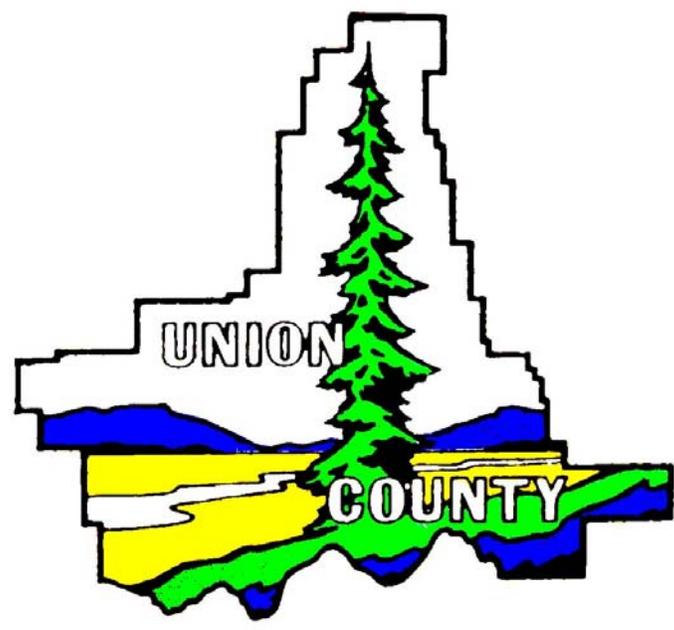


UNION COUNTY, OREGON

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020



This page intentionally left blank

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 13-14

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 15

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds 16-17

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund
Balances of Governmental Funds to the Statement of Activities 18

Proprietary Fund Financial Statements:

Statement of Net Position 19

Statement of Revenues, Expenses, and Changes in Fund Net Position 20

Statement of Cash Flows..... 21-22

Fiduciary Fund Financial Statements:

Statement of Fiduciary Assets and Liabilities 23

Notes to Basic Financial Statements 24-44

Required Supplementary Information:

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

General Fund 45

Public Works Fund - 201..... 46

Community Corrections Fund - 240..... 47

Human Services Program Fund - 268 48

Justice Court Fund – 300..... 49

Notes to Required Supplementary Information..... 50

Supplementary Information:

Nonmajor Governmental Funds:

Combining Balance Sheet:

Special Revenue Funds..... 51-56

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

Special Revenue Funds..... 57-62

Budgetary Comparison Schedules - Nonmajor Special Revenue Funds:

Weed Control Fund - 202..... 63

Bicycle Fund/Project Fund – 205..... 64

Parks Fund - 210 65

Animal Control Fund - 215..... 66

County School Fund - 217 67

Commission on Children and Families Fund - 220..... 68

Court Security Fund - 230..... 69

Wind Project Fund - 233 70

Inmate Welfare Fund - 234 71

STF Fund - 235..... 72

Crime Victim Program Fund - 245 73

MERA Fund - 247 74

Sheriff Reserve Program Fund - 249..... 75

Title III Fund – 252..... 76

Forest Service – Title III Fund – 253..... 77

Economic Development Fund – 255..... 78

Community Development Loan Fund - 260..... 79

Watershed Fund - 263 80

Agriculture Service Fund - 265 81

UNION COUNTY, OREGON
Table of Contents

Non-Medical Transportation Fund - 266	82
Mediation Assessment Fund - 269	83
Ambulance Fund - 270	84
Library Project Fund - 272	85
911 Communication Fund - 280	86
RAC Maintenance Fund – 283	87
Law Library Fund - 285	88
Drug Court Fund - 287	89
Building & Property Reserve Fund – 290	90
Senior Center Maintenance Fund - 293	91
Union County Fair Board Fund - 295	92
Clerk Equipment Reserve Fund - 301	93
A & T Users Capital Fund - 302	94
Vehicle Reserve Fund - 303	95
GIS Fund - 306	96
Transit Hub Maintenance Fund - 307	97
Communications System Fund - 308	98
Dispute Resolution Fund - 312	99
Surveyor Fund - 313	100
Map Fund - 315	101
Union County 4-H Extension	102
Proprietary Funds:	
Airport:	
Combining Statement of Net Position	103
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	104
Combining Statement of Cash Flows	105
Budgetary Comparison Schedules:	
Airport Operations Fund - 501	106
Airport Capital Improvement Fund - 320	107
Buffalo Peak Golf Course Fund - 310	108
Union County Solid Waste District	109
Other Financial Schedules:	
Statement of Changes in Assets and Liabilities - Agency Funds	110
Schedule of Property Tax Transactions	111
Schedule of Accountability of Independently Elected Officials	112
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	113-114
AUDIT DELIVERABLES REQUIRED BY THE SINGLE AUDIT ACT OF 1996	
Schedule of Expenditures of Federal Awards	115-116
Notes to Schedule of Expenditures of Federal Awards	117
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>	118-119
Report on Compliance with Requirements For Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance	120-121
Schedule of Findings and Questioned Costs	122-124
Summary Schedule of Prior Audit Findings	125

INTRODUCTORY SECTION

UNION COUNTY, OREGON
County Officials

Commissioners

Donna Beverage	12-31-2020	La Grande, Oregon
Paul Anderes	12-31-2022	La Grande, Oregon
Matt Scarfo	12-31-2022	La Grande, Oregon

District Attorney

Kelsie McDaniel	12-31-2022	La Grande, Oregon
-----------------	------------	-------------------

County Clerk

Robin Church	12-31-2020	La Grande, Oregon
--------------	------------	-------------------

County Treasurer

Donna Marshall	12-31-2020	La Grande, Oregon
----------------	------------	-------------------

County Assessor and Tax Collector

Cody Vavra	12-31-2020	La Grande, Oregon
------------	------------	-------------------

County Sheriff

Boyd Rasmussen	12-31-2020	La Grande, Oregon
----------------	------------	-------------------

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

This page intentionally left blank

FINANCIAL SECTION

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, 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, 2020, 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.

Auditors' 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 auditors' 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 auditors consider 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management discussion and analysis information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management discussion and analysis information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information is the responsibility of management and was derived from, and, relate directly to, the underlying accounting and other records used to prepare the financial statements. This 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, which are the responsibility of management 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 Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 combining and individual 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 7, 2020 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 7, 2020 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.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By Chelsea A. Hewitt
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 7, 2020

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

UNION COUNTY, OREGON 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 \$68,366,211 on its government-wide Statement of Net Position. Of this, \$55,144,851 was invested in capital assets, net of related debt; \$8,607,129 was restricted for specific purposes and \$4,614,231 was unrestricted and may be used to meet the County's ongoing obligations to creditors and citizens of the County.
- The County's net position increased by \$2,307,790 or 3.5% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$1,743,403 in fund balances, with the General Fund experiencing an increase in its fund balance of \$1,299,131. The increase in general fund balance was due primarily to a greater than anticipated amount of grants received.
- At the close of the June 30, 2020, fiscal year, unassigned fund balance for the General Fund was \$1,374,083 or 13.1% 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,

UNION COUNTY, OREGON
Management's Discussion and Analysis

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, Community Corrections Fund, Human Services Program Fund and Justice Court 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.

Independent Auditors Report. This communication is required by Oregon State Regulations.

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.

UNION COUNTY, OREGON
Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position as of June 30, 2020, was \$68,366,212. By far the largest portion of net position is comprised of the County's investment in capital assets (land, buildings, equipment and public infrastructure), less any related debt outstanding that was used to acquire those assets. The County uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. The resources to repay the related debt is not provided by capital assets, but will be provided from other sources.

Table 1 - Union County Net Assets at Year End

	Governmental		Business-type		Total	
	<u>Activities</u>		<u>Activities</u>			
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
ASSETS						
Current and other	15,973,685	15,920,607	(98,996)	(3,591,664)	15,874,689	12,328,943
Capital Assets	42,594,024	41,925,383	22,008,592	21,350,937	64,602,616	63,276,320
Total Assets	<u>58,567,709</u>	<u>57,845,990</u>	<u>21,909,596</u>	<u>17,759,273</u>	<u>80,477,305</u>	<u>75,750,747</u>
DEFERRED OUTFLOWS	24,035	13,775	846	567	24,881	14,342
LIABILITIES						
Current	3,275,869	2,847,972	282,427	559,770	3,558,296	3,404,655
Non-Current	2,983,746	2,547,195	5,533,917	1,931,503	8,517,663	4,681,815
Total Liabilities	<u>6,259,615</u>	<u>5,395,167</u>	<u>5,816,344</u>	<u>2,491,273</u>	<u>12,075,959</u>	<u>8,086,470</u>
DEFERRED INFLOWS	9,888	1,640,193	50,128	34,551	60,016	1,674,744
NET POSITION						
Invested in capital assets	38,110,113	38,253,549	17,034,738	20,009,120	55,144,851	58,262,669
Restricted	8,607,129	8,607,129			8,607,129	8,607,129
Unrestricted	5,604,999	3,963,727	(990,768)	(4,775,104)	4,614,231	(811,377)
Total Net Assets	<u>52,322,241</u>	<u>50,754,665</u>	<u>16,043,970</u>	<u>15,249,210</u>	<u>68,366,211</u>	<u>66,058,421</u>

Total net position increased by \$2,307,790. The most significant increase was completed infrastructure and other capital asset projects.

UNION COUNTY, OREGON
Management's Discussion and Analysis

Table 2 – Statement of Activities

Fiscal Year ending June 30, 2020 compared to Fiscal Year ending June 30, 2019

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenue						
Fees, Fines and Charges for Service	2,294,533	2,645,960	1,464,168	1,418,623	3,758,701	4,064,583
Operating Grants & Contributions	11,959,748	12,147,045	-	-	11,959,748	12,147,045
Capital Grants & Contributions	166,309	170,071	396,430	1,339,705	562,739	1,509,776
General Revenue						
Taxes	9,580,014	8,369,954	-	-	9,580,014	8,369,954
Interest & Miscellaneous	719,898	725,280	972,999	512,216	1,692,897	1,237,496
Special Items	-	70,219	-	-	-	70,219
Transfers	(170,000)	(145,000)	170,000	145,000	-	-
Total	24,550,502	23,983,529	3,003,597	3,415,544	27,554,099	27,399,073
Expenses						
General Government	4,422,466	3,943,091	-	-	4,422,466	3,943,091
Public Safety	8,090,505	7,844,915	-	-	8,090,505	7,844,915
Public Works	3,051,932	3,510,734	-	-	3,051,932	3,510,734
Health	3,493,827	3,440,527	-	-	3,493,827	3,440,527
Public Services	1,460,436	1,296,955	-	-	1,460,436	1,296,955
Culture and Recreation	838,067	801,185	-	-	838,067	801,185
Community Development	1,366,168	961,798	-	-	1,366,168	961,798
Education	224,836	317,163	-	-	224,836	317,163
Interest on long-term debt	104,429	86,568	-	-	104,429	86,568
Airport	-	-	1,578,984	1,602,664	1,578,984	1,602,664
Solid Waste Management	-	-	481,409	508,921	481,409	508,921
Golf Course	-	-	133,250	177,176	133,250	177,176
Total	23,052,666	20,183,761	2,193,643	2,315,063	25,246,309	24,497,697
Change in Net Position	1,497,836	1,774,593	809,954	1,126,783	2,307,790	2,901,376
Beginning Net Position	50,824,405	49,049,812	15,234,016	14,107,233	66,058,421	63,157,045
Prior period adjustment	-	-	-	-	-	-
Ending Net Position	52,322,241	50,824,405	16,043,970	15,234,016	68,366,211	66,058,421

GOVERNMENTAL ACTIVITIES

Governmental revenues showed an increase of \$566,973 during fiscal year 2019-20. This is due primarily to increased grant funding received by Union County.

As seen in the previous Statement of Activities chart, governmental expenses increased by \$2,868,905, 14.2 percent.

UNION COUNTY, OREGON
Management's Discussion and Analysis

FUND BALANCE HIGHLIGHTS

At year end June 30, 2020, the General Fund balance increased by \$1,299,131 and the Public Works fund balance decreased by \$97,609. The Public Works Fund decrease is due primarily to multiple capital asset purchases during the current fiscal year.

BUDGETARY HIGHLIGHTS

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

- Increase to the General fund in the amount of \$33,850 to accept grants from the Oregon Department of Education Youth Development Division and the Trail Blazers Foundation.
- Adoption and appropriation of the new Inmate Welfare fund.
- Increase to the General fund in the amount of \$122,720 to accept grants from the Oregon Criminal Justice Commission through the Justice Reinvestment Grant Program.
- Increase to the Community Corrections fund in the amount of \$40,000 to accept grants from Oregon Criminal Justice Commission through the Justice Reinvestment Grant Program.
- Increase to the Mental Health Court fund in the amount of \$106,495 to accept grants from Oregon Criminal Justice Commission through the Specialty Courts Grant Program.
- Increase to the General fund in the amount of \$25,374 to accept grants from Oregon Criminal Justice Commission through the Specialty Courts Grant Program.
- Increase to the Human Services fund in the amount of \$58,006 to accept grants from Oregon Criminal Justice Commission through the Specialty Courts Grant Program.
- Increase to the Human Services fund in the amount of \$190,765 to accept grants from Oregon Health Authority – Public Health Division as a response to COVID-19.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2020, the County had invested \$64,602,616 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$1,326,296, with the most significant increase coming from the completion of the Airport Rappel Base.

Table 3 – Capital Assets at Year End

	<u>2020</u>	<u>2019</u>
Land	\$ 6,598,095	\$ 6,598,095
Improvements	28,138,299	21,961,200
Buildings	12,205,576	12,190,884
Equipment & Vehicles	7,820,023	6,435,710

UNION COUNTY, OREGON
Management's Discussion and Analysis

Infrastructure	37,054,485	36,830,281
Construction in Progress	2,349,899	6,971,092
Accumulated Depreciation	<u>(29,563,761)</u>	<u>(27,710,942)</u>
TOTAL	<u>\$64,602,616</u>	<u>\$63,276,320</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	\$ 1,380,987
Current Portion of Long-Term Debt	174,173
Current Portion of Leases Payable	298,279
Long Term Obligation	6,585,318
Long Term Capital Leases Payable	1,019,008

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 \$645,121. 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

The full extent of the effect the unprecedented global pandemic, COVID-19, will have on local communities, the state, the nation and the world remain unclear. However, Union County has seen an average unemployment rate of 7.13% for the fiscal year, including a record high 18.6% in April 2020. The previous fiscal year average was at 5.2%. All indications are that the employment situation will not improve any time soon given the continuing challenges presented by COVID-19.

Union County was able to maintain programs for the upcoming fiscal year due to a healthy Beginning Fund Balance and federal Payment in Lieu of Taxes; however, state and federal funding reductions in future years may result in program reductions. The County is concerned about the State of Oregon's ability to provide a stable funding level for state mandated services provided by the County given the statewide economic challenges created by the COVID-19 response. During the next budget year, the County will keep a close eye on funding and evaluate its ability to continue providing non-mandated services which the citizens are accustomed to if there is a decline in state and federal resources.

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

UNION COUNTY, OREGON
Management's Discussion and Analysis

Administrative Officer at 1106 K Avenue, La Grande, Oregon 97850. You can also obtain at the same address the separately issued financial statements for the component units listed in Note 1 of the County's financial statements.

This page intentionally left blank

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE FINANCIAL
STATEMENTS**

UNION COUNTY, OREGON
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 11,741,587	\$ 1,031,098	\$ 12,772,685
Prepaid expenses	907	-	907
Taxes receivable	583,056	-	583,056
Accounts receivable, net	1,834,704	221,964	2,056,668
Internal balances	1,507,019	(1,507,019)	-
Inventory	306,412	154,961	461,373
Capital assets not being depreciated:			
Land	5,458,540	1,139,555	6,598,095
Construction in progress	1,809,833	540,066	2,349,899
Capital assets being depreciated:			
Improvements	1,563,708	26,574,591	28,138,299
Buildings	8,870,984	3,334,592	12,205,576
Equipment and vehicles	7,002,347	817,676	7,820,023
Infrastructure	37,054,485	-	37,054,485
Less: accumulated depreciation	(19,165,873)	(10,397,888)	(29,563,761)
Total capital assets	<u>42,594,024</u>	<u>22,008,592</u>	<u>64,602,616</u>
Total assets	<u>58,567,709</u>	<u>21,909,596</u>	<u>80,477,305</u>
Deferred outflows of resources			
OPEB deferred outflows of resources	<u>24,035</u>	<u>846</u>	<u>24,881</u>
Liabilities			
Accounts payable	1,029,843	100,502	1,130,345
Unearned revenue	420,907	1,298	422,205
Accrued interest payable	36,882	85,425	122,307
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	1,788,237	65,202	1,853,439
Due in more than one year	2,695,674	4,908,652	7,604,326
Closure & post-closure care costs	-	615,121	615,121
OPEB liability	288,072	10,144	298,216
Total liabilities	<u>6,259,615</u>	<u>5,816,344</u>	<u>12,075,959</u>
Deferred inflows of resources			
Deferred revenue - debt refunding	-	4,011	4,011
Unearned golf course annual pass revenue	-	45,769	45,769
OPEB deferred inflows of resources	9,888	348	10,236
Total deferred inflows of resources	<u>9,888</u>	<u>50,128</u>	<u>60,016</u>
Net Position			
Net investment in capital assets	38,110,113	17,034,738	55,144,851
Restricted for:			
Street projects and bike paths	4,673,973	-	4,673,973
Health and human services	1,307,029	-	1,307,029
County schools	77,793	-	77,793
Public safety	2,351,826	-	2,351,826
Economic development	160,393	-	160,393
Capital acquisition	36,115	-	36,115
Unrestricted	<u>5,604,999</u>	<u>(990,768)</u>	<u>4,614,231</u>
Total net position	<u>\$ 52,322,241</u>	<u>\$ 16,043,970</u>	<u>\$ 68,366,211</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, 2020

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	\$ 4,422,466	\$ 581,148	\$ 536,537	\$ -	\$ (3,304,781)	\$ -	\$ (3,304,781)
Public safety	8,090,505	1,260,458	2,560,566	-	(4,269,481)	-	(4,269,481)
Public works	3,051,932	86,150	2,832,903	166,309	33,430	-	33,430
Health	3,493,827	-	3,495,377	-	1,550	-	1,550
Public services	1,460,436	43,375	1,027,741	-	(389,320)	-	(389,320)
Culture and recreation	838,067	99,381	251,237	-	(487,449)	-	(487,449)
Community development	1,366,168	224,021	1,092,843	-	(49,304)	-	(49,304)
Education	224,836	-	162,544	-	(62,292)	-	(62,292)
Interest on long-term debt	104,429	-	-	-	(104,429)	-	(104,429)
Total governmental activities	<u>23,052,666</u>	<u>2,294,533</u>	<u>11,959,748</u>	<u>166,309</u>	<u>(8,632,076)</u>	<u>-</u>	<u>(8,632,076)</u>
Business-type activities:							
Airport	1,578,984	1,030,253	-	396,430	-	\$ (152,301)	(152,301)
Golf course	481,409	245,933	-	-	-	(235,476)	(235,476)
Solid waste management	133,250	187,982	-	-	-	54,732	54,732
Total business-type activities	<u>2,193,643</u>	<u>1,464,168</u>	<u>-</u>	<u>396,430</u>	<u>-</u>	<u>(333,045)</u>	<u>(333,045)</u>
Total primary government	<u>\$25,246,309</u>	<u>\$ 3,758,701</u>	<u>\$11,959,748</u>	<u>\$ 562,739</u>	<u>(8,632,076)</u>	<u>(333,045)</u>	<u>(8,965,121)</u>
General Revenues							
Property taxes					6,365,951	-	6,365,951
Payments in lieu of tax					3,005,771	-	3,005,771
Other taxes					208,292	-	208,292
Interest and miscellaneous income					719,898	972,999	1,692,897
Transfers					<u>(170,000)</u>	<u>170,000</u>	<u>-</u>
Total general revenues, special items and transfers					<u>10,129,912</u>	<u>1,142,999</u>	<u>11,272,911</u>
Change in net position					1,497,836	809,954	2,307,790
Net position - beginning					<u>50,824,405</u>	<u>15,234,016</u>	<u>66,058,421</u>
Net position - ending					<u>\$ 52,322,241</u>	<u>\$ 16,043,970</u>	<u>\$ 68,366,211</u>

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

This page intentionally left blank

FUND FINANCIAL STATEMENTS

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2020

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Community Corrections</u>	<u>Human Services Program</u>
Assets and Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 1,166,191	\$ 4,412,969	\$ 2,061,628	\$ 212,142
Prepaid expenses	907	-	-	-
Taxes receivable	553,032	-	-	-
Accounts receivable, net	376,448	147,494	12,689	25,392
Interfund receivable	1,607,205	-	-	-
Inventory	-	306,412	-	-
Total assets	<u>3,703,783</u>	<u>4,866,875</u>	<u>2,074,317</u>	<u>237,534</u>
Deferred outflows of resources:	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 3,703,783</u>	<u>\$ 4,866,875</u>	<u>\$ 2,074,317</u>	<u>\$ 237,534</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 231,577	\$ 67,680	\$ 3,959	\$ 98,665
Unearned revenue	-	-	-	-
Interfund payable	-	-	-	-
Total liabilities	<u>231,577</u>	<u>67,680</u>	<u>3,959</u>	<u>98,665</u>
Deferred inflows of resources:				
Unavailable property tax revenue	490,011	-	-	-
Fund Balances:				
Nonspendable	1,608,112	306,412	-	-
Restricted	-	4,492,783	2,070,358	138,869
Committed	-	-	-	-
Unassigned	1,374,083	-	-	-
Total fund balances	<u>2,982,195</u>	<u>4,799,195</u>	<u>2,070,358</u>	<u>138,869</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,703,783</u>	<u>\$ 4,866,875</u>	<u>\$ 2,074,317</u>	<u>\$ 237,534</u>

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

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2020

<u>Justice Court</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ 245,102	\$ 3,643,555	\$ 11,741,587
-	-	907
-	30,024	583,056
545,643	727,038	1,834,704
-	-	1,607,205
-	-	306,412
<u>790,745</u>	<u>4,400,617</u>	<u>16,073,871</u>
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 790,745</u>	<u>\$ 4,400,617</u>	<u>\$ 16,073,871</u>
\$ 12,118	\$ 615,844	\$ 1,029,843
545,643	420,907	966,550
-	100,186	100,186
<u>557,761</u>	<u>1,136,937</u>	<u>2,096,579</u>
<u>-</u>	<u>26,791</u>	<u>516,802</u>
-	-	1,914,524
-	2,221,507	8,923,517
232,984	1,034,557	1,267,541
-	(19,175)	1,354,908
<u>232,984</u>	<u>3,236,889</u>	<u>13,460,490</u>
<u>\$ 790,745</u>	<u>\$ 4,400,617</u>	<u>\$ 16,073,871</u>

This page intentionally left blank

UNION COUNTY, OREGON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2020

Total fund balances - governmental funds \$ 13,460,490

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	5,458,540	
Construction in progress	1,809,833	
Improvements	1,563,708	
Buildings	8,870,984	
Equipment and vehicles	7,002,347	
Infrastructure	37,054,485	
Less: accumulated depreciation	<u>(19,165,873)</u>	42,594,024

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. 516,802

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. 545,643

Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds. (288,072)

Deferred outflows and inflows or resources related to OPEB are applicable to future periods and, therefore, are not reported in the funds:

Deferred outflows of resources OPEB expense and deferred outflow of 2020 employer contributions related to OPEB	24,035	
Deferred inflows of resources related to OPEB	<u>(9,888)</u>	14,147

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. (36,882)

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

Due within one year	1,788,237	
Due in more than one year	<u>2,695,674</u>	<u>(4,483,911)</u>

Total net position - governmental activities **\$ 52,322,241**

(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, 2020

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Community Corrections</u>	<u>Human Services Program</u>
Revenues				
Taxes:				
Property taxes	\$ 5,850,554	\$ -	\$ -	\$ -
Payments in lieu of tax	2,954,015	-	-	-
Other taxes	9,328	-	-	-
Intergovernmental	1,320,964	2,878,937	301,517	3,468,857
Charges for services	823,331	-	917,546	-
Licenses and fees	302,398	40,116	-	-
Miscellaneous:				
Fines and forfeitures	18,093	-	38,144	-
Rental income	178,455	-	-	-
Interest on investments	56,760	77,566	37,954	-
Other income	213,197	12,209	12,594	26,275
Total revenues	<u>11,727,095</u>	<u>3,008,828</u>	<u>1,307,755</u>	<u>3,495,132</u>
Expenditures				
Current:				
General government	3,903,660	-	-	-
Public safety	5,938,609	-	1,162,519	-
Public works	-	2,574,974	-	-
Health	-	-	-	3,493,406
Public services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	317,471	-	-	-
Education	-	-	-	-
Debt Service:				
Principal	30,000	45,574	-	-
Interest	26,470	15,408	-	-
Capital outlay	240,754	475,481	52,597	-
Total expenditures	<u>10,456,964</u>	<u>3,111,437</u>	<u>1,215,116</u>	<u>3,493,406</u>
Excess of revenues over (under) expenditures	<u>1,270,131</u>	<u>(102,609)</u>	<u>92,639</u>	<u>1,726</u>
Other Financing Sources (Uses)				
Transfers in	145,000	40,000	-	-
Transfers out	(116,000)	(35,000)	-	-
Total other financing sources (uses)	<u>29,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,299,131	(97,609)	92,639	1,726
Beginning fund balance	<u>1,683,064</u>	<u>4,896,804</u>	<u>1,977,719</u>	<u>137,143</u>
Ending fund balance	<u>\$ 2,982,195</u>	<u>\$ 4,799,195</u>	<u>\$ 2,070,358</u>	<u>\$ 138,869</u>

(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, 2020

<u>Justice Court</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
\$ -	\$ 526,651	\$ 6,377,205
-	51,756	3,005,771
-	198,964	208,292
-	2,712,797	10,683,072
-	17,918	1,758,795
-	382,843	725,357
426,515	9,869	492,621
-	77,803	256,258
5,118	65,840	243,238
232	754,421	1,018,928
<u>431,865</u>	<u>4,798,862</u>	<u>24,769,537</u>
-	93,598	3,997,258
309,444	526,164	7,936,736
-	98,112	2,673,086
-	-	3,493,406
-	1,456,850	1,456,850
-	742,193	742,193
-	1,047,929	1,365,400
-	224,836	224,836
-	41,972	117,546
-	15,933	57,811
-	22,180	791,012
<u>309,444</u>	<u>4,269,767</u>	<u>22,856,134</u>
<u>122,421</u>	<u>529,095</u>	<u>1,913,403</u>
-	167,000	352,000
<u>(95,000)</u>	<u>(276,000)</u>	<u>(522,000)</u>
<u>(95,000)</u>	<u>(109,000)</u>	<u>(170,000)</u>
27,421	420,095	1,743,403
<u>205,563</u>	<u>2,816,794</u>	<u>11,717,087</u>
<u>\$ 232,984</u>	<u>\$ 3,236,889</u>	<u>\$ 13,460,490</u>

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, 2020

Total net change in fund balances - governmental funds \$ 1,743,403

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, other capitalized expenditures, and gain on sale of assets (\$838,199) exceeds depreciation expense (\$1,079,161) in the current year. (240,962)

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. (11,254)

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. (39,000)

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. (265,731)

Governmental funds report Other Post Employment Benefit (OPEB) contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense. (31,863)

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. 363,257

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. (20,014)

Change in net position - governmental activities \$ 1,497,836

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

This page intentionally left blank

UNION COUNTY, OREGON
Statement of Net Position
Proprietary Funds
June 30, 2020

	<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	\$ 444,978	\$ -	\$ 586,120	\$ 1,031,098
Accounts receivable	135,001	40,507	46,456	221,964
Inventory	141,103	13,858	-	154,961
Total current assets	<u>721,082</u>	<u>54,365</u>	<u>632,576</u>	<u>1,408,023</u>
Noncurrent assets:				
Capital assets:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	540,066	-	-	540,066
Buildings	2,866,709	47,076	420,807	3,334,592
Equipment and vehicles	181,250	547,464	88,962	817,676
Improvements	25,702,821	713,301	158,469	26,574,591
Less: accumulated depreciation	<u>(9,206,162)</u>	<u>(882,109)</u>	<u>(309,617)</u>	<u>(10,397,888)</u>
Total noncurrent assets	<u>20,084,684</u>	<u>1,514,682</u>	<u>409,226</u>	<u>22,008,592</u>
Total assets	<u>20,805,766</u>	<u>1,569,047</u>	<u>1,041,802</u>	<u>23,416,615</u>
Deferred Outflows of Resources				
OPEB deferred outflows of resources	<u>289</u>	<u>557</u>	<u>-</u>	<u>846</u>
Liabilities				
Current liabilities:				
Accounts payable	69,868	29,743	891	100,502
Unearned revenue	-	1,298	-	1,298
Interfund payable	-	1,507,019	-	1,507,019
Accrued interest payable	65,378	20,047	-	85,425
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	-	60,912	-	60,912
Compensated absences	2,213	2,077	-	4,290
Total current liabilities	<u>137,459</u>	<u>1,621,096</u>	<u>30,891</u>	<u>1,789,446</u>
Noncurrent liabilities:				
OPEB liability	3,456	6,688	-	10,144
Closure and post-closure care costs	-	-	615,121	615,121
Loans payable	4,000,000	908,652	-	4,908,652
Total noncurrent liabilities	<u>4,003,456</u>	<u>915,340</u>	<u>615,121</u>	<u>5,533,917</u>
Total liabilities	<u>4,140,915</u>	<u>2,536,436</u>	<u>646,012</u>	<u>7,323,363</u>
Deferred Inflows of Resources				
Deferred revenue - debt refunding	-	4,011	-	4,011
Unearned golf course annual pass revenue	-	45,769	-	45,769
OPEB deferred inflows of resources	119	229	-	348
Total deferred inflows of resources	<u>119</u>	<u>50,009</u>	<u>-</u>	<u>50,128</u>
Net Position				
Net investment in capital assets	16,079,015	536,353	(235,895)	16,379,473
Unrestricted	<u>586,006</u>	<u>(1,553,194)</u>	<u>631,685</u>	<u>(335,503)</u>
Total net position	<u>\$ 16,665,021</u>	<u>\$ (1,016,841)</u>	<u>\$ 395,790</u>	<u>\$ 16,043,970</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, 2020

	<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	\$ -	\$ -	\$ 187,982	\$ 187,982
Charges for services	665,250	245,933	-	911,183
Licenses and fees	12,532	-	-	12,532
Rental income	352,471	-	-	352,471
Miscellaneous	960,392	-	9,449	969,841
Total operating revenues	<u>1,990,645</u>	<u>245,933</u>	<u>197,431</u>	<u>2,434,009</u>
Operating Expenses				
Personnel services	133,074	263,396	-	396,470
Materials and services	628,037	152,347	124,045	904,429
Depreciation	750,759	28,757	9,205	788,721
Total operating expenses	<u>1,511,870</u>	<u>444,500</u>	<u>133,250</u>	<u>2,089,620</u>
Operating income (loss)	<u>478,775</u>	<u>(198,567)</u>	<u>64,181</u>	<u>344,389</u>
Nonoperating Revenues (Expenses)				
Interest on investments	3,041	-	117	3,158
Interest expense	(67,114)	(36,909)	-	(104,023)
Grant revenue	396,430	-	-	396,430
Total nonoperating revenues (expenses)	<u>332,357</u>	<u>(36,909)</u>	<u>117</u>	<u>295,565</u>
Income (loss) before transfers	811,132	(235,476)	64,298	639,954
Transfers in	-	200,000	-	200,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	781,132	(35,476)	64,298	809,954
Net position - beginning	<u>15,883,889</u>	<u>(981,365)</u>	<u>331,492</u>	<u>15,234,016</u>
Net position - ending	<u>\$ 16,665,021</u>	<u>\$ (1,016,841)</u>	<u>\$ 395,790</u>	<u>\$ 16,043,970</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, 2020

	<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	\$ 680,249	\$ 268,878	\$ -	\$ 949,127
Cash received from rentals	352,471	-	-	352,471
Cash received from franchise fees	-	-	195,654	195,654
Other operating receipts	960,392	-	9,449	969,841
Cash payments for personnel services	(132,688)	(269,953)	-	(402,641)
Cash payments for fuel purchases	(398,716)	-	-	(398,716)
Cash payments for materials and services	-	(139,263)	(124,045)	(263,308)
Cash payments for closure costs	-	-	(33,531)	(33,531)
Cash payments for insurance	(18,255)	-	-	(18,255)
Cash payments for miscellaneous	(25,794)	-	-	(25,794)
Cash payments for contractual services	(61,421)	-	-	(61,421)
Cash payments for supplies	(11,619)	-	-	(11,619)
Cash payments for repairs	(54,744)	-	-	(54,744)
Net cash provided (used) by operating activities	<u>1,289,875</u>	<u>(140,338)</u>	<u>47,527</u>	<u>1,197,064</u>
Cash Flows from Noncapital Financing Activities:				
Interfund loans	(3,194,211)	57,966	-	(3,136,245)
Interfund transfers	(30,000)	200,000	-	170,000
Nonoperating grants	395,550	-	-	395,550
Net cash provided (used) by noncapital financing activities	<u>(2,828,661)</u>	<u>257,966</u>	<u>-</u>	<u>(2,570,695)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(1,792,822)	(20,063)	-	(1,812,885)
Proceeds from long-term debt	3,696,782	-	-	3,696,782
Principal payments on indebtedness	-	(58,896)	-	(58,896)
Interest paid on indebtedness	(2,555)	(38,669)	-	(41,224)
Net cash provided (used) by capital and related financing activities	<u>1,901,405</u>	<u>(117,628)</u>	<u>-</u>	<u>1,783,777</u>
Cash Flows from Investing Activities:				
Interest income	3,041	-	117	3,158
Net increase (decrease) in cash and investments	365,660	-	47,644	413,304
Beginning cash and investments	79,318	-	538,476	617,794
Ending cash and investments	<u>\$ 444,978</u>	<u>\$ -</u>	<u>\$ 586,120</u>	<u>\$ 1,031,098</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)	\$ 478,775	\$ (198,567)	\$ 64,181	\$ 344,389
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	750,759	28,757	9,205	788,721
(Increase) decrease in:				
Accounts receivable	2,467	9,184	7,672	19,323
Inventory	41,677	(2,348)	-	39,329
Deferred outflows	(87)	(192)	-	(279)
Increase (decrease) in:				
Accounts payable	15,811	15,432	-	31,243
Unearned revenue	-	13,761	-	13,761
Compensated absences	646	(6,495)	-	(5,849)
Closure and post-closure care costs	-	-	(33,531)	(33,531)
OPEB liability	(126)	201	-	75
Deferred inflows	(47)	(71)	-	(118)
Net cash provided (used) by operating activities	<u>\$ 1,289,875</u>	<u>\$ (140,338)</u>	<u>\$ 47,527</u>	<u>\$ 1,197,064</u>

UNION COUNTY, OREGON
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
June 30, 2020

	<u>Agency Funds</u>
Assets	
Cash	\$ 340,420
Accounts receivable	27,040
Property taxes receivable	<u>2,114,142</u>
Total assets	<u><u>\$ 2,481,602</u></u>
Liabilities	
Due to other governments	\$ 2,114,142
Due to others	<u>367,460</u>
Total liabilities	<u><u>\$ 2,481,602</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.

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.

Community Corrections Fund - This fund accounts for resources accumulated and payments made for supervision of felony parole and probation offenders and selected assaultive and DUII misdemeanor offenders.

Human Services Program Fund - This fund's purpose is to provide quality public health, alcohol and drug, and veteran services to citizens of Union County.

Justice Court Fund - This fund provides a means for County processing of citations and infractions issued in Union 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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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 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, 2020, 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.

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 deferred outflows for Other Post Employment Benefits and a 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 multiple 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 and deferred inflows related to Other Post Employment Benefits, are reported in the statement of net position. The governmental funds also report unavailable property tax revenue. The business-type activities also report unearned golf course annual pass revenue as a deferred inflow on the statement of net position. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Property Tax Calendar

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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

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

Inventories and Prepaid Items

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

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

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

Capital Assets

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

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

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

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.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Violation: The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2020 as follows:

Fund	Over Expenditure
235 STF Fund - Materials and Services	\$ 15,412
247 MERA Fund - Personnel Services	713
307 Transit Hub Maintenance Fund - Materials and Services	3,045
308 Communications System Fund - Materials and Services	109
Union County 4H Extension - Debt Service	17,201
310 - Buffalo Peak Golf Course - Materials and Services	1,907

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

Violation: Union County Public Works did not comply with ORS 279B.070. Three informal bids were not solicited for one project with contracted services between \$10,000 and \$150,000 for the year ended June 30, 2020.

Action Taken: Bids will be solicited in the future for contracts for goods or services exceeding \$10,000.

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
Animal Control	\$ 19,175	Due to revenues being lower than anticipated
Buffalo Peak Golf Course	1,016,841	Due to current and prior operating losses

Note 3 - Deposits and Investments:

Deposits and Investments are comprised of the following at June 30, 2020:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 3,281,218	\$ 3,281,218
Investments with State of Oregon Local Government Investment Pool (LGIP)	9,831,887	9,831,887
	\$ 13,113,105	\$ 13,113,105

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 12,772,685
Statement of Fiduciary Net Position - Cash	340,420
	\$ 13,113,105

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Deposits

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$3,720,861 at June 30, 2020. 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.

Credit Risk - Investments

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

Custodial Credit Risk - Investments

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

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

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Concentration Risk

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

Investment Type	Maturities	Concentration % of Portfolio	Actual Amount
Local Government Investment Pool	Avg 6-18 months	100%	\$ 9,831,887

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 - 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 of \$459,952 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	\$	545,643
---------------	----	---------

Note 5 - Property Taxes Receivable:

Property taxes receivable included in revenues are \$583,056, which are all past due and accruing interest.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 6 - Capital Assets:

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

	Balance at July 1, 2019	Increases	Decreases	Balance at June 30, 2020
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 5,458,540	\$ -	\$ -	\$ 5,458,540
Construction in progress	1,680,240	129,593	-	1,809,833
Total capital assets not being depreciated	7,138,780	129,593	-	7,268,373
Capital assets being depreciated:				
Buildings	8,856,292	14,692	-	8,870,984
Improvements	1,563,708	-	-	1,563,708
Equipment & vehicles	5,638,097	1,364,250	-	7,002,347
Infrastructure	36,830,281	239,267	(15,063)	37,054,485
Total capital assets being depreciated	52,888,378	1,618,209	(15,063)	54,491,524
Less: accumulated depreciation:				
Buildings	(3,131,569)	(171,700)	-	(3,303,269)
Improvements	(605,633)	(80,793)	-	(686,426)
Equipment & vehicles	(2,884,448)	(287,846)	-	(3,172,294)
Infrastructure	(11,480,125)	(538,822)	15,063	(12,003,884)
Total accumulated depreciation	(18,101,775)	(1,079,161)	15,063	(19,165,873)
Net capital assets being depreciated	34,786,603	539,048	-	35,325,651
Governmental Activities - net capital assets	\$ 41,925,383	\$ 668,641	\$ -	\$ 42,594,024
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	5,290,852	1,426,312	(6,177,098)	540,066
Total capital assets not being depreciated	6,430,407	1,426,312	(6,177,098)	1,679,621
Capital assets being depreciated:				
Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	797,613	20,063	-	817,676
Improvements	20,397,493	6,177,098	-	26,574,591
Total capital assets being depreciated	24,529,697	6,197,161	-	30,726,859
Less: accumulated depreciation:				
Buildings	(886,196)	(59,382)	-	(945,578)
Equipment & vehicles	(690,718)	(13,442)	-	(704,160)
Improvements	(8,032,253)	(715,897)	-	(8,748,150)
Total accumulated depreciation	(9,609,167)	(788,721)	-	(10,397,888)
Net capital assets being depreciated	14,920,530	5,408,440	-	20,328,971
Business-Type Activities - net capital assets	\$ 21,350,937	\$ 6,834,752	\$ (6,177,098)	\$ 22,008,592

Depreciation expense was charged to functions as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 152,581	Airport	\$ 750,759
Public safety	137,656	Golf course	28,757
Public works	693,858	Solid waste management	9,205
Public services	687	Total	\$ 788,721
Culture & recreation	94,379		
Total	\$ 1,079,161		

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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. \$105,838 of interest cost was incurred, all of which was charged to expense during the fiscal year ended June 30, 2020.

Note 7 - Capital Lease Payable:

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

Year Ending June 30,	Governmental Funds
2021	\$ 298,279
2022	529,848
2023	131,024
2024	83,173
2025	420,000
Total lease payments	1,462,324
Less: Amount representing interest	(145,037)
Present value of min. lease payments	\$ 1,317,287

The following is an analysis of the leased property under capital leases by major classes, these assets and related depreciation are included in Note 6:

	Governmental Funds
Equipment & Vehicles:	
Sheriff	\$ 482,726
Road	1,558,496
Total	\$ 2,041,222

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 8 - 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, 2020 are as follows:

	<u>Payable at</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Payable at</u> <u>June 30, 2020</u>	<u>Due within</u> <u>one year</u>
Governmental Activities:					
Community Bank - 4-H	\$ 152,780	\$ -	\$ (12,605)	\$ 140,175	\$ 13,327
Baum Industrial Park - Bus. OR	140,903	-	(22,469)	118,434	23,314
Baum Industrial Park - UCEDC	300,000	-	-	300,000	-
Series 2013A Courthouse	620,000	-	(30,000)	590,000	30,000
Fair Board Tractor Loan	5,995	-	(5,995)	-	-
OTIB Palmer Junction Loan	686,892	-	(45,574)	641,318	46,620
Capital leases (Note 7)	654,298	909,603	(246,614)	1,317,287	298,279
Compensated absences	1,110,966	1,055,124	(789,393)	1,376,697	1,376,697
	<u>\$ 3,671,834</u>	<u>\$ 1,964,727</u>	<u>\$ (1,152,650)</u>	<u>\$ 4,483,911</u>	<u>\$ 1,788,237</u>
	<u>Payable at</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Payable at</u> <u>June 30, 2020</u>	<u>Due within</u> <u>one year</u>
Business-Type Activities:					
Oregon Economic Devel. Dept.	\$ 968,460	\$ -	\$ (53,896)	\$ 914,564	\$ 55,912
Series 2013A Golf Course	60,000	-	(5,000)	55,000	5,000
Airport Rappel Base Loan	303,218	3,696,782	-	4,000,000	-
Compensated absences	10,139	7,419	(13,268)	4,290	4,290
	<u>\$ 1,341,817</u>	<u>\$ 3,704,201</u>	<u>\$ (72,164)</u>	<u>\$ 4,973,854</u>	<u>\$ 65,202</u>

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Debt Service Requirements

Debt service requirements on long-term debt from Direct Borrowings and Direct placements at year end are as follows:

Community Bank

On October 9, 2009 the 4-H District entered into an agreement with Community Bank in the amount of \$249,500 to finance the purchase of their building. The debt will be repaid over 20 years, with 60 monthly payments of \$1,587 including interest at 4.5% and 180 monthly payments of \$1,455 including interest at 3.25% and 120 payments of \$1,426 including interest at 2.83%. 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 interest rate as of June 30, 2020 was 3.25%. 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
2021	\$ 13,327	\$ 3,788	\$ 17,115
2022	13,709	3,406	17,115
2023	14,102	3,013	17,115
2024	14,507	2,608	17,115
2025	14,923	2,192	17,115
2026-2030	69,607	4,397	74,004
	<u>\$ 140,175</u>	<u>\$ 19,404</u>	<u>\$ 159,579</u>

Baum Industrial Park - Business Oregon

On December 28, 2012 the County entered into a \$445,000 loan from special public works fund by contract with Oregon Infrastructure Finance Authority of the Business Development Department. The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due December 1 of \$27,767.32. Interest accrues at the rate of 3.76%. There was an advance payment made on January 28, 2013 of \$27,767.32 to assist with lowering accrued interest in the first year. In fiscal year 2019, lots from the property securing the loan were sold. The proceeds from the lot sales of \$195,979 reduced the principal balance of the loan. The debt is secured by the Baum Industrial Park land. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2021	\$ 23,314	\$ 4,453	\$ 27,767
2022	24,191	3,576	27,767
2023	25,100	2,667	27,767
2024	26,044	1,723	27,767
2025	19,785	743	20,528
	<u>\$ 118,434</u>	<u>\$ 13,162</u>	<u>\$ 131,596</u>

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 \$6,949, 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
2021	\$ -	\$ 6,949	\$ 6,949
2022	-	6,949	6,949
2023	-	6,949	6,949
2024	-	6,949	6,949
2025	-	6,950	6,950
2026-2030	-	34,745	34,745
2031-2035	-	34,745	34,745
2036-2038	300,000	20,847	320,847
	<u>\$ 300,000</u>	<u>\$ 125,083</u>	<u>\$ 425,083</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
2021	\$ 30,000	\$ 25,275	\$ 55,275
2022	35,000	23,975	58,975
2023	35,000	22,575	57,575
2024	35,000	21,175	56,175
2025	35,000	19,688	54,688
2026-2030	210,000	71,550	281,550
2031-2033	210,000	19,350	229,350
	<u>\$ 590,000</u>	<u>\$ 203,588</u>	<u>\$ 793,588</u>

Fair Board Tractor Loan

On July 28th, 2014, Union County Fair Association entered into agreement with John Deere Financial Services in the amount of \$29,977 to finance the purchase of a tractor. The debt will be repaid over 5 years, with 5 annual payments of \$5,995.40. There is no interest on this note. The note is secured by the tractor. This obligation was paid off during the 2019/2020 fiscal year.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

General Obligation Bond

In October of 2018, the County Commissioners renegotiated a loan contract with Oregon Economic Development Department. This loan was for the acquisition of Buffalo Peak Golf Course. The original agreement had interest starting to accrue 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% for fiscal year 2018-2019. The new renegotiated loan contract decreases the interest rate to 3.74% and extends the maturity of the loan to August 2, 2032. Payment amounts will be \$90,116 from 2019-2031 and the final payment will be \$89,077 in the 2032-2033 fiscal year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2021	\$ 55,912	\$ 34,205	\$ 90,117
2022	58,003	32,114	90,117
2023	60,172	29,944	90,116
2024	62,422	27,694	90,116
2025	64,757	25,359	90,116
2026	67,179	22,937	90,116
2027	69,692	20,425	90,117
2028	72,298	17,818	90,116
2029	75,002	15,114	90,116
2030	77,807	12,309	90,116
2031	80,717	9,399	90,116
2032	83,736	6,380	90,116
2033	86,867	2,210	89,077
	<u>\$ 914,564</u>	<u>\$ 255,908</u>	<u>\$ 1,170,472</u>

Series 2013A Golf Course

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

Year ended June 30,	Principal	Interest	Total Requirements
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>\$ 55,000</u>	<u>\$ 9,725</u>	<u>\$ 64,725</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

OTIB Palmer Junction Loan

On May 23, 2017, the County entered into a \$159,184 obligation with Oregon Transportation Infrastructure Bank through the Oregon Department of Transportation. The monies will be used on the costs of the OTIB Palmer Junction project. An additional \$601,102 was drawn May 30, 2018. Additional monies are expected to be drawn down and requested by the County under this loan agreement in future years. After an initial interest only payment made on January 1, 2018, the current obligation payments are due bi-annually on December 1 and June 1 of each fiscal year. Future payments on the current obligation are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
2021	\$ 46,620	\$ 14,363	\$ 60,983
2022	47,688	13,293	60,981
2023	48,783	12,199	60,982
2024	49,902	11,080	60,982
2025	51,046	9,936	60,982
2026-2030	273,340	31,570	304,910
2031-2033	123,940	3,713	127,653
	<u>\$ 641,319</u>	<u>\$ 96,154</u>	<u>\$ 737,473</u>

Airport Rappel Base Building Loan

On June 20, 2019, the County entered into a \$303,218 obligation with Business Oregon. The monies will be used on the costs of the Airport Rappel Base project. The final amounts of the loan were drawn down in fiscal year June 30, 2020 for a final loan amount of \$4,000,000. The amortization schedule for this loan is not yet final and per the initial agreement, the entire amount is due 3 years after the initial agreement, which was on January 3, 2019. Interim interest payments are required to be made until the loan documents are finalized. The debt is secured by the County's lease agreement with the Forest Service. Future payments on the current obligation are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
2021	\$ -	\$ -	\$ -
2022	4,000,000	150,101	4,150,101
	<u>\$ 4,000,000</u>	<u>\$ 150,101</u>	<u>\$ 4,150,101</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	\$ 104,429	Airport	\$ 67,113
		Golf Course	36,910

The County does not have any debt service requirements on other long-term debt as of June 30, 2020.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 9 - Internal Balances:

Interfund balances at June 30, 2020 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,607,205	\$ -
Nonmajor Funds	-	100,186
Proprietary Funds:		
Buffalo Peak Golf Course Fund	-	1,507,019
	\$ 1,607,205	\$ 1,607,205

Interfund receivables are to supplement funds operating a deficit. The \$1,507,019 due from Buffalo Peak Golf Course Fund is not expected to be repaid within one year from the date of the financial statements.

Note 10 - 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 11 - 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, 2020, rentals approximated \$204,728 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
2021	\$ 8,756
2022	8,756
2023	7,617
2024	5,424
2025	3,328
Total payments	\$ 33,881

Note 12 - Contributions to Pension Plan:

The County provides pension benefits for all of its full-time employees through a defined contribution plan administered by the Principal Financial Group. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan assets are not insured. Employees are eligible to participate six months from the date of employment. Contributions by the County for employees were 16.4% of a small group of Sheriff and Corrections salaries, 15.1% of remaining Sheriff and Corrections salaries, 12.55% of Parole and Probation salaries, 10.25% of the County Road Department salaries, 10.8% of non-certified salaries, and 10.25% of AFSCME and non-union salaries. County employees contribute 6% of their salaries to the plan. The County's contributions for each employee are fully vested after five years of continuous service. County contributions for, and interest forfeited by, employees who leave employment before three years of service are used to reduce the County's current period contribution requirement. County Commissioners have full power and authority to adopt rules and regulations for the administration of the plan. Administration reviews and approves withdrawals, terminations and benefit payments.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

The County's total payroll for the fiscal year ended June 30, 2020 was \$7,766,786, and the amount of these wages qualifying for pension plan contributions amounted to \$7,042,829. The total pension plan contributions for the fiscal year ended June 30, 2020 amounted to \$1,253,806. Of this amount, \$443,471 was paid by the employees and \$810,355 was paid by the County. The total fair market value of all contributions to the plan at year end was \$18,895,131.84. The fund invests the contributions in various mutual funds.

The amount forfeited by employees due to leaving employment with the County prior to vesting was \$1.10 for the fiscal year ended June 30, 2020.

The Plan is accounted for and reported under the requirements of GASB Statement No. 73 because no assets are accumulated in a trust that meets all of the following criteria:

- Contributions from the employer and any nonemployer contributing entities and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing pensions to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, and the Plan administrator.

The Plan does not meet the required criteria because the County's contributions are not irrevocable.

Note 13 - Internal Transfers:

Internal transfers for the fiscal year ended June 30, 2020 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 145,000	\$ 116,000
Public Works Fund	40,000	35,000
Justice Court	-	95,000
Nonmajor funds	167,000	276,000
Proprietary Funds:		
Airport Fund	-	30,000
Buffalo Peak Golf Course Fund	200,000	-
	\$ 552,000	\$ 552,000

Transfers are primarily used to move funds from:

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 14 - Fund Balance Classifications

Fund balances by classification for the year ended June 30, 2020 were as follows:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Community Correction</u>	<u>Human Services</u>	<u>Justice Court</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund balances:							
Nonspendable:							
Inventories	\$ -	\$ 306,412	\$ -	\$ -	\$ -	\$ -	\$ 306,412
Prepaid Amt.	907	-	-	-	-	-	907
Interfund Rec.	1,607,205	-	-	-	-	-	1,607,205
Restricted:							
Community Svcs.	-	-	-	138,869	-	1,172,896	1,311,765
County Schools	-	-	-	-	-	85,256	85,256
Public Safety	-	-	2,070,358	-	-	534,230	2,604,588
Economic Develop.	-	-	-	-	-	160,674	160,674
Equipment	-	-	-	-	-	20,074	20,074
Public Works	-	4,492,783	-	-	-	248,377	4,741,160
Committed:							
Community Svcs.	-	-	-	-	-	534,998	534,998
Economic Develop.	-	-	-	-	-	295,621	295,621
Capital Acquisition	-	-	-	-	-	195,657	195,657
Public Safety	-	-	-	-	232,984	8,281	241,265
Unassigned	<u>1,374,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,175)</u>	<u>1,354,908</u>
Total fund bal.	<u>\$ 2,982,195</u>	<u>\$ 4,799,195</u>	<u>\$ 2,070,358</u>	<u>\$ 138,869</u>	<u>\$ 232,984</u>	<u>\$ 3,236,889</u>	<u>\$ 13,460,490</u>

Note 15 - 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 16 - Litigation:

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

Note 17 - 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, 2020, all closure cost had been paid. The \$645,121 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 16 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, 2020, total cash of \$586,120 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 18 - Other Post-Employment Benefits:

Defined Benefit OPEB Plan

The other postemployment benefits (OPEB) for the County is an implicit rate subsidy for retiree health insurance premiums.

Financial Statement Presentation

The County's OPEB plan is presented on the Statement of Net Position. The amounts on the financial statements relate to the plan as follows:

	Implicit Rate Subsidy Plan
Deferred Outflows of Resources	
Contributions After the Measurement Date	\$ 7,217
Change in Assumptions	16,132
Difference between expected and Actual Experience	1,532
Total OPEB Asset (Liability)	(298,216)
Deferred Inflows of Resources	
Change in Assumptions	10,236
OPEB Expense	38,758
(Included in program expenses on Statement of Activities)	

Implicit Rate Subsidy

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:

\$250 Deductible:	\$500 Deductible:
Retiree Only \$825.80	Retiree & Other \$1,733.42

The AOCIT plan is "community rated" and therefore there is no additional costs for the County current employees to have retirees continue on the plan and pay their premiums.

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	0
Active employees	97
	97

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The County's total OPEB liability of \$298,216 was measured as of June 30, 2020, and was determined by an actuarial valuation as of July 1, 2018.

For the fiscal year ended June 30, 2020, the County recognized OPEB expense from this plan of \$38,758. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,532	\$ -
Changes of assumptions	16,132	10,236
Contributions subsequent to the measurement date	7,217	-
Total	\$ 24,881	\$ 10,236

Deferred outflows of resources related to OPEB of \$7,217 resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	
2021	\$ 7,858
2022	641
2023	641
2024	641
2025	641
Thereafter	4,223
Total	\$ 14,645

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2018 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.50 percent
Salary increases	3.50 percent
Discount rate	3.50 percent (change from 3.58 percent in previous measurement period)
Projected salary increases	3.50 overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service.
Healthcare cost trend	Medical and vision: 7.00 percent per year, decreasing to 4.75 percent. Dental: 4.50 percent per year
Health Mortality	RP-2014 healthy annuitant, sex distinct mortality tables blended 50/50 blue collar and white collar, set back one year for males. Mortality is projected on a generational basis using the Unisex Social Security Data Scale.

The discount rate was based on Bond Buyer 20-Year General Obligation Bond Index.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2019	\$ 254,585
Changes for the year:	
Service cost	27,288
Interest on Total OPEB Liability	10,829
Effect of assumptions changes or inputs	9,640
Benefit Payments	(4,126)
Balance as of June 30, 2020	\$ 298,216

Sensitivity of the Total OPEB Liability

The following presents the County's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.5 percent) or 1-percentage-point higher (4.5 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
County's proportionate share of the net OPEB liability (asset)	\$ 325,819	\$ 298,216	\$ 272,405

Healthcare Cost Trend:

	1% Decrease (6% decreasing to 3.75%)	Current Healthcare Trend Rate (7% decreasing to 4.75%)	1% Increase (8% decreasing to 5.75%)
County's proportionate share of the net OPEB liability (asset)	\$ 257,853	\$ 298,216	\$ 346,850

Note 19 - Subsequent Events

On March 11, 2020, the World Health Organization declared a world-wide pandemic related to COVID-19. The virus is causing significant upheaval in the United States and most countries in the world. Supply chains are disrupted and most citizens in the U.S. are under some sort of stay at home order. As of the date of the report, the County's revenue had not been significantly impacted by the virus, however, it is unknown if the pandemic will cause future impacts on revenues and operations.

**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, 2020

	<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	\$ 5,765,000	\$ 5,765,000	\$ 5,850,554	\$ 85,554
Payments in lieu of tax	1,260,000	1,260,000	2,954,015	1,694,015
Other taxes	9,000	9,000	9,328	328
Intergovernmental	1,639,017	1,818,361	1,320,964	(497,397)
Charges for services	1,067,114	1,067,114	823,331	(243,783)
Licenses and fees	316,850	316,850	302,398	(14,452)
Fines and forfeitures	16,500	16,500	18,093	1,593
Rental income	173,608	173,608	178,455	4,847
Interest on investments	45,000	45,000	56,760	11,760
Miscellaneous	152,400	152,400	213,197	60,797
Total revenues	<u>10,444,489</u>	<u>10,623,833</u>	<u>11,727,095</u>	<u>1,103,262</u>
Expenditures				
Assessor	1,014,586	1,014,586	973,014	41,572
County Clerk	430,548	430,548	377,601	52,947
Board of Commissioners/Administration	1,167,058	1,167,058	1,049,468	117,590
Facilities/District Court	465,350	465,350	431,792	33,558
District Attorney/Support Enforcement	816,831	964,925	773,748	191,177
Juvenile Department	640,040	673,890	647,905	25,985
Planning/Emergency Services	862,118	862,118	539,002	323,116
Special Accounts	1,131,772	1,131,772	1,071,785	59,987
Sheriff	2,478,937	2,503,937	2,318,141	185,796
Corrections	2,001,249	2,075,249	1,977,284	97,965
Debt service	57,000	57,000	56,470	530
Capital outlay	218,000	258,000	240,754	17,246
Contingency	350,000	208,400	-	208,400
Total expenditures	<u>11,633,489</u>	<u>11,812,833</u>	<u>10,456,964</u>	<u>1,355,869</u>
Excess of revenues over (under) expenditures	<u>(1,189,000)</u>	<u>(1,189,000)</u>	<u>1,270,131</u>	<u>2,459,131</u>
Other Financing Sources (Uses)				
Transfers in	155,000	155,000	145,000	(10,000)
Transfers out	(116,000)	(116,000)	(116,000)	-
Total other financing sources (uses)	<u>39,000</u>	<u>39,000</u>	<u>29,000</u>	<u>(10,000)</u>
Net change in fund balance	(1,150,000)	(1,150,000)	1,299,131	2,449,131
Beginning fund balance	<u>1,150,000</u>	<u>1,150,000</u>	<u>1,683,064</u>	<u>533,064</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,982,195</u>	<u>\$ 2,982,195</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 2,544,524	\$ 2,399,524	\$ 2,878,937	\$ 479,413
Licenses and fees	20,000	20,000	40,116	20,116
Interest on investments	20,000	20,000	77,566	57,566
Miscellaneous	5,000	5,000	12,209	7,209
Total revenues	<u>2,589,524</u>	<u>2,444,524</u>	<u>3,008,828</u>	<u>564,304</u>
Expenditures				
Personnel services	1,642,414	1,642,414	1,564,173	78,241
Materials and services	3,687,971	3,542,971	1,010,801	2,532,170
Debt service	62,000	62,000	60,982	1,018
Capital outlay	990,000	990,000	475,481	514,519
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>6,632,385</u>	<u>6,487,385</u>	<u>3,111,437</u>	<u>3,375,948</u>
Excess of revenues over (under) expenditures	<u>(4,042,861)</u>	<u>(4,042,861)</u>	<u>(102,609)</u>	<u>3,940,252</u>
Other Financing Sources (Uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(35,000)	(35,000)	(35,000)	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(4,037,861)	(4,037,861)	(97,609)	3,940,252
Beginning fund balance	<u>4,037,861</u>	<u>4,037,861</u>	<u>4,896,804</u>	<u>858,943</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,799,195</u>	<u>\$ 4,799,195</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 312,407	\$ 352,407	\$ 301,517	\$ (50,890)
Charges for services	798,465	798,465	917,546	119,081
Fines and forfeitures	48,000	48,000	38,144	(9,856)
Interest on investments	20,000	20,000	37,954	17,954
Miscellaneous	2,500	2,500	12,594	10,094
Total revenues	<u>1,181,372</u>	<u>1,221,372</u>	<u>1,307,755</u>	<u>86,383</u>
Expenditures				
Personnel services	810,320	810,320	796,295	14,025
Materials and services	568,751	608,751	366,223	242,528
Capital outlay	58,000	58,000	52,598	5,402
Contingency	1,719,851	1,719,851	-	1,719,851
Total expenditures	<u>3,156,922</u>	<u>3,196,922</u>	<u>1,215,116</u>	<u>1,981,806</u>
Net change in fund balance	(1,975,550)	(1,975,550)	92,639	2,068,189
Beginning fund balance	<u>1,975,550</u>	<u>1,975,550</u>	<u>1,977,719</u>	<u>2,169</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,070,358</u>	<u>\$ 2,070,358</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 3,390,093	\$ 3,638,864	\$ 3,468,857	\$ (170,007)
Miscellaneous	33,960	33,960	26,275	(7,685)
Total revenues	<u>3,424,053</u>	<u>3,672,824</u>	<u>3,495,132</u>	<u>(177,692)</u>
Expenditures				
Personnel services	151,053	151,053	146,636	4,417
Materials and services	3,273,000	3,521,771	3,346,770	175,001
Total expenditures	<u>3,424,053</u>	<u>3,672,824</u>	<u>3,493,406</u>	<u>179,418</u>
Net change in fund balance	-	-	1,726	1,726
Beginning fund balance	-	-	137,143	137,143
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,869</u>	<u>\$ 138,869</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 356,000	\$ 356,000	\$ 426,515	\$ 70,515
Interest on investments	1,000	1,000	5,118	4,118
Miscellaneous	1,750	1,750	232	(1,518)
Total revenues	<u>358,750</u>	<u>358,750</u>	<u>431,865</u>	<u>73,115</u>
Expenditures				
Personnel services	126,608	126,608	112,400	14,208
Materials and services	236,943	236,943	197,044	39,899
Contingency	80,500	80,500	-	80,500
Total expenditures	<u>444,051</u>	<u>444,051</u>	<u>309,444</u>	<u>134,607</u>
Excess of revenues over (under) expenditures	(85,301)	(85,301)	122,421	207,722
Other Financing Sources (Uses)				
Transfers out	(95,000)	(95,000)	(95,000)	-
Net change in fund balance	(180,301)	(180,301)	27,421	207,722
Beginning fund balance	180,301	180,301	205,563	25,262
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,984</u>	<u>\$ 232,984</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, 2020, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2020, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

This page intentionally left blank

SUPPLEMENTARY INFORMATION

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	202	205	210	215	217	220
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families
Assets and Deferred Outflows of Resources						
Assets:						
Cash and investments	\$ 148,407	\$ 254,650	\$ 215,913	\$ -	\$ 179	\$ 165,790
Accounts receivable	-	1,947	9,149	-	-	-
Taxes receivable	-	-	-	-	-	-
Total assets	<u>148,407</u>	<u>256,597</u>	<u>225,062</u>	<u>-</u>	<u>179</u>	<u>165,790</u>
Deferred outflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 148,407</u>	<u>\$ 256,597</u>	<u>\$ 225,062</u>	<u>\$ -</u>	<u>\$ 179</u>	<u>\$ 165,790</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable	\$ 19,437	\$ 8,220	\$ 1,083	\$ 12,503	\$ -	\$ 2,277
Unearned revenue	-	-	-	-	-	26,754
Interfund payable	-	-	-	6,672	-	-
Total liabilities	<u>19,437</u>	<u>8,220</u>	<u>1,083</u>	<u>19,175</u>	<u>-</u>	<u>29,031</u>
Deferred inflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Restricted	128,970	248,377	223,979	-	179	136,759
Committed	-	-	-	-	-	-
Unassigned	-	-	-	(19,175)	-	-
Total fund balances	<u>128,970</u>	<u>248,377</u>	<u>223,979</u>	<u>(19,175)</u>	<u>179</u>	<u>136,759</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 148,407</u>	<u>\$ 256,597</u>	<u>\$ 225,062</u>	<u>\$ -</u>	<u>\$ 179</u>	<u>\$ 165,790</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2020

230	233	234	235	245	247	249	252
Court Security	Wind Project	Inmate Welfare	STF	Crime Victim Program	MERA	Sheriff Reserve Program	Title III
\$ 102,833	\$ 1,364	\$ 6,241	\$ 412,329	\$ 5,630	\$ 47,969	\$ 6,554	\$ 411,724
3,265	-	-	118,578	72,666	21,415	-	-
-	-	-	-	-	-	-	-
<u>106,098</u>	<u>1,364</u>	<u>6,241</u>	<u>530,907</u>	<u>78,296</u>	<u>69,384</u>	<u>6,554</u>	<u>411,724</u>
-	-	-	-	-	-	-	-
<u>\$ 106,098</u>	<u>\$ 1,364</u>	<u>\$ 6,241</u>	<u>\$ 530,907</u>	<u>\$ 78,296</u>	<u>\$ 69,384</u>	<u>\$ 6,554</u>	<u>\$ 411,724</u>
\$ -	\$ -	\$ 124	\$ 305,143	\$ 1,840	\$ 14,242	\$ -	\$ -
-	-	-	-	-	-	-	388,865
-	-	-	-	-	-	-	-
-	-	124	305,143	1,840	14,242	-	388,865
-	-	-	-	-	-	-	-
106,098	-	6,117	225,764	76,456	55,142	-	22,859
-	1,364	-	-	-	-	6,554	-
-	-	-	-	-	-	-	-
<u>106,098</u>	<u>1,364</u>	<u>6,117</u>	<u>225,764</u>	<u>76,456</u>	<u>55,142</u>	<u>6,554</u>	<u>22,859</u>
<u>\$ 106,098</u>	<u>\$ 1,364</u>	<u>\$ 6,241</u>	<u>\$ 530,907</u>	<u>\$ 78,296</u>	<u>\$ 69,384</u>	<u>\$ 6,554</u>	<u>\$ 411,724</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2020

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation
Assets and Deferred Outflows of Resources						
Assets:						
Cash and investments	\$ 62,218	\$ 432,711	\$ 10,674	\$ -	\$ 101,450	\$ 10,071
Accounts receivable	-	11,546	136,509	93,520	-	23,845
Taxes receivable	-	-	-	-	-	-
Total assets	<u>62,218</u>	<u>444,257</u>	<u>147,183</u>	<u>93,520</u>	<u>101,450</u>	<u>33,916</u>
Deferred outflows of resources:	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 62,218</u>	<u>\$ 444,257</u>	<u>\$ 147,183</u>	<u>\$ 93,520</u>	<u>\$ 101,450</u>	<u>\$ 33,916</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 136,509	\$ -	\$ 497	\$ 10,685
Unearned revenue	-	-	-	-	-	-
Interfund payable	-	-	-	93,514	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>136,509</u>	<u>93,514</u>	<u>497</u>	<u>10,685</u>
Deferred inflows of resources:	-	-	-	-	-	-
Fund Balances:						
Restricted	62,218	150,000	10,674	-	-	23,231
Committed	-	294,257	-	6	100,953	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>62,218</u>	<u>444,257</u>	<u>10,674</u>	<u>6</u>	<u>100,953</u>	<u>23,231</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 62,218</u>	<u>\$ 444,257</u>	<u>\$ 147,183</u>	<u>\$ 93,520</u>	<u>\$ 101,450</u>	<u>\$ 33,916</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2020

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ 68,008	\$ 1,727	\$ 4,587	\$ 209,045	\$ 30,991	\$ 67,978	\$ 4,597	\$ 95,365
-	-	-	128,325	-	-	90,090	-
-	-	-	-	-	-	-	-
<u>68,008</u>	<u>1,727</u>	<u>4,587</u>	<u>337,370</u>	<u>30,991</u>	<u>67,978</u>	<u>94,687</u>	<u>95,365</u>
-	-	-	-	-	-	-	-
<u>\$ 68,008</u>	<u>\$ 1,727</u>	<u>\$ 4,587</u>	<u>\$ 337,370</u>	<u>\$ 30,991</u>	<u>\$ 67,978</u>	<u>\$ 94,687</u>	<u>\$ 95,365</u>
\$ 7,645	\$ -	\$ -	\$ -	\$ -	\$ 9,387	\$ 70,928	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,387</u>	<u>70,928</u>	<u>-</u>
-	-	-	-	-	-	-	-
60,363	-	4,587	337,370	-	58,591	23,759	-
-	1,727	-	-	30,991	-	-	95,365
-	-	-	-	-	-	-	-
<u>60,363</u>	<u>1,727</u>	<u>4,587</u>	<u>337,370</u>	<u>30,991</u>	<u>58,591</u>	<u>23,759</u>	<u>95,365</u>
<u>\$ 68,008</u>	<u>\$ 1,727</u>	<u>\$ 4,587</u>	<u>\$ 337,370</u>	<u>\$ 30,991</u>	<u>\$ 67,978</u>	<u>\$ 94,687</u>	<u>\$ 95,365</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2020

	293 Senior Center Maintenance	295 Union County Fair Board	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
Assets and Deferred Outflows of Resources						
Assets:						
Cash and investments	\$ 357	\$ 98,319	\$ 19,401	\$ 40,691	\$ 59,404	\$ 48,199
Accounts receivable	-	-	673	197	-	2,110
Taxes receivable	-	-	-	-	-	-
Total assets	<u>357</u>	<u>98,319</u>	<u>20,074</u>	<u>40,888</u>	<u>59,404</u>	<u>50,309</u>
Deferred outflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 357</u>	<u>\$ 98,319</u>	<u>\$ 20,074</u>	<u>\$ 40,888</u>	<u>\$ 59,404</u>	<u>\$ 50,309</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ -	\$ 597	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	5,288	-	-	-	-
Interfund payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>5,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Restricted	-	-	20,074	-	-	-
Committed	357	92,434	-	40,888	59,404	50,309
Unassigned	-	-	-	-	-	-
Total fund balances	<u>357</u>	<u>92,434</u>	<u>20,074</u>	<u>40,888</u>	<u>59,404</u>	<u>50,309</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 357</u>	<u>\$ 98,319</u>	<u>\$ 20,074</u>	<u>\$ 40,888</u>	<u>\$ 59,404</u>	<u>\$ 50,309</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2020

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ 26,635	\$ 227,548	\$ 8,189	\$ 13,760	\$ 9,816	\$ 212,231	\$ 3,643,555
-	-	-	3,788	-	9,415	727,038
-	-	-	-	-	30,024	30,024
<u>26,635</u>	<u>227,548</u>	<u>8,189</u>	<u>17,548</u>	<u>9,816</u>	<u>251,670</u>	<u>4,400,617</u>
-	-	-	-	-	-	-
<u>\$ 26,635</u>	<u>\$ 227,548</u>	<u>\$ 8,189</u>	<u>\$ 17,548</u>	<u>\$ 9,816</u>	<u>\$ 251,670</u>	<u>\$ 4,400,617</u>
\$ 3,563	\$ 488	\$ -	\$ 7,105	\$ -	\$ 3,571	\$ 615,844
-	-	-	-	-	26,791	447,698
-	-	-	-	-	-	100,186
<u>3,563</u>	<u>488</u>	<u>-</u>	<u>7,105</u>	<u>-</u>	<u>30,362</u>	<u>1,163,728</u>
-	-	-	-	-	-	-
-	-	8,189	10,443	-	221,308	2,221,507
23,072	227,060	-	-	9,816	-	1,034,557
-	-	-	-	-	-	(19,175)
<u>23,072</u>	<u>227,060</u>	<u>8,189</u>	<u>10,443</u>	<u>9,816</u>	<u>221,308</u>	<u>3,236,889</u>
<u>\$ 26,635</u>	<u>\$ 227,548</u>	<u>\$ 8,189</u>	<u>\$ 17,548</u>	<u>\$ 9,816</u>	<u>\$ 251,670</u>	<u>\$ 4,400,617</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2020

	202	205	210	215	217	220
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families
Revenues						
Taxes:						
Property taxes	\$ 209,052	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	51,756	-
Other taxes	-	-	-	-	8,615	-
Intergovernmental	53,915	166,309	57,692	-	162,544	111,800
Charges for services	-	-	-	3,387	-	-
Licenses and fees	-	-	-	-	-	-
Miscellaneous:						
Fines and forfeitures	-	-	-	9,869	-	-
Rental income	-	-	-	-	-	-
Interest on investments	2,380	4,738	4,014	-	1,364	2,223
Other income	34,363	-	-	34,500	-	5,206
Total revenues	<u>299,710</u>	<u>171,047</u>	<u>61,706</u>	<u>47,756</u>	<u>224,279</u>	<u>119,229</u>
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public works	-	98,112	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	285,674	-	-	129,235	-	119,075
Culture and recreation	-	-	32,362	-	-	-
Community development	-	-	-	-	-	-
Education	-	-	-	-	224,836	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	14,692	-	4,317	-	-	-
Total expenditures	<u>300,366</u>	<u>98,112</u>	<u>36,679</u>	<u>129,235</u>	<u>224,836</u>	<u>119,075</u>
Excess of revenues over (under) expenditures	<u>(656)</u>	<u>72,935</u>	<u>25,027</u>	<u>(81,479)</u>	<u>(557)</u>	<u>154</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	69,000	-	-
Transfers out	-	-	(10,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>69,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(656)	72,935	15,027	(12,479)	(557)	154
Beginning fund balance	<u>129,626</u>	<u>175,442</u>	<u>208,952</u>	<u>(6,696)</u>	<u>736</u>	<u>136,605</u>
Ending fund balance	<u>\$ 128,970</u>	<u>\$ 248,377</u>	<u>\$ 223,979</u>	<u>\$ (19,175)</u>	<u>\$ 179</u>	<u>\$ 136,759</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, 2020

230	233	234	235	245	247	249	252
Court Security	Wind Project	Inmate Welfare	STF	Crime Victim Program	MERA	Sheriff Reserve Program	Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
40,856	-	-	637,460	233,307	134,178	-	31,196
-	192,329	7,928	-	-	-	7,981	-
-	-	-	-	-	-	-	-
1,482	1,635	41	5,495	-	-	-	6,886
-	-	-	-	-	2,954	100	-
<u>42,338</u>	<u>193,964</u>	<u>7,969</u>	<u>642,955</u>	<u>233,307</u>	<u>137,132</u>	<u>8,081</u>	<u>38,082</u>
-	-	-	-	-	-	-	-
-	-	1,852	-	-	-	-	-
-	-	-	-	205,575	-	6,116	31,196
-	61,632	-	594,153	-	188,578	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>61,632</u>	<u>1,852</u>	<u>594,153</u>	<u>205,575</u>	<u>188,578</u>	<u>6,116</u>	<u>31,196</u>
42,338	132,332	6,117	48,802	27,732	(51,446)	1,965	6,886
-	-	-	-	-	-	-	-
<u>-</u>	<u>(166,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(166,000)	-	-	-	-	-	-
42,338	(33,668)	6,117	48,802	27,732	(51,446)	1,965	6,886
63,760	35,032	-	176,962	48,724	106,588	4,589	15,973
<u>\$ 106,098</u>	<u>\$ 1,364</u>	<u>\$ 6,117</u>	<u>\$ 225,764</u>	<u>\$ 76,456</u>	<u>\$ 55,142</u>	<u>\$ 6,554</u>	<u>\$ 22,859</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds (continued)
For the Fiscal Year Ended June 30, 2020

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation
Revenues						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-
Other taxes	-	190,349	-	-	-	-
Intergovernmental	-	149,690	275,337	-	6,250	26,520
Charges for services	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-
Miscellaneous:						
Fines and forfeitures	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Interest on investments	1,134	7,605	281	-	1,785	197
Other income	-	19,710	-	537,287	-	7,409
Total revenues	<u>1,134</u>	<u>367,354</u>	<u>275,618</u>	<u>537,287</u>	<u>8,035</u>	<u>34,126</u>
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	-	-	-	537,307	4,009	21,939
Culture and recreation	-	-	-	-	-	-
Community development	-	116,807	275,337	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	23,372	-	-	-	-
Interest	-	11,337	-	-	-	-
Capital outlay	-	3,171	-	-	-	-
Total expenditures	<u>-</u>	<u>154,687</u>	<u>275,337</u>	<u>537,307</u>	<u>4,009</u>	<u>21,939</u>
Excess of revenues over (under) expenditures	<u>1,134</u>	<u>212,667</u>	<u>281</u>	<u>(20)</u>	<u>4,026</u>	<u>12,187</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	2,000	-
Transfers out	-	(100,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Net change in fund balance	1,134	112,667	281	(20)	6,026	12,187
Beginning fund balance	<u>61,084</u>	<u>331,590</u>	<u>10,393</u>	<u>26</u>	<u>94,927</u>	<u>11,044</u>
Ending fund balance	<u>\$ 62,218</u>	<u>\$ 444,257</u>	<u>\$ 10,674</u>	<u>\$ 6</u>	<u>\$ 100,953</u>	<u>\$ 23,231</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, 2020

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	402,528	-	-	144,048	-
-	-	-	-	4,000	-	-	-
27,986	-	-	-	-	21,578	5,486	-
-	-	-	-	-	-	-	-
1,411	31	83	5,778	540	1,488	-	1,034
-	-	-	-	-	-	-	-
<u>29,397</u>	<u>31</u>	<u>83</u>	<u>408,306</u>	<u>4,540</u>	<u>23,066</u>	<u>149,534</u>	<u>1,034</u>
-	-	-	-	-	-	-	7,150
-	-	-	320,000	-	-	145,203	-
34,100	-	-	-	-	34,790	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>34,100</u>	<u>-</u>	<u>-</u>	<u>320,000</u>	<u>-</u>	<u>34,790</u>	<u>145,203</u>	<u>7,150</u>
<u>(4,703)</u>	<u>31</u>	<u>83</u>	<u>88,306</u>	<u>4,540</u>	<u>(11,724)</u>	<u>4,331</u>	<u>(6,116)</u>
-	-	-	-	-	-	-	51,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	51,000
(4,703)	31	83	88,306	4,540	(11,724)	4,331	44,884
<u>65,066</u>	<u>1,696</u>	<u>4,504</u>	<u>249,064</u>	<u>26,451</u>	<u>70,315</u>	<u>19,428</u>	<u>50,481</u>
<u>\$ 60,363</u>	<u>\$ 1,727</u>	<u>\$ 4,587</u>	<u>\$ 337,370</u>	<u>\$ 30,991</u>	<u>\$ 58,591</u>	<u>\$ 23,759</u>	<u>\$ 95,365</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, 2020

	293 Senior Center Maintenance	295 Union County Fair Board	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
Revenues						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Intergovernmental	-	53,167	-	-	-	-
Charges for services	-	-	-	-	-	-
Licenses and fees	-	-	10,853	2,082	-	19,588
Miscellaneous:						
Fines and forfeitures	-	-	-	-	-	-
Rental income	-	17,647	-	-	-	-
Interest on investments	350	3	606	722	843	738
Other income	7,200	81,826	-	-	23	-
Total revenues	<u>7,550</u>	<u>152,643</u>	<u>11,459</u>	<u>2,804</u>	<u>866</u>	<u>20,326</u>
Expenditures						
Current:						
General government	-	-	27,500	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	25,719	-	-	-	-	5,200
Culture and recreation	-	90,264	-	-	-	-
Community development	-	-	-	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	5,995	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>25,719</u>	<u>96,259</u>	<u>27,500</u>	<u>-</u>	<u>-</u>	<u>5,200</u>
Excess of revenues over (under) expenditures	<u>(18,169)</u>	<u>56,384</u>	<u>(16,041)</u>	<u>2,804</u>	<u>866</u>	<u>15,126</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	15,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	<u>(18,169)</u>	<u>56,384</u>	<u>(16,041)</u>	<u>2,804</u>	<u>15,866</u>	<u>15,126</u>
Beginning fund balance	<u>18,526</u>	<u>36,050</u>	<u>36,115</u>	<u>38,084</u>	<u>43,538</u>	<u>35,183</u>
Ending fund balance	<u>\$ 357</u>	<u>\$ 92,434</u>	<u>\$ 20,074</u>	<u>\$ 40,888</u>	<u>\$ 59,404</u>	<u>\$ 50,309</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, 2020

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,599	\$ 526,651
-	-	-	-	-	-	51,756
-	-	-	-	-	-	198,964
-	-	26,000	-	-	-	2,712,797
-	-	2,550	-	-	-	17,918
-	63,008	-	32,005	-	-	382,843
-	-	-	-	-	-	9,869
-	-	-	-	-	60,156	77,803
639	4,195	240	115	179	5,585	65,840
6,000	-	-	-	-	17,843	754,421
<u>6,639</u>	<u>67,203</u>	<u>28,790</u>	<u>32,120</u>	<u>179</u>	<u>401,183</u>	<u>4,798,862</u>
-	-	-	58,948	-	-	93,598
-	-	-	-	-	-	98,112
-	59,109	-	-	-	-	526,164
18,545	-	33,160	-	-	-	1,456,850
-	-	-	-	-	396,199	742,193
-	-	-	-	-	-	1,047,929
-	-	-	-	-	-	224,836
-	-	-	-	-	12,605	41,972
-	-	-	-	-	4,596	15,933
-	-	-	-	-	-	22,180
<u>18,545</u>	<u>59,109</u>	<u>33,160</u>	<u>58,948</u>	<u>-</u>	<u>413,400</u>	<u>4,269,767</u>
(11,906)	8,094	(4,370)	(26,828)	179	(12,217)	529,095
-	-	-	30,000	-	-	167,000
-	-	-	-	-	-	(276,000)
-	-	-	30,000	-	-	(109,000)
(11,906)	8,094	(4,370)	3,172	179	(12,217)	420,095
34,978	218,966	12,559	7,271	9,637	233,525	2,816,794
<u>\$ 23,072</u>	<u>\$ 227,060</u>	<u>\$ 8,189</u>	<u>\$ 10,443</u>	<u>\$ 9,816</u>	<u>\$ 221,308</u>	<u>\$ 3,236,889</u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Weed Control Fund - 202
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 200,000	\$ 200,000	\$ 209,052	\$ 9,052
Intergovernmental	63,710	63,710	53,915	(9,795)
Interest on investments	-	-	2,380	2,380
Miscellaneous	-	-	34,363	34,363
Total revenues	<u>263,710</u>	<u>263,710</u>	<u>299,710</u>	<u>36,000</u>
Expenditures				
Personnel services	100,724	106,424	106,399	25
Materials and services	180,030	180,030	179,275	755
Capital outlay	15,000	15,000	14,692	308
Contingency	115,000	109,300	-	109,300
Total expenditures	<u>410,754</u>	<u>410,754</u>	<u>300,366</u>	<u>110,388</u>
Net change in fund balance	(147,044)	(147,044)	(656)	146,388
Beginning fund balance	<u>147,044</u>	<u>147,044</u>	<u>129,626</u>	<u>(17,418)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 128,970</u></u>	<u><u>\$ 128,970</u></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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 180,000	\$ 180,000	\$ 166,309	\$ (13,691)
Interest on investments	3,000	3,000	4,738	1,738
Total revenues	<u>183,000</u>	<u>183,000</u>	<u>171,047</u>	<u>(11,953)</u>
Expenditures				
Materials and services	170,000	170,000	98,112	71,888
Capital outlay	50,000	50,000	-	50,000
Contingency	113,000	113,000	-	113,000
Total expenditures	<u>333,000</u>	<u>333,000</u>	<u>98,112</u>	<u>234,888</u>
Net change in fund balance	(150,000)	(150,000)	72,935	222,935
Beginning fund balance	<u>150,000</u>	<u>150,000</u>	<u>175,442</u>	<u>25,442</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,377</u>	<u>\$ 248,377</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 63,158	\$ 63,158	\$ 57,692	\$ (5,466)
Interest on investments	1,500	1,500	4,014	2,514
Total revenues	<u>64,658</u>	<u>64,658</u>	<u>61,706</u>	<u>(2,952)</u>
Expenditures				
Personnel services	30,159	30,159	14,973	15,186
Materials and services	40,000	40,000	17,389	22,611
Capital outlay	2,500	4,400	4,317	83
Contingency	262,893	260,993	-	260,993
Total expenditures	<u>335,552</u>	<u>335,552</u>	<u>36,679</u>	<u>298,873</u>
Excess of revenues over (under) expenditures	(270,894)	(270,894)	25,027	295,921
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(280,894)	(280,894)	15,027	295,921
Beginning fund balance	<u>280,894</u>	<u>280,894</u>	<u>208,952</u>	<u>(71,942)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,979</u>	<u>\$ 223,979</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 5,821	\$ 5,821	\$ 3,387	\$ (2,434)
Licenses and fees	15,000	15,000	-	(15,000)
Fines and forfeitures	5,000	5,000	9,869	4,869
Miscellaneous	34,500	34,500	34,500	-
Total revenues	<u>60,321</u>	<u>60,321</u>	<u>47,756</u>	<u>(12,565)</u>
Expenditures				
Personnel services	77,309	74,809	67,059	7,750
Materials and services	61,705	64,205	62,176	2,029
Total expenditures	<u>139,014</u>	<u>139,014</u>	<u>129,235</u>	<u>9,779</u>
Excess of revenues over (under) expenditures	(78,693)	(78,693)	(81,479)	(2,786)
Other Financing Sources (Uses)				
Transfers in	69,000	69,000	69,000	-
Net change in fund balance	(9,693)	(9,693)	(12,479)	(2,786)
Beginning fund balance	9,693	9,693	(6,696)	(16,389)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,175)</u>	<u>\$ (19,175)</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, 2020

	<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	\$ 130,000	\$ 130,000	\$ 51,756	\$ (78,244)
Other taxes	12,000	12,000	8,615	(3,385)
Intergovernmental	200,000	200,000	162,544	(37,456)
Interest on investments	1,000	1,000	1,364	364
Total revenues	<u>343,000</u>	<u>343,000</u>	<u>224,279</u>	<u>(118,721)</u>
Expenditures				
Distributions to school districts	<u>343,000</u>	<u>343,000</u>	<u>224,836</u>	<u>118,164</u>
Net change in fund balance	-	-	(557)	(557)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>736</u>	<u>736</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 179</u></u>	<u><u>\$ 179</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Commission on Children & Families Fund - 220
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 111,800	\$ (13,200)
Interest on investments	1,000	1,000	2,223	1,223
Miscellaneous	13,000	13,000	5,206	(7,794)
Total revenues	<u>139,000</u>	<u>139,000</u>	<u>119,229</u>	<u>(19,771)</u>
Expenditures				
Personnel services	89,030	89,030	81,157	7,873
Materials and services	83,315	83,315	37,918	45,397
Total expenditures	<u>172,345</u>	<u>172,345</u>	<u>119,075</u>	<u>53,270</u>
Net change in fund balance	(33,345)	(33,345)	154	33,499
Beginning fund balance	<u>33,345</u>	<u>33,345</u>	<u>136,605</u>	<u>103,260</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,759</u>	<u>\$ 136,759</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 39,100	\$ 39,100	\$ 40,856	\$ 1,756
Interest on investments	500	500	1,482	982
Total revenues	<u>39,600</u>	<u>39,600</u>	<u>42,338</u>	<u>2,738</u>
Expenditures				
Materials and services	39,600	39,600	-	39,600
Contingency	45,000	45,000	-	45,000
Total expenditures	<u>84,600</u>	<u>84,600</u>	<u>-</u>	<u>84,600</u>
Net change in fund balance	(45,000)	(45,000)	42,338	87,338
Beginning fund balance	<u>45,000</u>	<u>45,000</u>	<u>63,760</u>	<u>18,760</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,098</u>	<u>\$ 106,098</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Licenses and fees	194,000	194,000	192,329	(1,671)
Interest on investments	-	-	1,635	1,635
Total revenues	<u>219,000</u>	<u>219,000</u>	<u>193,964</u>	<u>(25,036)</u>
Expenditures				
Materials and services	<u>69,000</u>	<u>69,000</u>	<u>61,632</u>	<u>7,368</u>
Excess of revenues over (under) expenditures	150,000	150,000	132,332	(17,668)
Other Financing Sources (Uses)				
Transfers out	<u>(184,000)</u>	<u>(184,000)</u>	<u>(166,000)</u>	<u>18,000</u>
Net change in fund balance	(34,000)	(34,000)	(33,668)	332
Beginning fund balance	<u>34,000</u>	<u>34,000</u>	<u>35,032</u>	<u>1,032</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,364</u></u>	<u><u>\$ 1,364</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Inmate Welfare Fund - 234
For the Fiscal Year Ended June 30, 2020

	<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	\$ -	\$ 25,000	\$ 7,928	\$ (17,072)
Interest on investments	-	-	41	41
Total revenues	<u>-</u>	<u>25,000</u>	<u>7,969</u>	<u>(17,031)</u>
Expenditures				
Materials and services	<u>-</u>	<u>25,000</u>	<u>1,852</u>	<u>23,148</u>
Net change in fund balance	-	-	6,117	6,117
Beginning fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,117</u></u>	<u><u>\$ 6,117</u></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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 578,741	\$ 578,741	\$ 637,460	\$ 58,719
Interest on investments	-	-	5,495	5,495
Total revenues	<u>578,741</u>	<u>578,741</u>	<u>642,955</u>	<u>64,214</u>
Expenditures				
Materials and services	<u>578,741</u>	<u>578,741</u>	<u>594,153</u>	<u>(15,412)</u>
Net change in fund balance	-	-	48,802	48,802
Beginning fund balance	<u>-</u>	<u>-</u>	<u>176,962</u>	<u>176,962</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 225,764</u></u>	<u><u>\$ 225,764</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Crime Victim Program Fund - 245
For the Fiscal Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 208,414	\$ 208,414	\$ 233,307	\$ 24,893
Expenditures				
Personnel services	185,920	189,920	189,649	271
Materials and services	23,200	19,200	15,926	3,274
Total expenditures	<u>209,120</u>	<u>209,120</u>	<u>205,575</u>	<u>3,545</u>
Net change in fund balance	(706)	(706)	27,732	28,438
Beginning fund balance	<u>706</u>	<u>706</u>	<u>48,724</u>	<u>48,018</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,456</u>	<u>\$ 76,456</u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
AMERA Fund - 247
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 294,533	\$ 294,533	\$ 134,178	\$ (160,355)
Interest on investments	500	500	-	(500)
Miscellaneous	1,500	1,500	2,954	1,454
Total revenues	<u>296,533</u>	<u>296,533</u>	<u>137,132</u>	<u>(159,401)</u>
Expenditures				
Personnel services	76,624	80,624	81,337	(713)
Materials and services	182,513	182,513	107,241	75,272
Capital outlay	20,000	20,000	-	20,000
Contingency	117,396	113,396	-	113,396
Total expenditures	<u>396,533</u>	<u>396,533</u>	<u>188,578</u>	<u>207,955</u>
Net change in fund balance	(100,000)	(100,000)	(51,446)	48,554
Beginning fund balance	<u>100,000</u>	<u>100,000</u>	<u>106,588</u>	<u>6,588</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,142</u>	<u>\$ 55,142</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, 2020

	<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	\$ 39,000	\$ 39,000	\$ 7,981	\$ (31,019)
Miscellaneous	200	200	100	(100)
Total revenues	<u>39,200</u>	<u>39,200</u>	<u>8,081</u>	<u>(31,119)</u>
Expenditures				
Personnel services	25,000	25,000	6,116	18,884
Materials and services	14,200	14,200	-	14,200
Total expenditures	<u>39,200</u>	<u>39,200</u>	<u>6,116</u>	<u>33,084</u>
Net change in fund balance	-	-	1,965	1,965
Beginning fund balance	-	-	4,589	4,589
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,554</u>	<u>\$ 6,554</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 31,196	\$ 31,196
Interest on investments	4,000	4,000	6,886	2,886
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>38,082</u>	<u>34,082</u>
Expenditures				
Materials and services	<u>304,000</u>	<u>304,000</u>	<u>31,196</u>	<u>272,804</u>
Net change in fund balance	(300,000)	(300,000)	6,886	306,886
Beginning fund balance	<u>300,000</u>	<u>300,000</u>	<u>15,973</u>	<u>(284,027)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,859</u>	<u>\$ 22,859</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, 2020

	<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	\$ 850	\$ 850	\$ 1,134	\$ 284
Expenditures				
Materials and services	61,350	61,350	-	61,350
Net change in fund balance	(60,500)	(60,500)	1,134	61,634
Beginning fund balance	60,500	60,500	61,084	584
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,218</u>	<u>\$ 62,218</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other taxes	\$ 200,000	\$ 200,000	\$ 190,349	\$ (9,651)
Intergovernmental	240,000	240,000	149,690	(90,310)
Interest on investments	8,000	8,000	7,605	(395)
Miscellaneous	-	-	19,710	19,710
Total revenues	<u>448,000</u>	<u>448,000</u>	<u>367,354</u>	<u>(80,646)</u>
Expenditures				
Materials and services	176,000	176,000	116,807	59,193
Debt service	236,000	236,000	34,709	201,291
Capital outlay	100,000	100,000	3,171	96,829
Contingency	276,000	276,000	-	276,000
Total expenditures	<u>788,000</u>	<u>788,000</u>	<u>154,687</u>	<u>633,313</u>
Excess of revenues over (under) expenditures	<u>(340,000)</u>	<u>(340,000)</u>	<u>212,667</u>	<u>552,667</u>
Other Financing Sources (Uses)				
Sale of land	200,000	200,000	-	(200,000)
Transfers out	(100,000)	(100,000)	(100,000)	-
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>(100,000)</u>	<u>(200,000)</u>
Net change in fund balance	(240,000)	(240,000)	112,667	352,667
Beginning fund balance	<u>240,000</u>	<u>240,000</u>	<u>331,590</u>	<u>91,590</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 444,257</u>	<u>\$ 444,257</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 400,000	\$ 400,000	\$ 275,337	\$ (124,663)
Interest on investments	100	100	281	181
Total revenues	<u>400,100</u>	<u>400,100</u>	<u>275,618</u>	<u>(124,482)</u>
Expenditures				
Materials and services	<u>410,400</u>	<u>410,400</u>	<u>275,337</u>	<u>135,063</u>
Net change in fund balance	(10,300)	(10,300)	281	10,581
Beginning fund balance	<u>10,300</u>	<u>10,300</u>	<u>10,393</u>	<u>93</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,674</u>	<u>\$ 10,674</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 554,585	\$ 554,585	\$ 537,287	\$ (17,298)
Expenditures				
Personnel services	<u>554,585</u>	<u>554,585</u>	<u>537,307</u>	<u>17,278</u>
Net change in fund balance	-	-	(20)	(20)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>26</u>	<u>26</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6</u></u>	<u><u>\$ 6</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 12,500	\$ 12,500	\$ 6,250	\$ (6,250)
Interest on investments	1,250	1,250	1,785	535
Total revenues	<u>13,750</u>	<u>13,750</u>	<u>8,035</u>	<u>(5,715)</u>
Expenditures				
Materials and services	11,250	11,250	4,009	7,241
Contingency	93,500	93,500	-	93,500
Total expenditures	<u>104,750</u>	<u>104,750</u>	<u>4,009</u>	<u>100,741</u>
Excess of revenues over (under) expenditures	(91,000)	(91,000)	4,026	95,026
Other Financing Sources (Uses)				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net change in fund balance	(89,000)	(89,000)	6,026	95,026
Beginning fund balance	<u>89,000</u>	<u>89,000</u>	<u>94,927</u>	<u>5,927</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,953</u>	<u>\$ 100,953</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 26,520	\$ (73,480)
Interest on investments	-	-	197	197
Miscellaneous	30,000	30,000	7,409	(22,591)
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>34,126</u>	<u>(95,874)</u>
Expenditures				
Materials and services	<u>130,000</u>	<u>130,000</u>	<u>21,939</u>	<u>108,061</u>
Net change in fund balance	-	-	12,187	12,187
Beginning fund balance	<u>-</u>	<u>-</u>	<u>11,044</u>	<u>11,044</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 23,231</u></u>	<u><u>\$ 23,231</u></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, 2020

	<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	\$ 27,535	\$ 27,535	\$ 27,986	\$ 451
Interest on investments	100	100	1,411	1,311
Total revenues	<u>27,635</u>	<u>27,635</u>	<u>29,397</u>	<u>1,762</u>
Expenditures				
Materials and services	40,050	40,050	34,100	5,950
Contingency	60,217	60,217	-	60,217
Total expenditures	<u>100,267</u>	<u>100,267</u>	<u>34,100</u>	<u>66,167</u>
Net change in fund balance	(72,632)	(72,632)	(4,703)	67,929
Beginning fund balance	<u>72,632</u>	<u>72,632</u>	<u>65,066</u>	<u>(7,566)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,363</u>	<u>\$ 60,363</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, 2020

	<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	\$ 31	\$ 6
Expenditures				
Materials and services	1,705	1,705	-	1,705
Net change in fund balance	(1,680)	(1,680)	31	1,711
Beginning fund balance	1,680	1,680	1,696	16
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,727</u>	<u>\$ 1,727</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, 2020

	<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	\$ 75	\$ 75	\$ 83	\$ 8
Expenditures				
Materials and services	4,575	4,575	-	4,575
Net change in fund balance	(4,500)	(4,500)	83	4,583
Beginning fund balance	4,500	4,500	4,504	4
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,587</u>	<u>\$ 4,587</u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
911 Communication Fund - 280
For the Fiscal Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 360,000	\$ 360,000	\$ 402,528	\$ 42,528
Interest on investments	2,500	2,500	5,778	3,278
Total revenues	<u>362,500</u>	<u>362,500</u>	<u>408,306</u>	<u>45,806</u>
Expenditures				
Materials and services	320,000	320,000	320,000	-
Contingency	287,500	287,500	-	287,500
Total expenditures	<u>607,500</u>	<u>607,500</u>	<u>320,000</u>	<u>287,500</u>
Net change in fund balance	(245,000)	(245,000)	88,306	333,306
Beginning fund balance	<u>245,000</u>	<u>245,000</u>	<u>249,064</u>	<u>4,064</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,370</u>	<u>\$ 337,370</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, 2020

	<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	\$ 6,000	\$ 6,000	\$ 4,000	\$ (2,000)
Interest on investments	275	275	540	265
Total revenues	<u>6,275</u>	<u>6,275</u>	<u>4,540</u>	<u>(1,735)</u>
Expenditures				
Materials and services	<u>32,525</u>	<u>32,525</u>	<u>-</u>	<u>32,525</u>
Net change in fund balance	(26,250)	(26,250)	4,540	30,790
Beginning fund balance	<u>26,250</u>	<u>26,250</u>	<u>26,451</u>	<u>201</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,991</u>	<u>\$ 30,991</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, 2020

	<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	\$ 19,000	\$ 19,000	\$ 21,578	\$ 2,578
Interest on investments	1,200	1,200	1,488	288
Total revenues	<u>20,200</u>	<u>20,200</u>	<u>23,066</u>	<u>2,866</u>
Expenditures				
Materials and services	60,000	60,000	34,790	25,210
Contingency	23,700	23,700	-	23,700
Total expenditures	<u>83,700</u>	<u>83,700</u>	<u>34,790</u>	<u>48,910</u>
Net change in fund balance	(63,500)	(63,500)	(11,724)	51,776
Beginning fund balance	<u>63,500</u>	<u>63,500</u>	<u>70,315</u>	<u>6,815</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,591</u>	<u>\$ 58,591</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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 248,500	\$ 354,995	\$ 144,048	\$ (210,947)
Licenses and fees	6,000	6,000	5,486	(514)
Total revenues	<u>254,500</u>	<u>360,995</u>	<u>149,534</u>	<u>(211,461)</u>
Expenditures				
Materials and services	<u>255,000</u>	<u>361,495</u>	<u>145,203</u>	<u>216,292</u>
Net change in fund balance	(500)	(500)	4,331	4,831
Beginning fund balance	<u>500</u>	<u>500</u>	<u>19,428</u>	<u>18,928</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,759</u>	<u>\$ 23,759</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, 2020

	<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	\$ 800	\$ 800	\$ 1,034	\$ 234
Expenditures				
Capital outlay	30,000	30,000	7,150	22,850
Contingency	105,800	105,800	-	105,800
Total expenditures	<u>135,800</u>	<u>135,800</u>	<u>7,150</u>	<u>128,650</u>
Excess of revenues over (under) expenditures	(135,000)	(135,000)	(6,116)	128,884
Other Financing Sources (Uses)				
Transfers in	<u>69,000</u>	<u>69,000</u>	<u>51,000</u>	<u>(18,000)</u>
Net change in fund balance	(66,000)	(66,000)	44,884	110,884
Beginning fund balance	<u>66,000</u>	<u>66,000</u>	<u>50,481</u>	<u>(15,519)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,365</u>	<u>\$ 95,365</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, 2020

	<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	\$ 450	\$ 450	\$ 350	\$ (100)
Miscellaneous	7,200	7,200	7,200	-
Total revenues	<u>7,650</u>	<u>7,650</u>	<u>7,550</u>	<u>(100)</u>
Expenditures				
Materials and services	<u>48,650</u>	<u>48,650</u>	<u>25,719</u>	<u>22,931</u>
Net change in fund balance	(41,000)	(41,000)	(18,169)	22,831
Beginning fund balance	<u>41,000</u>	<u>41,000</u>	<u>18,526</u>	<u>(22,474)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357</u>	<u>\$ 357</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 55,200	\$ 55,200	\$ 53,167	\$ (2,033)
Rental income	25,000	25,000	17,647	(7,353)
Interest on investments	-	-	3	3
Miscellaneous	69,500	69,500	81,826	12,326
Total revenues	<u>149,700</u>	<u>149,700</u>	<u>152,643</u>	<u>2,943</u>
Expenditures				
Personnel services	48,000	48,000	29,686	18,314
Materials and services	106,600	106,600	60,578	46,022
Debt service	6,000	6,000	5,995	5
Capital outlay	25,000	25,000	-	25,000
Contingency	9,100	9,100	-	9,100
Total expenditures	<u>194,700</u>	<u>194,700</u>	<u>96,259</u>	<u>98,441</u>
Net change in fund balance	(45,000)	(45,000)	56,384	101,384
Beginning fund balance	<u>45,000</u>	<u>45,000</u>	<u>36,050</u>	<u>(8,950)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 92,434</u></u>	<u><u>\$ 92,434</u></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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and fees	\$ 8,020	\$ 8,020	\$ 10,853	\$ 2,833
Interest on investments	1,500	1,500	606	(894)
Total revenues	<u>9,520</u>	<u>9,520</u>	<u>11,459</u>	<u>1,939</u>
Expenditures				
Materials and services	32,500	32,500	27,500	5,000
Capital outlay	7,500	7,500	-	7,500
Contingency	7,870	7,870	-	7,870
Total expenditures	<u>47,870</u>	<u>47,870</u>	<u>27,500</u>	<u>20,370</u>
Net change in fund balance	(38,350)	(38,350)	(16,041)	22,309
Beginning fund balance	<u>38,350</u>	<u>38,350</u>	<u>36,115</u>	<u>(2,235)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,074</u>	<u>\$ 20,074</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, 2020

	<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	\$ 2,082	\$ 282
Interest on investments	500	500	722	222
Total revenues	<u>2,300</u>	<u>2,300</u>	<u>2,804</u>	<u>504</u>
Expenditures				
Contingency	<u>40,100</u>	<u>40,100</u>	-	<u>40,100</u>
Net change in fund balance	(37,800)	(37,800)	2,804	40,604
Beginning fund balance	<u>37,800</u>	<u>37,800</u>	<u>38,084</u>	<u>284</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,888</u></u>	<u><u>\$ 40,888</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Vehicle Reserve Fund - 303
For the Fiscal Year Ended June 30, 2020

	<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	\$ 700	\$ 700	\$ 843	\$ 143
Miscellaneous	700	700	23	(677)
Total revenues	<u>1,400</u>	<u>1,400</u>	<u>866</u>	<u>(534)</u>
Expenditures				
Capital outlay	<u>59,565</u>	<u>59,565</u>	<u>-</u>	<u>59,565</u>
Excess of revenues over (under) expenditures	(58,165)	(58,165)	866	59,031
Other Financing Sources (Uses)				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(43,165)	(43,165)	15,866	59,031
Beginning fund balance	<u>43,165</u>	<u>43,165</u>	<u>43,538</u>	<u>373</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 59,404</u></u>	<u><u>\$ 59,404</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
GIS Fund - 306
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and fees	\$ 11,000	\$ 11,000	\$ 19,588	\$ 8,588
Interest on investments	400	400	738	338
Total revenues	<u>11,400</u>	<u>11,400</u>	<u>20,326</u>	<u>8,926</u>
Expenditures				
Materials and services	9,570	9,570	5,200	4,370
Contingency	19,830	19,830	-	19,830
Total expenditures	<u>29,400</u>	<u>29,400</u>	<u>5,200</u>	<u>24,200</u>
Excess of revenues over (under) expenditures	(18,000)	(18,000)	15,126	33,126
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	-	10,000
Net change in fund balance	(28,000)	(28,000)	15,126	43,126
Beginning fund balance	28,000	28,000	35,183	7,183
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,309</u>	<u>\$ 50,309</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, 2020

	<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	\$ 500	\$ 500	\$ 639	\$ 139
Miscellaneous	6,000	6,000	6,000	-
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>6,639</u>	<u>139</u>
Expenditures				
Materials and services	10,000	15,500	18,545	(3,045)
Contingency	32,200	26,700	-	26,700
Total expenditures	<u>42,200</u>	<u>42,200</u>	<u>18,545</u>	<u>23,655</u>
Net change in fund balance	(35,700)	(35,700)	(11,906)	23,794
Beginning fund balance	<u>35,700</u>	<u>35,700</u>	<u>34,978</u>	<u>(722)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,072</u>	<u>\$ 23,072</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and fees	\$ 64,000	\$ 64,000	\$ 63,008	\$ (992)
Interest on investments	2,300	2,300	4,195	1,895
Total revenues	<u>66,300</u>	<u>66,300</u>	<u>67,203</u>	<u>903</u>
Expenditures				
Materials and services	47,000	59,000	59,109	(109)
Capital outlay	30,000	30,000	-	30,000
Contingency	205,300	193,300	-	193,300
Total expenditures	<u>282,300</u>	<u>282,300</u>	<u>59,109</u>	<u>223,191</u>
Net change in fund balance	(216,000)	(216,000)	8,094	224,094
Beginning fund balance	<u>216,000</u>	<u>216,000</u>	<u>218,966</u>	<u>2,966</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,060</u>	<u>\$ 227,060</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 26,000	\$ 28,500	\$ 26,000	\$ (2,500)
Charges for services	4,425	4,425	2,550	(1,875)
Licenses and fees	250	250	-	(250)
Interest on investments	-	-	240	240
Total revenues	<u>30,675</u>	<u>33,175</u>	<u>28,790</u>	<u>(4,385)</u>
Expenditures				
Personnel services	23,400	23,400	22,435	965
Materials and services	8,236	10,736	10,725	11
Total expenditures	<u>31,636</u>	<u>34,136</u>	<u>33,160</u>	<u>976</u>
Net change in fund balance	(961)	(961)	(4,370)	(3,409)
Beginning fund balance	<u>961</u>	<u>961</u>	<u>12,559</u>	<u>11,598</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,189</u></u>	<u><u>\$ 8,189</u></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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and fees	\$ 28,500	\$ 28,500	\$ 32,005	\$ 3,505
Interest on investments	150	150	115	(35)
Total revenues	<u>28,650</u>	<u>28,650</u>	<u>32,120</u>	<u>3,470</u>
Expenditures				
Materials and services	63,000	63,000	58,948	4,052
Contingency	2,000	2,000	-	2,000
Total expenditures	<u>65,000</u>	<u>65,000</u>	<u>58,948</u>	<u>6,052</u>
Excess of revenues over (under) expenditures	(36,350)	(36,350)	(26,828)	9,522
Other Financing Sources (Uses)				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net change in fund balance	(6,350)	(6,350)	3,172	9,522
Beginning fund balance	<u>6,350</u>	<u>6,350</u>	<u>7,271</u>	<u>921</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,443</u>	<u>\$ 10,443</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, 2020

	<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	\$ 120	\$ 120	\$ 179	\$ 59
Expenditures				
Materials and services	9,720	9,720	-	9,720
Net change in fund balance	(9,600)	(9,600)	179	9,779
Beginning fund balance	9,600	9,600	9,637	37
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,816</u>	<u>\$ 9,816</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 320,009	\$ 320,009	\$ 317,599	\$ (2,410)
Rental income	67,393	67,393	60,156	(7,237)
Interest on investments	2,000	2,000	5,585	3,585
Miscellaneous	17,475	17,475	17,843	368
Total revenues	<u>406,877</u>	<u>406,877</u>	<u>401,183</u>	<u>(5,694)</u>
Expenditures				
Personnel services	281,315	281,315	281,030	285
Materials and services	174,380	174,380	115,169	59,211
Debt service	-	-	17,201	(17,201)
Capital outlay	147,526	147,526	-	147,526
Contingency	18,656	18,656	-	18,656
Total expenditures	<u>621,877</u>	<u>621,877</u>	<u>413,400</u>	<u>208,477</u>
Net change in fund balance	(215,000)	(215,000)	(12,217)	202,783
Beginning fund balance	<u>215,000</u>	<u>215,000</u>	<u>233,525</u>	<u>18,525</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 221,308</u></u>	<u><u>\$ 221,308</u></u>

UNION COUNTY, OREGON
Combining Statement of Net Position
Airport Proprietary Funds
June 30, 2020

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Assets			
Current assets:			
Cash and investments	\$ 222,812	\$ 222,166	\$ 444,978
Accounts receivable	38,946	96,055	135,001
Inventory	141,103	-	141,103
Total current assets	<u>402,861</u>	<u>318,221</u>	<u>721,082</u>
Noncurrent assets:			
Capital assets:			
Construction in progress	540,066	-	540,066
Buildings	2,866,709	-	2,866,709
Equipment and vehicles	181,250	-	181,250
Improvements	25,702,821	-	25,702,821
Less: accumulated depreciation	(9,206,162)	-	(9,206,162)
Total noncurrent assets	<u>20,084,684</u>	<u>-</u>	<u>20,084,684</u>
Total assets	<u>20,487,545</u>	<u>318,221</u>	<u>20,805,766</u>
Deferred Outflows of Resources			
OPEB deferred outflows of resources	<u>289</u>	<u>-</u>	<u>289</u>
Liabilities			
Current liabilities:			
Accounts payable	31,599	38,269	69,868
Accrued interest payable	65,378	-	65,378
Compensated absences	2,213	-	2,213
Total current liabilities	<u>99,190</u>	<u>38,269</u>	<u>137,459</u>
Noncurrent liabilities:			
OPEB liability	3,456	-	3,456
Loans payable	4,000,000	-	4,000,000
Total noncurrent liabilities	<u>4,003,456</u>	<u>-</u>	<u>4,003,456</u>
Total liabilities	<u>4,102,646</u>	<u>38,269</u>	<u>4,140,915</u>
Deferred Inflows of Resources			
OPEB deferred inflows of resources	<u>119</u>	<u>-</u>	<u>119</u>
Net Position			
Net investment in capital assets	16,084,684	-	16,084,684
Unrestricted	<u>300,385</u>	<u>279,952</u>	<u>580,337</u>
Total net position	<u>\$ 16,385,069</u>	<u>\$ 279,952</u>	<u>\$ 16,665,021</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, 2020

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Operating Revenues			
Charges for services	\$ 665,250	\$ -	\$ 665,250
Licenses and fees	12,532	-	12,532
Rental income	145,026	207,445	352,471
Miscellaneous	3,051	957,341	960,392
Total operating revenues	<u>825,859</u>	<u>1,164,786</u>	<u>1,990,645</u>
Operating Expenses			
Personnel services	133,074	-	133,074
Materials and services	582,673	45,364	628,037
Depreciation	750,759	-	750,759
Total operating expenses	<u>1,466,506</u>	<u>45,364</u>	<u>1,511,870</u>
Operating income (loss)	<u>(640,647)</u>	<u>1,119,422</u>	<u>478,775</u>
Nonoperating Revenues (Expenses)			
Interest on investments	3,041	-	3,041
Interest expense	(64,559)	(2,555)	(67,114)
Grant revenue	-	396,430	396,430
Total nonoperating revenues (expenses)	<u>(61,518)</u>	<u>393,875</u>	<u>332,357</u>
Income (loss) before transfers	(702,165)	1,513,297	811,132
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	(732,165)	1,513,297	781,132
Net position - beginning	19,387,703	(3,503,814)	15,883,889
Equity transfer	<u>(2,270,469)</u>	<u>2,270,469</u>	<u>-</u>
Net position - ending	<u>\$ 16,385,069</u>	<u>\$ 279,952</u>	<u>\$ 16,665,021</u>

UNION COUNTY, OREGON
Combining Statement of Cash Flows
Airport Proprietary Funds
For the Fiscal Year Ended June 30, 2020

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Cash Flows from Operating Activities:			
Cash received from customers	\$ 680,249	\$ -	\$ 680,249
Cash received from rentals	145,026	207,445	352,471
Other operating receipts	3,051	957,341	960,392
Cash payments for personnel services	(132,688)	-	(132,688)
Cash payments for fuel purchases	(398,716)	-	(398,716)
Cash payments for insurance	(18,255)	-	(18,255)
Cash payments for miscellaneous	(25,794)	-	(25,794)
Cash payments for contractual services	(16,057)	(45,364)	(61,421)
Cash payments for supplies	(11,619)	-	(11,619)
Cash payments for repairs	(54,744)	-	(54,744)
Net cash provided (used) by operating activities	<u>170,453</u>	<u>1,119,422</u>	<u>1,289,875</u>
Cash Flows from Noncapital Financing Activities:			
Interfund loans	-	(3,194,211)	(3,194,211)
Interfund transfers	(30,000)	-	(30,000)
Nonoperating grants	-	395,550	395,550
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>(2,798,661)</u>	<u>(2,828,661)</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(1,792,822)	(1,792,822)
Proceeds from long-term debt	-	3,696,782	3,696,782
Interest paid on indebtedness	-	(2,555)	(2,555)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>1,901,405</u>	<u>1,901,405</u>
Cash Flows from Investing Activities:			
Interest income	3,041	-	3,041
Net increase (decrease) in cash and investments	143,494	222,166	365,660
Beginning cash and investments	79,318	-	79,318
Ending cash and investments	<u>\$ 222,812</u>	<u>\$ 222,166</u>	<u>\$ 444,978</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (640,647)	\$ 1,119,422	\$ 478,775
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	750,759	-	750,759
(Increase) decrease in accounts receivable	2,467	-	2,467
(Increase) decrease in inventory	41,677	-	41,677
(Increase) decrease in deferred outflows	(87)	-	(87)
Increase (decrease) in compensated absences	646	-	646
Increase (decrease) in OPEB liability	(126)	-	(126)
Increase (decrease) in deferred inflows	(47)	-	(47)
Increase (decrease) in accounts payable	15,811	-	15,811
Net cash provided (used) by operating activities	<u>\$ 170,453</u>	<u>\$ 1,119,422</u>	<u>\$ 1,289,875</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, 2020

	<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	\$ 1,139,402	\$ 369,402	\$ 665,250	\$ 295,848
Licenses and fees	-	-	12,532	12,532
Rental income	65,000	65,000	145,026	80,026
Interest on investments	1,500	1,500	3,041	1,541
Miscellaneous	1,000	1,000	3,051	2,051
Total revenues	<u>1,206,902</u>	<u>436,902</u>	<u>828,900</u>	<u>391,998</u>
Expenditures				
Personnel services	205,348	135,348	133,334	2,014
Materials and services	1,307,635	607,635	582,673	24,962
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>1,522,983</u>	<u>752,983</u>	<u>716,007</u>	<u>36,976</u>
Excess of revenues over (under) expenditures	(316,081)	(316,081)	112,893	428,974
Other Financing Sources (Uses)				
Transfers out	(30,000)	(30,000)	(30,000)	-
Net change in fund balance	(346,081)	(346,081)	82,893	428,974
Beginning fund balance	346,081	346,081	286,156	(59,925)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	369,049	<u>\$ 369,049</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			20,084,684	
Accrued interest payable			(65,378)	
Loans payable			(4,000,000)	
OPEB deferred outflow			289	
OPEB liability			(3,456)	
OPEB deferred inflow			(119)	
			<u>\$ 16,385,069</u>	
<u>Detail of Fund Balance</u>				
Cash and investments			\$ 222,812	
Accounts receivable			38,946	
Inventory			141,103	
Accounts payable			(31,599)	
Compensated absences			(2,213)	
			<u>\$ 369,049</u>	

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Airport Capital Improvement Fund - 320
For the Fiscal Year Ended June 30, 2020

	<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	\$ 627,500	\$ 1,542,500	\$ 396,430	\$ (1,146,070)
Rental income	460,076	460,076	207,445	(252,631)
Miscellaneous	-	-	957,341	957,341
Total revenues	<u>1,087,576</u>	<u>2,002,576</u>	<u>1,561,216</u>	<u>(441,360)</u>
Expenditures				
Materials and services	627,500	627,500	446,386	181,114
Debt service	300,000	300,000	2,555	297,445
Capital outlay	115,000	1,030,000	1,025,291	4,709
Contingency	145,076	145,076	-	145,076
Total expenditures	<u>1,187,576</u>	<u>2,102,576</u>	<u>1,474,232</u>	<u>628,344</u>
Excess of revenues over (under) expenditures	(100,000)	(100,000)	86,984	186,984
Other Financing Sources (Uses)				
Proceeds from long-term debt	<u>100,000</u>	<u>100,000</u>	<u>3,696,782</u>	<u>3,596,782</u>
Net change in fund balance	-	-	3,783,766	3,783,766
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(3,503,814)</u>	<u>(3,503,814)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,952</u>	<u>\$ 279,952</u>

Detail of Fund Balance

Cash and investments	\$ 222,166
Accounts receivable	96,055
Accounts payable	<u>(38,269)</u>
	<u>\$ 279,952</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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for services	\$ 351,200	\$ 351,300	\$ 245,933	\$ (105,367)
Expenditures				
Personnel services	282,260	282,260	263,458	18,802
Materials and services	150,440	150,440	152,347	(1,907)
Debt service	98,500	98,500	97,565	935
Capital outlay	20,000	20,100	20,063	37
Total expenditures	551,200	551,300	533,433	17,867
Excess of revenues over (under) expenditures	(200,000)	(200,000)	(287,500)	(87,500)
Other Financing Sources (Uses)				
Transfers in	200,000	200,000	200,000	-
Net change in fund balance	-	-	(87,500)	(87,500)
Beginning fund balance	-	-	(1,444,041)	(1,444,041)
Ending fund balance	\$ -	\$ -	(1,531,541)	\$ (1,531,541)
Adjustments to GAAP				
Capital assets, net			1,514,682	
Accrued interest payable			(20,047)	
Loans payable			(969,564)	
Deferred revenue - debt refunding			(4,011)	
OPEB deferred outflow			557	
OPEB liability			(6,688)	
OPEB deferred inflow			(229)	
			\$ (1,016,841)	
Detail of Fund Balance				
Inventory			\$ 13,858	
Accounts receivable			40,507	
Interfund payable			(1,507,019)	
Accounts payable			(29,743)	
Unearned revenue			(1,298)	
Unearned golf course pass revenue			(45,769)	
Compensated absences			(2,077)	
			\$ (1,531,541)	

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, 2020

	<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	\$ 185,000	\$ 185,000	\$ 187,982	\$ 2,982
Grant revenue	11,200	11,200	-	(11,200)
Interest on investments	188	188	117	(71)
Miscellaneous	-	-	9,449	9,449
Total revenues	<u>196,388</u>	<u>196,388</u>	<u>197,548</u>	<u>1,160</u>
Expenditures				
Materials and services	267,000	267,000	157,576	109,424
Capital outlay	10,000	10,000	-	10,000
Contingency	471,238	471,238	-	471,238
Total expenditures	<u>748,238</u>	<u>748,238</u>	<u>157,576</u>	<u>590,662</u>
Net change in fund balance	(551,850)	(551,850)	39,972	591,822
Beginning fund balance	<u>551,850</u>	<u>551,850</u>	<u>591,713</u>	<u>39,863</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	631,685	<u>\$ 631,685</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			409,226	
Closure and post-closure care costs			(645,121)	
			<u>\$ 395,790</u>	
<u>Detail of Fund Balance</u>				
Cash and cash equivalents			\$ 586,120	
Accounts receivable			46,456	
Accounts payable			(891)	
			<u>\$ 631,685</u>	

OTHER FINANCIAL SCHEDULES

UNION COUNTY, OREGON
Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2020

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
<u>Property Tax & Other Agency Funds</u>				
Assets				
Cash and investments	\$ 276,091	\$ 23,503,573	\$ 23,439,244	\$ 340,420
Accounts receivable	20,130	6,910	-	27,040
Taxes receivable	2,118,299	-	4,157	2,114,142
Total assets	<u>\$ 2,414,520</u>	<u>\$ 23,510,483</u>	<u>\$ 23,443,401</u>	<u>\$ 2,481,602</u>
Liabilities				
Distributions pending to other entities	<u>\$ 2,414,520</u>	<u>\$ 23,510,483</u>	<u>\$ 23,443,401</u>	<u>\$ 2,481,602</u>

UNION COUNTY, OREGON
Schedule of Property Tax Transactions
For the Fiscal Year Ended June 30, 2020

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2019</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2019-2020</u>	<u>Adjustments & Discounts</u>	<u>Uncollected Taxes June 30, 2020</u>
2019-20	\$ -	\$ 29,480,421	\$ 27,866,713	\$ (777,539)	\$ 836,169
2018-19	871,433	-	416,139	(631)	454,663
2017-18	466,889	-	188,032	(230)	278,627
2016-17	393,957	-	147,086	(225)	246,646
2015-16	335,493	-	81,650	(216)	253,627
2014-15	210,040	-	2,754	(205)	207,081
2013-14	102,628	-	981	(187)	101,460
Prior	322,036	-	3,018	(93)	318,925
	<u>\$ 2,702,476</u>	<u>\$ 29,480,421</u>	<u>\$ 28,706,373</u>	<u>\$ (779,326)</u>	<u>\$ 2,697,198</u>

Tax Turnovers:

July 2019	\$ 88,322
August 2019	154,880
September 2019	91,912
October 2019	3,144,371
November 2019	21,505,910
December 2019	1,552,339
January 2020	399,018
February 2020	645,534
March 2020	215,903
April 2020	86,456
May 2020	728,966
June 2020	350,085
Less:	
Interest	<u>(257,323)</u>
	<u>\$ 28,706,373</u>

UNION COUNTY, OREGON
Schedule of Accountability of Independently Elected Officials
For the Fiscal Year Ended June 30, 2020

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	\$ 9,206,888	\$ 29,202,178	\$ 54,814,197	\$ 29,493,200	\$ 13,088,069
Sheriff	22,575	246,846	244,413	-	25,008
County Clerk	28	535,847	6,343	(529,504)	28
Assessor	-	28,963,696	-	(28,963,696)	-
Total	<u>\$ 9,229,491</u>	<u>\$ 58,948,567</u>	<u>\$ 55,064,953</u>	<u>\$ -</u>	<u>\$ 13,113,105</u>

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

**Independent Auditors' Report
 Required by Oregon State Regulations**

We have audited the basic financial statements of Union County, Oregon, as of and for the year ended June 30, 2020, and have issued our report hereon dated December 7, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

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

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

- **Deposit of public funds with financial institutions (ORS Chapter 295).**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets (ORS Chapter 294, 368 & 373).**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

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, 2020, as follows:

Fund	Over Expenditure
235 STF Fund - Materials and Services	\$ 15,412
247 MERA Fund - Personnel Services	713
307 Transit Hub Maintenance Fund - Materials and Services	3,045
308 Communications System Fund - Materials and Services	109
Union County 4H Extension - Debt Service	17,201
310 - Buffalo Peak Golf Course - Materials and Services	1,907

2. The Union County Public Works department did not comply with ORS 279B.070. Three informal bids were not solicited for one project with contracted services between \$10,000 and \$150,000 for the year ended June 30, 2020.

OAR 162-10-0230 Internal Control

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

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 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 have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies.

Purpose of this Report

This report is intended solely for the information and use of the commissioners 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.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By Chelsea A. Hewitt
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 7, 2020

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, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture:				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		\$ 135,891	\$ 135,891
U.S. Department of Interior:				
<u>Direct Programs:</u>				
National Wildlife Refuge Fund	15.659		294	
Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	15.666		11,830	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Distribution of Receipts to State and Local Governments	15.227		246	
Total U.S. Department of Interior			<u>12,370</u>	
U.S. Department of Justice:				
<u>Direct Programs:</u>				
Rural Domestic Violence	16.589		230,428	
State Criminal Alien Assistance Program	16.606		4,481	
<u>Pass-Through Oregon Department of Justice:</u>				
Crime Victim Assistance	16.575	09-VOCA-3466	102,364	
Drug Court Discretionary Grant Program	16.580			
Total U.S. Department of Justice			<u>337,273</u>	
U.S. Department of Transportation:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Coronavirus Relief Fund	21.019		101,716	
U.S. Department of Transportation:				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		361,823	
Air Transportation Centers of Excellence	20.109		14,229	
<u>Pass-Through Oregon Department of Transportation:</u>				
Highway Planning and Construction Cluster - Highway Planning and Construction: Drive Less Connect paid to subrecipient Community Connection of Northeast Oregon Transit Services Program Cluster - Enhanced Mobility for Seniors and Individuals paid to subrecipient: Community Connection of Northeast Oregon	20.205		7,062	7,062
Connection of Northeast Oregon	20.513	30578	237,156	237,156
Total Pass-Through Oregon Department of Transportation:			<u>244,218</u>	<u>244,218</u>
Total U.S. Department of Transportation			<u>620,270</u>	
U.S. Environmental Protection Agency				
<u>Pass-Through Oregon Health Authority:</u>				
State Public Water System Supervision	66.432		5,270	5,270
Capitalization Grants for Drinking Water State Revolving Funds	66.468		4,688	4,688
Total Pass-Through Oregon Health Authority:			<u>9,958</u>	<u>9,958</u>
U.S. Department of Health and Human Services:				
<u>Direct Programs:</u>				
Drug Free Communities Support Program	93.276		110,488	
<u>Pass-Through Oregon Health Authority</u>				
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.733		(713)	(713)
<u>Pass-Through Oregon Department of Education:</u>				
Medical Assistance Program	93.778		64,429	

UNION COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>Pass-Through Oregon Health Authority:</u>				
Public Health Emergency Preparedness	93.069		81,503	81,503
Family Planning Services	93.217		(166)	(166)
Public Health Emergency Response	93.354		55,217	55,217
Hospital Preparedness Program (HPP)	93.817		1,279	1,279
Block Grants for Community Health	93.958	112001	160,618	160,618
SAPT Block Grant	93.959	135001	68,238	68,238
Maternal and Child Health Services Block Grant to the States	93.994		14,889	14,889
Total Pass-Through Oregon Health Authority:			<u>381,578</u>	<u>381,578</u>
<u>Pass-Through Oregon Department of Justice:</u>				
Child Support Enforcement	93.563		87,737	
Total U.S. Department of Health and Human Services			<u>643,519</u>	
U.S. Department of Homeland Security:				
<u>Pass-Through Oregon State Military:</u>				
Emergency Management Performance Grant	97.042		81,039	
Total expenditures of federal awards			<u>\$ 1,942,036</u>	<u>\$ 777,994</u>

This page intentionally left blank

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, 2020.

Basis of Presentation

The accompanying Schedule includes the federal award activity of the County under programs of the federal government for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Federal Financial Assistance

Pursuant to the Single Audit Act and the Uniform Guidance, 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 the Uniform Guidance 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 the Uniform Guidance. 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.

Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Insurance Coverage

For fiscal year ended June 30, 2020, the County had insurance coverage in effect comparable to other entities of similar size and circumstance.

Indirect Cost Rate

The County has not elected to use the 10% de minimis indirect cost rate.

Independent Auditors' 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, 2020, 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 7, 2020..

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) as a basis for designing 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

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 financial statements. 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*. However, additional matters were communicated to the County in a written communication.

Union County's Response to Findings

The County's responses 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.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By 

Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 7, 2020

**Independent Auditors' Report on Compliance for Each Major Program
And on Internal Control over Compliance Required by the Uniform Guidance**

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 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, 2020. Union County, Oregon's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2020.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By 

Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 7, 2020

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

A. Summary of Audit Results

	Results
Financial Statements Audit	
1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	No
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>	
Special Supplemental Nutrition for Women, Infants, and Children CFDA Number 10.557	Unmodified
Airport Improvement Program CFDA Number 20.106	Unmodified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Were any of the following disclosed in accordance with 2 CFR Section 200.516(a)?	
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 \$25,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$25,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs:	\$ 750,000
5. Auditee qualified as a low-risk auditee	Yes

B. Findings and Questioned Costs - Financial Statement Audit

2020-001 Significant Deficiency: The County's Treasurer and Administrative Officer have the ability to prepare all the individual fund financial statements including the Budgetary Comparison Schedules. However, the County does rely on us as the auditor to assist them in drafting the Government-Wide Financial Statements, including reconciliations from the Fund Financial Statements. In addition, we verify the financial statements, including note disclosures, contain all of the elements required to comply with generally accepted accounting principles. We do believe the County has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both *Government Auditing Standards* and *AICPA 101-3*. However, our assistance in drafting the financial statements described above does produce a significant deficiency in the County's internal control system.

Questioned Costs

None Noted as a result of our audit procedures

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Criteria: Auditing standards require us to assess the internal control system of the entity. In addition, the standards clearly state that the auditor cannot be relied upon as part of the entity's control system. Statement on Auditing Standards, *Communicating Internal Control Related Matters Identified in an Audit* defines the reporting requirements for internal control related matters. One aspect of this standard requires us to extend this assessment to controls over financial statement presentation. Proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements.

Condition: Although we believe the County has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both Government Auditing Standards and AICPA 101-3; our assistance in drafting the financial statements described above produces a significant deficiency in the County's internal control system.

Cause: This condition is caused by the County Treasurer and Administrative Officer's limited experience with generally accepted accounting principles and Union County's reliance upon the auditors to perform these functions.

Effect: Since the financial statements and related note disclosures are prepared by independent auditors annually there is no effect caused by this condition.

Context: Although the condition results in a finding, the reader should be aware that it is not unusual for an entity to rely on its auditors to assist them in drafting the financial statements and related note disclosures. This finding is a repeat finding. The 2019 finding number is 2019-001.

Recommendation: We do not recommend any change in the preparation of the financial statements, but the County Commissioners should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

Views of Responsible Officials and Planned Corrective Actions: As recommended above, Union County has not made any change in the preparation of the financial statements. The County does not feel it is cost effective to hire additional staff or an independent contractor to prepare the financial statements.

2020-002 Significant Deficiency: During our testing of accounts payable, there were multiple payables discovered that were improperly excluded from accounts payable at year end. Upon further inquiry, we learned that any payables received by the payable department to be paid after the middle of August do not get reviewed for whether or not the payment is actually a payable for the prior fiscal year. One of the improperly excluded payables was in the amount of \$141,352, which is material to the financial statements. We proposed a material adjustment for this. There was a corresponding receivable adjustment for the grant reimbursement equivalent to this expenditure. The other, improperly excluded payable, was discovered during our capital asset testing and was a final payment on a capital asset acquisition in the amount of \$8,336. We proposed an adjustment for this amount as well.

None Noted as a result of our audit procedures

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

Criteria: Auditing standards require us to assess the internal control system of the entity. One aspect of this standard requires us to extend this assessment to controls over financial statement presentation. Proper controls over financial statement presentation require adequate knowledge and involvement to detect errors and omissions in the financial statements.

Condition: Accruals are not being recorded properly in the County's financial statements.

Cause: This condition is caused by the staff's inadequate system over recording accruals at year end.

Effect: There is an increased risk of materially misstated financial statements due to over or understatement of revenues and expenses without properly booking current year accruals.

Context: Although the condition results in a finding, the reader should be aware management has adjusted the year end accrual balances to those proposed by the auditors.

Recommendation: We recommend the County implement internal controls over booking accruals that extend beyond 45 days into the subsequent fiscal year.

Views of Responsible Officials and Planned Corrective Actions: As recommended above, Union County has implemented recommended procedures over accruals.

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, 2020

Financial Statement Finding:

2019-001 Significant Deficiency: The County's Treasurer and Administrative Officer have the ability to prepare all the individual fund financial statements including the Budgetary Comparison Schedules. However, the County does rely on us as the auditor to assist them in drafting the Government-Wide Financial Statements, including reconciliations from the Fund Financial Statements. In addition, we verify the financial statements, including note disclosures, contain all of the elements required to comply with generally accepted accounting principles. We do believe the County has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both *Government Auditing Standards* and *AICPA 101-3*. However, our assistance in drafting the financial statements described above does produce a significant deficiency in the County's internal control system.

Recommendation: We do not recommend any change in the preparation of the financial statements, but the County Commissioners should be aware of this control deficiency and stress the importance of thorough review of the financial statements prior to approval of the audit.

Current Status: While the County agrees with the finding, as recommended above, the County has not made any change in the preparation of the financial statements. The County does not believe it is cost effective to hire additional staff or an independent contractor to prepare the financial statements.