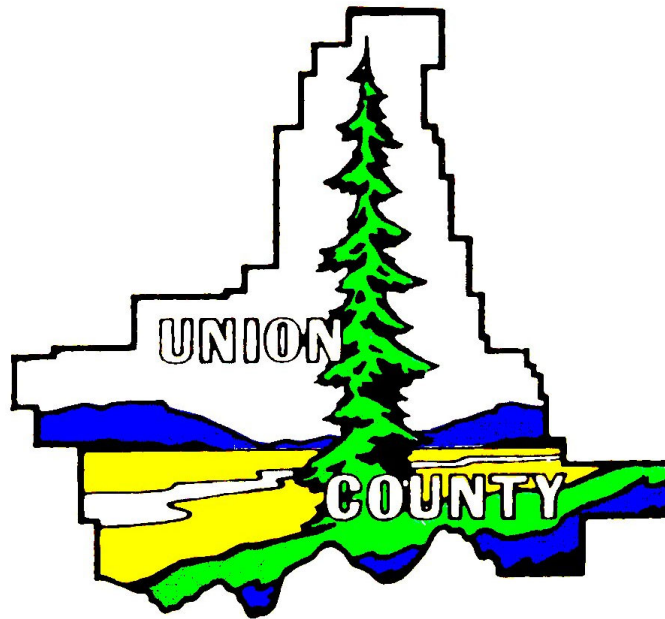


# UNION COUNTY, OREGON

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## ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2021





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

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

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**Commissioners**

Donna Beverage	12-31-2024	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
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**County Clerk**

Robin Church	12-31-2022	La Grande, Oregon
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**County Treasurer**

Camee Jensen	12-31-2022	La Grande, Oregon
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**County Assessor and Tax Collector**

Cody Vavra	12-31-2024	La Grande, Oregon
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**County Sheriff**

Cody Bowen	12-31-2024	La Grande, Oregon
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\* Elected Officials may be contacted by writing to: 1106 K Avenue, La Grande, Oregon 97850

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## **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, 2021, 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, 2021, 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.

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

As discussed in Note 1 to the financial statements, in the fiscal year ending June 30, 2021, the County adopted new accounting guidance, GASB No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## **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 10, 2021 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 10, 2021 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 10, 2021

**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

## UNION COUNTY, OREGON Management's Discussion and Analysis

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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 \$74,461,448 on its government-wide Statement of Net Position. Of this, \$60,156,715 was invested in capital assets, net of related debt; \$10,154,660 was restricted for specific purposes and \$4,150,073 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 \$7,179,520 or 10.7% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$1,624,627 in fund balances, with the General Fund experiencing an increase in its fund balance of \$228,029. 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, 2021, fiscal year, unassigned fund balance for the General Fund was \$560,003 or 4.6% 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**

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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, ARPA Fund, and Human Services Program 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 a Schedule of Property Tax Transactions.

**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**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The County's net position as of June 30, 2021, was \$74,461,448. 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>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>						
Current and other	\$20,128,907	\$15,973,685	\$2,114,160	\$(98,996)	\$22,243,067	\$15,874,689
Capital Assets	42,870,257	42,594,024	26,547,899	22,008,592	69,418,156	64,602,616
Total Assets	<u>62,999,164</u>	<u>58,567,709</u>	<u>28,662,059</u>	<u>21,909,596</u>	<u>91,661,223</u>	<u>80,477,305</u>
<b>DEFERRED OUTFLOWS</b>						
	48,838	24,035	1,767	846	50,605	24,881
<b>LIABILITIES</b>						
Current	5,959,859	3,275,869	1,826,103	282,427	7,789,962	3,558,296
Non-Current	2,878,532	2,983,746	5,243,224	5,533,917	8,121,756	8,517,663
Total Liabilities	<u>8,838,391</u>	<u>6,259,615</u>	<u>7,069,327</u>	<u>5,816,344</u>	<u>15,907,718</u>	<u>12,075,959</u>
<b>DEFERRED INFLOWS</b>						
	1,292,388	9,888	50,274	50,128	1,342,662	60,016
<b>NET POSITION</b>						
Invested in capital assets	38,534,136	38,110,113	21,622,579	17,034,738	60,156,715	55,144,851
Restricted	10,154,660	8,607,129	-	-	10,154,660	8,607,129
Unrestricted	4,228,427	5,604,999	(78,354)	(990,768)	4,150,073	4,614,231
Total Net Assets	<u>\$52,917,223</u>	<u>\$52,322,241</u>	<u>\$21,544,225</u>	<u>\$16,043,970</u>	<u>\$74,461,448</u>	<u>\$68,366,211</u>

Total net position increased by \$7,179,520. As shown below, there was a prior period adjustment to beginning net position in the amount of \$1,084,283 for a PILT payment of \$1,195,519 that was unearned revenue in the fiscal year 2020 and an omitted grant receivable of \$111,236 in fiscal year 2020. The remaining increase in net position is mostly due to increased grant revenue.



**UNION COUNTY, OREGON**  
**Management's Discussion and Analysis**

**Table 2 – Statement of Activities**

**Fiscal Year ending June 30, 2021 compared to Fiscal Year ending June 30, 2020**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program Revenue						
Fees, Fines and Charges for Service	\$2,859,655	\$2,294,533	\$2,182,133	\$1,464,168	\$5,041,788	\$3,758,701
Operating Grants & Contributions	16,877,038	11,959,748	37,225	-	16,914,263	11,959,748
Capital Grants & Contributions	289,520	166,309	5,492,202	396,430	5,781,722	562,739
General Revenue						
Taxes	8,592,214	9,580,014	-	-	8,592,214	9,580,014
Interest & Miscellaneous	517,530	719,898	9,355	972,999	526,885	1,692,897
<b>Special Items</b>	(183,946)	-	-	-	(183,946)	-
<b>Transfers</b>	(170,000)	(170,000)	170,000	170,000	-	-
<b>Total</b>	<b>28,782,011</b>	<b>24,550,502</b>	<b>7,890,915</b>	<b>3,003,597</b>	<b>36,672,926</b>	<b>27,554,099</b>
<b>Expenses</b>						
General Government	5,316,432	4,422,466	-	-	5,316,432	4,422,466
Public Safety	8,200,974	8,090,505	-	-	8,200,974	8,090,505
Public Works	3,454,953	3,051,932	-	-	3,454,953	3,051,932
Health	5,707,081	3,493,827	-	-	5,707,081	3,493,827
Public Services	1,414,906	1,460,436	-	-	1,414,906	1,460,436
Culture and Recreation	936,300	838,067	-	-	936,300	838,067
Community Development	1,483,825	1,366,168	-	-	1,483,825	1,366,168
Education	380,326	224,836	-	-	380,326	224,836
Interest on long-term debt	96,713	104,429	-	-	96,713	104,429
Airport	-	-	1,822,325	1,578,984	1,822,325	1,578,984
Solid Waste Management	-	-	552,295	481,409	552,295	481,409
Golf Course	-	-	127,276	133,250	127,276	133,250
<b>Total</b>	<b>26,991,510</b>	<b>23,052,666</b>	<b>2,501,896</b>	<b>2,193,643</b>	<b>29,493,406</b>	<b>25,246,309</b>
Change in Net Position	1,790,501	1,497,836	5,389,019	809,954	7,179,520	2,307,790
Beginning Net Position	52,322,241	50,824,405	16,043,970	15,234,016	68,366,211	66,058,421
Prior period adjustment	(1,195,519)	-	111,236	-	(1,084,283)	-
<b>Ending Net Position</b>	<b>\$52,917,223</b>	<b>\$52,322,241</b>	<b>\$21,544,225</b>	<b>\$16,043,970</b>	<b>\$74,461,448</b>	<b>\$68,366,211</b>

**GOVERNMENTAL ACTIVITIES**

Governmental revenues showed an increase of \$4,231,509 during fiscal year 2020-21. 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 \$3,938,844, 17.1 percent.

**UNION COUNTY, OREGON**  
**Management's Discussion and Analysis**

---

**FUND BALANCE HIGHLIGHTS**

At year end June 30, 2021, the General Fund balance increased by \$228,029 and the Public Works fund balance increased by \$975,304. The Public Works Fund increase is due primarily to an increase in grant revenue 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 \$735,409 to accept a grant from the Oregon Department of Administrative Services.
- Increase to the STF fund in the amount of \$50,000 to accept a grant from the Oregon Department of Transportation.
- Adoption and appropriation of the new ARPA fund to accept a Federal American Rescue Plan Act grant in the amount of \$2,602,000. This was done utilizing a supplemental budget process.
- Increase to the Human Services fund in the amount of \$2,582,554 to accept grants from the Oregon Health Authority – Public Health Division.
- Increase to the General fund in the amount of \$235,581 to accept grants from the Oregon Health Authority – Public Health Division.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

As of June 30, 2021, the County had invested \$69,418,156 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$4,815,540, with the most significant increase coming from a project at the airport currently in construction in progress.

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

	<u>2021</u>	<u>2020</u>
Land	\$ 7,967,143	\$ 6,598,095
Improvements	28,274,174	28,138,299
Buildings	12,626,362	12,205,576
Equipment & Vehicles	8,708,964	7,820,023
Infrastructure	37,054,485	37,054,485
Construction in Progress	6,056,155	2,349,899
Accumulated Depreciation	<u>(31,269,127)</u>	<u>(29,563,761)</u>
TOTAL	<u>\$69,418,156</u>	<u>\$64,602,616</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.

**UNION COUNTY, OREGON**  
**Management's Discussion and Analysis**

---

Compensated Absences	\$ 1,446,662
Current Portion of Long-Term Debt	416,070
Current Portion of Leases Payable	245,093
Long Term Obligation	6,716,884
Long Term Capital Leases Payable	1,075,518

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 \$626,077. 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 continue to remain unclear. However, Union County has seen a slight improvement in average unemployment for the fiscal year dropping from 7.13% for the fiscal year 2019-20 to 6.67% for fiscal year 2020-21. In fiscal year 2018-19 the fiscal year average was at 5.2%. Even with the unemployment rate at 6.67%, we continue to hear from Union County employers that they are facing challenges filling employment vacancies. Union County was able to assist local businesses through a COVID-19 Business Assistance Grant in December of 2021; however, many small businesses continue to struggle and have limited their operations.

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 has received federal assistance in the form of American Rescue Plan Act (ARPA) funding that will assist with recovering from the economic impacts of COVID-19 and state-mandated COVID-19 mitigation measures. Union County will continue to monitor funding closely 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 Administrative Officer at 1106 K Avenue, La Grande, Oregon 97850. You can also obtain at the same address the separately issued financial statements for the component units listed in Note 1 of the County's financial statements.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL  
STATEMENTS**

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**June 30, 2021**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 16,264,238	\$ 1,675,601	\$ 17,939,839
Prepaid expenses	907	-	907
Taxes receivable	398,810	-	398,810
Accounts receivable, net	1,607,514	1,700,659	3,308,173
Internal balances	1,453,795	(1,453,795)	-
Inventory	403,643	191,695	595,338
Capital assets not being depreciated:			
Land	6,827,588	1,139,555	7,967,143
Construction in progress	132,828	5,923,327	6,056,155
Capital assets being depreciated:			
Improvements	1,699,583	26,574,591	28,274,174
Buildings	9,291,770	3,334,592	12,626,362
Equipment and vehicles	7,891,288	817,676	8,708,964
Infrastructure	37,054,485	-	37,054,485
Less: accumulated depreciation	(20,027,285)	(11,241,842)	(31,269,127)
Total capital assets	<u>42,870,257</u>	<u>26,547,899</u>	<u>69,418,156</u>
Total assets	<u>62,999,164</u>	<u>28,662,059</u>	<u>91,661,223</u>
<b>Deferred outflows of resources</b>			
OPEB deferred outflows of resources	<u>48,838</u>	<u>1,767</u>	<u>50,605</u>
<b>Liabilities</b>			
Accounts payable	1,035,981	1,445,255	2,481,236
Unearned revenue	3,117,269	3,546	3,120,815
Accrued interest payable	31,165	44,921	76,086
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	1,775,444	302,381	2,077,825
Due in more than one year	2,560,677	4,635,648	7,196,325
Closure & post-closure care costs	-	596,077	596,077
OPEB liability	317,855	11,499	329,354
Total liabilities	<u>8,838,391</u>	<u>7,069,327</u>	<u>15,907,718</u>
<b>Deferred inflows of resources</b>			
Deferred revenue - debt refunding	-	3,437	3,437
Unearned golf course annual pass revenue	-	45,769	45,769
Unavailable payment in lieu of taxes	1,262,865	-	1,262,865
OPEB deferred inflows of resources	29,523	1,068	30,591
Total deferred inflows of resources	<u>1,292,388</u>	<u>50,274</u>	<u>1,342,662</u>
<b>Net Position</b>			
Net investment in capital assets	38,534,136	21,622,579	60,156,715
Restricted for:			
Street projects and bike paths	5,715,285	-	5,715,285
Health and human services	1,289,477	-	1,289,477
County schools	88,215	-	88,215
Public safety	2,874,395	-	2,874,395
Economic development	160,870	-	160,870
Capital acquisition	26,418	-	26,418
Unrestricted	<u>4,228,427</u>	<u>(78,354)</u>	<u>4,150,073</u>
Total net position	<u>\$ 52,917,223</u>	<u>\$ 21,544,225</u>	<u>\$ 74,461,448</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, 2021**

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 5,316,432	\$ 722,816	\$ 2,052,292	\$ -	\$ (2,541,324)	\$ -	\$ (2,541,324)
Public safety	8,200,974	1,358,602	2,747,810	-	(4,094,562)	-	(4,094,562)
Public works	3,454,953	418,799	3,875,390	178,308	1,017,544	-	1,017,544
Health	5,707,081	-	5,703,907	-	(3,174)	-	(3,174)
Public services	1,414,906	50,379	850,939	-	(513,588)	-	(513,588)
Culture and recreation	936,300	99,025	318,370	111,212	(407,693)	-	(407,693)
Community development	1,483,825	210,034	1,178,647	-	(95,144)	-	(95,144)
Education	380,326	-	149,683	-	(230,643)	-	(230,643)
Interest on long-term debt	96,713	-	-	-	(96,713)	-	(96,713)
Total governmental activities	<u>26,991,510</u>	<u>2,859,655</u>	<u>16,877,038</u>	<u>289,520</u>	<u>(6,965,297)</u>	<u>-</u>	<u>(6,965,297)</u>
Business-type activities:							
Airport	1,822,325	1,447,634	37,225	5,492,202	-	\$ 5,154,736	5,154,736
Golf course	552,295	530,926	-	-	-	(21,369)	(21,369)
Solid waste management	127,276	203,573	-	-	-	76,297	76,297
Total business-type activities	<u>2,501,896</u>	<u>2,182,133</u>	<u>37,225</u>	<u>5,492,202</u>	<u>-</u>	<u>5,209,664</u>	<u>5,209,664</u>
Total primary government	<u>\$29,493,406</u>	<u>\$ 5,041,788</u>	<u>\$16,914,263</u>	<u>\$ 5,781,722</u>	<u>(6,965,297)</u>	<u>5,209,664</u>	<u>(1,755,633)</u>
<b>General Revenues</b>							
Property taxes					6,555,407	-	6,555,407
Payments in lieu of tax					1,842,361	-	1,842,361
Other taxes					194,446	-	194,446
Interest and miscellaneous income					517,530	9,355	526,885
<b>Special Items</b>							
Loss on disposal of asset					(183,946)	-	(183,946)
<b>Transfers</b>							
					(170,000)	170,000	-
Total general revenues, special items and transfers					<u>8,755,798</u>	<u>179,355</u>	<u>8,935,153</u>
Change in net position					1,790,501	5,389,019	7,179,520
Net position - beginning					<u>51,126,722</u>	<u>16,155,206</u>	<u>67,281,928</u>
Net position - ending					<u>\$ 52,917,223</u>	<u>\$ 21,544,225</u>	<u>\$ 74,461,448</u>

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

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## **FUND FINANCIAL STATEMENTS**

**UNION COUNTY, OREGON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
<b>Assets and Deferred Outflows of Resources</b>				
Assets:				
Cash and investments	\$ 1,582,387	\$ 5,202,166	\$ 2,606,192	\$ 408,428
Prepaid expenses	907	-	-	-
Taxes receivable	378,285	-	-	-
Accounts receivable, net	414,047	218,784	-	45,911
Interfund receivable	1,635,125	-	-	-
Inventory	-	403,643	-	-
Total assets	<u>4,010,751</u>	<u>5,824,593</u>	<u>2,606,192</u>	<u>454,339</u>
Deferred outflows of resources:	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 4,010,751</u>	<u>\$ 5,824,593</u>	<u>\$ 2,606,192</u>	<u>\$ 454,339</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 306,119	\$ 50,094	\$ -	\$ 305,134
Unearned revenue	117,791	-	2,606,192	-
Interfund payable	-	-	-	-
Total liabilities	<u>423,910</u>	<u>50,094</u>	<u>2,606,192</u>	<u>305,134</u>
Deferred inflows of resources:				
Unavailable property tax revenue	309,271	-	-	-
Unavailable payment in lieu of taxes	1,262,865	-	-	-
Total deferred inflows of resources	1,572,136	-	-	-
Fund Balances:				
Nonspendable	1,454,702	403,643	-	-
Restricted	-	5,370,856	-	149,205
Committed	-	-	-	-
Unassigned	560,003	-	-	-
Total fund balances	<u>2,014,705</u>	<u>5,774,499</u>	<u>-</u>	<u>149,205</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,010,751</u>	<u>\$ 5,824,593</u>	<u>\$ 2,606,192</u>	<u>\$ 454,339</u>

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

**UNION COUNTY, OREGON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

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<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 6,465,065	\$ 16,264,238
-	907
20,525	398,810
928,772	1,607,514
-	1,635,125
-	403,643
<u>7,414,362</u>	<u>20,310,237</u>
<u>-</u>	<u>-</u>
 <u>\$ 7,414,362</u>	 <u>\$ 20,310,237</u>
\$ 374,634	\$ 1,035,981
889,854	3,613,837
181,330	181,330
<u>1,445,818</u>	<u>4,831,148</u>
17,355	326,626
-	1,262,865
<u>17,355</u>	<u>1,589,491</u>
-	1,858,345
4,634,599	10,154,660
1,506,173	1,506,173
(189,583)	370,420
<u>5,951,189</u>	<u>13,889,598</u>
 <u>\$ 7,414,362</u>	 <u>\$ 20,310,237</u>

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**UNION COUNTY, OREGON**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2021**

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**Total fund balances - governmental funds** \$ 13,889,598

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	6,827,588	
Construction in progress	132,828	
Improvements	1,699,583	
Buildings	9,291,770	
Equipment and vehicles	7,891,288	
Infrastructure	37,054,485	
Less: accumulated depreciation	<u>(20,027,285)</u>	42,870,257

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. 326,626

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. 496,568

Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds. (317,855)

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 2021 employer contributions related to OPEB	48,838	
Deferred inflows of resources related to OPEB	<u>(29,523)</u>	19,315

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. (31,165)

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	1,775,444	
Due in more than one year	<u>2,560,677</u>	<u>(4,336,121)</u>

**Total net position - governmental activities** **\$ 52,917,223**

*(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, 2021**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 6,196,312	\$ -	\$ -	\$ -
Payments in lieu of tax	1,626,963	-	-	-
Other taxes	15,030	-	-	-
Intergovernmental	2,781,440	4,255,209	-	5,682,027
Charges for services	926,081	-	-	-
Licenses and fees	439,998	36,980	-	-
Miscellaneous:				
Fines and forfeitures	18,653	-	-	-
Rental income	167,700	-	-	-
Interest on investments	18,225	27,094	-	-
Other income	269,610	17,292	-	35,062
Total revenues	<u>12,460,012</u>	<u>4,336,575</u>	<u>-</u>	<u>5,717,089</u>
<b>Expenditures</b>				
Current:				
General government	5,171,405	-	-	-
Public safety	5,912,933	-	-	-
Public works	-	2,836,389	-	-
Health	-	-	-	5,706,753
Public services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	361,594	-	-	-
Education	-	-	-	-
Debt Service:				
Principal	30,000	46,619	-	-
Interest	25,275	14,363	-	-
Capital outlay	767,776	468,900	-	-
Total expenditures	<u>12,268,983</u>	<u>3,366,271</u>	<u>-</u>	<u>5,706,753</u>
Excess of revenues over (under) expenditures	<u>191,029</u>	<u>970,304</u>	<u>-</u>	<u>10,336</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	160,000	40,000	-	-
Transfers out	(123,000)	(35,000)	-	-
Total other financing sources (uses)	<u>37,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	228,029	975,304	-	10,336
Beginning fund balance	<u>1,786,676</u>	<u>4,799,195</u>	<u>-</u>	<u>138,869</u>
Ending fund balance	<u>\$ 2,014,705</u>	<u>\$ 5,774,499</u>	<u>\$ -</u>	<u>\$ 149,205</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, 2021**

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<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 549,271	\$ 6,745,583
215,398	1,842,361
179,416	194,446
3,399,176	16,117,852
925,186	1,851,267
387,128	864,106
482,176	500,829
83,850	251,550
44,181	89,500
747,007	1,068,971
<u>7,012,789</u>	<u>29,526,465</u>
64,741	5,236,146
2,140,115	8,053,048
87,254	2,923,643
-	5,706,753
1,412,008	1,412,008
847,591	847,591
1,121,633	1,483,227
380,326	380,326
131,752	208,371
15,937	55,575
188,474	1,425,150
<u>6,389,831</u>	<u>27,731,838</u>
<u>622,958</u>	<u>1,794,627</u>
134,000	334,000
<u>(346,000)</u>	<u>(504,000)</u>
<u>(212,000)</u>	<u>(170,000)</u>
410,958	1,624,627
<u>5,540,231</u>	<u>12,264,971</u>
<u>\$ 5,951,189</u>	<u>\$ 13,889,598</u>

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**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, 2021**

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**Total net change in fund balances - governmental funds** \$ 1,624,627

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 (\$1,346,825) exceeds loss on disposal of assets (\$183,946) and depreciation expense (\$1,065,760) in the current year.	97,119
In the Statement of Activities, gains and losses on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized.	(151,283)
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.	(190,176)
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.	(49,075)
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.	(57,256)
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.	(24,615)
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.	535,443
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.	5,717

**Change in net position - governmental activities** \$ 1,790,501

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

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2021**

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets:				
Cash and investments	\$ 1,028,972	\$ -	\$ 646,629	\$ 1,675,601
Accounts receivable	1,546,866	99,783	54,010	1,700,659
Inventory	151,481	40,214	-	191,695
Total current assets	<u>2,727,319</u>	<u>139,997</u>	<u>700,639</u>	<u>3,567,955</u>
Noncurrent assets:				
Capital assets not being depreciated:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	5,923,327	-	-	5,923,327
Capital assets being depreciated:				
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	(10,011,891)	(911,129)	(318,822)	(11,241,842)
Total noncurrent assets	<u>24,662,216</u>	<u>1,485,662</u>	<u>400,021</u>	<u>26,547,899</u>
Total assets	<u>27,389,535</u>	<u>1,625,659</u>	<u>1,100,660</u>	<u>30,115,854</u>
<b>Deferred Outflows of Resources</b>				
OPEB deferred outflows of resources	<u>622</u>	<u>1,145</u>	<u>-</u>	<u>1,767</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	1,425,723	18,507	1,025	1,445,255
Unearned revenue	-	3,546	-	3,546
Interfund payable	-	1,453,795	-	1,453,795
Accrued interest payable	26,104	18,817	-	44,921
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	226,669	63,003	-	289,672
Compensated absences	8,367	4,342	-	12,709
Total current liabilities	<u>1,686,863</u>	<u>1,562,010</u>	<u>31,025</u>	<u>3,279,898</u>
Noncurrent liabilities:				
OPEB liability	4,042	7,457	-	11,499
Closure and post-closure care costs	-	-	596,077	596,077
Loans payable	3,789,999	845,649	-	4,635,648
Total noncurrent liabilities	<u>3,794,041</u>	<u>853,106</u>	<u>596,077</u>	<u>5,243,224</u>
Total liabilities	<u>5,480,904</u>	<u>2,415,116</u>	<u>627,102</u>	<u>8,523,122</u>
<b>Deferred Inflows of Resources</b>				
Deferred revenue - debt refunding	-	3,437	-	3,437
Unearned golf course annual pass revenue	-	45,769	-	45,769
OPEB deferred inflows of resources	376	692	-	1,068
Total deferred inflows of resources	<u>376</u>	<u>49,898</u>	<u>-</u>	<u>50,274</u>
<b>Net Position</b>				
Net investment in capital assets	20,645,548	577,010	400,021	21,622,579
Unrestricted	1,263,329	(1,415,220)	73,537	(78,354)
Total net position	<u>\$ 21,908,877</u>	<u>\$ (838,210)</u>	<u>\$ 473,558</u>	<u>\$ 21,544,225</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, 2021**

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
<b>Operating Revenues</b>				
Franchise fees	\$ -	\$ -	\$ 203,573	\$ 203,573
Charges for services	967,778	530,926	-	1,498,704
Licenses and fees	25,887	-	-	25,887
Rental income	453,969	-	-	453,969
Miscellaneous	5,648	-	1,387	7,035
Total operating revenues	<u>1,453,282</u>	<u>530,926</u>	<u>204,960</u>	<u>2,189,168</u>
<b>Operating Expenses</b>				
Personnel services	153,338	273,904	-	427,242
Materials and services	817,652	214,721	118,071	1,150,444
Depreciation	805,729	29,020	9,205	843,954
Total operating expenses	<u>1,776,719</u>	<u>517,645</u>	<u>127,276</u>	<u>2,421,640</u>
Operating income (loss)	<u>(323,437)</u>	<u>13,281</u>	<u>77,684</u>	<u>(232,472)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest on investments	2,236	-	84	2,320
Interest expense	(45,606)	(34,650)	-	(80,256)
Grant revenue	5,529,427	-	-	5,529,427
Total nonoperating revenues (expenses)	<u>5,486,057</u>	<u>(34,650)</u>	<u>84</u>	<u>5,451,491</u>
Income (loss) before transfers	5,162,620	(21,369)	77,768	5,219,019
Transfers in	-	200,000	-	200,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	5,132,620	178,631	77,768	5,389,019
Net position - beginning	<u>16,776,257</u>	<u>(1,016,841)</u>	<u>395,790</u>	<u>16,155,206</u>
Net position - ending	<u>\$ 21,908,877</u>	<u>\$ (838,210)</u>	<u>\$ 473,558</u>	<u>\$ 21,544,225</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, 2021**

	Airport	Buffalo Peak Golf Course	Union County Solid Waste District	Total
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 990,215	\$ 473,898	\$ -	\$ 1,464,113
Cash received from rentals	453,969	-	-	453,969
Cash received from franchise fees	-	-	196,019	196,019
Other operating receipts	5,648	-	1,387	7,035
Cash payments for personnel services	(146,674)	(270,995)	-	(417,669)
Cash payments for fuel purchases	(623,521)	-	-	(623,521)
Cash payments for materials and services	-	(252,313)	(117,937)	(370,250)
Cash payments for closure costs	-	-	(19,044)	(19,044)
Cash payments for insurance	(19,697)	-	-	(19,697)
Cash payments for miscellaneous	(54,915)	-	-	(54,915)
Cash payments for contractual services	(58,212)	-	-	(58,212)
Cash payments for supplies	(15,390)	-	-	(15,390)
Cash payments for repairs	(77,773)	-	-	(77,773)
Net cash provided (used) by operating activities	<u>453,650</u>	<u>(49,410)</u>	<u>60,425</u>	<u>464,665</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Interfund loans	-	(53,224)	-	(53,224)
Interfund transfers	(30,000)	200,000	-	170,000
Nonoperating grants	4,232,248	-	-	4,232,248
Net cash provided (used) by noncapital financing activities	<u>4,202,248</u>	<u>146,776</u>	<u>-</u>	<u>4,349,024</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	(4,005,928)	-	-	(4,005,928)
Principal payments on indebtedness	-	(60,912)	-	(60,912)
Interest paid on indebtedness	(68,212)	(36,454)	-	(104,666)
Net cash provided (used) by capital and related financing activities	<u>(4,074,140)</u>	<u>(97,366)</u>	<u>-</u>	<u>(4,171,506)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest income	2,236	-	84	2,320
Net increase (decrease) in cash and investments	583,994	-	60,509	644,503
Beginning cash and investments	444,978	-	586,120	1,031,098
Ending cash and investments	<u>\$ 1,028,972</u>	<u>\$ -</u>	<u>\$ 646,629</u>	<u>\$ 1,675,601</u>

(Continued)

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (323,437)	\$ 13,281	\$ 77,684	\$ (232,472)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	805,729	29,020	9,205	843,954
(Increase) decrease in:				
Accounts receivable	(3,450)	(59,276)	(7,554)	(70,280)
Inventory	(10,378)	(26,356)	-	(36,734)
Deferred outflows	(333)	(588)	-	(921)
Increase (decrease) in:				
Accounts payable	(21,478)	(11,236)	134	(32,580)
Unearned revenue	-	2,248	-	2,248
Compensated absences	6,154	2,265	-	8,419
Closure and post-closure care costs	-	-	(19,044)	(19,044)
OPEB liability	586	769	-	1,355
Deferred inflows	257	463	-	720
Net cash provided (used) by operating activities	<u>\$ 453,650</u>	<u>\$ (49,410)</u>	<u>\$ 60,425</u>	<u>\$ 464,665</u>

**UNION COUNTY, OREGON**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2021**

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	<u><b>Custodial Funds</b></u>
<b>Assets</b>	
Cash	\$ 444,093
Accounts receivable	31,110
Property taxes receivable	<u>1,473,984</u>
Total assets	<u><u>\$ 1,949,187</u></u>
<b>Liabilities</b>	
Due to other governments	\$ 1,473,984
Due to others	<u>475,203</u>
Total liabilities	1,949,187
<b>Net position</b>	<u>-</u>
Total liabilities and net position	<u><u>\$ 1,949,187</u></u>

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

**UNION COUNTY, OREGON**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Fiscal Year Ended June 30, 2021**

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	<u><b>Custodial Funds</b></u>
<b>Additions</b>	
Taxes collected for other governments	\$ 25,905,083
Contributions to commissary accounts	<u>347,204</u>
Total additions	<u>26,252,287</u>
<b>Deductions</b>	
Payments of tax to other governments	25,916,587
Distributions to commissary account holders	<u>335,700</u>
Total deductions	<u>26,252,287</u>
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	<u><u>\$ -</u></u>

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

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**NOTES TO BASIC FINANCIAL  
STATEMENTS**

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

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

**Reporting Entity**

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

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

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

**Blended Component Units**

**Union County Solid Waste District:**

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

**Union County Extension Service District:**

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

**Implementation of New Accounting Pronouncements and Accounting Standards**

The County has implemented GASB Statement No. 84, Fiduciary Activities, during the fiscal year.

**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.

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

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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.

*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.

*ARPA Fund* - This fund accounts for the American Rescue Plan grant.

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

*Custodial 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**

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*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, 2021, 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**

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

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

**Inventories and Prepaid Items**

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

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

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

**Capital Assets**

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

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

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

**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**

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- 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, OPEB Liability and 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**

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Violation: The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2021 as follows:

Fund	Over Expenditure
202 Weed Control Fund - Materials and Services	\$ 7,030
235 STF Fund - Materials and Services	29,935

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

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

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

Fund	Deficit Amount	Remarks
Animal Control	\$ 22,991	Due to revenues being lower than anticipated
MERA	74,928	Due to current and prior operating losses
Watershed	91,664	Due to current and prior operating losses
Buffalo Peak Golf Course	838,210	Due to prior operating losses

**Note 3 - Deposits and Investments:**

Deposits and Investments are comprised of the following at June 30, 2021:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 5,896,392	\$ 5,896,392
Investments with State of Oregon Local Government Investment Pool (LGIP)	12,487,540	12,487,540
	\$ 18,383,932	\$ 18,383,932

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 17,939,839
Statement of Fiduciary Net Position - Cash	444,093
	\$ 18,383,932

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

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

**Deposits**

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$6,577,232 at June 30, 2021. 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.

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

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**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.

**Concentration Risk**

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

<u>Investment Type</u>	<u>Maturities</u>	<u>Concentration % of Portfolio</u>	<u>Actual Amount</u>
Local Government Investment Pool	Avg 6-18 months	100%	<u>\$ 12,487,540</u>



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

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**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 \$395,059 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                      \$     496,568

**Note 5 - Property Taxes Receivable:**

Property taxes receivable included in revenues are \$398,810, which are all past due and accruing interest.

**Note 6 - Capital Assets:**

Capital asset activity for the fiscal year ended June 30, 2021, was as follows:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 5,458,540	\$ 1,625,136	\$ (256,088)	\$ 6,827,588
Construction in progress	1,809,833	26,456	(1,703,461)	132,828
Total capital assets not being depreciated	7,268,373	1,651,592	(1,959,549)	6,960,416
Capital assets being depreciated:				
Buildings	8,870,984	420,786	-	9,291,770
Improvements	1,563,708	135,875	-	1,699,583
Equipment & vehicles	7,002,347	1,361,127	(472,186)	7,891,288
Infrastructure	37,054,485	-	-	37,054,485
Total capital assets being depreciated	54,491,524	1,917,788	(472,186)	55,937,126
Less: accumulated depreciation:				
Buildings	(3,303,269)	(180,192)		(3,483,461)
Improvements	(686,426)	(83,771)	-	(770,197)
Equipment & vehicles	(3,172,294)	(317,426)	204,348	(3,285,372)
Infrastructure	(12,003,884)	(484,371)	-	(12,488,255)
Total accumulated depreciation	(19,165,873)	(1,065,760)	204,348	(20,027,285)
Net capital assets being depreciated	35,325,651	852,028	(267,838)	35,909,841
Governmental Activities - net capital assets	\$ 42,594,024	\$ 2,503,620	\$ (2,227,387)	\$ 42,870,257

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

**Business-Type Activities:**

Capital assets not being depreciated:

Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	540,066	5,383,261	-	5,923,327
Total capital assets not being depreciated	1,679,621	5,383,261	-	7,062,882

Capital assets being depreciated:

Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	817,676	-	-	817,676
Improvements	26,574,591	-	-	26,574,591
Total capital assets being depreciated	30,726,859	-	-	30,726,859

Less: accumulated depreciation:

Buildings	(945,578)	(59,382)	-	(1,004,960)
Equipment & vehicles	(704,160)	(12,812)	-	(716,972)
Improvements	(8,748,150)	(771,760)	-	(9,519,910)
Total accumulated depreciation	(10,397,888)	(843,954)	-	(11,241,842)
Net capital assets being depreciated	20,328,971	(843,954)	-	19,485,017

Business-Type Activities - net capital assets

	\$ 22,008,592	\$ 4,539,307	\$ -	\$ 26,547,899
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Depreciation expense was charged to functions as follows:

**Governmental Activities:**

General government	\$ 178,785
Public safety	135,991
Public works	661,821
Public services	687
Culture & recreation	88,476
Total	\$ 1,065,760

**Business-Type Activities:**

Airport	\$ 805,729
Golf course	29,020
Solid waste management	9,205
Total	\$ 843,954

**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. \$80,256 of interest cost was incurred, of which \$16,668 was capitalized and \$63,588 was charged to expense during the fiscal year ended June 30, 2021.

**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
2022	\$ 245,093
2023	410,716
2024	206,892
2025	128,053
2026	645,000
Total lease payments	1,635,754
Less: Amount representing interest	(315,142)
Present value of min. lease payments	\$ 1,320,612

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

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

	Governmental Funds
Equipment & Vehicles:	
Sheriff	\$ 338,793
Road	1,442,927
Total	\$ 1,781,720

**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, 2021 are as follows:

	Payable at July 1, 2020	Additions	Deletions	Payable at June 30, 2021	Due within one year
<b>Governmental Activities:</b>					
Community Bank - 4-H	\$ 140,175	\$ -	\$ (13,318)	\$ 126,857	\$ 13,709
Baum Industrial Park - Bus. OR	118,434	-	(118,434)	-	-
Baum Industrial Park - UCEDC	300,000	-	-	300,000	-
Series 2013A Courthouse	590,000	-	(30,000)	560,000	35,000
OTIB Palmer Junction Loan	641,318	-	(46,619)	594,699	47,689
Capital leases (Note 7)	1,317,287	519,094	(515,769)	1,320,612	245,093
Compensated absences	1,376,697	1,088,107	(1,030,851)	1,433,953	1,433,953
	\$ 4,483,911	\$ 1,607,201	\$ (1,754,991)	\$ 4,336,121	\$ 1,775,444
<b>Business-Type Activities:</b>					
Oregon Economic Devel. Dept.	\$ 914,564	\$ -	\$ (55,912)	\$ 858,652	\$ 58,003
Series 2013A Golf Course	55,000	-	(5,000)	50,000	5,000
Airport Rappel Base Loan	4,000,000	16,668	-	4,016,668	226,669
Compensated absences	4,290	15,617	(7,198)	12,709	12,709
	\$ 4,973,854	\$ 32,285	\$ (68,110)	\$ 4,938,029	\$ 302,381

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**

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**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, 2021 was 2.83%. 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
2023	\$ 13,709	\$ 3,406	\$ 17,115
2024	14,102	3,013	17,115
2025	14,507	2,608	17,115
2026	14,923	2,192	17,115
2026	15,350	1,765	17,115
2027-2031	54,266	4,397	58,663
	\$ 126,857	\$ 17,381	\$ 144,238

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 2021, lots from the property securing the loan were sold. The proceeds from the lot sales were used to pay off the balance of the loan during the current fiscal year.

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

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Baum Industrial Park - UCEDC

On November 27, 2012 the County entered into a \$300,000 loan from Union County Economic Development Corporation (UCEDC). The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due January 1 of \$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
2022	\$ -	\$ 7,567	\$ 7,567
2023	-	7,567	7,567
2024	-	7,567	7,567
2025	-	7,567	7,567
2026	-	7,567	7,567
2027-2031	-	37,836	37,836
2032-2036	-	37,836	37,836
2037-2041	300,000	7,567	307,567
	<u>\$ 300,000</u>	<u>\$ 121,074</u>	<u>\$ 421,074</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
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	40,000	18,000	58,000
2027-2031	220,000	61,875	281,875
2032-2036	160,000	11,025	171,025
	<u>\$ 560,000</u>	<u>\$ 178,313</u>	<u>\$ 738,313</u>

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

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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
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
2027-2031	375,515	20,425	395,940
2032-2036	170,604	75,066	245,670
	<u>\$ 858,652</u>	<u>\$ 233,539</u>	<u>\$ 1,092,191</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
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>\$ 50,000</u>	<u>\$ 7,475</u>	<u>\$ 57,475</u>

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

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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
2022	\$ 47,689	\$ 13,293	\$ 60,982
2023	48,783	12,199	60,982
2024	49,902	11,080	60,982
2025	51,046	9,936	60,982
2026	52,217	8,765	60,982
2027-2031	279,610	25,300	304,910
2032-2036	65,452	1,218	66,670
	<u>\$ 594,699</u>	<u>\$ 81,791</u>	<u>\$ 676,490</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 loan was finalized in fiscal year 2021 with capitalized interest of \$16,668. The final obligated amount was \$4,016,668. Payments are due December 1 annually with the final amount 12/31/2035. The interest rate begins at 0.27% and increases annually. The final interest rate in fiscal year 2036 is 2.05%. 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
2022	\$ 226,669	\$ 44,965	\$ 271,634
2023	251,781	51,936	303,717
2024	256,935	51,005	307,940
2025	257,157	49,643	306,800
2026	257,431	47,972	305,403
2027-2031	1,329,134	197,606	1,526,740
2032-2036	1,437,561	85,936	1,523,497
	<u>\$ 4,016,668</u>	<u>\$ 529,063</u>	<u>\$ 4,545,731</u>

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

<b>Government Type Activities:</b>		<b>Business Type Activities:</b>	
Interest on long-term debt	\$ 96,713	Airport	\$ 45,606
		Golf Course	34,650

The County does not have any debt service requirements on other long-term debt as of June 30, 2021.

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

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**Note 9 - Internal Balances:**

Interfund balances at June 30, 2021 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,636,125	\$ -
Nonmajor Funds	-	181,330
Proprietary Funds:		
Buffalo Peak Golf Course Fund	-	1,453,795
	\$ 1,636,125	\$ 1,635,125

Interfund receivables are to supplement funds operating a deficit. The \$1,453,795 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, 2021, rentals approximated \$20,487 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
2022	\$ 8,756
2023	8,756
2024	7,617
2025	5,424
2026	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**

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The County's total payroll for the fiscal year ended June 30, 2021 was \$7,734,007, and the amount of these wages qualifying for pension plan contributions amounted to \$7,479,359. The total pension plan contributions for the fiscal year ended June 30, 2021 amounted to \$1,323,300. Of this amount, \$467,130 was paid by the employees and \$856,170 was paid by the County. The total fair market value of all contributions to the plan at year end was \$24,755,159.73. 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 \$7,454.32 for the fiscal year ended June 30, 2021.

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, 2021 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 160,000	\$ 123,000
Public Works Fund	40,000	35,000
Nonmajor funds	134,000	346,000
Proprietary Funds:		
Airport Fund	-	30,000
Buffalo Peak Golf Course Fund	200,000	-
	\$ 534,000	\$ 534,000

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, 2021 were as follows:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Inventories	\$ -	\$ 403,643	\$ -	\$ -	\$ -	\$ 403,643
Prepaid Amt.	907	-	-	-	-	907
Interfund Rec.	1,453,795	-	-	-	-	1,453,795
<b>Restricted:</b>						
Community Svcs.	-	-	-	149,205	1,140,272	1,289,477
County Schools	-	-	-	-	88,215	88,215
Public Safety	-	-	-	-	2,874,395	2,874,395
Economic Develop.	-	-	-	-	160,870	160,870
Equipment	-	-	-	-	26,418	26,418
Public Works	-	5,370,856	-	-	344,429	5,715,285
<b>Committed:</b>						
Community Svcs.	-	-	-	-	603,466	603,466
Economic Develop.	-	-	-	-	450,029	450,029
Capital Acquisition	-	-	-	-	185,656	185,656
Public Safety	-	-	-	-	267,022	267,022
<b>Unassigned</b>	<u>560,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(189,583)</u>	<u>370,420</u>
<b>Total fund bal.</b>	<u>\$ 2,014,705</u>	<u>\$ 5,774,499</u>	<u>\$ -</u>	<u>\$ 149,205</u>	<u>\$ 5,951,189</u>	<u>\$ 13,889,598</u>

The amount of the primary governments net position at June 30, 2021 that is restricted by enabling legislation totaled \$10,154,660.

**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, 2021, all closure cost had been paid. The \$626,077 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 15 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.

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

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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, 2021, total cash of \$646,629 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

**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:

	<b>Implicit Rate Subsidy Plan</b>
Deferred Outflows of Resources	
Contributions After the Measurement Date	\$ 16,408
Change in Assumptions	14,142
Difference between expected and Actual Experience	20,055
Total Deferred Outflows of Resources	50,605
Total OPEB Asset (Liability)	(329,354)
Deferred Inflows of Resources	
Change in Assumptions	30,591
OPEB Expense	42,178
(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 \$816.61	Retiree & Other \$1,715.92

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.

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

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**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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	0
Active employees	103
	103
	103

**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 \$329,354 was measured as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020.

For the fiscal year ended June 30, 2021, the County recognized OPEB expense from this plan of \$42,178. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 20,055	\$ -
Changes of assumptions	14,142	30,591
Contributions subsequent to the measurement date	16,408	-
Total	\$ 50,605	\$ 30,591

Deferred outflows of resources related to OPEB of \$16,408 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, 2022. 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,	
2022	\$ 16,688
2023	280
2024	280
2025	280
2026	280
Thereafter	2,206
Total	\$ 20,014

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

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2020 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	2.21 percent (change from 3.50 percent in previous measurement period)
Projected salary increases	3.50 overall payroll growth, based on general inflation and the likelihood of raises throughout participants' careers.
Healthcare cost trend	Medical and vision: 5.75 percent per year, decreasing to 4.00 percent. Dental: decrease of 1.25 percent for 2020, decreasing to 4.00 percent thereafter.
Health Mortality	Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

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

Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balance as of June 30, 2020	\$ 298,216
Changes for the year:	
Service cost	30,518
Interest on Total OPEB Liability	11,380
Effect of economic/demographic gains or losses	20,852
Effect of assumptions changes or inputs	(24,395)
Benefit Payments	(7,217)
Balance as of June 30, 2021	<u>\$ 329,354</u>

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 (1.21 percent) or 1-percentage-point higher (3.21 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
County's proportionate share of the net OPEB liability (asset)	\$ 357,223	\$ 329,354	\$ 302,715

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

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Healthcare Cost Trend:

	1% Decrease (4.75% decreasing to 3.00%)	Current Healthcare Trend Rate (5.75% decreasing to 4.00%)	1% Increase (6.75% decreasing to 5.00%)
County's proportionate share of the net OPEB liability (asset)	\$ 282,997	\$ 329,354	\$ 385,636

**Note 19 - Restatement of Prior Period Fund Balance:**

The County discovered in the prior year, revenue was overstated in the General Fund (101) due to a payment in lieu of tax revenue being reported as revenue in the prior year when it should have been revenue in the current year and unearned revenue in the prior year. Revenue was also understated in the Airport Capital Improvement Fund (320) due to an omitted grant receivable. Accordingly, the beginning fund balances were restated to correct these misstatements in the prior year. The net effect of these restatements are as follows:

	General Fund	Airport Capital Improvement Fund
Fund balance at July 1, 2020 - originally reported	\$ 2,982,195	\$ 279,952
Prior period adjustment	(1,195,519)	111,236
Fund balance at July 1, 2020 - restated	\$ 1,786,676	\$ 391,188

**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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 5,933,000	\$ 5,933,000	\$ 6,196,312	\$ 263,312
Payments in lieu of tax	1,510,000	1,510,000	1,626,963	116,963
Other taxes	9,000	9,000	15,030	6,030
Intergovernmental	2,275,655	3,246,645	2,781,440	(465,205)
Charges for services	1,184,564	1,184,564	926,081	(258,483)
Licenses and fees	393,611	393,611	439,998	46,387
Fines and forfeitures	56,500	56,500	18,653	(37,847)
Rental income	173,700	173,700	167,700	(6,000)
Interest on investments	50,000	50,000	18,225	(31,775)
Miscellaneous	120,100	120,100	269,610	149,510
Total revenues	<u>11,706,130</u>	<u>12,677,120</u>	<u>12,460,012</u>	<u>(217,108)</u>
<b>Expenditures</b>				
Assessor	1,067,893	1,067,893	1,017,055	50,838
County Clerk	447,852	459,852	443,470	16,382
Board of Commissioners/Administration	1,258,770	1,208,770	1,148,134	60,636
Facilities/District Court	486,960	486,960	409,171	77,789
District Attorney/Support Enforcement	977,709	948,209	720,451	227,758
Juvenile Department	724,250	724,250	688,156	36,094
Planning/Emergency Services	723,593	744,093	569,255	174,838
Special Accounts	1,922,843	2,893,833	2,513,884	379,949
Sheriff	2,525,888	2,525,888	2,323,331	202,557
Corrections	2,079,363	2,079,363	1,973,334	106,029
Debt service	56,000	73,462	55,275	18,187
Capital outlay	372,009	410,847	407,467	3,380
Contingency	350,000	104,700	-	104,700
Total expenditures	<u>12,993,130</u>	<u>13,728,120</u>	<u>12,268,983</u>	<u>1,459,137</u>
Excess of revenues over (under) expenditures	<u>(1,287,000)</u>	<u>(1,051,000)</u>	<u>191,029</u>	<u>1,242,029</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	160,000	160,000	160,000	-
Transfers out	(123,000)	(359,000)	(123,000)	236,000
Total other financing sources (uses)	<u>37,000</u>	<u>(199,000)</u>	<u>37,000</u>	<u>236,000</u>
Net change in fund balance	(1,250,000)	(1,250,000)	228,029	1,478,029
Beginning fund balance	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,786,676</u>	<u>536,676</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,014,705</u>	<u>\$ 2,014,705</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 3,531,498	\$ 3,531,498	\$ 4,255,209	\$ 723,711
Licenses and fees	20,000	20,000	36,980	16,980
Interest on investments	20,000	20,000	27,094	7,094
Miscellaneous	5,000	5,000	17,292	12,292
Total revenues	<u>3,576,498</u>	<u>3,576,498</u>	<u>4,336,575</u>	<u>760,077</u>
<b>Expenditures</b>				
Personnel services	1,676,955	1,676,955	1,619,853	57,102
Materials and services	5,077,035	5,077,035	1,546,986	3,530,049
Debt service	62,000	62,000	60,982	1,018
Capital outlay	1,080,000	1,080,000	138,450	941,550
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>8,145,990</u>	<u>8,145,990</u>	<u>3,366,271</u>	<u>4,779,719</u>
Excess of revenues over (under) expenditures	<u>(4,569,492)</u>	<u>(4,569,492)</u>	<u>970,304</u>	<u>5,539,796</u>
<b>Other Financing Sources (Uses)</b>				
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	(4,564,492)	(4,564,492)	975,304	5,539,796
Beginning fund balance	<u>4,564,492</u>	<u>4,564,492</u>	<u>4,799,195</u>	<u>234,703</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,774,499</u>	<u>\$ 5,774,499</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**ARPA Fund - 250**  
**For the Fiscal Year Ended June 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 2,602,000	\$ -	\$ (2,602,000)
<b>Expenditures</b>				
Materials and services	-	500,000	-	500,000
Capital outlay	-	1,000,000	-	1,000,000
Contingency	-	102,000	-	102,000
Total expenditures	-	1,602,000	-	1,602,000
Excess of revenues over (under) expenditures	-	1,000,000	-	(1,000,000)
<b>Other financing sources (uses)</b>				
Transfers out	-	(1,000,000)	-	1,000,000
Net change in fund balance	-	-	-	-
Beginning fund balance	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Human Services Program Fund - 268**  
**For the Fiscal Year Ended June 30, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 3,974,657	\$ 6,805,982	\$ 5,682,027	\$ (1,123,955)
Miscellaneous	39,250	39,250	35,062	(4,188)
Total revenues	<u>4,013,907</u>	<u>6,845,232</u>	<u>5,717,089</u>	<u>(1,128,143)</u>
<b>Expenditures</b>				
Personnel services	160,207	160,207	153,950	6,257
Materials and services	3,853,700	6,685,025	5,552,803	1,132,222
Total expenditures	<u>4,013,907</u>	<u>6,845,232</u>	<u>5,706,753</u>	<u>1,138,479</u>
Net change in fund balance	-	-	10,336	10,336
Beginning fund balance	-	-	138,869	138,869
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,205</u>	<u>\$ 149,205</u>

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

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**Budgets and Budgetary Accounting**

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

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

**Appropriations**

The County has complied with legal requirements relating to the preparation, adoption and execution of the annual budget for the year ended June 30, 2021, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2021, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

## **SUPPLEMENTARY INFORMATION**

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 128,709	\$ 342,557	\$ 216,780	\$ -	\$ 79	\$ 121,413	\$ 107,675
Accounts receivable	135	2,186	13,387	-	-	14,972	49
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>128,844</u>	<u>344,743</u>	<u>230,167</u>	<u>-</u>	<u>79</u>	<u>136,385</u>	<u>107,724</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 128,844</u>	<u>\$ 344,743</u>	<u>\$ 230,167</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 136,385</u>	<u>\$ 107,724</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 41,613	\$ 314	\$ 3,359	\$ 81	\$ -	\$ 477	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	22,910	-	-	-
Total liabilities	<u>41,613</u>	<u>314</u>	<u>3,359</u>	<u>22,991</u>	<u>-</u>	<u>477</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Fund Balances:							
Restricted	87,231	344,429	226,808	-	79	135,908	107,724
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(22,991)	-	-	-
Total fund balances	<u>87,231</u>	<u>344,429</u>	<u>226,808</u>	<u>(22,991)</u>	<u>79</u>	<u>135,908</u>	<u>107,724</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 128,844</u>	<u>\$ 344,743</u>	<u>\$ 230,167</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 136,385</u>	<u>\$ 107,724</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2021**

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III	253 Forest Service Title III
\$ 219	\$ 8,081	\$ 337,655	\$ 2,131,995	\$ -	\$ -	\$ 6,660	\$ 413,004	\$ 62,626
-	-	64,464	15,160	51,885	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>219</u>	<u>8,081</u>	<u>402,119</u>	<u>2,147,155</u>	<u>51,885</u>	<u>-</u>	<u>6,660</u>	<u>413,004</u>	<u>62,626</u>
-	-	-	-	-	-	-	-	-
<u>\$ 219</u>	<u>\$ 8,081</u>	<u>\$ 402,119</u>	<u>\$ 2,147,155</u>	<u>\$ 51,885</u>	<u>\$ -</u>	<u>\$ 6,660</u>	<u>\$ 413,004</u>	<u>\$ 62,626</u>
\$ -	\$ 164	\$ 173,555	\$ 8,774	\$ 288	\$ 20,266	\$ 51	\$ -	\$ -
-	-	-	3,216	-	-	-	387,494	-
-	-	-	-	12,305	54,662	-	-	-
-	164	173,555	11,990	12,593	74,928	51	387,494	-
-	-	-	-	-	-	-	-	-
-	7,917	228,564	2,135,165	39,292	-	-	25,510	62,626
219	-	-	-	-	-	6,609	-	-
-	-	-	-	-	(74,928)	-	-	-
<u>219</u>	<u>7,917</u>	<u>228,564</u>	<u>2,135,165</u>	<u>39,292</u>	<u>(74,928)</u>	<u>6,609</u>	<u>25,510</u>	<u>62,626</u>
<u>\$ 219</u>	<u>\$ 8,081</u>	<u>\$ 402,119</u>	<u>\$ 2,147,155</u>	<u>\$ 51,885</u>	<u>\$ -</u>	<u>\$ 6,660</u>	<u>\$ 413,004</u>	<u>\$ 62,626</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2021**

	255	260	263	265	266	269	270
	Economic Development	Community Development Loan	Watershed	Agriculture Services	Non-Med Transportation	Mediation Assessment	Ambulance
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 599,211	\$ 10,870	\$ -	\$ 98,992	\$ 11,136	\$ 71,105	\$ 1,739
Accounts receivable	599	24,697	-	-	16,609	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>599,810</u>	<u>35,567</u>	<u>-</u>	<u>98,992</u>	<u>27,745</u>	<u>71,105</u>	<u>1,739</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 599,810</u>	<u>\$ 35,567</u>	<u>\$ -</u>	<u>\$ 98,992</u>	<u>\$ 27,745</u>	<u>\$ 71,105</u>	<u>\$ 1,739</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ 24,697	\$ 211	\$ -	\$ 15,320	\$ 150	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	91,453	-	-	-	-
Total liabilities	<u>-</u>	<u>24,697</u>	<u>91,664</u>	<u>-</u>	<u>15,320</u>	<u>150</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Fund Balances:							
Restricted	150,000	10,870	-	-	12,425	70,955	-
Committed	449,810	-	-	98,992	-	-	1,739
Unassigned	-	-	(91,664)	-	-	-	-
Total fund balances	<u>599,810</u>	<u>10,870</u>	<u>(91,664)</u>	<u>98,992</u>	<u>12,425</u>	<u>70,955</u>	<u>1,739</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 599,810</u>	<u>\$ 35,567</u>	<u>\$ -</u>	<u>\$ 98,992</u>	<u>\$ 27,745</u>	<u>\$ 71,105</u>	<u>\$ 1,739</u>



**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2021**

272	280	283	285	287	290	293	295	300
Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve	Senior Center Maintenance	Union County Fair Board	Justice Court Fund
\$ 4,617	\$ 405,495	\$ 31,194	\$ 39,310	\$ 56,217	\$ 106,997	\$ 7,580	\$ 111,742	\$ 270,536
-	156,388	-	-	64,167	-	-	-	496,568
-	-	-	-	-	-	-	-	-
4,617	561,883	31,194	39,310	120,384	106,997	7,580	111,742	767,104
-	-	-	-	-	-	-	-	-
<u>\$ 4,617</u>	<u>\$ 561,883</u>	<u>\$ 31,194</u>	<u>\$ 39,310</u>	<u>\$ 120,384</u>	<u>\$ 106,997</u>	<u>\$ 7,580</u>	<u>\$ 111,742</u>	<u>\$ 767,104</u>
\$ -	\$ -	\$ -	\$ 8,323	\$ 48,668	\$ -	\$ -	\$ 4,518	\$ 11,862
-	-	-	-	-	-	-	2,576	496,568
-	-	-	-	-	-	-	-	-
-	-	-	8,323	48,668	-	-	7,094	508,430
-	-	-	-	-	-	-	-	-
4,617	561,883	-	30,987	71,716	-	-	-	-
-	-	31,194	-	-	106,997	7,580	104,648	258,674
-	-	-	-	-	-	-	-	-
4,617	561,883	31,194	30,987	71,716	106,997	7,580	104,648	258,674
<u>\$ 4,617</u>	<u>\$ 561,883</u>	<u>\$ 31,194</u>	<u>\$ 39,310</u>	<u>\$ 120,384</u>	<u>\$ 106,997</u>	<u>\$ 7,580</u>	<u>\$ 111,742</u>	<u>\$ 767,104</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2021**

	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 25,586	\$ 43,481	\$ 34,989	\$ 56,894	\$ 29,246	\$ 263,640	\$ 21,809
Accounts receivable	832	189	-	1,701	-	-	605
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>26,418</u>	<u>43,670</u>	<u>34,989</u>	<u>58,595</u>	<u>29,246</u>	<u>263,640</u>	<u>22,414</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 26,418</u>	<u>\$ 43,670</u>	<u>\$ 34,989</u>	<u>\$ 58,595</u>	<u>\$ 29,246</u>	<u>\$ 263,640</u>	<u>\$ 22,414</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Fund Balances:							
Restricted	26,418	-	-	-	-	-	22,414
Committed	-	43,670	34,989	58,595	29,246	263,331	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>26,418</u>	<u>43,670</u>	<u>34,989</u>	<u>58,595</u>	<u>29,246</u>	<u>263,331</u>	<u>22,414</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,418</u>	<u>\$ 43,670</u>	<u>\$ 34,989</u>	<u>\$ 58,595</u>	<u>\$ 29,246</u>	<u>\$ 263,640</u>	<u>\$ 22,414</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2021**

313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ 26,804	\$ 9,880	\$ 248,542	\$ 6,465,065
2,912	-	1,267	928,772
-	-	20,525	20,525
<u>29,716</u>	<u>9,880</u>	<u>270,334</u>	<u>7,414,362</u>
-	-	-	-
<u>\$ 29,716</u>	<u>\$ 9,880</u>	<u>\$ 270,334</u>	<u>\$ 7,414,362</u>
\$ 8,405	\$ -	\$ 3,229	\$ 374,634
-	-	-	889,854
-	-	-	181,330
<u>8,405</u>	<u>-</u>	<u>3,229</u>	<u>1,445,818</u>
-	-	17,355	17,355
21,311	-	249,750	4,634,599
-	9,880	-	1,506,173
-	-	-	(189,583)
<u>21,311</u>	<u>9,880</u>	<u>249,750</u>	<u>5,951,189</u>
<u>\$ 29,716</u>	<u>\$ 9,880</u>	<u>\$ 270,334</u>	<u>\$ 7,414,362</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2021**

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
<b>Revenues</b>							
Taxes:							
Property taxes	\$ 213,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	215,398	-	-
Other taxes	-	-	-	-	13,988	-	-
Intergovernmental	15,345	180,308	63,702	-	149,683	63,703	40,440
Charges for services	-	-	-	2,776	-	-	-
Licenses and fees	-	-	-	-	-	-	-
Miscellaneous:							
Fines and forfeitures	-	-	-	6,398	-	-	-
Rental income	-	-	-	-	-	-	-
Interest on investments	953	2,324	1,479	-	1,157	928	748
Other income	13,176	-	-	34,500	-	250	-
Total revenues	<u>242,978</u>	<u>182,632</u>	<u>65,181</u>	<u>43,674</u>	<u>380,226</u>	<u>64,881</u>	<u>41,188</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	86,580	-	674	-	-	-
Public safety	-	-	-	-	-	-	39,562
Public services	284,717	-	-	121,816	-	65,732	-
Culture and recreation	-	-	42,352	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	380,326	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	10,000	-	-	-	-
Total expenditures	<u>284,717</u>	<u>86,580</u>	<u>52,352</u>	<u>122,490</u>	<u>380,326</u>	<u>65,732</u>	<u>39,562</u>
Excess of revenues over (under) expenditures	<u>(41,739)</u>	<u>96,052</u>	<u>12,829</u>	<u>(78,816)</u>	<u>(100)</u>	<u>(851)</u>	<u>1,626</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	75,000	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(41,739)	96,052	2,829	(3,816)	(100)	(851)	1,626
Beginning 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>	<u>106,098</u>
Ending fund balance	<u>\$ 87,231</u>	<u>\$ 344,429</u>	<u>\$ 226,808</u>	<u>\$ (22,991)</u>	<u>\$ 79</u>	<u>\$ 135,908</u>	<u>\$ 107,724</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds (continued)**  
**For the Fiscal Year Ended June 30, 2021**

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	824,186	311,463	196,180	296,610	-	50,513
-	-	-	914,330	-	-	3,975	-
176,411	4,226	-	-	-	-	10,000	-
-	-	-	49,661	-	-	-	-
-	-	-	-	-	-	-	-
351	41	2,549	14,614	-	-	-	2,651
-	-	-	14,418	-	2,548	230	-
<u>176,762</u>	<u>4,267</u>	<u>826,735</u>	<u>1,304,486</u>	<u>196,180</u>	<u>299,158</u>	<u>14,205</u>	<u>53,164</u>
-	-	-	-	-	-	-	-
-	2,467	-	1,239,679	-	-	6,092	-
-	-	-	-	233,344	-	8,058	50,513
51,907	-	823,935	-	-	318,016	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>51,907</u>	<u>2,467</u>	<u>823,935</u>	<u>1,239,679</u>	<u>233,344</u>	<u>429,228</u>	<u>14,150</u>	<u>50,513</u>
<u>124,855</u>	<u>1,800</u>	<u>2,800</u>	<u>64,807</u>	<u>(37,164)</u>	<u>(130,070)</u>	<u>55</u>	<u>2,651</u>
-	-	-	-	-	-	-	-
<u>(126,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(126,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,145)	1,800	2,800	64,807	(37,164)	(130,070)	55	2,651
<u>1,364</u>	<u>6,117</u>	<u>225,764</u>	<u>2,070,358</u>	<u>76,456</u>	<u>55,142</u>	<u>6,554</u>	<u>22,859</u>
<u>\$ 219</u>	<u>\$ 7,917</u>	<u>\$ 228,564</u>	<u>\$ 2,135,165</u>	<u>\$ 39,292</u>	<u>\$ (74,928)</u>	<u>\$ 6,609</u>	<u>\$ 25,510</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, 2021**

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation
<b>Revenues</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-
Other taxes	-	165,428	-	-	-	-
Intergovernmental	-	185,319	124,663	-	-	21,880
Charges for services	-	-	-	-	-	-
Licenses and fees	-	-	-	-	-	-
Miscellaneous:						
Fines and forfeitures	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Interest on investments	408	3,514	197	-	646	72
Other income	-	152,993	-	473,581	-	8,504
Total revenues	<u>408</u>	<u>507,254</u>	<u>124,860</u>	<u>473,581</u>	<u>646</u>	<u>30,456</u>
<b>Expenditures</b>						
Current:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	-	-	-	565,251	4,607	41,262
Culture and recreation	-	-	-	-	-	-
Community development	-	121,127	124,664	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	118,434	-	-	-	-
Interest	-	12,140	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>251,701</u>	<u>124,664</u>	<u>565,251</u>	<u>4,607</u>	<u>41,262</u>
Excess of revenues over (under) expenditures	<u>408</u>	<u>255,553</u>	<u>196</u>	<u>(91,670)</u>	<u>(3,961)</u>	<u>(10,806)</u>
<b>Other Financing Sources (Uses)</b>						
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	408	155,553	196	(91,670)	(1,961)	(10,806)
Beginning 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>
Ending fund balance	<u>\$ 62,626</u>	<u>\$ 599,810</u>	<u>\$ 10,870</u>	<u>\$ (91,664)</u>	<u>\$ 98,992</u>	<u>\$ 12,425</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, 2021**

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	541,753	-	-	255,155	-
-	-	-	-	-	-	-	-
26,511	-	-	-	-	15,175	7,444	-
-	-	-	-	-	-	-	-
506	12	30	2,760	203	395	-	632
-	-	-	-	-	-	-	-
<u>27,017</u>	<u>12</u>	<u>30</u>	<u>544,513</u>	<u>203</u>	<u>15,570</u>	<u>262,599</u>	<u>632</u>
-	-	-	-	-	-	-	-
-	-	-	320,000	-	-	214,642	-
16,425	-	-	-	-	-	-	-
-	-	-	-	-	43,174	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>16,425</u>	<u>-</u>	<u>-</u>	<u>320,000</u>	<u>-</u>	<u>43,174</u>	<u>214,642</u>	<u>-</u>
<u>10,592</u>	<u>12</u>	<u>30</u>	<u>224,513</u>	<u>203</u>	<u>(27,604)</u>	<u>47,957</u>	<u>632</u>
-	-	-	-	-	-	-	11,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,000
10,592	12	30	224,513	203	(27,604)	47,957	11,632
<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>\$ 70,955</u>	<u>\$ 1,739</u>	<u>\$ 4,617</u>	<u>\$ 561,883</u>	<u>\$ 31,194</u>	<u>\$ 30,987</u>	<u>\$ 71,716</u>	<u>\$ 106,997</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, 2021**

	293 Senior Center Maintenance	295 Union County Fair Board	300 Justice Court Fund	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
<b>Revenues</b>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	-	53,167	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and fees	-	-	-	10,484	2,508	-	23,125
Miscellaneous:							
Fines and forfeitures	-	-	426,117	-	-	-	-
Rental income	-	15,963	-	-	-	-	-
Interest on investments	23	4	1,851	146	274	377	361
Other income	7,200	21,718	-	-	-	-	-
Total revenues	<u>7,223</u>	<u>90,852</u>	<u>427,968</u>	<u>10,630</u>	<u>2,782</u>	<u>377</u>	<u>23,486</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	4,286	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	302,278	-	-	-	-
Public services	-	-	-	-	-	-	5,200
Culture and recreation	-	72,138	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	6,500	-	-	-	39,792	-
Total expenditures	<u>-</u>	<u>78,638</u>	<u>302,278</u>	<u>4,286</u>	<u>-</u>	<u>39,792</u>	<u>5,200</u>
Excess of revenues over (under) expenditures	<u>7,223</u>	<u>12,214</u>	<u>125,690</u>	<u>6,344</u>	<u>2,782</u>	<u>(39,415)</u>	<u>18,286</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	-	15,000	-
Transfers out	-	-	(100,000)	-	-	-	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>(10,000)</u>
Net change in fund balance	7,223	12,214	25,690	6,344	2,782	(24,415)	8,286
Beginning fund balance	<u>357</u>	<u>92,434</u>	<u>232,984</u>	<u>20,074</u>	<u>40,888</u>	<u>59,404</u>	<u>50,309</u>
Ending fund balance	<u>\$ 7,580</u>	<u>\$ 104,648</u>	<u>\$ 258,674</u>	<u>\$ 26,418</u>	<u>\$ 43,670</u>	<u>\$ 34,989</u>	<u>\$ 58,595</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, 2021**

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,767	\$ 549,271
-	-	-	-	-	-	215,398
-	-	-	-	-	-	179,416
-	-	25,106	-	-	-	3,399,176
-	-	4,105	-	-	-	925,186
-	71,024	-	40,220	-	-	387,128
-	-	-	-	-	-	482,176
-	-	-	-	-	67,887	83,850
174	1,612	97	103	64	1,925	44,181
6,000	-	-	-	-	11,889	747,007
<u>6,174</u>	<u>72,636</u>	<u>29,308</u>	<u>40,323</u>	<u>64</u>	<u>417,468</u>	<u>7,012,789</u>
-	-	-	60,455	-	-	64,741
-	-	-	-	-	-	87,254
-	15,395	-	-	-	-	2,140,115
-	-	15,083	-	-	-	1,412,008
-	-	-	-	-	371,911	847,591
-	-	-	-	-	-	1,121,633
-	-	-	-	-	-	380,326
-	-	-	-	-	13,318	131,752
-	-	-	-	-	3,797	15,937
-	20,970	-	-	-	-	188,474
-	<u>36,365</u>	<u>15,083</u>	<u>60,455</u>	<u>-</u>	<u>389,026</u>	<u>6,389,831</u>
<u>6,174</u>	<u>36,271</u>	<u>14,225</u>	<u>(20,132)</u>	<u>64</u>	<u>28,442</u>	<u>622,958</u>
-	-	-	31,000	-	-	134,000
-	-	-	-	-	-	(346,000)
-	-	-	31,000	-	-	(212,000)
6,174	36,271	14,225	10,868	64	28,442	410,958
23,072	227,060	8,189	10,443	9,816	221,308	5,540,231
<u>\$ 29,246</u>	<u>\$ 263,331</u>	<u>\$ 22,414</u>	<u>\$ 21,311</u>	<u>\$ 9,880</u>	<u>\$ 249,750</u>	<u>\$ 5,951,189</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 213,504	\$ 13,504
Intergovernmental	63,267	63,267	15,345	(47,922)
Interest on investments	-	-	953	953
Miscellaneous	-	-	13,176	13,176
Total revenues	<u>263,267</u>	<u>263,267</u>	<u>242,978</u>	<u>(20,289)</u>
<b>Expenditures</b>				
Personnel services	113,679	119,679	119,576	103
Materials and services	158,111	158,111	165,141	(7,030)
Contingency	115,000	109,000	-	109,000
Total expenditures	<u>386,790</u>	<u>386,790</u>	<u>284,717</u>	<u>102,073</u>
Net change in fund balance	(123,523)	(123,523)	(41,739)	81,784
Beginning fund balance	<u>123,523</u>	<u>123,523</u>	<u>128,970</u>	<u>5,447</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,231</u>	<u>\$ 87,231</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 192,500	\$ 192,500	\$ 180,308	\$ (12,192)
Interest on investments	3,500	3,500	2,324	(1,176)
Total revenues	<u>196,000</u>	<u>196,000</u>	<u>182,632</u>	<u>(13,368)</u>
<b>Expenditures</b>				
Personnel services	18,800	18,800	-	18,800
Materials and services	207,200	207,200	86,580	120,620
Capital outlay	50,000	50,000	-	50,000
Contingency	120,000	120,000	-	120,000
Total expenditures	<u>396,000</u>	<u>396,000</u>	<u>86,580</u>	<u>309,420</u>
Net change in fund balance	(200,000)	(200,000)	96,052	296,052
Beginning fund balance	<u>200,000</u>	<u>200,000</u>	<u>248,377</u>	<u>48,377</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,429</u>	<u>\$ 344,429</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 63,538	\$ 63,538	\$ 63,702	\$ 164
Interest on investments	1,500	1,500	1,479	(21)
Total revenues	<u>65,038</u>	<u>65,038</u>	<u>65,181</u>	<u>143</u>
<b>Expenditures</b>				
Personnel services	37,361	37,361	19,195	18,166
Materials and services	30,000	30,000	23,157	6,843
Capital outlay	10,000	10,000	10,000	-
Contingency	186,628	186,628	-	186,628
Total expenditures	<u>263,989</u>	<u>263,989</u>	<u>52,352</u>	<u>211,637</u>
Excess of revenues over (under) expenditures	(198,951)	(198,951)	12,829	211,780
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(208,951)	(208,951)	2,829	211,780
Beginning fund balance	<u>208,951</u>	<u>208,951</u>	<u>223,979</u>	<u>15,028</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,808</u>	<u>\$ 226,808</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Charges for services	\$ 5,821	\$ 5,821	\$ 2,776	\$ (3,045)
Licenses and fees	15,000	15,000	-	(15,000)
Fines and forfeitures	5,000	5,000	6,398	1,398
Miscellaneous	34,500	34,500	34,500	-
Total revenues	<u>60,321</u>	<u>60,321</u>	<u>43,674</u>	<u>(16,647)</u>
<b>Expenditures</b>				
Personnel services	82,150	82,150	60,668	21,482
Materials and services	62,705	62,705	61,822	883
Total expenditures	<u>144,855</u>	<u>144,855</u>	<u>122,490</u>	<u>22,365</u>
Excess of revenues over (under) expenditures	(84,534)	(84,534)	(78,816)	5,718
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net change in fund balance	(9,534)	(9,534)	(3,816)	5,718
Beginning fund balance	<u>9,534</u>	<u>9,534</u>	<u>(19,175)</u>	<u>(28,709)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,991)</u>	<u>\$ (22,991)</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Payments in lieu of tax	\$ 130,000	\$ 130,000	\$ 215,398	\$ 85,398
Other taxes	12,000	12,000	13,988	1,988
Intergovernmental	200,000	200,000	149,683	(50,317)
Interest on investments	1,000	1,000	1,157	157
Total revenues	<u>343,000</u>	<u>343,000</u>	<u>380,226</u>	<u>37,226</u>
<b>Expenditures</b>				
Distributions to school districts	<u>343,000</u>	<u>381,000</u>	<u>380,326</u>	<u>674</u>
Excess of revenues over (under) expenditures	-	(38,000)	(100)	37,900
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>-</u>	<u>38,000</u>	<u>-</u>	<u>(38,000)</u>
Net change in fund balance	-	-	(100)	(100)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>179</u>	<u>179</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79</u>	<u>\$ 79</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 135,000	\$ 135,000	\$ 63,703	\$ (71,297)
Interest on investments	-	-	928	928
Miscellaneous	13,000	13,000	250	(12,750)
Total revenues	<u>148,000</u>	<u>148,000</u>	<u>64,881</u>	<u>(83,119)</u>
<b>Expenditures</b>				
Personnel services	73,751	73,751	43,415	30,336
Materials and services	106,249	106,249	22,317	83,932
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>65,732</u>	<u>114,268</u>
Net change in fund balance	(32,000)	(32,000)	(851)	31,149
Beginning fund balance	<u>32,000</u>	<u>32,000</u>	<u>136,759</u>	<u>104,759</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,908</u>	<u>\$ 135,908</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 39,100	\$ 39,100	\$ 40,440	\$ 1,340
Interest on investments	1,100	1,100	748	(352)
Total revenues	<u>40,200</u>	<u>40,200</u>	<u>41,188</u>	<u>988</u>
<b>Expenditures</b>				
Materials and services	42,000	42,000	39,562	2,438
Contingency	48,200	48,200	-	48,200
Total expenditures	<u>90,200</u>	<u>90,200</u>	<u>39,562</u>	<u>50,638</u>
Net change in fund balance	(50,000)	(50,000)	1,626	51,626
Beginning fund balance	<u>50,000</u>	<u>50,000</u>	<u>106,098</u>	<u>56,098</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,724</u></u>	<u><u>\$ 107,724</u></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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Licenses and fees	178,000	178,000	176,411	(1,589)
Interest on investments	-	-	351	351
Total revenues	<u>198,000</u>	<u>198,000</u>	<u>176,762</u>	<u>(21,238)</u>
<b>Expenditures</b>				
Materials and services	<u>60,000</u>	<u>60,000</u>	<u>51,907</u>	<u>8,093</u>
Excess of revenues over (under) expenditures	138,000	138,000	124,855	(13,145)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(138,100)</u>	<u>(138,100)</u>	<u>(126,000)</u>	<u>12,100</u>
Net change in fund balance	(100)	(100)	(1,145)	(1,045)
Beginning fund balance	<u>100</u>	<u>100</u>	<u>1,364</u>	<u>1,264</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 219</u></u>	<u><u>\$ 219</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 25,000	\$ 25,000	\$ 4,226	\$ (20,774)
Interest on investments	-	-	41	41
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>4,267</u>	<u>(20,733)</u>
<b>Expenditures</b>				
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>2,467</u>	<u>22,533</u>
Net change in fund balance	-	-	1,800	1,800
Beginning fund balance	<u>-</u>	<u>-</u>	<u>6,117</u>	<u>6,117</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,917</u></u>	<u><u>\$ 7,917</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 740,000	\$ 790,000	\$ 824,186	\$ 34,186
Interest on investments	4,000	4,000	2,549	(1,451)
Total revenues	<u>744,000</u>	<u>794,000</u>	<u>826,735</u>	<u>32,735</u>
<b>Expenditures</b>				
Materials and services	<u>744,000</u>	<u>794,000</u>	<u>823,935</u>	<u>(29,935)</u>
Net change in fund balance	-	-	2,800	2,800
Beginning fund balance	<u>-</u>	<u>-</u>	<u>225,764</u>	<u>225,764</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,564</u>	<u>\$ 228,564</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 374,713	\$ 374,713	\$ 311,463	\$ (63,250)
Charges for services	914,330	914,330	914,330	-
Fines and forfeitures	51,000	51,000	49,661	(1,339)
Interest on investments	20,000	20,000	14,614	(5,386)
Miscellaneous	2,500	2,500	14,418	11,918
Total revenues	<u>1,362,543</u>	<u>1,362,543</u>	<u>1,304,486</u>	<u>(58,057)</u>
<b>Expenditures</b>				
Personnel services	880,979	880,979	812,882	68,097
Materials and services	594,828	594,828	426,797	168,031
Contingency	1,852,286	1,852,286	-	1,852,286
Total expenditures	<u>3,328,093</u>	<u>3,328,093</u>	<u>1,239,679</u>	<u>2,088,414</u>
Net change in fund balance	(1,965,550)	(1,965,550)	64,807	2,030,357
Beginning fund balance	<u>1,965,550</u>	<u>1,965,550</u>	<u>2,070,358</u>	<u>104,808</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,135,165</u></u>	<u><u>\$ 2,135,165</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 96,474	\$ 96,474	\$ 196,180	\$ 99,706
<b>Expenditures</b>				
Personnel services	196,882	226,382	226,296	86
Materials and services	36,910	36,910	7,048	29,862
Total expenditures	<u>233,792</u>	<u>263,292</u>	<u>233,344</u>	<u>29,948</u>
Excess of revenues over (under) expenditures	(137,318)	(166,818)	(37,164)	129,654
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	29,500	-	(29,500)
Net change in fund balance	(137,318)	(137,318)	(37,164)	100,154
Beginning fund balance	<u>137,318</u>	<u>137,318</u>	<u>76,456</u>	<u>(60,862)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 39,292</u></u>	<u><u>\$ 39,292</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**MERA Fund - 247**  
**For the Fiscal Year Ended June 30, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 563,498	\$ 563,498	\$ 296,610	\$ (266,888)
Interest on investments	1,000	1,000	-	(1,000)
Miscellaneous	2,000	2,000	2,548	548
Total revenues	<u>566,498</u>	<u>566,498</u>	<u>299,158</u>	<u>(267,340)</u>
<b>Expenditures</b>				
Personnel services	81,584	81,584	77,674	3,910
Materials and services	372,115	372,115	240,342	131,773
Capital outlay	126,090	126,090	111,212	14,878
Contingency	93,297	93,297	-	93,297
Total expenditures	<u>673,086</u>	<u>673,086</u>	<u>429,228</u>	<u>243,858</u>
Net change in fund balance	(106,588)	(106,588)	(130,070)	(23,482)
Beginning fund balance	<u>106,588</u>	<u>106,588</u>	<u>55,142</u>	<u>(51,446)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (74,928)</u>	<u>\$ (74,928)</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Charges for services	\$ 39,000	\$ 39,000	\$ 3,975	\$ (35,025)
Licenses and fees	-	-	10,000	10,000
Miscellaneous	200	200	230	30
Total revenues	<u>39,200</u>	<u>39,200</u>	<u>14,205</u>	<u>(24,995)</u>
<b>Expenditures</b>				
Personnel services	25,000	25,000	8,058	16,942
Materials and services	14,200	14,200	6,092	8,108
Total expenditures	<u>39,200</u>	<u>39,200</u>	<u>14,150</u>	<u>25,050</u>
Net change in fund balance	-	-	55	55
Beginning fund balance	<u>-</u>	<u>-</u>	<u>6,554</u>	<u>6,554</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,609</u></u>	<u><u>\$ 6,609</u></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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 54,500	\$ 54,500	\$ 50,513	\$ (3,987)
Interest on investments	5,000	5,000	2,651	(2,349)
Total revenues	<u>59,500</u>	<u>59,500</u>	<u>53,164</u>	<u>(6,336)</u>
<b>Expenditures</b>				
Materials and services	<u>339,500</u>	<u>339,500</u>	<u>50,513</u>	<u>288,987</u>
Net change in fund balance	(280,000)	(280,000)	2,651	282,651
Beginning fund balance	<u>280,000</u>	<u>280,000</u>	<u>22,859</u>	<u>(257,141)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,510</u>	<u>\$ 25,510</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 850	\$ 850	\$ 408	\$ (442)
<b>Expenditures</b>				
Materials and services	<u>62,750</u>	<u>62,750</u>	<u>-</u>	<u>62,750</u>
Net change in fund balance	(61,900)	(61,900)	408	62,308
Beginning fund balance	<u>61,900</u>	<u>61,900</u>	<u>62,218</u>	<u>318</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,626</u></u>	<u><u>\$ 62,626</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Economic Development Fund - 255**  
**For the Fiscal Year Ended June 30, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Other taxes	\$ 208,000	\$ 208,000	\$ 165,428	\$ (42,572)
Intergovernmental	100,000	100,000	185,319	85,319
Interest on investments	6,000	6,000	3,514	(2,486)
Miscellaneous	-	-	1,710	1,710
Total revenues	<u>314,000</u>	<u>314,000</u>	<u>355,971</u>	<u>41,971</u>
<b>Expenditures</b>				
Materials and services	234,000	234,000	121,127	112,873
Debt service	237,500	237,500	130,574	106,926
Contingency	312,500	312,500	-	312,500
Total expenditures	<u>784,000</u>	<u>784,000</u>	<u>251,701</u>	<u>532,299</u>
Excess of revenues over (under) expenditures	<u>(470,000)</u>	<u>(470,000)</u>	<u>104,270</u>	<u>574,270</u>
<b>Other Financing Sources (Uses)</b>				
Sale of land	200,000	200,000	151,283	(48,717)
Transfers out	(100,000)	(100,000)	(100,000)	-
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>51,283</u>	<u>(48,717)</u>
Net change in fund balance	(370,000)	(370,000)	155,553	525,553
Beginning fund balance	<u>370,000</u>	<u>370,000</u>	<u>444,257</u>	<u>74,257</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 599,810</u>	<u>\$ 599,810</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 270,000	\$ 270,000	\$ 124,663	\$ (145,337)
Interest on investments	200	200	197	(3)
Total revenues	<u>270,200</u>	<u>270,200</u>	<u>124,860</u>	<u>(145,340)</u>
<b>Expenditures</b>				
Materials and services	<u>280,800</u>	<u>280,800</u>	<u>124,664</u>	<u>156,136</u>
Net change in fund balance	(10,600)	(10,600)	196	10,796
Beginning fund balance	<u>10,600</u>	<u>10,600</u>	<u>10,674</u>	<u>74</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,870</u>	<u>\$ 10,870</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 516,684	\$ 516,684	\$ 473,581	\$ (43,103)
<b>Expenditures</b>				
Personnel services	<u>516,684</u>	<u>565,684</u>	<u>565,251</u>	<u>433</u>
Excess of revenues over (under) expenditures	-	(49,000)	(91,670)	(42,670)
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>-</u>	<u>49,000</u>	<u>-</u>	<u>(49,000)</u>
Net change in fund balance	-	-	(91,670)	(91,670)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (91,664)</u></u>	<u><u>\$ (91,664)</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 12,500	\$ 12,500	\$ -	\$ (12,500)
Interest on investments	1,400	1,400	646	(754)
Total revenues	<u>13,900</u>	<u>13,900</u>	<u>646</u>	<u>(13,254)</u>
<b>Expenditures</b>				
Materials and services	11,300	11,300	4,607	6,693
Contingency	104,100	104,100	-	104,100
Total expenditures	<u>115,400</u>	<u>115,400</u>	<u>4,607</u>	<u>110,793</u>
Excess of revenues over (under) expenditures	(101,500)	(101,500)	(3,961)	97,539
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net change in fund balance	(99,500)	(99,500)	(1,961)	97,539
Beginning fund balance	<u>99,500</u>	<u>99,500</u>	<u>100,953</u>	<u>1,453</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 98,992</u></u>	<u><u>\$ 98,992</u></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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 21,880	\$ (78,120)
Interest on investments	-	-	72	72
Miscellaneous	30,000	30,000	8,504	(21,496)
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>30,456</u>	<u>(99,544)</u>
<b>Expenditures</b>				
Materials and services	<u>130,000</u>	<u>130,000</u>	<u>41,262</u>	<u>88,738</u>
Net change in fund balance	-	-	(10,806)	(10,806)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>23,231</u>	<u>23,231</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 12,425</u></u>	<u><u>\$ 12,425</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 27,711	\$ 27,711	\$ 26,511	\$ (1,200)
Interest on investments	100	100	506	406
Total revenues	<u>27,811</u>	<u>27,811</u>	<u>27,017</u>	<u>(794)</u>
<b>Expenditures</b>				
Materials and services	40,050	40,050	16,425	23,625
Contingency	63,721	63,721	-	63,721
Total expenditures	<u>103,771</u>	<u>103,771</u>	<u>16,425</u>	<u>87,346</u>
Net change in fund balance	(75,960)	(75,960)	10,592	86,552
Beginning fund balance	<u>75,960</u>	<u>75,960</u>	<u>60,363</u>	<u>(15,597)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,955</u>	<u>\$ 70,955</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 25	\$ 25	\$ 12	\$ (13)
<b>Expenditures</b>				
Materials and services	<u>1,720</u>	<u>1,720</u>	<u>-</u>	<u>1,720</u>
Net change in fund balance	(1,695)	(1,695)	12	1,707
Beginning fund balance	<u>1,695</u>	<u>1,695</u>	<u>1,727</u>	<u>32</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,739</u>	<u>\$ 1,739</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 75	\$ 75	\$ 30	\$ (45)
<b>Expenditures</b>				
Materials and services	4,635	4,635	-	4,635
Net change in fund balance	(4,560)	(4,560)	30	4,590
Beginning fund balance	4,560	4,560	4,587	27
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,617</u>	<u>\$ 4,617</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 365,000	\$ 365,000	\$ 541,753	\$ 176,753
Interest on investments	4,000	4,000	2,760	(1,240)
Total revenues	<u>369,000</u>	<u>369,000</u>	<u>544,513</u>	<u>175,513</u>
<b>Expenditures</b>				
Materials and services	320,000	320,000	320,000	-
Contingency	347,000	347,000	-	347,000
Total expenditures	<u>667,000</u>	<u>667,000</u>	<u>320,000</u>	<u>347,000</u>
Net change in fund balance	(298,000)	(298,000)	224,513	522,513
Beginning fund balance	<u>298,000</u>	<u>298,000</u>	<u>337,370</u>	<u>39,370</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 561,883</u>	<u>\$ 561,883</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Interest on investments	400	400	203	(197)
Total revenues	<u>3,400</u>	<u>3,400</u>	<u>203</u>	<u>(3,197)</u>
<b>Expenditures</b>				
Materials and services	<u>34,239</u>	<u>34,239</u>	<u>-</u>	<u>34,239</u>
Net change in fund balance	(30,839)	(30,839)	203	31,042
Beginning fund balance	<u>30,839</u>	<u>30,839</u>	<u>30,991</u>	<u>152</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,194</u>	<u>\$ 31,194</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 20,000	\$ 20,000	\$ 15,175	\$ (4,825)
Interest on investments	1,250	1,250	395	(855)
Total revenues	<u>21,250</u>	<u>21,250</u>	<u>15,570</u>	<u>(5,680)</u>
<b>Expenditures</b>				
Materials and services	60,000	60,000	43,174	16,826
Contingency	29,250	29,250	-	29,250
Total expenditures	<u>89,250</u>	<u>89,250</u>	<u>43,174</u>	<u>46,076</u>
Net change in fund balance	(68,000)	(68,000)	(27,604)	40,396
Beginning fund balance	<u>68,000</u>	<u>68,000</u>	<u>58,591</u>	<u>(9,409)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,987</u>	<u>\$ 30,987</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 303,548	\$ 303,548	\$ 255,155	\$ (48,393)
Miscellaneous	1,000	1,000	-	(1,000)
Licenses and fees	3,000	3,000	7,444	4,444
Total revenues	<u>307,548</u>	<u>307,548</u>	<u>262,599</u>	<u>(44,949)</u>
<b>Expenditures</b>				
Materials and services	<u>317,548</u>	<u>317,548</u>	<u>214,642</u>	<u>102,906</u>
Net change in fund balance	(10,000)	(10,000)	47,957	57,957
Beginning fund balance	<u>10,000</u>	<u>10,000</u>	<u>23,759</u>	<u>13,759</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 71,716</u></u>	<u><u>\$ 71,716</u></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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Interest on investments	\$ -	\$ -	\$ 632	\$ 632
Miscellaneous	3,600	3,600	-	(3,600)
Total revenues	<u>3,600</u>	<u>3,600</u>	<u>632</u>	<u>(2,968)</u>
<b>Expenditures</b>				
Capital outlay	50,000	50,000	-	50,000
Contingency	51,200	51,200	-	51,200
Total expenditures	<u>101,200</u>	<u>101,200</u>	<u>-</u>	<u>101,200</u>
Excess of revenues over (under) expenditures	(97,600)	(97,600)	632	98,232
<b>Other Financing Sources (Uses)</b>				
Transfers in	23,100	23,100	11,000	(12,100)
Net change in fund balance	(74,500)	(74,500)	11,632	86,132
Beginning fund balance	74,500	74,500	95,365	20,865
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,997</u>	<u>\$ 106,997</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 150	\$ 150	\$ 23	\$ (127)
Miscellaneous	3,600	3,600	7,200	3,600
Total revenues	<u>3,750</u>	<u>3,750</u>	<u>7,223</u>	<u>3,473</u>
<b>Expenditures</b>				
Materials and services	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Net change in fund balance	(250)	(250)	7,223	7,473
Beginning fund balance	<u>250</u>	<u>250</u>	<u>357</u>	<u>107</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,580</u>	<u>\$ 7,580</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 55,200	\$ 55,200	\$ 53,167	\$ (2,033)
Rental income	25,000	25,000	15,963	(9,037)
Interest on investments	-	-	4	4
Miscellaneous	69,500	69,500	21,718	(47,782)
Total revenues	<u>149,700</u>	<u>149,700</u>	<u>90,852</u>	<u>(58,848)</u>
<b>Expenditures</b>				
Personnel services	48,000	48,000	22,830	25,170
Materials and services	106,600	106,600	49,308	57,292
Debt service	6,000	6,000	-	6,000
Capital outlay	25,000	25,000	6,500	18,500
Contingency	9,100	9,100	-	9,100
Total expenditures	<u>194,700</u>	<u>194,700</u>	<u>78,638</u>	<u>116,062</u>
Net change in fund balance	(45,000)	(45,000)	12,214	57,214
Beginning fund balance	<u>45,000</u>	<u>45,000</u>	<u>92,434</u>	<u>47,434</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,648</u>	<u>\$ 104,648</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 357,000	\$ 357,000	\$ 426,117	\$ 69,117
Interest on investments	3,000	3,000	1,851	(1,149)
Miscellaneous	1,500	1,500	-	(1,500)
Total revenues	<u>361,500</u>	<u>361,500</u>	<u>427,968</u>	<u>66,468</u>
<b>Expenditures</b>				
Personnel services	129,458	129,458	115,923	13,535
Materials and services	231,542	231,542	186,355	45,187
Contingency	85,500	85,500	-	85,500
Total expenditures	<u>446,500</u>	<u>446,500</u>	<u>302,278</u>	<u>144,222</u>
Excess of revenues over (under) expenditures	(85,000)	(85,000)	125,690	210,690
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(185,000)	(185,000)	25,690	210,690
Beginning fund balance	<u>185,000</u>	<u>185,000</u>	<u>232,984</u>	<u>47,984</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,674</u>	<u>\$ 258,674</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and fees	\$ 8,020	\$ 8,020	\$ 10,484	\$ 2,464
Interest on investments	800	800	146	(654)
Total revenues	<u>8,820</u>	<u>8,820</u>	<u>10,630</u>	<u>1,810</u>
<b>Expenditures</b>				
Materials and services	10,000	10,000	4,286	5,714
Capital outlay	7,500	7,500	-	7,500
Contingency	11,320	11,320	-	11,320
Total expenditures	<u>28,820</u>	<u>28,820</u>	<u>4,286</u>	<u>24,534</u>
Net change in fund balance	(20,000)	(20,000)	6,344	26,344
Beginning fund balance	<u>20,000</u>	<u>20,000</u>	<u>20,074</u>	<u>74</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,418</u>	<u>\$ 26,418</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and fees	\$ 1,800	\$ 1,800	\$ 2,508	\$ 708
Interest on investments	600	600	274	(326)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>2,782</u>	<u>382</u>
<b>Expenditures</b>				
Contingency	<u>42,900</u>	<u>42,900</u>	<u>-</u>	<u>42,900</u>
Net change in fund balance	(40,500)	(40,500)	2,782	43,282
Beginning fund balance	<u>40,500</u>	<u>40,500</u>	<u>40,888</u>	<u>388</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 43,670</u></u>	<u><u>\$ 43,670</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Interest on investments	\$ 700	\$ 700	\$ 377	\$ (323)
Miscellaneous	10,300	10,300	-	(10,300)
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>377</u>	<u>(10,623)</u>
<b>Expenditures</b>				
Capital outlay	<u>85,000</u>	<u>85,000</u>	<u>39,792</u>	<u>45,208</u>
Excess of revenues over (under) expenditures	(74,000)	(74,000)	(39,415)	34,585
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(59,000)	(59,000)	(24,415)	34,585
Beginning fund balance	<u>59,000</u>	<u>59,000</u>	<u>59,404</u>	<u>404</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,989</u></u>	<u><u>\$ 34,989</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and fees	\$ 11,500	\$ 11,500	\$ 23,125	\$ 11,625
Interest on investments	550	550	361	(189)
Total revenues	<u>12,050</u>	<u>12,050</u>	<u>23,486</u>	<u>11,436</u>
<b>Expenditures</b>				
Materials and services	9,570	9,570	5,200	4,370
Contingency	28,480	28,480	-	28,480
Total expenditures	<u>38,050</u>	<u>38,050</u>	<u>5,200</u>	<u>32,850</u>
Excess of revenues over (under) expenditures	(26,000)	(26,000)	18,286	44,286
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(36,000)	(36,000)	8,286	44,286
Beginning fund balance	36,000	36,000	50,309	14,309
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,595</u>	<u>\$ 58,595</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 500	\$ 500	\$ 174	\$ (326)
Miscellaneous	6,000	6,000	6,000	-
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>6,174</u>	<u>(326)</u>
<b>Expenditures</b>				
Materials and services	20,000	20,000	-	20,000
Contingency	13,000	13,000	-	13,000
Total expenditures	<u>33,000</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>
Net change in fund balance	(26,500)	(26,500)	6,174	32,674
Beginning fund balance	<u>26,500</u>	<u>26,500</u>	<u>23,072</u>	<u>(3,428)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,246</u>	<u>\$ 29,246</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, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and fees	\$ 64,000	\$ 64,000	\$ 71,024	\$ 7,024
Interest on investments	3,000	3,000	1,612	(1,388)
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>72,636</u>	<u>5,636</u>
<b>Expenditures</b>				
Materials and services	72,000	72,000	15,395	56,605
Capital outlay	30,000	30,000	20,970	9,030
Contingency	190,000	190,000	-	190,000
Total expenditures	<u>292,000</u>	<u>292,000</u>	<u>36,365</u>	<u>255,635</u>
Net change in fund balance	(225,000)	(225,000)	36,271	261,271
Beginning fund balance	<u>225,000</u>	<u>225,000</u>	<u>227,060</u>	<u>2,060</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 263,331</u></u>	<u><u>\$ 263,331</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Dispute Resolution Fund - 312**  
**For the Fiscal Year Ended June 30, 2021**

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	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Intergovernmental	\$ 25,106	\$ 25,106	\$ 25,106	\$ -
Charges for services	3,750	3,750	4,105	355
Licenses and fees	125	125	-	(125)
Interest on investments	-	-	97	97
Total revenues	<u>28,981</u>	<u>28,981</u>	<u>29,308</u>	<u>327</u>
<b>Expenditures</b>				
Personnel services	22,880	22,880	12,899	9,981
Materials and services	13,101	13,101	2,184	10,917
Total expenditures	<u>35,981</u>	<u>35,981</u>	<u>15,083</u>	<u>20,898</u>
Net change in fund balance	(7,000)	(7,000)	14,225	21,225
Beginning fund balance	<u>7,000</u>	<u>7,000</u>	<u>8,189</u>	<u>1,189</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 22,414</u></u>	<u><u>\$ 22,414</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Licenses and fees	\$ 28,500	\$ 28,500	\$ 40,220	\$ 11,720
Interest on investments	100	100	103	3
Total revenues	<u>28,600</u>	<u>28,600</u>	<u>40,323</u>	<u>11,723</u>
<b>Expenditures</b>				
Materials and services	64,500	64,500	60,455	4,045
Contingency	1,600	1,600	-	1,600
Total expenditures	<u>66,100</u>	<u>66,100</u>	<u>60,455</u>	<u>5,645</u>
Excess of revenues over (under) expenditures	(37,500)	(37,500)	(20,132)	17,368
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>
Net change in fund balance	(6,500)	(6,500)	10,868	17,368
Beginning fund balance	<u>6,500</u>	<u>6,500</u>	<u>10,443</u>	<u>3,943</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,311</u>	<u>\$ 21,311</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, 2021**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 140	\$ 140	\$ 64	\$ (76)
<b>Expenditures</b>				
Materials and services	<u>9,920</u>	<u>9,920</u>	<u>-</u>	<u>9,920</u>
Net change in fund balance	(9,780)	(9,780)	64	9,844
Beginning fund balance	<u>9,780</u>	<u>9,780</u>	<u>9,816</u>	<u>36</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 9,880</u></u>	<u><u>\$ 9,880</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Union County 4-H Extension**  
**For the Fiscal Year Ended June 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 323,000	\$ 323,000	\$ 335,767	\$ 12,767
Rental income	67,888	67,888	67,887	(1)
Interest on investments	2,500	2,500	1,925	(575)
Miscellaneous	16,775	16,775	11,889	(4,886)
Total revenues	<u>410,163</u>	<u>410,163</u>	<u>417,468</u>	<u>7,305</u>
<b>Expenditures</b>				
Personnel services	338,681	338,681	297,385	41,296
Materials and services	150,802	150,802	74,526	76,276
Debt service	-	17,462	17,115	347
Capital outlay	129,464	112,002	-	112,002
Contingency	19,805	19,805	-	19,805
Total expenditures	<u>638,752</u>	<u>638,752</u>	<u>389,026</u>	<u>249,726</u>
Net change in fund balance	(228,589)	(228,589)	28,442	257,031
Beginning fund balance	<u>228,589</u>	<u>228,589</u>	<u>221,308</u>	<u>(7,281)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 249,750</u>	<u>\$ 249,750</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Net Position**  
**Airport Proprietary Funds**  
**June 30, 2021**

	<b>501 Airport Operations</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Assets</b>			
Current assets:			
Cash and investments	\$ 280,732	\$ 748,240	\$ 1,028,972
Accounts receivable	42,396	1,504,470	1,546,866
Inventory	151,481	-	151,481
Total current assets	<u>474,609</u>	<u>2,252,710</u>	<u>2,727,319</u>
Noncurrent assets:			
Capital assets not being depreciated:			
Construction in progress	5,923,327	-	5,923,327
Capital assets being depreciated:			
Buildings	2,866,709	-	2,866,709
Equipment and vehicles	181,250	-	181,250
Improvements	25,702,821	-	25,702,821
Less: accumulated depreciation	<u>(10,011,891)</u>	<u>-</u>	<u>(10,011,891)</u>
Total noncurrent assets	<u>24,662,216</u>	<u>-</u>	<u>24,662,216</u>
Total assets	<u>25,136,825</u>	<u>2,252,710</u>	<u>27,389,535</u>
<b>Deferred Outflows of Resources</b>			
OPEB deferred outflows of resources	<u>622</u>	<u>-</u>	<u>622</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	10,121	1,415,602	1,425,723
Accrued interest payable	26,104	-	26,104
Compensated absences	8,367	-	8,367
Loans payable - current	226,669	-	226,669
Total current liabilities	<u>271,261</u>	<u>1,415,602</u>	<u>1,686,863</u>
Noncurrent liabilities:			
OPEB liability	4,042	-	4,042
Loans payable	<u>3,789,999</u>	<u>-</u>	<u>3,789,999</u>
Total noncurrent liabilities	<u>3,794,041</u>	<u>-</u>	<u>3,794,041</u>
Total liabilities	<u>4,065,302</u>	<u>1,415,602</u>	<u>5,480,904</u>
<b>Deferred Inflows of Resources</b>			
OPEB deferred inflows of resources	<u>376</u>	<u>-</u>	<u>376</u>
<b>Net Position</b>			
Net investment in capital assets	20,645,548	-	20,645,548
Unrestricted	<u>426,221</u>	<u>837,108</u>	<u>1,263,329</u>
Total net position	<u>\$ 21,071,769</u>	<u>\$ 837,108</u>	<u>\$ 21,908,877</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, 2021**

	<b>501 Airport Operations</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Operating Revenues</b>			
Charges for services	\$ 967,778	\$ -	\$ 967,778
Licenses and fees	25,887	-	25,887
Rental income	74,404	379,565	453,969
Miscellaneous	5,648	-	5,648
Total operating revenues	<u>1,073,717</u>	<u>379,565</u>	<u>1,453,282</u>
<b>Operating Expenses</b>			
Personnel services	153,338	-	153,338
Materials and services	806,053	11,599	817,652
Depreciation	805,729	-	805,729
Total operating expenses	<u>1,765,120</u>	<u>11,599</u>	<u>1,776,719</u>
Operating income (loss)	<u>(691,403)</u>	<u>367,966</u>	<u>(323,437)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest on investments	2,236	-	2,236
Interest expense	-	(45,606)	(45,606)
Grant revenue	-	5,529,427	5,529,427
Total nonoperating revenues (expenses)	<u>2,236</u>	<u>5,483,821</u>	<u>5,486,057</u>
Income (loss) before transfers	(689,167)	5,851,787	5,162,620
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	(719,167)	5,851,787	5,132,620
Net position - beginning	16,385,069	391,188	16,776,257
Equity transfer	5,405,867	(5,405,867)	-
Net position - ending	<u>\$ 21,071,769</u>	<u>\$ 837,108</u>	<u>\$ 21,908,877</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Cash Flows**  
**Airport Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2021**

	<b>501 Airport Operations</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Cash Flows from Operating Activities:</b>			
Cash received from customers	\$ 990,215	\$ -	\$ 990,215
Cash received from rentals	74,404	379,565	453,969
Other operating receipts	5,648	-	5,648
Cash payments for personnel services	(146,674)	-	(146,674)
Cash payments for fuel purchases	(623,521)	-	(623,521)
Cash payments for insurance	(19,697)	-	(19,697)
Cash payments for miscellaneous	(54,915)	-	(54,915)
Cash payments for contractual services	(46,613)	(11,599)	(58,212)
Cash payments for supplies	(15,390)	-	(15,390)
Cash payments for repairs	(77,773)	-	(77,773)
Net cash provided (used) by operating activities	<u>85,684</u>	<u>367,966</u>	<u>453,650</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Interfund transfers	(30,000)	-	(30,000)
Nonoperating grants	-	4,232,248	4,232,248
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>4,232,248</u>	<u>4,202,248</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of capital assets	-	(4,005,928)	(4,005,928)
Interest paid on indebtedness	-	(68,212)	(68,212)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(4,074,140)</u>	<u>(4,074,140)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest income	2,236	-	2,236
Net increase (decrease) in cash and investments	57,920	526,074	583,994
Beginning cash and investments	222,812	222,166	444,978
Ending cash and investments	<u>\$ 280,732</u>	<u>\$ 748,240</u>	<u>\$ 1,028,972</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (691,403)	\$ 367,966	\$ (323,437)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	805,729	-	805,729
(Increase) decrease in accounts receivable	(3,450)	-	(3,450)
(Increase) decrease in inventory	(10,378)	-	(10,378)
(Increase) decrease in deferred outflows	(333)	-	(333)
Increase (decrease) in compensated absences	6,154	-	6,154
Increase (decrease) in OPEB liability	586	-	586
Increase (decrease) in deferred inflows	257	-	257
Increase (decrease) in accounts payable	(21,478)	-	(21,478)
Net cash provided (used) by operating activities	<u>\$ 85,684</u>	<u>\$ 367,966</u>	<u>\$ 453,650</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 1,212,799	\$ 1,212,799	\$ 967,778	\$ (245,021)
Licenses and fees	-	-	25,887	25,887
Rental income	70,000	70,000	74,404	4,404
Interest on investments	1,500	1,500	2,236	736
Miscellaneous	1,000	1,000	5,648	4,648
Total revenues	1,285,299	1,285,299	1,075,953	(209,346)
<b>Expenditures</b>				
Personnel services	187,897	187,897	152,828	35,069
Materials and services	1,292,892	1,292,892	806,053	486,839
Capital outlay	10,000	10,000	-	10,000
Total expenditures	1,490,789	1,490,789	958,881	531,908
Excess of revenues over (under) expenditures	(205,490)	(205,490)	117,072	322,562
<b>Other Financing Sources (Uses)</b>				
Transfers out	(30,000)	(30,000)	(30,000)	-
Net change in fund balance	(235,490)	(235,490)	87,072	322,562
Beginning fund balance	285,490	285,490	369,049	83,559
Ending fund balance	\$ 50,000	\$ 50,000	456,121	\$ 406,121
<b>Adjustments to GAAP</b>				
Capital assets, net			24,662,216	
Accrued interest payable			(26,104)	
Loans payable			(4,016,668)	
OPEB deferred outflow			622	
OPEB liability			(4,042)	
OPEB deferred inflow			(376)	
			\$ 21,071,769	
<b>Detail of Fund Balance</b>				
Cash and investments			\$ 280,732	
Accounts receivable			42,396	
Inventory			151,481	
Accounts payable			(10,121)	
Compensated absences			(8,367)	
			\$ 456,121	

**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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grant revenue	\$ 7,000,000	\$ 7,000,000	\$ 5,529,427	\$ (1,470,573)
Rental income	376,848	376,848	379,565	2,717
Total revenues	<u>7,376,848</u>	<u>7,376,848</u>	<u>5,908,992</u>	<u>(1,467,856)</u>
<b>Expenditures</b>				
Materials and services	50,000	50,000	11,599	38,401
Debt service	300,000	300,000	68,212	231,788
Capital outlay	7,000,000	7,000,000	5,383,261	1,616,739
Contingency	1,026,848	1,026,848	-	1,026,848
Total expenditures	<u>8,376,848</u>	<u>8,376,848</u>	<u>5,463,072</u>	<u>2,913,776</u>
Excess of revenues over (under) expenditures	(1,000,000)	(1,000,000)	445,920	1,445,920
Beginning fund balance	<u>1,000,000</u>	<u>1,000,000</u>	<u>391,188</u>	<u>(608,812)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837,108</u>	<u>\$ 837,108</u>
<b><u>Detail of Fund Balance</u></b>				
			\$ 748,240	
			1,504,470	
			<u>(1,415,602)</u>	
			<u>\$ 837,108</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, 2021**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 361,400	\$ 361,400	\$ 530,926	\$ 169,526
<b>Expenditures</b>				
Personnel services	242,317	276,817	273,260	3,557
Materials and services	160,690	245,690	214,721	30,969
Debt service	98,400	98,400	97,366	1,034
Total expenditures	501,407	620,907	585,347	35,560
Excess of revenues over (under) expenditures	(140,007)	(259,507)	(54,421)	205,086
<b>Other Financing Sources (Uses)</b>				
Transfers in	200,000	319,500	200,000	(119,500)
Net change in fund balance	59,993	59,993	145,579	85,586
Beginning fund balance	(59,993)	(59,993)	(1,531,541)	(1,471,548)
Ending fund balance	\$ -	\$ -	(1,385,962)	\$ (1,385,962)
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			1,485,662	
Accrued interest payable			(18,817)	
Loans payable			(908,652)	
Deferred revenue - debt refunding			(3,437)	
OPEB deferred outflow			1,145	
OPEB liability			(7,457)	
OPEB deferred inflow			(692)	
			\$ (838,210)	
<b><u>Detail of Fund Balance</u></b>				
Inventory			\$ 40,214	
Accounts receivable			99,783	
Interfund payable			(1,453,795)	
Accounts payable			(18,507)	
Unearned revenue			(3,546)	
Unearned golf course pass revenue			(45,769)	
Compensated absences			(4,342)	
			\$ (1,385,962)	

**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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Franchise fees	\$ 195,000	\$ 195,000	\$ 203,573	\$ 8,573
Grant revenue	11,400	11,400	-	(11,400)
Interest on investments	-	-	84	84
Miscellaneous	190	190	1,387	1,197
Total revenues	<u>206,590</u>	<u>206,590</u>	<u>205,044</u>	<u>(1,546)</u>
<b>Expenditures</b>				
Materials and services	284,700	284,700	137,115	147,585
Capital outlay	10,000	10,000	-	10,000
Contingency	533,810	533,810	-	533,810
Total expenditures	<u>828,510</u>	<u>828,510</u>	<u>137,115</u>	<u>691,395</u>
Net change in fund balance	(621,920)	(621,920)	67,929	689,849
Beginning fund balance	<u>621,920</u>	<u>621,920</u>	<u>631,685</u>	<u>9,765</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	699,614	<u>\$ 699,614</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			400,021	
Closure and post-closure care costs			(626,077)	
			<u>\$ 473,558</u>	
<b><u>Detail of Fund Balance</u></b>				
Cash and cash equivalents			\$ 646,629	
Accounts receivable			54,010	
Accounts payable			(1,025)	
			<u>\$ 699,614</u>	

## **OTHER FINANCIAL SCHEDULES**

**UNION COUNTY, OREGON**  
**Schedule of Property Tax Transactions**  
**For the Fiscal Year Ended June 30, 2021**

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2020</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2020-2021</u>	<u>Adjustments &amp; Discounts</u>	<u>Uncollected Taxes June 30, 2021</u>
2020-21	\$ -	\$ 30,602,356	\$ 28,983,134	\$ (842,921)	\$ 776,301
2019-20	836,169	-	392,556	(50,070)	393,543
2018-19	454,663	-	195,039	(18,410)	241,214
2017-18	278,627	-	175,376	(3,785)	99,466
2016-17	246,646	-	128,703	(1,574)	116,369
2015-16	253,627	-	131,030	(1,318)	121,279
2014-15	207,081	-	104,946	(750)	101,385
Prior	420,385	-	396,389	(759)	23,237
	<u>\$ 2,697,198</u>	<u>\$ 30,602,356</u>	<u>\$ 30,507,173</u>	<u>\$ (919,587)</u>	<u>\$ 1,872,794</u>

**Tax Turnovers:**

July 2020	\$ 73,112
August 2020	257,702
September 2020	86,615
October 2020	737,960
November 2020	25,289,253
December 2020	1,217,152
January 2021	1,018,900
February 2021	539,585
March 2021	534,742
April 2021	125,909
May 2021	694,066
June 2021	210,036
Less:	
Interest	<u>(277,859)</u>
	<u>\$ 30,507,173</u>

**UNION COUNTY, OREGON**  
**Schedule of Accountability of Independently Elected Officials**  
**For the Fiscal Year Ended June 30, 2021**

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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	\$ 13,088,069	\$ 39,177,112	\$ 65,328,925	\$ 31,411,181	\$ 18,347,437
Sheriff	25,008	347,204	335,700	-	36,512
County Clerk	28	659,399	33,295	(626,149)	(17)
Assessor	-	30,785,032	-	(30,785,032)	-
Total	<u>\$ 13,113,105</u>	<u>\$ 70,968,747</u>	<u>\$ 65,697,920</u>	<u>\$ -</u>	<u>\$ 18,383,932</u>

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**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, 2021, and have issued our report hereon dated December 10, 2021. 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, 2021, as follows:

Fund	Over Expenditure
202 Weed Control Fund - Materials and Services	\$ 7,030
235 STF Fund - Materials and Services	29,935

**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, CPA  
Owner/Member

La Grande, Oregon  
December 10, 2021

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

**UNION COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Agriculture:</b>				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		\$ 124,810	\$ 124,810
Total U.S. Department of Agriculture			<u>124,810</u>	
<b>U.S. Department of Housing and Urban Development:</b>				
<u>Pass-Through Oregon Business Development:</u>				
Community Development Block Grant	14.228		124,663	
Total U.S. Department of Housing and Urban Development			<u>124,663</u>	
<b>U.S. Department of Interior:</b>				
<u>Direct Programs:</u>				
National Wildlife Refuge Fund	15.659		276	
Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	15.666		15,413	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Distribution of Receipts to State and Local Governments	15.227		214	
Non-Sale Disposals of Mineral Material	15.214		24	
Total Pass-Through Oregon Department of Administrative Services:			<u>238</u>	
Total U.S. Department of Interior			<u>15,927</u>	
<b>U.S. Department of Justice:</b>				
<u>Direct Programs:</u>				
Drug Court Enhancement Plan	16.585		11,696	
Rural Domestic Violence	16.589		228,945	
COPS Grant	16.710		36,823	
<u>Pass-Through Oregon Department of Justice:</u>				
Crime Victim Assistance	16.575		119,704	
Total U.S. Department of Justice			<u>397,168</u>	
<b>U.S. Department of Treasury:</b>				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus Relief Fund	21.019		737,639	
COVID-19 Business Assistance Grant	21.019		735,409	
Total U.S. Department of Treasury			<u>1,473,048</u>	
<b>U.S. Department of Transportation:</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		5,380,965	
<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		31,746	31,746
Connection of Northeast Oregon	20.513		237,160	237,160
Total Pass-Through Oregon Department of Transportation:			<u>268,906</u>	<u>268,906</u>
Total U.S. Department of Transportation			<u>5,649,871</u>	<u>268,906</u>
<b>U.S. Environmental Protection Agency</b>				
<u>Pass-Through Oregon Health Authority:</u>				
State Public Water System Supervision	66.432		4,444	4,444
Capitalization Grants for Drinking Water State Revolving Funds	66.468		798	798
Total Pass-Through Oregon Health Authority:			<u>5,242</u>	<u>5,242</u>

**UNION COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Health and Human Services:</b>				
<u>Direct Programs:</u>				
Drug Free Communities Support Program	93.276		63,683	
<u>Pass-Through Oregon Department of Education:</u>				
Medical Assistance Program	93.778		77,038	
Social Services Block Grant	93.667		19,099	
Total Pass-Through Oregon Department of Education:			<u>96,137</u>	
<u>Pass-Through Oregon Health Authority:</u>				
Public Health Emergency Preparedness	93.069		48,901	48,901
COVID-19 Complex Humanitarian Emergency and War-Related Injury Public Health	93.269		194,350	194,350
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323		822,641	822,641
Block Grants for Community Health	93.958		51,153	51,153
SAPT Block Grant	93.959		54,428	54,428
Maternal and Child Health Services Block Grant to the States	93.994		18,406	18,406
Total Pass-Through Oregon Health Authority:			<u>1,189,879</u>	<u>1,189,879</u>
<u>Pass-Through Oregon Department of Justice:</u>				
Child Support Enforcement	93.563		85,420	
Total U.S. Department of Health and Human Services			<u>1,435,119</u>	
<b>U.S. Department of Homeland Security:</b>				
<u>Pass-Through Oregon State Military:</u>				
Emergency Management Performance Grant	97.042		69,301	
EMPG - Supplemental Grant	97.042		12,096	
Total U.S. Department of Homeland Security			<u>81,397</u>	
Total expenditures of federal awards			<u>\$ 9,307,245</u>	<u>\$ 1,588,837</u>

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

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

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

**Note B - Significant Accounting Policies:**

**Reporting Entity**

The reporting entity is fully described in Note 1 to the County's basic financial statements. The Schedule includes all federal programs administered by the County for the year ended June 30, 2021.

**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, 2021. 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, 2021, 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.

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**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, 2021, 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 10, 2021.

**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. We did identify deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 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*.




## 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 10, 2021

**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, 2021. 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, 2021.

**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 a 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 10, 2021

**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

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**A. Summary of Audit Results**

	<b>Results</b>
<b>Financial Statements Audit</b>	
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
<b>Federal Awards</b>	
1. Type of auditor's report issued:	
<u>Major programs:</u>	
COVID-19 Coronavirus Relief Fund CFDA Number 21.019	Unmodified
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease CFDA Number 93.323	Unmodified
Enhanced Mobility for Seniors and Individuals CFDA Number 20.513	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**

**2021-01 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 Section 1.2 of the Code of Professional Conduct. 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, 2021**

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**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 Section 1.2 of the Code of Professional Conduct; 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.

**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.

**2021-002 Significant Deficiency:** During our testing of revenue it was noted that there was a Federal grant for the Airport Improvement Program reported on the Schedule of Federal Expenditures which was understated on both the revenue and expenditures for the program. There were omitted receipts and expenditures on the worksheet which is used to track the revenue and expenditure for that grant. The omitted revenue and expenditure on the federal award tracking worksheet resulted in an omitted accounts receivable in the prior year which we proposed a prior period adjustment for.

None Noted as a result of our audit procedures

**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:** Revenue and expenditures were not being properly accounted for in the Schedule of Federal Awards. Accounts receivables for one grant was omitted in the prior year for this reason.

**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2021**

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**Cause:** This condition is caused by some of the County departments failing to send federal grant revenue and expenditure tracking to the County accounting department on a timely basis.

**Effect:** There is an increased risk of materially misstated financial statements and Schedule of Federal Awards due to over or understatement of revenues and expenses without properly accounting for federal grant activity.

**Context:** Although the condition results in a finding, the reader should be aware management has adjusted the year end Schedule of Federal Awards and prior period fund balance as proposed by the auditors.

**Recommendation:** We recommend the County implement internal controls over each department tracking revenue and expenditures under Federal programs and turning the grant activity over to the accounting department in a timely manner.

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

**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, 2021**

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**June 30, 2020:**

**Financial Statement Findings:**

**2020-01 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 Section 1.2 of the Code of Professional Conduct. 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 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 findings, 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.

**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.

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

**Current Status:** As recommended above, Union County has implemented recommended procedures over accruals.