000	\$ 41,130	\$ 3,130
Interest on investments	150	150	292	142
Total revenues	<u>38,150</u>	<u>38,150</u>	<u>41,422</u>	<u>3,272</u>
Expenditures				
Materials and services	27,500	27,500	21,221	6,279
Capital outlay	30,000	30,000	-	30,000
Contingency	37,300	37,300	-	37,300
Total expenditures	<u>94,800</u>	<u>94,800</u>	<u>21,221</u>	<u>73,579</u>
Net change in fund balance	(56,650)	(56,650)	20,201	76,851
Beginning fund balance	<u>56,650</u>	<u>56,650</u>	<u>71,027</u>	<u>14,377</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,228</u>	<u>\$ 91,228</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 13,782	\$ 28,782	\$ 28,782	\$ -
Charges for services	4,000	4,000	-	(4,000)
Licenses and fees	500	500	-	(500)
Interest on investments	-	-	18	18
Miscellaneous	1,500	1,500	-	(1,500)
Total revenues	<u>19,782</u>	<u>34,782</u>	<u>28,800</u>	<u>(5,982)</u>
Expenditures				
Personnel services	17,097	32,097	15,714	16,383
Materials and services	2,685	2,685	2,379	306
Total expenditures	<u>19,782</u>	<u>34,782</u>	<u>18,093</u>	<u>16,689</u>
Net change in fund balance	-	-	10,707	10,707
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(1,656)</u>	<u>(1,656)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,051</u>	<u>\$ 9,051</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and fees	\$ 25,750	\$ 25,750	\$ 28,422	\$ 2,672
Interest on investments	125	125	170	45
Total revenues	<u>25,875</u>	<u>25,875</u>	<u>28,592</u>	<u>2,717</u>
Expenditures				
Materials and services	52,500	52,500	48,465	4,035
Contingency	22,375	22,375	-	22,375
Total expenditures	<u>74,875</u>	<u>74,875</u>	<u>48,465</u>	<u>26,410</u>
Excess of revenues over (under) expenditures	(49,000)	(49,000)	(19,873)	29,127
Other Financing Sources (Uses)				
Transfers in	20,000	20,000	20,000	-
Net change in fund balance	(29,000)	(29,000)	127	29,127
Beginning fund balance	29,000	29,000	40,983	11,983
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,110</u>	<u>\$ 41,110</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 25	\$ 25	\$ 36	\$ 11
Expenditures				
Materials and services	9,160	9,160	-	9,160
Net change in fund balance	(9,135)	(9,135)	36	9,171
Beginning fund balance	9,135	9,135	9,143	8
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,179</u>	<u>\$ 9,179</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 247,470	\$ 247,470	\$ 246,291	\$ (1,179)
Intergovernmental	4,000	4,000	-	(4,000)
Rental income	49,955	49,955	52,167	2,212
Interest on investments	500	500	932	432
Miscellaneous	21,000	21,000	26,923	5,923
Total revenues	<u>322,925</u>	<u>322,925</u>	<u>326,313</u>	<u>3,388</u>
Expenditures				
Personnel services	213,928	213,928	195,680	18,248
Materials and services	156,233	156,233	108,999	47,234
Debt service	19,047	19,047	19,047	-
Capital outlay	72,354	72,354	-	72,354
Contingency	4,828	4,828	-	4,828
Total expenditures	<u>466,390</u>	<u>466,390</u>	<u>323,726</u>	<u>142,664</u>
Net change in fund balance	(143,465)	(143,465)	2,587	146,052
Beginning fund balance	<u>143,465</u>	<u>143,465</u>	<u>181,131</u>	<u>37,666</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,718</u>	<u>\$ 183,718</u>

UNION COUNTY, OREGON
Combining Statement of Net Position
Airport Proprietary Funds
June 30, 2014

	501 Airport Operations	401 Airport Bond	320 Airport Capital Improvement	Total Airport Fund
Assets				
Current assets:				
Taxes receivable	\$ -	\$ 38	\$ -	\$ 38
Accounts receivable	44,613	-	1,810,314	1,854,927
Inventory	197,844	-	-	197,844
Total current assets	<u>242,457</u>	<u>38</u>	<u>1,810,314</u>	<u>2,052,809</u>
Noncurrent assets:				
Capital assets:				
Construction in progress	8,329,034	-	-	8,329,034
Buildings	2,736,378	-	-	2,736,378
Equipment and vehicles	190,363	-	-	190,363
Improvements	9,701,415	-	-	9,701,415
Less: accumulated depreciation	<u>(5,800,042)</u>	<u>-</u>	<u>-</u>	<u>(5,800,042)</u>
Total noncurrent assets	<u>15,157,148</u>	<u>-</u>	<u>-</u>	<u>15,157,148</u>
Total assets	<u>15,399,605</u>	<u>38</u>	<u>1,810,314</u>	<u>17,209,957</u>
Deferred Outflows of Resources				
Deferred charge - debt refunding	<u>25,929</u>	<u>-</u>	<u>-</u>	<u>25,929</u>
Liabilities				
Current liabilities:				
Accounts payable	7,491	-	1,579,816	1,587,307
Interfund payable	119,308	38	407,904	527,250
Accrued interest payable	2,795	-	-	2,795
Loans payable - current	270,000	-	-	270,000
Total current liabilities	<u>399,594</u>	<u>38</u>	<u>1,987,720</u>	<u>2,387,352</u>
Noncurrent liabilities:				
Loans payable	<u>1,130,000</u>	<u>-</u>	<u>-</u>	<u>1,130,000</u>
Total liabilities	<u>1,529,594</u>	<u>38</u>	<u>1,987,720</u>	<u>3,517,352</u>
Deferred Inflows of Resources				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position				
Net investment in capital assets	13,757,148	-	-	13,757,148
Unrestricted	<u>138,792</u>	<u>-</u>	<u>(177,406)</u>	<u>(38,614)</u>
Total net position	<u>\$ 13,895,940</u>	<u>\$ -</u>	<u>\$ (177,406)</u>	<u>\$ 13,718,534</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, 2014

	501 Airport Operations	401 Airport Bond	320 Airport Capital Improvement	Total Airport Fund
Operating Revenues				
Charges for services	\$ 607,052	\$ -	\$ -	\$ 607,052
Licenses and fees	16,208	-	-	16,208
Rental income	73,499	-	277,344	350,843
Miscellaneous	8,184	186	-	8,370
Total operating revenues	<u>704,943</u>	<u>186</u>	<u>277,344</u>	<u>982,473</u>
Operating Expenses				
Personnel services	101,019	-	-	101,019
Materials and services	627,782	-	-	627,782
Depreciation	368,018	-	-	368,018
Total operating expenses	<u>1,096,819</u>	<u>-</u>	<u>-</u>	<u>1,096,819</u>
Operating income (loss)	<u>(391,876)</u>	<u>186</u>	<u>277,344</u>	<u>(114,346)</u>
Nonoperating Revenues (Expenses)				
Property taxes	-	21	-	21
Interest expense	(54,768)	-	-	(54,768)
Grant revenue	-	-	2,301,348	2,301,348
Interfund transfer of capital assets	1,436	-	-	1,436
Total nonoperating revenues (expenses)	<u>(53,332)</u>	<u>21</u>	<u>2,301,348</u>	<u>2,248,037</u>
Income (loss) before transfers	<u>(445,208)</u>	<u>207</u>	<u>2,578,692</u>	<u>2,133,691</u>
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	<u>(475,208)</u>	<u>207</u>	<u>2,578,692</u>	<u>2,103,691</u>
Net position - beginning	11,593,915	(207)	21,135	11,614,843
Equity transfer	2,777,233	-	(2,777,233)	-
Net position - ending	<u>\$ 13,895,940</u>	<u>\$ -</u>	<u>\$ (177,406)</u>	<u>\$ 13,718,534</u>

UNION COUNTY, OREGON
Combining Statement of Cash Flows
Airport Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	501 Airport Operations	401 Airport Bond	320 Airport Capital Improvement	Total Airport Fund
Cash Flows from Operating Activities:				
Cash received from customers	\$ 642,240	\$ -	\$ -	\$ 642,240
Cash received from rentals	73,499	-	277,344	350,843
Other operating receipts	8,184	186	-	8,370
Cash payments for personnel services	(101,019)	-	-	(101,019)
Cash payments for fuel purchases	(608,587)	-	-	(608,587)
Cash payments for insurance	(15,670)	-	-	(15,670)
Cash payments for miscellaneous	(24,019)	-	-	(24,019)
Cash payments for contractual services	(4,677)	-	-	(4,677)
Cash payments for supplies	(16,181)	-	-	(16,181)
Cash payments for repairs	(114,249)	-	-	(114,249)
Net cash provided (used) by operating activities	<u>(160,479)</u>	<u>186</u>	<u>277,344</u>	<u>117,051</u>
Cash Flows from Noncapital Financing Activities:				
Property tax receipts	-	22	-	22
Interfund loans	195,542	(208)	(333,314)	(137,980)
Interfund transfers	(30,000)	-	-	(30,000)
Nonoperating grants	-	-	1,450,486	1,450,486
Net cash provided (used) by noncapital financing activities	<u>165,542</u>	<u>(186)</u>	<u>1,117,172</u>	<u>1,282,528</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(5,063)	-	(1,109,480)	(1,114,543)
Loan proceeds	-	-	1,374,071	1,374,071
Principal payments on indebtedness	-	-	(1,604,339)	(1,604,339)
Interest paid on indebtedness	-	-	(54,768)	(54,768)
Net cash provided (used) by capital and related financing activities	<u>(5,063)</u>	<u>-</u>	<u>(1,394,516)</u>	<u>(1,399,579)</u>
Net increase (decrease) in cash and investments	-	-	-	-
Beginning cash and investments	-	-	-	-
Ending cash and investments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (391,876)	\$ 186	\$ 277,344	\$ (114,346)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	368,018	-	-	368,018
(Increase) decrease in accounts receivable	18,980	-	-	18,980
(Increase) decrease in inventory	(99,255)	-	-	(99,255)
Increase (decrease) in accounts payable	(56,346)	-	-	(56,346)
Net cash provided (used) by operating activities	<u>\$ (160,479)</u>	<u>\$ 186</u>	<u>\$ 277,344</u>	<u>\$ 117,051</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 1,116,050	\$ 1,116,050	\$ 607,052	\$ (508,998)
Licenses and fees	-	-	16,208	16,208
Rental income	74,379	74,379	73,499	(880)
Interest on investments	50	50	-	(50)
Miscellaneous	2,000	2,000	8,184	6,184
Total revenues	<u>1,192,479</u>	<u>1,192,479</u>	<u>704,943</u>	<u>(487,536)</u>
Expenditures				
Personnel services	94,501	101,501	101,019	482
Materials and services	1,052,000	1,045,000	627,782	417,218
Capital outlay	10,000	10,000	5,063	4,937
Contingency	55,978	55,978	-	55,978
Total expenditures	<u>1,212,479</u>	<u>1,212,479</u>	<u>733,864</u>	<u>478,615</u>
Excess of revenues over (under) expenditures	(20,000)	(20,000)	(28,921)	(8,921)
Other Financing Sources (Uses)				
Transfers out	(30,000)	(30,000)	(30,000)	-
Net change in fund balance	(50,000)	(50,000)	(58,921)	(8,921)
Beginning fund balance	50,000	50,000	174,579	124,579
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	115,658	<u>\$ 115,658</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			15,157,148	
Deferred charge - debt refunding			25,929	
Accrued interest payable			(2,795)	
Loans payable			<u>(1,400,000)</u>	
			<u>\$ 13,895,940</u>	
<u>Detail of Fund Balance</u>				
Accounts receivable			\$ 44,613	
Inventory			197,844	
Interfund payable			(119,308)	
Accounts payable			<u>(7,491)</u>	
			<u>\$ 115,658</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Property taxes	\$ -	\$ -	\$ 21	\$ (21)
Miscellaneous	-	-	186	(186)
Total revenues	-	-	207	(207)
Expenditures	-	-	-	-
Net change in fund balance	-	-	207	(207)
Beginning fund balance	-	-	(207)	(207)
Ending fund balance	\$ -	\$ -	\$ -	\$ -
<u>Detail of Fund Balance</u>				
			\$ 38	
			(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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grant revenue	\$ 4,700,000	\$ 4,700,000	\$ 2,301,348	\$ (2,398,652)
Rental income	282,800	282,800	277,344	(5,456)
Total revenues	<u>4,982,800</u>	<u>4,982,800</u>	<u>2,578,692</u>	<u>(2,404,108)</u>
Expenditures				
Debt service	270,000	270,000	1,659,107	(1,389,107)
Capital outlay	4,700,000	4,700,000	2,492,197	2,207,803
Contingency	22,800	22,800	-	22,800
Total expenditures	<u>4,992,800</u>	<u>4,992,800</u>	<u>4,151,304</u>	<u>841,496</u>
Excess of revenues over (under) expenditures	(10,000)	(10,000)	(1,572,612)	(1,562,612)
Other Financing Sources (Uses)				
Proceeds from long-term debt	-	-	1,374,071	1,374,071
Net change in fund balance	(10,000)	(10,000)	(198,541)	(188,541)
Beginning fund balance	10,000	10,000	21,135	11,135
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (177,406)</u>	<u>\$ (177,406)</u>
<u>Detail of Fund Balance</u>				
Accounts receivable			\$ 1,810,314	
Accounts payable			(1,579,816)	
Interfund payable			(407,904)	
			<u>\$ (177,406)</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 461,400	\$ 461,400	\$ 307,777	\$ (153,623)
Miscellaneous	1,000	44,000	-	(44,000)
Total revenues	462,400	505,400	307,777	(197,623)
Expenditures				
Personnel services	264,128	302,128	297,236	4,892
Materials and services	170,514	175,514	183,484	(7,970)
Debt service	122,758	122,758	226,606	(103,848)
Capital outlay	35,000	35,000	6,469	28,531
Total expenditures	592,400	635,400	713,795	(78,395)
Excess of revenues over (under) expenditures	(130,000)	(130,000)	(406,018)	(276,018)
Other Financing Sources (Uses)				
Transfers in	130,000	130,000	130,000	-
Proceeds from long-term debt	-	-	102,130	102,130
Total other financing sources (uses)	130,000	130,000	232,130	102,130
Net change in fund balance	-	-	(173,888)	(173,888)
Beginning fund balance	-	-	(832,823)	(832,823)
Ending fund balance	\$ -	\$ -	(1,006,711)	\$ (1,006,711)
<u>Adjustments to GAAP</u>				
Capital assets, net			1,702,667	
Accrued interest payable			(23,852)	
Loans payable			(1,445,951)	
Deferred revenue - debt refunding			(7,455)	
			\$ (781,302)	
<u>Detail of Fund Balance</u>				
Inventory			\$ 17,534	
Accounts receivable			39,286	
Interfund payable			(1,003,906)	
Accounts payable			(6,747)	
Unearned revenue			(1,455)	
Unearned golf course pass revenue			(44,329)	
Compensated absences			(7,094)	
			\$ (1,006,711)	

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Franchise fees	\$ 145,000	\$ 145,000	\$ 156,826	\$ 11,826
Grant revenue	-	-	7,975	7,975
Interest on investments	170	170	79	(91)
Miscellaneous	1,200	1,200	1,319	119
Total revenues	<u>146,370</u>	<u>146,370</u>	<u>166,199</u>	<u>19,829</u>
Expenditures				
Materials and services	191,500	191,500	117,567	73,933
Capital outlay	10,000	10,000	-	10,000
Contingency	215,315	215,315	-	215,315
Total expenditures	<u>416,815</u>	<u>416,815</u>	<u>117,567</u>	<u>299,248</u>
Net change in fund balance	(270,445)	(270,445)	48,632	319,077
Beginning fund balance	<u>270,445</u>	<u>270,445</u>	<u>319,881</u>	<u>49,436</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>368,513</u>	<u>\$ 368,513</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			464,456	
Closure and post-closure care costs			<u>(805,455)</u>	
			<u>\$ 27,514</u>	
<u>Detail of Fund Balance</u>				
Cash and cash equivalents			\$ 329,046	
Accounts receivable			41,792	
Accounts payable			<u>(2,325)</u>	
			<u>\$ 368,513</u>	

OTHER FINANCIAL SCHEDULES

UNION COUNTY, OREGON
Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2014</u>
<u>Property Tax & Other Agency Funds</u>				
Assets				
Cash and investments	\$ 56,596	\$ 17,197,175	\$ 17,212,078	\$ 41,693
Accounts receivable	7,825	395	-	8,220
Taxes receivable	1,410,911	159,200	-	1,570,111
Total assets	<u>\$ 1,475,332</u>	<u>\$ 17,356,770</u>	<u>\$ 17,212,078</u>	<u>\$ 1,620,024</u>
Liabilities				
Distributions pending to other entities	<u>\$ 1,475,332</u>	<u>\$ 17,356,770</u>	<u>\$ 17,212,078</u>	<u>\$ 1,620,024</u>

UNION COUNTY, OREGON
Schedule of Property Tax Transactions
For the Fiscal Year Ended June 30, 2014

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2013</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2013-2014</u>	<u>Adjustments & Discounts</u>	<u>Uncollected Taxes June 30, 2014</u>
2013-14	\$ -	\$ 21,620,319	\$ 20,131,247	\$ (566,108)	\$ 922,964
2012-13	901,809	-	377,170	(2,128)	522,511
2011-12	453,122	-	138,231	(2,062)	312,829
2010-11	252,349	-	107,784	(1,506)	143,059
2009-10	171,657	-	69,019	(1,832)	100,806
2008-09	10,752	-	2,834	(1,420)	6,498
2007-08	9,112	-	2,378	(738)	5,996
Prior	17,591	-	4,887	-	12,704
	<u>\$ 1,816,392</u>	<u>\$ 21,620,319</u>	<u>\$ 20,833,550</u>	<u>\$ (575,794)</u>	<u>\$ 2,027,367</u>

Tax Turnovers:

July 2013	\$ 116,952
August 2013	177,615
September 2013	44,863
October 2013	162,206
November 2013	17,426,699
December 2013	1,325,982
January 2014	123,740
February 2014	631,203
March 2014	173,092
April 2014	109,546
May 2014	574,277
June 2014	184,350
Less:	
Adjustments	(18,218)
Interest	(198,757)
	<u>\$ 20,833,550</u>

This page intentionally left blank

**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, 2014, and have issued our report thereon dated December 1, 2014.

Compliance and Other Matters

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

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

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

Schedule of Accountability of Independently Elected Officials:

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

<u>Elected Position</u>	<u>Beginning Cash Balance</u>	<u>Receipts/ Collections</u>	<u>Disbursements</u>	<u>Turnovers to Treasurer</u>	<u>Ending Balance</u>
Treasurer	\$ 5,590,160	\$ 23,295,610	\$ 43,736,485	\$ 21,327,895	\$ 6,477,180
Sheriff	2,334	198,176	200,291	-	219
County Clerk	24	312,361	34,987	(277,370)	28
Assessor	-	21,050,525	-	(21,050,525)	-
Total	<u>\$ 5,592,518</u>	<u>\$ 44,856,672</u>	<u>\$ 43,971,763</u>	<u>\$ -</u>	<u>\$ 6,477,427</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, 2014, as follows:

Fund	Over Expenditure
295 Fair Board - Materials and services	\$ 8,732
300 Justice Court - Materials and services	6,431
310 Buffalo Peak Golf Course - Materials and services	7,970

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. We did identify certain deficiencies in internal control that we consider to be significant deficiencies which are described in our report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with Governmental Auditing Standards dated December 1, 2014, presented in this reporting package.

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 1, 2014

This page intentionally left blank

**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, 2014

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture:		
<u>Pass-Through Oregon Department Administrative Services:</u>		
Schools and Roads - Grants to States	10.665	\$ 813,129
U.S. Department of Interior:		
<u>Direct Programs:</u>		
Payments in Lieu of Taxes	15.226	815,239
<u>Pass-Through Oregon Department of Administrative Services:</u>		
Distribution of Receipts to State and Local Governments	15.227	123
Total U.S. Department of Interior		<u>815,362</u>
U.S. Department of Health and Human Services:		
<u>Pass-Through Oregon Commission on Children and Families:</u>		
Medical Assistance Program	93.778	12,660
Social Services Block Grant	93.667	9,306
<u>Pass-Through Oregon Department of Human Services:</u>		
Drug-Free Communities Support Program Grants	93.276	128,053
<u>Pass-Through Oregon Department of Justice:</u>		
Child Support Enforcement	93.563	65,643
Total U.S. Department of Health and Human Services		<u>215,662</u>
U.S. Department of Justice:		
<u>Direct Programs:</u>		
Rural Domestic Violence	16.589	213,721
<u>Pass-Through Oregon Department of Justice:</u>		
State Criminal Alien Assistance Program	16.606	587
Bulletproof Vest Partnership Program	16.607	662
Crime Victim Assistance	16.575	30,056
Edward Byrne Memorial Justice Assistance Grant Program	16.738	80,947
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.803	14,274
Total U.S. Department of Justice		<u>340,247</u>
U.S. Department of Homeland Security:		
<u>Pass-Through Oregon Department of State Police:</u>		
Emergency Management Performance Grant	97.042	90,009
State Homeland Security Program	97.073	105,939
Total U.S. Department of Homeland Security		<u>195,948</u>
U.S. Department of Transportation:		
<u>Direct Programs:</u>		
Airport Improvement Program	20.106	2,238,556
<u>Pass-Through Oregon Department of Transportation:</u>		
Recreational Trails Program	20.219	16,004
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	209,685
State and Community Highway Safety	20.600	3,377
Total U.S. Department of Transportation		<u>2,467,622</u>
Total expenditures of federal awards		<u>\$ 4,847,970</u>

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

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, 2014.

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, 2014, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of and for the year ended June 30, 2014, 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 1, 2014.

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. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency.

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*.

Union County, Oregon's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 1, 2014

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 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, 2014. 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, 2014.

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
Michael R. Poe, CPA
Owner/Member

La Grande, Oregon
December 1, 2014

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

A. Summary of Audit Results

	Results
Financial Statements Audit	
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
Federal Awards	
1. Type of auditor's report issued:	
<u>Major programs:</u>	
U.S. Department of Interior - Payments in Lieu of Taxes CFDA Number 15.226	Unqualified
U.S. Department of Transportation - Airport Improvement Program CFDA Number 20.106	Unqualified
U.S. Department of Justice - JAG Program Cluster CFDA Numbers 16.803, 16.738	Unqualified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	N/A
3. Were any of the following disclosed in accordance with section 510(a) of OMB Circular A-133?	
Significant deficiencies in internal control over major programs?	No
Material Noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to major programs?	No
Known questioned costs which are greater than \$10,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$10,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs:	\$ 300,000
5. Auditee qualified as a low-risk auditee	No

B. Findings - Financial Statement Audit

Significant Deficiency: During our audit of long-term debt it was noted that the County refinanced multiple long-term debt notes in conjunction with the initial funding of the Courthouse debt during the fiscal year. The refinanced amounts were completed by a direct wire from the refunding agency to payoff the old debt. The County never received cash in the process, and did not record the refinance transaction on their books. Similar instances of the County's records not including like transactions have been discussed with management in the past.

Criteria: The County currently requires approval by the Commissioners upon acquisition of new debt. The transaction is recorded by the County accountant to be included in the financial records.

Effect: Transactions were identified relating to long term debt that had not been recorded in the County's records.

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Cause: The lack of proper recording of long-term debt transactions increases the risk of a misstatement in the financial statements.

Recommendation: We recommend that the County improve entity-wide communication when unusual long-term debt transactions take place, and properly record such transactions at the time they are entered into.

Views of responsible officials and planned corrective action: The County had properly addressed the long-term debt refinancing through a supplementary budget process providing for the necessary appropriations. The information regarding the financial transaction was communicated internally but the need to post the transaction at the time of occurrence was overlooked. The transaction was identified for posting at the end of the fiscal year. In the future, internal communication will be improved with regard to any transactions in which the County does not actually receive cash but needs to record transactions. Such transactions will be recorded at the time of occurrence and not held until the end of the fiscal year.

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, 2014

None noted as a result of our audit procedures.