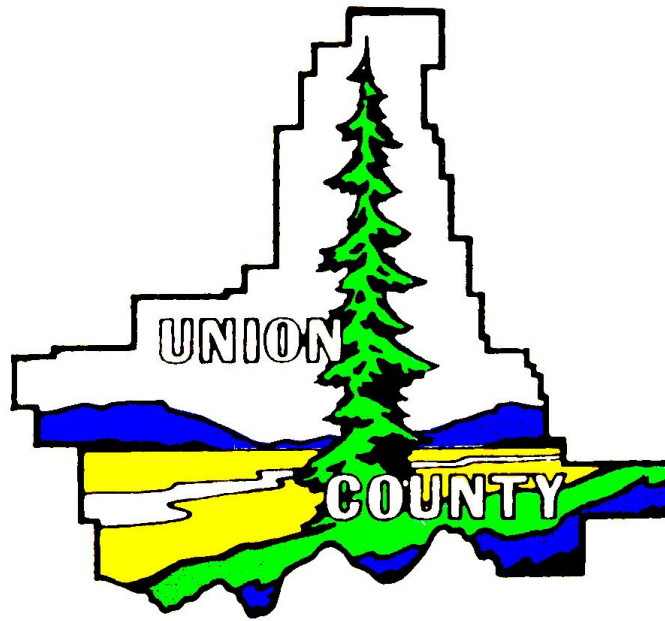


UNION COUNTY, OREGON

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



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UNION COUNTY, OREGON
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INTRODUCTORY SECTION

UNION COUNTY, OREGON
County Officials

Commissioners

Donna Beverage	12-31-2024	La Grande, Oregon
Paul Anderes	12-31-2026	La Grande, Oregon
Matt Scarfo	12-31-2026	La Grande, Oregon

District Attorney

Kelsie McDaniel	12-31-2026	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 Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Oregon as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Oregon as of June 30, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Union County, Oregon and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the County adopted new accounting guidance, GASB Statement No. 87, Leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Union County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will

always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Union County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Union County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the OPEB liability information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 required supplementary 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's discussion and analysis 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.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards, 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 other financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.


Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022, on our consideration of the County'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 solely 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 effectiveness of the County's 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 compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 5, 2022, 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, CPA
Owner/Member

La Grande, Oregon
December 5, 2022

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

UNION COUNTY, OREGON Management's Discussion and Analysis

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

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

FINANCIAL HIGHLIGHTS

- The assets of Union County exceeded its liabilities at the close of the most recent fiscal year by \$76,642,756 on its government-wide Statement of Net Position. Of this, \$60,769,411 was invested in capital assets, net of related debt; \$10,710,520 was restricted for specific purposes and \$5,162,825 was unrestricted and may be used to meet the County's ongoing obligations to creditors and citizens of the County.
- The County's net position increased by \$2,181,308 or 2.9% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$1,199,550 in fund balances, with the General Fund experiencing an increase in its fund balance of \$60,728. The increase in general fund balance was due primarily to grants received.
- At the close of the June 30, 2022, fiscal year, unassigned fund balance for the General Fund was \$517,379 or 4.4% of total General Fund Expenditures for the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-wide Statements: The Statements of Net Position and Activities focus on entity-wide presentations using the accrual basis of accounting. The statements present the activities of Union County and its component units, legally separate organizations for which the County is financially accountable. The County Commissioners also serve as the governing board for the component units. Those units include the Union County Solid Waste District and the Union County 4-H & Extension Service District. These statements include the financial activities of the overall government, except for fiduciary activities. The statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes,

UNION COUNTY, OREGON
Management's Discussion and Analysis

intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position as of June 30, 2022, was \$76,642,756. 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 Activities		Business-type Activities		Total	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
ASSETS						
Current and other	\$21,318,014	\$20,128,907	\$1,480,900	\$2,114,160	\$22,798,914	\$22,243,067
Capital Assets	42,374,605	42,870,257	26,931,231	26,547,899	69,305,836	69,418,156
Total Assets	<u>63,692,619</u>	<u>62,999,164</u>	<u>28,412,131</u>	<u>28,662,059</u>	<u>92,104,750</u>	<u>91,661,223</u>
DEFERRED OUTFLOWS						
	33,249	48,838	1,206	1,767	34,455	50,605
LIABILITIES						
Current	5,623,580	5,959,859	679,305	1,826,103	6,302,885	7,789,962
Non-Current	2,605,210	2,878,532	4,942,223	5,243,224	7,547,433	8,121,756
Total Liabilities	<u>8,228,790</u>	<u>8,838,391</u>	<u>5,621,528</u>	<u>7,069,327</u>	<u>13,850,318</u>	<u>15,907,718</u>
DEFERRED INFLOWS						
	1,504,245	1,292,388	141,886	50,274	1,646,131	1,342,662
NET POSITION						
Invested in capital assets	38,473,829	38,534,136	22,295,582	21,622,579	60,769,411	60,156,715
Restricted	10,710,520	10,154,660	-	-	10,710,520	10,154,660
Unrestricted	4,808,484	4,228,427	354,341	(78,354)	5,162,825	4,150,073
Total Net Assets	<u>\$53,992,833</u>	<u>\$52,917,223</u>	<u>\$22,649,923</u>	<u>\$21,544,225</u>	<u>\$76,642,756</u>	<u>\$74,461,448</u>

Total net position increased by \$2,181,308. The increase in net position is mostly due to grant revenue.

UNION COUNTY, OREGON
Management's Discussion and Analysis

Table 2 – Statement of Activities

Fiscal Year ending June 30, 2022 compared to Fiscal Year ending June 30, 2021

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenue						
Fees, Fines and Charges for Service	\$2,633,608	\$2,859,655	\$2,491,453	\$2,182,133	\$5,125,061	\$5,041,788
Operating Grants & Contributions	15,473,130	16,877,038	-	37,225	15,473,130	16,914,263
Capital Grants & Contributions	300,989	289,520	993,597	5,492,202	1,294,586	5,781,722
General Revenue						
Taxes	8,764,183	8,592,214	-	-	8,764,183	8,592,214
Interest & Miscellaneous	804,303	517,530	35,049	9,355	839,352	526,885
Special Items	(263,619)	(183,946)	(1,673)	-	(265,292)	(183,946)
Transfers	(170,000)	(170,000)	170,000	170,000	-	-
Total	27,542,594	28,782,011	3,688,426	7,890,915	\$31,231,020	36,672,926
Expenses						
General Government	5,150,997	5,316,432	-	-	5,150,997	5,316,432
Public Safety	8,758,310	8,200,974	-	-	8,758,310	8,200,974
Public Works	4,249,353	3,454,953	-	-	4,249,353	3,454,953
Health	4,392,141	5,707,081	-	-	4,392,141	5,707,081
Public Services	1,513,427	1,414,906	-	-	1,513,427	1,414,906
Culture and Recreation	922,483	936,300	-	-	922,483	936,300
Community Development	1,073,639	1,483,825	-	-	1,073,639	1,483,825
Education	319,528	380,326	-	-	319,528	380,326
Interest on long-term debt	79,252	96,713	-	-	79,252	96,713
Airport	-	-	1,809,833	1,822,325	1,809,833	1,822,325
Solid Waste Management	-	-	635,501	552,295	635,501	552,295
Golf Course	-	-	145,248	127,276	145,248	127,276
Total	26,459,130	26,991,510	2,590,582	2,501,896	29,049,712	29,493,406
Change in Net Position	1,083,464	1,790,501	1,097,844	5,389,019	2,181,308	7,179,520
Beginning Net Position	52,917,223	52,322,241	21,544,225	16,043,970	74,461,448	68,366,211
Equity Transfer	(7,854)	(1,195,519)	7,854	111,236	-	(1,084,283)
Ending Net Position	\$53,992,833	\$52,917,223	\$22,649,923	\$21,544,225	\$76,642,756	\$74,461,448

GOVERNMENTAL ACTIVITIES

Governmental revenues showed a decrease of \$1,239,417 during fiscal year 2021-22. This is due primarily to a reduction in grant funding received by Union County.

As seen in the previous Statement of Activities chart, governmental expenses decreased by \$532,380, 1.97 percent.

UNION COUNTY, OREGON
Management's Discussion and Analysis

FUND BALANCE HIGHLIGHTS

At year end June 30, 2022, the General Fund balance increased by \$60,728 and the Public Works fund balance decreased by \$495,030. The Public Works Fund decrease is due primarily to multiple capital asset purchases during the 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 \$560,000 to accept multiple different grants during the year.
- Increase to the Airport fund in the amount of \$32,734 to accept a grant from Homeland Security.
- Increase to the Human Services fund in the amount of \$172,864 to accept grants from the Oregon Health Authority – Public Health Division.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2022, the County had invested \$69,305,836 in capital assets (net of depreciation), as reflected in the following table. This represents a net decrease of \$112,320, with the most significant decrease coming from Baum Industrial Park land lot sales.

Table 3 – Capital Assets at Year End

	<u>2022</u>	<u>2021</u>
Land	\$ 7,392,648	\$ 7,967,143
Improvements	28,274,174	28,274,174
Buildings	12,700,092	12,626,362
Equipment & Vehicles	9,040,560	8,708,964
Infrastructure	37,054,485	37,054,485
Construction in Progress	7,590,635	6,056,155
Accumulated Depreciation	<u>(32,746,758)</u>	<u>(31,269,127)</u>
TOTAL	<u><u>\$69,305,836</u></u>	<u><u>\$69,418,156</u></u>

A summary of Union County's long-term debt outstanding is as follows. Details can be found in the Notes to Basic Financial Statements Section beginning with Note 10.

Compensated Absences	\$ 1,437,973
Current Portion of Long-Term Debt	628,229
Current Portion of Leases Payable	51,323
Long Term Obligation	6,478,918
Long Term Leases Payable	176,150

UNION COUNTY, OREGON
Management's Discussion and Analysis

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 \$564,229. These costs were estimated over the length of time the county is required to monitor the landfill. Annual expenses are included in the Solid Waste District budget and this long-term obligation is reduced each year.

ECONOMIC FACTORS & NEXT YEAR'S BUDGET

Union County and our local communities along with the state, the nation, and the world continues to recover from the COVID-19 global pandemic. The impact to our citizens and communities is not easily measured in quantifiable data but is evident nonetheless. Union County was able to assist local businesses in their recovery efforts with a Business Assistance Grant in FY 2021-22 with funds made available through a Legislative Member Project (Representative Bobbie Levy) funded under the federal Coronavirus State Fiscal Recovery Fund. A total of \$500,000 was distributed to 70 Union County businesses.

Union County has seen an improvement in unemployment with the average for the fiscal year dropping to 4.3% from 6.67% for fiscal year 2020-21. The State of Oregon average for fiscal year 2021-22 was at 4%. Even with the unemployment rate at 4.3%, we continue to hear from Union County employers that they are facing challenges filling employment vacancies.

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 appropriated budget for fiscal year 2022-23 is \$57,906,077 compared to \$50,034,032 for fiscal year 2021-22. 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, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 16,868,612	\$ 2,010,679	\$ 18,879,291
Prepaid expenses	907	-	907
Taxes receivable	377,800	-	377,800
Accounts receivable, net	2,068,586	447,059	2,515,645
Internal balances	1,430,710	(1,430,710)	-
Inventory	340,381	262,074	602,455
Lease receivable	130,480	76,621	207,101
Leased assets, net	100,538	115,177	215,715
Capital assets not being depreciated:			
Land	6,253,093	1,139,555	7,392,648
Construction in progress	590,542	7,000,093	7,590,635
Capital assets being depreciated:			
Improvements	1,699,583	26,574,591	28,274,174
Buildings	9,365,500	3,334,592	12,700,092
Equipment and vehicles	8,237,691	802,869	9,040,560
Infrastructure	37,054,485	-	37,054,485
Less: accumulated depreciation	(20,826,289)	(11,920,469)	(32,746,758)
Total capital assets	<u>42,374,605</u>	<u>26,931,231</u>	<u>69,305,836</u>
Total assets	<u>63,692,619</u>	<u>28,412,131</u>	<u>92,104,750</u>
Deferred outflows of resources			
OPEB deferred outflows of resources	<u>33,249</u>	<u>1,206</u>	<u>34,455</u>
Liabilities			
Accounts payable	961,357	249,185	1,210,542
Unearned revenue	2,872,085	3,025	2,875,110
Accrued interest payable	22,016	47,692	69,708
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	1,740,554	325,648	2,066,202
Due in more than one year	2,160,222	4,318,696	6,478,918
Leases payable due within one year	27,568	23,755	51,323
Leases payable	99,388	76,762	176,150
Closure & post-closure care costs	-	534,229	534,229
OPEB liability	345,600	12,536	358,136
Total liabilities	<u>8,228,790</u>	<u>5,621,528</u>	<u>13,850,318</u>
Deferred inflows of resources			
Deferred revenue - debt refunding	-	2,864	2,864
Unearned golf course annual pass revenue	-	61,472	61,472
Unavailable payment in lieu of taxes	1,348,143	-	1,348,143
Deferred lease resources	130,480	76,621	207,101
OPEB deferred inflows of resources	25,622	929	26,551
Total deferred inflows of resources	<u>1,504,245</u>	<u>141,886</u>	<u>1,646,131</u>
Net Position			
Net investment in capital assets	39,903,107	22,295,582	62,198,689
Restricted for:			
Street projects and bike paths	5,355,266	-	5,355,266
Health and human services	1,590,749	-	1,590,749
County schools	90,612	-	90,612
Public safety	3,476,102	-	3,476,102
Economic development	160,923	-	160,923
Capital acquisition	36,868	-	36,868
Unrestricted	<u>3,379,206</u>	<u>354,341</u>	<u>3,733,547</u>
Total net position	<u>\$ 53,992,833</u>	<u>\$ 22,649,923</u>	<u>\$ 76,642,756</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, 2022

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 5,150,997	\$ 653,559	\$ 1,371,848	\$ -	\$ (3,125,590)	\$ -	\$ (3,125,590)
Public safety	8,758,310	2,463,906	2,069,793	-	(4,224,611)	-	(4,224,611)
Public works	4,249,353	48,306	3,955,012	164,481	(81,554)	-	(81,554)
Health	4,392,141	-	4,476,478	-	84,337	-	84,337
Public services	1,513,427	90,508	1,171,012	-	(251,907)	-	(251,907)
Culture and recreation	923,983	123,620	390,070	136,508	(273,785)	-	(273,785)
Community development	1,073,639	183,464	935,565	-	45,390	-	45,390
Education	319,528	-	179,597	-	(139,931)	-	(139,931)
Interest on long-term debt	79,252	-	-	-	(79,252)	-	(79,252)
Total governmental activities	<u>26,460,630</u>	<u>3,563,363</u>	<u>14,549,375</u>	<u>300,989</u>	<u>(8,046,903)</u>	<u>-</u>	<u>(8,046,903)</u>
Business-type activities:							
Airport	1,809,833	1,807,740	-	993,597	-	\$ 991,504	991,504
Golf course	635,501	489,556	-	-	-	(145,945)	(145,945)
Solid waste management	145,248	194,157	-	-	-	48,909	48,909
Total business-type activities	<u>2,590,582</u>	<u>2,491,453</u>	<u>-</u>	<u>993,597</u>	<u>-</u>	<u>894,468</u>	<u>894,468</u>
Total primary government	<u>\$29,051,212</u>	<u>\$ 6,054,816</u>	<u>\$14,549,375</u>	<u>\$ 1,294,586</u>	<u>(8,046,903)</u>	<u>894,468</u>	<u>(7,152,435)</u>
General Revenues							
Property taxes					6,733,631	-	6,733,631
Payments in lieu of tax					1,658,721	-	1,658,721
Other taxes					371,831	-	371,831
Interest and miscellaneous income					799,803	35,049	834,852
Special Items							
Loss on disposal of asset					(263,619)	(1,673)	(265,292)
Transfers					<u>(170,000)</u>	<u>170,000</u>	<u>-</u>
Total general revenues, special items and transfers					<u>9,130,367</u>	<u>203,376</u>	<u>9,333,743</u>
Change in net position					1,083,464	1,097,844	2,181,308
Net position - beginning					52,917,223	21,544,225	74,461,448
Equity Transfer					(7,854)	7,854	-
Net position - ending					<u>\$ 53,992,833</u>	<u>\$ 22,649,923</u>	<u>\$ 76,642,756</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, 2022

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
Assets and Deferred Outflows of Resources				
Assets:				
Cash and investments	\$ 1,693,722	\$ 4,782,831	\$ 2,507,057	\$ 658,263
Prepaid expenses	907	-	-	-
Taxes receivable	361,653	-	-	-
Accounts receivable, net	289,683	238,683	-	86,999
Interfund receivable	1,557,147	-	-	-
Inventory	-	340,381	-	-
Total assets	<u>3,903,112</u>	<u>5,361,895</u>	<u>2,507,057</u>	<u>745,262</u>
Deferred outflows of resources:	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 3,903,112</u>	<u>\$ 5,361,895</u>	<u>\$ 2,507,057</u>	<u>\$ 745,262</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 181,898	\$ 82,426	\$ 26,828	\$ 387,591
Unearned revenue	-	-	2,469,684	-
Interfund payable	-	-	-	-
Total liabilities	<u>181,898</u>	<u>82,426</u>	<u>2,496,512</u>	<u>387,591</u>
Deferred inflows of resources:				
Unavailable property tax revenue	297,638	-	-	-
Unavailable payment in lieu of taxes	1,348,143	-	-	-
Unavailable lease revenue	-	-	-	-
Total deferred inflows of resources	1,645,781	-	-	-
Fund Balances:				
Nonspendable	1,431,617	340,381	-	-
Restricted	-	4,939,088	10,545	357,671
Committed	-	-	-	-
Unassigned	643,816	-	-	-
Total fund balances	<u>2,075,433</u>	<u>5,279,469</u>	<u>10,545</u>	<u>357,671</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,903,112</u>	<u>\$ 5,361,895</u>	<u>\$ 2,507,057</u>	<u>\$ 745,262</u>

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

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2022

Nonmajor Governmental Funds	Total
\$ 7,226,739	\$ 16,868,612
-	907
16,147	377,800
1,453,221	2,068,586
-	1,557,147
-	340,381
<u>8,696,107</u>	<u>21,213,433</u>
<u>-</u>	<u>-</u>
<u>\$ 8,696,107</u>	<u>\$ 21,213,433</u>
\$ 282,614	\$ 961,357
913,976	3,383,660
126,437	126,437
<u>1,323,027</u>	<u>4,471,454</u>
13,556	311,194
-	1,348,143
1,348	1,348
<u>14,904</u>	<u>1,660,685</u>
-	1,771,998
5,403,216	10,710,520
1,980,775	1,980,775
(25,815)	618,001
<u>7,358,176</u>	<u>15,081,294</u>
<u>\$ 8,696,107</u>	<u>\$ 21,213,433</u>

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UNION COUNTY, OREGON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balances - governmental funds \$ 15,081,294

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

Lease assets are not financial resources and therefore are not reported in the governmental funds. 100,538

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

Land	6,253,093	
Construction in progress	590,542	
Improvements	1,699,583	
Buildings	9,365,500	
Equipment and vehicles	8,237,691	
Infrastructure	37,054,485	
Less: accumulated depreciation	<u>(20,826,289)</u>	42,374,605

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. 311,194

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. 511,575

Some of the County's lease revenue will be collected after year-end and are not available soon enough to pay for the current period's expenditures; therefore, they are reported as unavailable lease revenue in the funds. 1,348

Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds. (345,600)

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 2022 employer contributions related to OPEB	33,249	
Deferred inflows of resources related to OPEB	<u>(25,622)</u>	7,627

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. (22,016)

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.

Leases payable due within one year	(27,568)	
Leases payable due in more than one year	(99,388)	
Long-term Debt Due within one year	(1,740,554)	
Long-term Debt Due in more than one year	<u>(2,160,222)</u>	<u>(4,027,732)</u>

Total net position - governmental activities \$ 53,992,833

(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, 2022

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
Revenues				
Taxes:				
Property taxes	\$ 6,180,721	\$ -	\$ -	\$ -
Payments in lieu of tax	1,526,901	-	-	-
Other taxes	8,522	-	-	-
Intergovernmental	2,222,546	3,859,088	136,508	4,452,601
Charges for services	1,017,186	-	-	-
Licenses and permits	396,942	48,306	-	-
Fines and forfeitures	12,496	-	-	-
Miscellaneous:				
Rental income	162,256	-	-	-
Interest on investments	16,943	23,738	10,545	-
Other income	268,175	22,118	-	147,459
Total revenues	<u>11,812,688</u>	<u>3,953,250</u>	<u>147,053</u>	<u>4,600,060</u>
Expenditures				
Current:				
General government	4,819,827	-	37,361	-
Public safety	6,401,806	-	-	-
Public works	-	3,555,105	-	-
Health	-	-	-	4,391,594
Public services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	379,576	-	-	-
Education	-	-	-	-
Debt Service:				
Principal	33,700	46,619	-	-
Interest	25,275	14,363	-	-
Capital outlay	118,276	837,193	91,293	-
Total expenditures	<u>11,778,460</u>	<u>4,453,280</u>	<u>128,654</u>	<u>4,391,594</u>
Excess of revenues over (under) expenditures	<u>34,228</u>	<u>(500,030)</u>	<u>18,399</u>	<u>208,466</u>
Other Financing Sources (Uses)				
Transfers in	167,000	40,000	-	-
Transfers out	(140,500)	(35,000)	-	-
Total other financing sources (uses)	<u>26,500</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	60,728	(495,030)	18,399	208,466
Beginning fund balance	2,014,705	5,774,499	-	149,205
Equity transfer	-	-	(7,854)	-
Ending fund balance	<u>\$ 2,075,433</u>	<u>\$ 5,279,469</u>	<u>\$ 10,545</u>	<u>\$ 357,671</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, 2022

Nonmajor Governmental Funds	Total
\$ 568,342	\$ 6,749,063
131,820	1,658,721
363,309	371,831
3,523,710	14,194,453
1,016,031	2,033,217
358,597	803,845
419,224	431,720
116,950	279,206
37,526	88,752
1,287,880	1,725,632
7,823,389	28,336,440
60,352	4,917,540
2,260,095	8,661,901
191,187	3,746,292
-	4,391,594
1,511,690	1,511,690
813,731	813,731
693,130	1,072,706
319,528	319,528
305,597	385,916
15,937	55,575
43,655	1,090,417
6,214,902	26,966,890
1,608,487	1,369,550
140,500	347,500
(342,000)	(517,500)
(201,500)	(170,000)
1,406,987	1,199,550
5,951,189	13,889,598
-	(7,854)
\$ 7,358,176	\$ 15,081,294

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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, 2022

Total net change in fund balances - governmental funds \$ 1,199,550

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 (\$1,090,417) exceeds loss on disposal of assets (\$263,619) and depreciation expense (\$1,147,539) in the current year. (320,741)

Governmental funds report lease financing as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as amortization expense. In addition, amounts prepaid for leases are expensed in governmental funds while they are capitalized as lease assets in the statement of activities. (35,041)

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. (360,503)

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. (15,432)

Because some ticket revenue from the Justice Court will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues in the governmental funds. Unearned ticket revenues increased (decreased) by this amount in the current year. 16,007

Because some lease revenue from the 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. 1,348

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. 4,675

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. (39,433)

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. 623,885

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. 9,149

Change in net position - governmental activities \$ 1,083,464

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

UNION COUNTY, OREGON
Statement of Net Position
Proprietary Funds
June 30, 2022

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 1,356,021	\$ -	\$ 654,658	\$ 2,010,679
Accounts receivable	309,967	83,044	54,048	447,059
Lease receivable	76,621	-	-	76,621
Inventory	209,742	52,332	-	262,074
Total current assets	<u>1,952,351</u>	<u>135,376</u>	<u>708,706</u>	<u>2,796,433</u>
Noncurrent assets:				
Leased assets, net	-	115,177	-	115,177
Capital assets not being depreciated:				
Land	-	1,088,950	50,605	1,139,555
Construction in progress	7,000,093	-	-	7,000,093
Capital assets being depreciated:				
Buildings	2,866,709	47,076	420,807	3,334,592
Equipment and vehicles	170,644	543,263	88,962	802,869
Improvements	25,702,821	713,301	158,469	26,574,591
Less: accumulated depreciation	(10,664,192)	(928,250)	(328,027)	(11,920,469)
Total noncurrent assets	<u>25,076,075</u>	<u>1,579,517</u>	<u>390,816</u>	<u>27,046,408</u>
Total assets	<u>27,028,426</u>	<u>1,714,893</u>	<u>1,099,522</u>	<u>29,842,841</u>
Deferred Outflows of Resources				
OPEB deferred outflows of resources	<u>386</u>	<u>820</u>	<u>-</u>	<u>1,206</u>
Liabilities				
Current liabilities:				
Accounts payable	228,619	15,105	5,461	249,185
Unearned revenue	-	3,025	-	3,025
Interfund payable	-	1,430,710	-	1,430,710
Accrued interest payable	30,151	17,541	-	47,692
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	251,781	65,172	-	316,953
Leases payable - current	-	23,755	-	23,755
Compensated absences	2,615	6,080	-	8,695
Total current liabilities	<u>513,166</u>	<u>1,561,388</u>	<u>35,461</u>	<u>2,110,015</u>
Noncurrent liabilities:				
OPEB liability	4,016	8,520	-	12,536
Closure and post-closure care costs	-	-	534,229	534,229
Loans payable	3,538,219	780,477	-	4,318,696
Leases payable	-	76,762	-	76,762
Total noncurrent liabilities	<u>3,542,235</u>	<u>865,759</u>	<u>534,229</u>	<u>4,942,223</u>
Total liabilities	<u>4,055,401</u>	<u>2,427,147</u>	<u>569,690</u>	<u>7,052,238</u>
Deferred Inflows of Resources				
Deferred revenue - debt refunding	-	2,864	-	2,864
Unearned golf course annual pass revenue	-	61,472	-	61,472
Deferred lease resources	76,621	-	-	76,621
OPEB deferred inflows of resources	298	631	-	929
Total deferred inflows of resources	<u>76,919</u>	<u>64,967</u>	<u>-</u>	<u>141,886</u>
Net Position				
Net investment in capital assets	21,286,075	618,691	390,816	22,295,582
Unrestricted	1,610,417	(1,395,092)	139,016	354,341
Total net position	<u>\$ 22,896,492</u>	<u>\$ (776,401)</u>	<u>\$ 529,832</u>	<u>\$ 22,649,923</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, 2022

	Airport Fund	Buffalo Peak Golf Course Fund	Union County Solid Waste Fund	Total
Operating Revenues				
Franchise fees	\$ -	\$ -	\$ 194,157	\$ 194,157
Charges for services	1,316,448	489,556	-	1,806,004
Licenses and permits	32,541	-	-	32,541
Rental income	458,751	-	-	458,751
Miscellaneous	23,651	-	7,313	30,964
Total operating revenues	<u>1,831,391</u>	<u>489,556</u>	<u>201,470</u>	<u>2,522,417</u>
Operating Expenses				
Personnel services	141,085	300,643	-	441,728
Materials and services	931,182	260,363	136,043	1,327,588
Depreciation	689,014	29,076	9,205	727,295
Amortization	-	12,797	-	12,797
Total operating expenses	<u>1,761,281</u>	<u>602,879</u>	<u>145,248</u>	<u>2,509,408</u>
Operating income (loss)	<u>70,110</u>	<u>(113,323)</u>	<u>56,222</u>	<u>13,009</u>
Nonoperating Revenues (Expenses)				
Interest on investments	4,033	-	52	4,085
Interest expense	(48,552)	(32,622)	-	(81,174)
Grant revenue	993,597	-	-	993,597
Loss on disposal of asset	(1,573)	(100)	-	(1,673)
Total nonoperating revenues (expenses)	<u>947,505</u>	<u>(32,722)</u>	<u>52</u>	<u>914,835</u>
Income (loss) before transfers	1,017,615	(146,045)	56,274	927,844
Transfers in	-	200,000	-	200,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	987,615	53,955	56,274	1,097,844
Net position - beginning	21,908,877	(838,210)	473,558	21,544,225
Equity transfer	-	7,854	-	7,854
Net position - ending	<u>\$ 22,896,492</u>	<u>\$ (776,401)</u>	<u>\$ 529,832</u>	<u>\$ 22,649,923</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, 2022

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
Cash Flows from Operating Activities:				
Cash received from customers	\$ 1,317,060	\$ 521,477	\$ -	\$ 1,838,537
Cash received from rentals	458,751	-	-	458,751
Cash received from franchise fees	-	-	194,119	194,119
Other operating receipts	23,651	-	7,313	30,964
Cash payments for personnel services	(146,705)	(297,578)	-	(444,283)
Cash payments for fuel purchases	(766,880)	-	-	(766,880)
Cash payments for materials and services	-	(275,883)	(131,607)	(407,490)
Cash payments for closure costs	-	-	(61,848)	(61,848)
Cash payments for insurance	(21,029)	-	-	(21,029)
Cash payments for miscellaneous	(25,630)	-	-	(25,630)
Cash payments for contractual services	(20,817)	-	-	(20,817)
Cash payments for supplies	(27,569)	-	-	(27,569)
Cash payments for repairs	(79,856)	-	-	(79,856)
Net cash provided (used) by operating activities	<u>710,976</u>	<u>(51,984)</u>	<u>7,977</u>	<u>666,969</u>
Cash Flows from Noncapital Financing Activities:				
Interfund loans	-	(23,085)	-	(23,085)
Interfund transfers	(30,000)	200,000	-	170,000
Nonoperating grants	2,266,225	-	-	2,266,225
Net cash provided (used) by noncapital financing activities	<u>2,236,225</u>	<u>176,915</u>	<u>-</u>	<u>2,413,140</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(2,353,012)	-	-	(2,353,012)
Principal payments on leases	-	(27,457)	-	(27,457)
Principal payments on indebtedness	(226,668)	(63,003)	-	(289,671)
Interest paid on indebtedness	(44,505)	(34,471)	-	(78,976)
Net cash provided (used) by capital and related financing activities	<u>(2,624,185)</u>	<u>(124,931)</u>	<u>-</u>	<u>(2,749,116)</u>
Cash Flows from Investing Activities:				
Interest income	4,033	-	52	4,085
Net increase (decrease) in cash and investments	327,049	-	8,029	335,078
Beginning cash and investments	1,028,972	-	646,629	1,675,601
Ending cash and investments	<u>\$ 1,356,021</u>	<u>\$ -</u>	<u>\$ 654,658</u>	<u>\$ 2,010,679</u>

(Continued)

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 70,110	\$ (113,323)	\$ 56,222	\$ 13,009
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	689,014	29,076	9,205	727,295
Amortization	-	12,797	-	12,797
(Increase) decrease in:				
Accounts receivable	(31,929)	16,739	(38)	(15,228)
Inventory	(58,261)	(12,118)	-	(70,379)
Deferred outflows	236	325	-	561
Increase (decrease) in:				
Accounts payable	47,662	(3,402)	4,436	48,696
Unearned revenue	-	15,182	-	15,182
Compensated absences	(5,752)	1,738	-	(4,014)
Closure and post-closure care costs	-	-	(61,848)	(61,848)
OPEB liability	(26)	1,063	-	1,037
Deferred inflows	(78)	(61)	-	(139)
Net cash provided (used) by operating activities	<u>\$ 710,976</u>	<u>\$ (51,984)</u>	<u>\$ 7,977</u>	<u>\$ 666,969</u>

UNION COUNTY, OREGON
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	<u>Custodial Funds</u>
Assets	
Cash	\$ 282,717
Accounts receivable	23,990
Property taxes receivable	<u>1,164,152</u>
Total assets	<u><u>\$ 1,470,859</u></u>
Liabilities	
Due to other governments	\$ 1,164,152
Due to others	<u>306,707</u>
Total liabilities	1,470,859
Net position	
Total liabilities and net position	<u><u>\$ 1,470,859</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, 2022

	<u>Custodial Funds</u>
Additions	
Taxes collected for other governments	\$ 57,053,182
Contributions to commissary accounts	<u>1,216,176</u>
Total additions	<u>58,269,358</u>
Deductions	
Payments of tax to other governments	56,751,815
Distributions to commissary account holders	<u>1,517,543</u>
Total deductions	<u>58,269,358</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

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. 87, Leases, 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

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

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, 2022, 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, deferred inflows of lease resources, and deferred inflows related to Other Post Employment Benefits, are reported in the statement of net position. The governmental funds also report unavailable property tax revenue. The business-type activities also report unearned golf course annual pass revenue as a deferred inflow on the statement of net position. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Property Tax Calendar

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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

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

Inventories and Prepaid Items

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

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

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

Lease Assets

Lease assets are assets which the County leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the County's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

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

Leases Payable

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Net Position/Fund Balance Classifications

Government-Wide Statements

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, incremental borrowing rates for leases, and Deferred Revenue accounts have been subject to estimation.

Note 2 - Compliance and Accountability:

Finance-Related Legal and Contractual Provisions

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

Violation: The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2022 as follows:

Fund	Over Expenditure
202 Weed Control Fund - Materials and Services	\$ 12,722
249 Sheriff Reserve Program Fund - Materials and Services	611
295 Union County Fair Board Fund - Materials and Services	7,826
295 Union County Fair Board Fund - Capital Outlay	16,900

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	\$ 23,828	Due to revenues being lower than anticipated
Watershed	1,987	Due to current and prior operating losses
Buffalo Peak Golf Course	776,401	Due to prior operating losses

Note 3 - Deposits and Investments:

Deposits and Investments are comprised of the following at June 30, 2022:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 2,578,109	\$ 2,578,109
Investments with State of Oregon Local Government Investment Pool (LGIP)	16,583,899	16,583,899
	\$ 19,162,008	\$ 19,162,008

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 18,879,291
Statement of Fiduciary Net Position - Cash	282,717
	\$ 19,162,008

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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

Deposits

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$3,652,357 at June 30, 2022. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

Custodial Credit Risk - Deposits

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

All accounts are insured by FDIC up to \$250,000.

Investments

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

Credit Risk - Investments

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

Custodial Credit Risk - Investments

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

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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.

Investment Type	Maturities	Concentration % of Portfolio	Actual Amount
Local Government Investment Pool	Avg 6-18 months	100%	\$ 16,583,899

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 \$418,392 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	\$ 511,575
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Note 5 - Lease Receivables:

	Original Amount	Outstanding July 1, 2021	Additions	Decrease	Outstanding June 30, 2022
Governmental Activities:					
Union County Weed Department lease; interest at 0.806%, principal and interest of \$701.46 quarterly, due 2024	\$ 7,634	\$ -	\$ 7,634	\$ 2,073	\$ 5,561
Bureau of Reclamation lease; interest at 0.845%, principal and interest of \$886.28 monthly, due 2024	35,820	35,820	-	10,387	25,433
Tri-County Weed Management lease; interest at 0.995%, principal and interest of \$693.72 quarterly, due 2024	6,169	-	6,169	1,361	4,808
Confederate Tribes of Umatilla lease; interest at 0.806%, principal and interest of \$8,587.02 quarterly, due 2024	84,926	-	84,926	25,299	59,627

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2021</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2022</u>
Oregon Water Resources-State lease; interest at 0.845%, principal and interest between \$197.47 and \$205.45 monthly, due 2024	7,160	7,160	-	2,323	4,837
Oregon Water Resources-County lease; interest at 0.845%, principal and interest of \$512.07 quarterly, due 2024	6,074	6,074	-	2,016	4,058
Union Soil & Water lease; interest at 0.861%, principal and interest of \$3,301.20 quarterly, due 2024	35,926	-	35,926	9,770	26,156
	<u>\$ 183,709</u>	<u>\$ 49,054</u>	<u>\$ 134,655</u>	<u>\$ 53,229</u>	<u>\$ 130,480</u>
Business-type Activities:					
Green Hangar-1 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	\$ 5,452	\$ 5,452	\$ -	\$ 1,147	\$ 4,305
Green Hangar-2 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	5,452	-	1,147	4,305
Green Hangar-3 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	5,452	-	1,147	4,305
Green Hangar-4 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	5,452	-	1,147	4,305
Green Hangar-5 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	5,452	-	1,147	4,305
Tan Hangar-1 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-2 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-3 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-4 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-6 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2021</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2022</u>
Tan Hangar-7 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-9 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
Tan Hangar-10 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	8,723	-	1,836	6,887
	<u>\$ 97,044</u>	<u>\$ 97,044</u>	<u>\$ -</u>	<u>\$ 20,423</u>	<u>\$ 76,621</u>

Future maturities are as follows:

Fiscal Year	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 67,365	\$ 901	\$ 20,569	\$ 791
2024	58,693	308	20,812	548
2025	4,422	9	21,059	302
2026	-	-	14,181	62
	<u>\$ 130,480</u>	<u>\$ 1,218</u>	<u>\$ 76,621</u>	<u>\$ 1,703</u>

Deferred inflow of resources mirror the principal payment maturities described above.

Note 6 - Property Taxes Receivable:

Property taxes receivable included in revenues are \$377,800, which are all past due and accruing interest.

Note 7 - Lease Assets:

Lease activity for the year ended June 30, 2022, was as follows:

	<u>Restated Balance July 1, 2021</u>	<u>Additions</u>	<u>Balance June 30, 2022</u>
Governmental Activities:			
Leased Assets:			
Equipment	\$ 22,602	\$ -	\$ 22,602
Buildings	-	115,477	115,477
Total leased assets	<u>22,602</u>	<u>115,477</u>	<u>138,079</u>
Less accumulated amortization for:			
Equipment	-	(8,672)	(8,672)
Buildings	-	(28,869)	(28,869)
Total accumulated amortization	<u>-</u>	<u>(37,541)</u>	<u>(37,541)</u>
Total leased assets being amortized, net	<u>\$ 22,602</u>	<u>\$ 77,936</u>	<u>\$ 100,538</u>
Business-type Activities:			
Leased Assets:			
Equipment	\$ -	\$ 127,974	\$ 127,974
Less accumulated amortization:			
	<u>-</u>	<u>(12,797)</u>	<u>(12,797)</u>
Total leased assets being amortized, net	<u>\$ -</u>	<u>\$ 115,177</u>	<u>\$ 115,177</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Amortization expense in governmental activities is recognized in the general government function. Amortization expense in business-type activities is recognized in Golf Course function.

Note 8 - Capital Assets:

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	Balance at July 1, 2021	Increases	Decreases	Balance at June 30, 2022
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,827,588	\$ -	\$ (574,495)	\$ 6,253,093
Construction in progress	132,828	589,996	(132,282)	590,542
Total capital assets not being depreciated	<u>6,960,416</u>	<u>589,996</u>	<u>(706,777)</u>	<u>6,843,635</u>
Capital assets being depreciated:				
Buildings	9,291,770	73,730	-	9,365,500
Improvements	1,699,583	-	-	1,699,583
Equipment & vehicles	7,891,288	933,966	(587,563)	8,237,691
Infrastructure	37,054,485	-	-	37,054,485
Total capital assets being depreciated	<u>55,937,126</u>	<u>1,007,696</u>	<u>(587,563)</u>	<u>56,357,259</u>
Less: accumulated depreciation:				
Buildings	(3,483,461)	(209,845)	-	(3,693,306)
Improvements	(770,197)	(88,182)	-	(858,379)
Equipment & vehicles	(3,285,372)	(365,142)	348,536	(3,301,978)
Infrastructure	(12,488,255)	(484,371)	-	(12,972,626)
Total accumulated depreciation	<u>(20,027,285)</u>	<u>(1,147,540)</u>	<u>348,536</u>	<u>(20,826,289)</u>
Net capital assets being depreciated	<u>35,909,841</u>	<u>(139,844)</u>	<u>(239,027)</u>	<u>35,530,970</u>
Governmental Activities - net capital assets	<u>\$ 42,870,257</u>	<u>\$ 450,152</u>	<u>\$ (945,804)</u>	<u>\$ 42,374,605</u>
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ -	\$ -	\$ 1,139,555
Construction in progress	5,923,327	1,076,766	-	7,000,093
Total capital assets not being depreciated	<u>7,062,882</u>	<u>1,076,766</u>	<u>-</u>	<u>8,139,648</u>
Capital assets being depreciated:				
Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	817,676	35,534	(50,341)	802,869
Improvements	26,574,591	-	-	26,574,591
Total capital assets being depreciated	<u>30,726,859</u>	<u>35,534</u>	<u>(50,341)</u>	<u>30,712,052</u>
Less: accumulated depreciation:				
Buildings	(1,004,960)	(59,382)	-	(1,064,342)
Equipment & vehicles	(716,972)	(14,328)	48,668	(682,632)
Improvements	(9,519,910)	(653,585)	-	(10,173,495)
Total accumulated depreciation	<u>(11,241,842)</u>	<u>(727,295)</u>	<u>48,668</u>	<u>(11,920,469)</u>
Net capital assets being depreciated	<u>19,485,017</u>	<u>(691,761)</u>	<u>(1,673)</u>	<u>18,791,583</u>
Business-Type Activities - net capital assets	<u>\$ 26,547,899</u>	<u>\$ 385,005</u>	<u>\$ (1,673)</u>	<u>\$ 26,931,231</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Depreciation expense was charged to functions as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 200,815	Airport	\$ 689,014
Public safety	164,510	Golf course	29,076
Public works	671,473	Solid waste management	9,205
Public services	687	Total	<u>\$ 727,295</u>
Culture & recreation	110,055		
Total	<u>\$ 1,147,540</u>		

Note 9 - Leases Payable:

	Original Amount	Outstanding July 1, 2021	Additions	Decrease	Outstanding June 30, 2022
Governmental Activities:					
D.A. Office Printer - Kyocera 5052ci; interest at 0.593%, monthly payments of principal and interest of \$197.17 ending 2023	\$ 4,899	\$ 4,899	\$ -	\$ (2,345)	\$ 2,554
Commissioner Office Printer - Kyocera 5052ci; interest at 0.466%, monthly payments of principal and interest of \$162.69 ending 2022	2,757	2,757	-	(1,944)	813
Postage machine; interest at 0.845%, monthly payments of principal and interest of \$369.80 ending 2025	14,946	14,946	-	(4,334)	10,612
Weed Control Shop; interest at 2.757%, quarterly payments of principal and interest of \$7,500 ending 2026	112,977	-	112,977	-	112,977
	<u>\$ 135,579</u>	<u>\$ 22,602</u>	<u>\$ 112,977</u>	<u>\$ (8,623)</u>	<u>\$ 126,956</u>
Current portion					(27,568)
Long-term portion					<u>\$ 99,388</u>
Business-type Activities:					
25 Golf Carts; interest at 3.99%, annual payments of principal and interest of \$27,765 ending 2026	\$ 127,974	\$ -	\$ 127,974	\$ (27,457)	\$ 100,517
Current portion					(23,755)
Long-term portion					<u>\$ 76,762</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Future maturities are as follows:

Fiscal Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 27,568	\$ 2,549	\$ 23,755	\$ 308
2024	32,316	2,319	24,702	4,011
2025	30,336	1,513	25,688	3,063
2026	29,287	713	26,372	2,077
2027	7,449	51	-	-
	<u>\$ 126,956</u>	<u>\$ 7,145</u>	<u>\$ 100,517</u>	<u>\$ 9,459</u>

Note 10 - 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, 2022 are as follows:

	Payable at July 1, 2021	Additions	Deletions	Payable at June 30, 2022	Due within one year
Governmental Activities:					
Community Bank - 4-H	\$ 126,857	\$ -	\$ (13,746)	\$ 113,111	\$ 14,102
Baum Industrial Park - UCEDC	300,000	-	(300,000)	-	-
Series 2013A Courthouse	560,000	-	(35,000)	525,000	35,000
OTIB Palmer Junction Loan	594,699	-	(47,689)	547,010	48,783
Financed Assets	1,320,612	373,492	(407,727)	1,286,377	213,391
Compensated absences	1,433,953	947,090	(951,765)	1,429,278	1,429,278
	<u>4,336,121</u>	<u>1,320,582</u>	<u>(1,755,927)</u>	<u>3,900,776</u>	<u>1,740,554</u>
Leases payable (note 9)	22,602	112,977	(8,623)	126,956	27,568
	<u>\$ 4,358,723</u>	<u>\$ 1,433,559</u>	<u>\$ (1,764,550)</u>	<u>\$ 4,027,732</u>	<u>\$ 1,768,122</u>
Business-Type Activities:					
Oregon Economic Devel. Dept.	\$ 858,652	\$ -	\$ (58,003)	\$ 800,649	\$ 60,172
Series 2013A Golf Course	50,000	-	(5,000)	45,000	5,000
Airport Rappel Base Loan	4,016,668	-	(226,668)	3,790,000	251,781
Compensated absences	12,709	14,151	(18,165)	8,695	8,695
	<u>4,938,029</u>	<u>14,151</u>	<u>(307,836)</u>	<u>4,644,344</u>	<u>325,648</u>
Leases payable (note 9)	-	127,974	(27,457)	100,517	23,755
	<u>\$ 4,938,029</u>	<u>\$ 142,125</u>	<u>\$ (335,293)</u>	<u>\$ 4,744,861</u>	<u>\$ 349,403</u>

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

Debt Service Requirements

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2022 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
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	15,790	1,324	17,114
2028-2030	38,439	1,308	39,747
	<u>\$ 113,111</u>	<u>\$ 12,210</u>	<u>\$ 125,321</u>

Baum Industrial Park - UCEDC

On November 27, 2012 the County entered into a \$300,000 loan from Union County Economic Development Corporation (UCEDC). The monies were used to fund a portion of the Hendra Property Purchase (60 acres). The loan is due in annual installments due January 1 of \$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%. This loan was paid in full during the current fiscal year with proceeds from land lot sales.

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
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	40,000	16,200	56,200
2028-2032	230,000	51,750	281,750
2033-2037	110,000	4,950	114,950
	<u>\$ 525,000</u>	<u>\$ 154,338</u>	<u>\$ 679,338</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

General Obligation Bond

In October of 2018, the County Commissioners renegotiated a loan contract with Oregon Economic Development Department. This loan was for the acquisition of Buffalo Peak Golf Course. The original agreement had interest starting to accrue at 2% from December 1, 2008 to December 1, 2013, then increasing to 3% from December 1, 2013 to December 1, 2018, then increasing to 4% for fiscal year 2018-2019. The new renegotiated loan contract decreases the interest rate to 3.74% and extends the maturity of the loan to August 2, 2032. Payment amounts will be \$90,116 from 2019-2031 and the final payment will be \$89,077 in the 2032-2033 fiscal year. The annual requirements to amortize note payments outstanding as of year end follows:

Year ended June 30,	Principal	Interest	Total Requirements
2023	\$ 60,172	\$ 29,944	\$ 90,116
2024	62,422	27,694	90,116
2025	64,757	25,359	90,116
2026	67,179	22,937	90,116
2027	69,692	20,425	90,117
2028-2032	389,560	61,022	450,582
2033-2037	86,867	2,210	89,077
	<u>\$ 800,649</u>	<u>\$ 189,591</u>	<u>\$ 990,240</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
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>\$ 45,000</u>	<u>\$ 5,425</u>	<u>\$ 50,425</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

OTIB Palmer Junction Loan

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

Year ended June 30,	Principal	Interest	Total Requirements
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	53,415	7,567	60,982
2028-2032	286,024	18,886	304,910
2033-2037	5,623	64	5,687
	<u>\$ 547,010</u>	<u>\$ 68,497</u>	<u>\$ 615,507</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
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	257,771	45,912	303,683
2028-2032	1,347,189	179,063	1,526,252
2033-2037	1,161,736	58,567	1,220,303
	<u>\$ 3,790,000</u>	<u>\$ 484,098</u>	<u>\$ 4,274,098</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Financed Assets:

The County has adopted the policy of acquiring certain capital assets through the use of financing agreements. The financed purchases are backed by the full faith and credit of the County. The County has financing agreements with The Bancorp, Legacy Chrysler Jeep Dodge, CAT Financial. Interest rates range from 2.990% - 5.440%. The payments for the financing agreements are made from the individual funds. The following is a schedule by years of future minimum payments under financing agreements together:

Year ended June 30,	Principal	Interest	Total Requirements
2023	\$ 213,391	\$ 39,825	\$ 253,216
2024	162,341	43,024	205,365
2025	472,437	63,767	536,204
2026	251,432	19,892	271,324
2027	186,776	28,225	215,001
	<u>\$ 1,286,377</u>	<u>\$ 194,733</u>	<u>\$ 1,481,110</u>

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

Government Type Activities:		Business Type Activities:	
Interest on long-term debt	\$ 79,252	Airport	\$ 48,552
		Golf Course	32,622

The County does not have any debt service requirements on other long-term debt as of June 30, 2022.

Note 11 - Internal Balances:

Interfund balances at June 30, 2022 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,557,147	\$ -
Nonmajor Funds	-	126,437
Proprietary Funds:		
Buffalo Peak Golf Course Fund	-	1,430,710
	<u>\$ 1,557,147</u>	<u>\$ 1,557,147</u>

Interfund receivables are to supplement funds operating a deficit. The \$1,430,710 due from Buffalo Peak Golf Course Fund is not expected to be repaid within one year from the date of the financial statements.

Note 12 - Grants:

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 13 - 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.

The County's total payroll for the fiscal year ended June 30, 2022 was \$8,638,197, and the amount of these wages qualifying for pension plan contributions amounted to \$7,999,903. The total pension plan contributions for the fiscal year ended June 30, 2022 amounted to \$1,401,069. Of this amount, \$486,611 was paid by the employees and \$914,458 was paid by the County. The total fair market value of all contributions to the plan at year end was \$21,139,231. 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 \$25,403 for the fiscal year ended June 30, 2022.

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 14 - Internal Transfers:

Internal transfers for the fiscal year ended June 30, 2022 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 167,000	\$ 140,500
Public Works Fund	40,000	35,000
Nonmajor funds	140,500	342,000
Proprietary Funds:		
Airport Fund	-	30,000
Buffalo Peak Golf Course Fund	200,000	-
	\$ 547,500	\$ 547,500

Transfers are primarily used to move funds from:

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 15 - Fund Balance Classifications:

Fund balances by classification for the year ended June 30, 2022 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>
Fund balances:						
Nonspendable:						
Inventories	\$ -	\$ 340,381	\$ -	\$ -	\$ -	\$ 340,381
Prepaid Amt.	907	-	-	-	-	907
Interfund Rec.	1,430,710	-	-	-	-	1,430,710
Restricted:						
Community Svcs.	-	-	10,545	357,671	1,222,533	1,590,749
County Schools	-	-	-	-	90,612	90,612
Public Safety	-	-	-	-	3,476,102	3,476,102
Economic Develop.	-	-	-	-	160,923	160,923
Equipment	-	-	-	-	36,868	36,868
Public Works	-	4,939,088	-	-	416,178	5,355,266
Committed:						
Community Svcs.	-	-	-	-	630,673	630,673
Economic Develop.	-	-	-	-	877,016	877,016
Capital Acquisition	-	-	-	-	216,174	216,174
Public Safety	-	-	-	-	256,912	256,912
Unassigned	<u>643,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,815)</u>	<u>618,001</u>
Total fund bal.	<u>\$ 2,075,433</u>	<u>\$ 5,279,469</u>	<u>\$ 10,545</u>	<u>\$ 357,671</u>	<u>\$ 7,358,176</u>	<u>\$ 15,081,294</u>

The amount of the primary governments net position at June 30, 2022 that is restricted by enabling legislation totaled \$10,710,520.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 16 - 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 17 - 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 18 - 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, 2022, all closure cost had been paid. The \$564,229 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 14 ½ years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Management expects future revenues plus present cash will cover all post-closure costs.

The District is required by state and federal laws and regulations to make annual contributions to a trust, or obtain insurance, surety bond, letter of credit, or qualify as a self-insurer or any combination of these methods to finance closure and post-closure care. The District is in compliance with these requirements and at June 30, 2022, total cash of \$654,658 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

Note 19 - Other Post-Employment Benefits:

Defined Benefit OPEB Plan

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

Financial Statement Presentation

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

	Implicit Rate Subsidy Plan
Deferred Outflows of Resources	
Contributions After the Measurement Date	\$ 3,219
Change in Assumptions	13,512
Difference between expected and Actual Experience	17,724
Total Deferred Outflows of Resources	34,455
Total OPEB Asset (Liability)	(358,136)
Deferred Inflows of Resources	
Change in Assumptions	26,551
OPEB Expense	44,110
(Included in program expenses on Statement of Activities)	

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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-go system requiring retired members to pay the full cost of the premium. The County has no contributions. Current rates to the retirees are as follows:

<u>\$250 Deductible:</u>	<u>\$500 Deductible:</u>
Retiree Only \$825.80	Retiree & Other \$1,733.42

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

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	<u>103</u>
	<u>103</u>

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 \$358,136 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2020.

For the fiscal year ended June 30, 2022, the County recognized OPEB expense from this plan of \$44,110. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 17,724	\$ -
Changes of assumptions	13,512	26,551
Contributions subsequent to the measurement date	<u>3,219</u>	<u>-</u>
Total	<u>\$ 34,455</u>	<u>\$ 26,551</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Deferred outflows of resources related to OPEB of \$3,219 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, 2023. 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,			
2023	\$	3,653	
2024		434	
2025		434	
2026		434	
2027		1,055	
Thereafter		1,894	
Total	<u>\$</u>	<u>7,904</u>	

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	2.16 percent (change from 2.21 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: 5.25 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

	Total OPEB Liability
Balance as of June 30, 2021	\$ 329,354
Changes for the year:	
Service cost	35,787
Interest on Total OPEB Liability	7,889
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	1,514
Benefit Payments	<u>(16,408)</u>
Balance as of June 30, 2022	<u>\$ 358,136</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 (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Discount Rate:	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
County's proportionate share of the net OPEB liability (asset)	\$ 388,374	\$ 358,136	\$ 329,216
Healthcare Cost Trend:	1% Decrease (4.25% decreasing to 3.00%)	Current Healthcare Trend Rate (5.25% decreasing to 4.00%)	1% Increase (6.25% decreasing to 5.00%)
County's proportionate share of the net OPEB liability (asset)	\$ 307,651	\$ 358,136	\$ 419,441

Note 20 - Subsequent Events:

On August 3, 2022, the County Commissioners approved a loan from Community Bank for Union County Fair Board. The loan is in the amount of \$200,000 with a six month term and will be interest free for ninety days. If the Fair Board cannot fulfill the loan in the ninety day interest free period, the Fair Board will be responsible for the interest at a rate that has not yet been determined. The purpose of the loan is to allow the Fair to pay out the auction proceeds to the participants in a more timely manner, without having to wait for the funds to be collected from the buyers.

**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 6,185,000	\$ 6,185,000	\$ 6,180,721	\$ (4,279)
Payments in lieu of tax	1,470,000	1,470,000	1,526,901	56,901
Other taxes	9,000	9,000	8,522	(478)
Intergovernmental	1,887,430	2,447,430	2,222,546	(224,884)
Charges for services	980,673	980,673	1,017,186	36,513
Licenses and permits	359,462	359,462	396,942	37,480
Fines and forfeitures	20,000	20,000	12,496	(7,504)
Rental income	173,700	173,700	162,256	(11,444)
Interest on investments	20,000	20,000	16,943	(3,057)
Miscellaneous	240,250	240,250	268,175	27,925
Total revenues	<u>11,345,515</u>	<u>11,905,515</u>	<u>11,812,688</u>	<u>(92,827)</u>
Expenditures				
Assessor	1,130,162	1,130,162	1,033,875	96,287
County Clerk	465,402	477,402	417,372	60,030
Board of Commissioners/Administration	1,164,801	1,114,801	1,109,959	4,842
Facilities/District Court	502,788	502,788	419,345	83,443
District Attorney/Support Enforcement	1,038,011	971,411	723,826	247,585
Juvenile Department	782,280	802,280	677,721	124,559
Planning/Emergency Services	709,554	770,054	527,256	242,798
Special Accounts	1,389,500	1,964,500	1,839,276	125,224
Sheriff	2,992,448	3,017,448	2,833,283	184,165
Corrections	2,139,148	2,139,148	1,931,633	207,515
Debt service	60,000	60,000	58,975	1,025
Capital outlay	485,921	485,921	205,939	279,982
Contingency	515,000	136,000	-	136,000
Total expenditures	<u>13,375,015</u>	<u>13,571,915</u>	<u>11,778,460</u>	<u>1,793,455</u>
Excess of revenues over (under) expenditures	<u>(2,029,500)</u>	<u>(1,666,400)</u>	<u>34,228</u>	<u>1,700,628</u>
Other Financing Sources (Uses)				
Transfers in	170,000	170,000	167,000	(3,000)
Transfers out	(140,500)	(503,600)	(140,500)	363,100
Total other financing sources (uses)	<u>29,500</u>	<u>(333,600)</u>	<u>26,500</u>	<u>360,100</u>
Net change in fund balance	(2,000,000)	(2,000,000)	60,728	2,060,728
Beginning fund balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,014,705</u>	<u>14,705</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,075,433</u>	<u>\$ 2,075,433</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 3,689,619	\$ 3,689,619	\$ 3,859,088	\$ 169,469
Licenses and permits	10,000	10,000	48,306	38,306
Interest on investments	40,000	40,000	23,738	(16,262)
Miscellaneous	20,000	20,000	22,118	2,118
Total revenues	<u>3,759,619</u>	<u>3,759,619</u>	<u>3,953,250</u>	<u>193,631</u>
Expenditures				
Personnel services	1,805,604	1,849,104	1,826,631	22,473
Materials and services	4,410,336	4,366,836	1,772,070	2,594,766
Debt service	62,000	62,000	60,982	1,018
Capital outlay	1,703,562	1,703,562	793,597	909,965
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>8,231,502</u>	<u>8,231,502</u>	<u>4,453,280</u>	<u>3,778,222</u>
Excess of revenues over (under) expenditures	<u>(4,471,883)</u>	<u>(4,471,883)</u>	<u>(500,030)</u>	<u>3,971,853</u>
Other Financing Sources (Uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	(35,000)	(35,000)	(35,000)	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(4,466,883)	(4,466,883)	(495,030)	3,971,853
Beginning fund balance	<u>4,466,883</u>	<u>4,466,883</u>	<u>5,774,499</u>	<u>1,307,616</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,279,469</u>	<u>\$ 5,279,469</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 2,602,000	\$ 2,602,000	\$ 136,508	\$ (2,465,492)
Interest on investments	-	-	10,545	10,545
Total revenues	<u>2,602,000</u>	<u>2,602,000</u>	<u>147,053</u>	<u>(2,454,947)</u>
Expenditures				
Materials and services	1,000,000	1,000,000	37,361	962,639
Capital outlay	3,000,000	3,000,000	99,147	2,900,853
Contingency	204,000	204,000	-	204,000
Total expenditures	<u>4,204,000</u>	<u>4,204,000</u>	<u>136,508</u>	<u>4,067,492</u>
Excess of revenues over (under) expenditures	(1,602,000)	(1,602,000)	10,545	1,612,545
Other financing sources (uses)				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balance	(2,602,000)	(2,602,000)	10,545	2,612,545
Beginning fund balance	<u>2,602,000</u>	<u>2,602,000</u>	<u>-</u>	<u>(2,602,000)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,545</u></u>	<u><u>\$ 10,545</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 4,174,530	\$ 4,347,394	\$ 4,452,601	\$ 105,207
Miscellaneous	439,500	439,500	147,459	(292,041)
Total revenues	<u>4,614,030</u>	<u>4,786,894</u>	<u>4,600,060</u>	<u>(186,834)</u>
Expenditures				
Personnel services	167,330	169,180	168,291	889
Materials and services	4,466,700	4,637,714	4,223,303	414,411
Total expenditures	<u>4,634,030</u>	<u>4,806,894</u>	<u>4,391,594</u>	<u>415,300</u>
Net change in fund balance	(20,000)	(20,000)	208,466	228,466
Beginning fund balance	<u>20,000</u>	<u>20,000</u>	<u>149,205</u>	<u>129,205</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 357,671</u>	<u>\$ 357,671</u>

UNION COUNTY
Schedule of the Proportionate Share of the Net OPEB Liability (Asset) and Contributions

Schedule of the Proportionate Share of the Net OPEB Liability - AOCIT

Year Ended June 30,	County's proportion of the net OPEB liability (asset)	County's proportionate share of the net OPEB liability (asset)	County's covered payroll	County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll
2022	100%	\$ 358,136	\$ 8,638,197	4%
2021	100%	329,354	8,116,696	4%
2020	100%	298,216	7,766,786	4%
2019	100%	254,585	7,502,555	3%
2018	100%	215,289	7,106,858	3%

The amounts presented for each fiscal year were actuarial determined at July 1 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available. GASB 75 was implemented by the County in fiscal year 2018.

Schedule of Contributions - AOCIT

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution Deficiency (excess)	County's covered payroll	Contributions as a percent of covered payroll
2022	\$ 3,219	\$ 3,219	\$ -	\$ 8,638,197	0%
2021	16,408	16,408	-	8,116,696	0%
2020	7,217	7,217	-	7,766,786	0%
2019	4,126	4,126	-	7,502,555	0%
2018	4,567	4,567	-	7,106,858	0%

The amounts presented for each fiscal year were actuarial determined at July 1 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available. GASB 75 was implemented by the County in fiscal year 2018.

UNION COUNTY, OREGON
Notes to Required Supplementary Information

Budgets and Budgetary Accounting

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

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

Appropriations

The County has complied with legal requirements relating to the preparation, adoption and execution of the annual budget for the year ended June 30, 2022, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2022, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

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SUPPLEMENTARY INFORMATION

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	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
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 110,843	\$ 413,982	\$ 232,792	\$ -	\$ 66	\$ 97,899	\$ 122,706
Accounts receivable	4,737	11,694	11,497	-	-	49,332	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>115,580</u>	<u>425,676</u>	<u>244,289</u>	<u>-</u>	<u>66</u>	<u>147,231</u>	<u>122,706</u>
Deferred outflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 115,580</u>	<u>\$ 425,676</u>	<u>\$ 244,289</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 147,231</u>	<u>\$ 122,706</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable	\$ 53,598	\$ 9,498	\$ 2,304	\$ 328	\$ -	\$ 688	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	23,500	-	-	-
Total liabilities	<u>53,598</u>	<u>9,498</u>	<u>2,304</u>	<u>23,828</u>	<u>-</u>	<u>688</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Unavailable lease revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Restricted	61,982	416,178	241,985	-	66	146,543	122,706
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(23,828)	-	-	-
Total fund balances	<u>61,982</u>	<u>416,178</u>	<u>241,985</u>	<u>(23,828)</u>	<u>66</u>	<u>146,543</u>	<u>122,706</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 115,580</u>	<u>\$ 425,676</u>	<u>\$ 244,289</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 147,231</u>	<u>\$ 122,706</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (*continued*)
June 30, 2022

233 <u>Wind Project</u>	234 <u>Inmate Welfare</u>	235 <u>STF</u>	240 <u>Community Corrections Fund</u>	245 <u>Crime Victim Program</u>	247 <u>MERA</u>	249 <u>Sheriff Reserve Program</u>	252 <u>Title III</u>	253 <u>Forest Service Title III</u>
\$ 990	\$ 8,130	\$ 395,831	\$ 2,111,277	\$ -	\$ 4,139	\$ 6,788	\$ 421,410	\$ 62,942
-	-	38,394	310,747	62,100	37,933	-	-	-
-	-	-	-	-	-	-	-	-
<u>990</u>	<u>8,130</u>	<u>434,225</u>	<u>2,422,024</u>	<u>62,100</u>	<u>42,072</u>	<u>6,788</u>	<u>421,410</u>	<u>62,942</u>
-	-	-	-	-	-	-	-	-
<u><u>\$ 990</u></u>	<u><u>\$ 8,130</u></u>	<u><u>\$ 434,225</u></u>	<u><u>\$ 2,422,024</u></u>	<u><u>\$ 62,100</u></u>	<u><u>\$ 42,072</u></u>	<u><u>\$ 6,788</u></u>	<u><u>\$ 421,410</u></u>	<u><u>\$ 62,942</u></u>
\$ -	\$ 57	\$ 111,571	\$ 3,427	\$ 100	\$ 17,537	\$ 3,175	\$ -	\$ -
-	-	-	-	-	-	-	393,806	-
-	-	-	-	6,874	-	-	-	-
<u>-</u>	<u>57</u>	<u>111,571</u>	<u>3,427</u>	<u>6,974</u>	<u>17,537</u>	<u>3,175</u>	<u>393,806</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>8,073</u>	<u>322,654</u>	<u>2,418,597</u>	<u>55,126</u>	<u>24,535</u>	<u>-</u>	<u>27,604</u>	<u>62,942</u>
990	-	-	-	-	-	3,613	-	-
-	-	-	-	-	-	-	-	-
<u>990</u>	<u>8,073</u>	<u>322,654</u>	<u>2,418,597</u>	<u>55,126</u>	<u>24,535</u>	<u>3,613</u>	<u>27,604</u>	<u>62,942</u>
<u><u>\$ 990</u></u>	<u><u>\$ 8,130</u></u>	<u><u>\$ 434,225</u></u>	<u><u>\$ 2,422,024</u></u>	<u><u>\$ 62,100</u></u>	<u><u>\$ 42,072</u></u>	<u><u>\$ 6,788</u></u>	<u><u>\$ 421,410</u></u>	<u><u>\$ 62,942</u></u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2022

	255	260	263	265	266	269	270
	Economic Development	Community Development Loan	Watershed	Agriculture Services	Non-Med Transportation	Mediation Assessment	Ambulance
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 968,279	\$ 10,923	\$ -	\$ 100,294	\$ 17,225	\$ 76,852	\$ 1,748
Accounts receivable	78,147	-	94,076	-	9,557	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>1,046,426</u>	<u>10,923</u>	<u>94,076</u>	<u>100,294</u>	<u>26,782</u>	<u>76,852</u>	<u>1,748</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,046,426</u>	<u>\$ 10,923</u>	<u>\$ 94,076</u>	<u>\$ 100,294</u>	<u>\$ 26,782</u>	<u>\$ 76,852</u>	<u>\$ 1,748</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 20,400	\$ -	\$ -	\$ 1,024	\$ 9,557	\$ 500	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	96,063	-	-	-	-
Total liabilities	<u>20,400</u>	<u>-</u>	<u>96,063</u>	<u>1,024</u>	<u>9,557</u>	<u>500</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Unavailable lease revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Restricted	150,000	10,923	-	-	17,225	76,352	-
Committed	876,026	-	-	99,270	-	-	1,748
Unassigned	-	-	(1,987)	-	-	-	-
Total fund balances	<u>1,026,026</u>	<u>10,923</u>	<u>(1,987)</u>	<u>99,270</u>	<u>17,225</u>	<u>76,352</u>	<u>1,748</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,046,426</u>	<u>\$ 10,923</u>	<u>\$ 94,076</u>	<u>\$ 100,294</u>	<u>\$ 26,782</u>	<u>\$ 76,852</u>	<u>\$ 1,748</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2022

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
\$ 4,641	\$ 667,365	\$ 48,873	\$ 4,517	\$ 44,599	\$ 107,537	\$ 16,644	\$ 83,953	\$ 264,392
-	164,882	-	-	23,622	-	-	2,960	511,575
-	-	-	-	-	-	-	-	-
<u>4,641</u>	<u>832,247</u>	<u>48,873</u>	<u>4,517</u>	<u>68,221</u>	<u>107,537</u>	<u>16,644</u>	<u>86,913</u>	<u>775,967</u>
-	-	-	-	-	-	-	-	-
<u>\$ 4,641</u>	<u>\$ 832,247</u>	<u>\$ 48,873</u>	<u>\$ 4,517</u>	<u>\$ 68,221</u>	<u>\$ 107,537</u>	<u>\$ 16,644</u>	<u>\$ 86,913</u>	<u>\$ 775,967</u>
\$ -	\$ -	\$ 1,150	\$ -	\$ 15,540	\$ -	\$ -	\$ 7,561	\$ 12,841
-	-	-	-	-	-	-	8,595	511,575
-	-	-	-	-	-	-	-	-
-	-	1,150	-	15,540	-	-	16,156	524,416
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,641	832,247	-	4,517	52,681	-	-	-	-
-	-	47,723	-	-	107,537	16,644	70,757	251,551
-	-	-	-	-	-	-	-	-
<u>4,641</u>	<u>832,247</u>	<u>47,723</u>	<u>4,517</u>	<u>52,681</u>	<u>107,537</u>	<u>16,644</u>	<u>70,757</u>	<u>251,551</u>
-	-	-	-	-	-	-	-	-
<u>\$ 4,641</u>	<u>\$ 832,247</u>	<u>\$ 48,873</u>	<u>\$ 4,517</u>	<u>\$ 68,221</u>	<u>\$ 107,537</u>	<u>\$ 16,644</u>	<u>\$ 86,913</u>	<u>\$ 775,967</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2022

	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 36,000	\$ 46,024	\$ 62,433	\$ 63,252	\$ 35,411	\$ 282,313	\$ 38,828
Accounts receivable	868	180	-	1,596	-	3,777	525
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>36,868</u>	<u>46,204</u>	<u>62,433</u>	<u>64,848</u>	<u>35,411</u>	<u>286,090</u>	<u>39,353</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 36,868</u>	<u>\$ 46,204</u>	<u>\$ 62,433</u>	<u>\$ 64,848</u>	<u>\$ 35,411</u>	<u>\$ 286,090</u>	<u>\$ 39,353</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Unavailable lease revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Restricted	36,868	-	-	-	-	-	39,353
Committed	-	46,204	62,433	64,848	35,411	286,090	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>36,868</u>	<u>46,204</u>	<u>62,433</u>	<u>64,848</u>	<u>35,411</u>	<u>286,090</u>	<u>39,353</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,868</u>	<u>\$ 46,204</u>	<u>\$ 62,433</u>	<u>\$ 64,848</u>	<u>\$ 35,411</u>	<u>\$ 286,090</u>	<u>\$ 39,353</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2022

313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ 37,079	\$ 9,930	\$ 207,832	\$ 7,226,739
2,712	-	32,310	1,453,221
-	-	16,147	16,147
<u>39,791</u>	<u>9,930</u>	<u>256,289</u>	<u>8,696,107</u>
-	-	-	-
<u>\$ 39,791</u>	<u>\$ 9,930</u>	<u>\$ 256,289</u>	<u>\$ 8,696,107</u>
\$ 8,660	\$ -	\$ 3,098	\$ 282,614
-	-	-	913,976
-	-	-	126,437
<u>8,660</u>	<u>-</u>	<u>3,098</u>	<u>1,323,027</u>
-	-	13,556	13,556
-	-	1,348	1,348
-	-	<u>14,904</u>	<u>14,904</u>
31,131	-	238,287	5,403,216
-	9,930	-	1,980,775
-	-	-	(25,815)
<u>31,131</u>	<u>9,930</u>	<u>238,287</u>	<u>7,358,176</u>
<u>\$ 39,791</u>	<u>\$ 9,930</u>	<u>\$ 256,289</u>	<u>\$ 8,696,107</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2022

	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
Revenues							
Taxes:							
Property taxes	\$ 232,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	131,820	-	-
Other taxes	-	-	-	-	7,591	-	-
Intergovernmental	35,034	260,405	56,137	-	179,597	109,422	40,094
Charges for services	-	-	-	2,760	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	8,642	-	-	-
Miscellaneous:							
Rental income	-	-	-	-	-	-	-
Interest on investments	654	2,137	1,167	-	507	645	588
Other income	6,550	-	-	39,500	-	11,514	-
Total revenues	<u>275,047</u>	<u>262,542</u>	<u>57,304</u>	<u>50,902</u>	<u>319,515</u>	<u>121,581</u>	<u>40,682</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	190,793	-	394	-	-	-
Public safety	-	-	-	-	-	-	25,700
Public services	282,041	-	-	127,845	-	110,946	-
Culture and recreation	-	-	32,127	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	319,528	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	18,255	-	-	-	-	-	-
Total expenditures	<u>300,296</u>	<u>190,793</u>	<u>32,127</u>	<u>128,239</u>	<u>319,528</u>	<u>110,946</u>	<u>25,700</u>
Excess of revenues over (under) expenditures	<u>(25,249)</u>	<u>71,749</u>	<u>25,177</u>	<u>(77,337)</u>	<u>(13)</u>	<u>10,635</u>	<u>14,982</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	76,500	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>76,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(25,249)	71,749	15,177	(837)	(13)	10,635	14,982
Beginning 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>
Ending fund balance	<u>\$ 61,982</u>	<u>\$ 416,178</u>	<u>\$ 241,985</u>	<u>\$ (23,828)</u>	<u>\$ 66</u>	<u>\$ 146,543</u>	<u>\$ 122,706</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, 2022

233	234	235	240	245	247	249	252
Wind Project	Inmate Welfare	STF	Community Corrections Fund	Crime Victim Program	MERA	Sheriff Reserve Program	Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	634,553	472,068	266,853	280,766	11,625	52,850
-	-	-	1,008,346	-	-	2,250	-
153,319	3,658	-	-	-	-	10,000	-
-	-	-	11,284	-	-	-	-
-	-	-	-	-	-	-	-
251	36	1,980	11,180	-	-	-	2,094
-	-	-	9,087	-	1,522	6,022	-
<u>153,570</u>	<u>3,694</u>	<u>636,533</u>	<u>1,511,965</u>	<u>266,853</u>	<u>282,288</u>	<u>29,897</u>	<u>54,944</u>
-	-	-	-	-	-	-	-
-	3,538	-	1,228,533	-	-	18,661	-
-	-	-	-	251,019	-	14,232	52,850
-	-	-	-	-	182,825	-	-
40,799	-	542,443	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>40,799</u>	<u>3,538</u>	<u>542,443</u>	<u>1,228,533</u>	<u>251,019</u>	<u>182,825</u>	<u>32,893</u>	<u>52,850</u>
112,771	156	94,090	283,432	15,834	99,463	(2,996)	2,094
-	-	-	-	-	-	-	-
<u>(112,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(112,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
771	156	94,090	283,432	15,834	99,463	(2,996)	2,094
219	7,917	228,564	2,135,165	39,292	(74,928)	6,609	25,510
<u>\$ 990</u>	<u>\$ 8,073</u>	<u>\$ 322,654</u>	<u>\$ 2,418,597</u>	<u>\$ 55,126</u>	<u>\$ 24,535</u>	<u>\$ 3,613</u>	<u>\$ 27,604</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, 2022

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation
Revenues						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-
Other taxes	-	355,718	-	-	-	-
Intergovernmental	-	230,834	-	-	-	23,877
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous:						
Rental income	-	-	-	-	-	-
Interest on investments	316	4,389	53	-	498	81
Other income	-	349,582	-	655,911	-	6,061
Total revenues	<u>316</u>	<u>940,523</u>	<u>53</u>	<u>655,911</u>	<u>498</u>	<u>30,019</u>
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	-	-	-	566,234	2,220	25,219
Culture and recreation	-	-	-	-	-	-
Community development	-	109,888	-	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	292,279	-	-	-	-
Interest	-	12,140	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>414,307</u>	<u>-</u>	<u>566,234</u>	<u>2,220</u>	<u>25,219</u>
Excess of revenues over (under) expenditures	<u>316</u>	<u>526,216</u>	<u>53</u>	<u>89,677</u>	<u>(1,722)</u>	<u>4,800</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	2,000	-
Transfers out	-	(100,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Net change in fund balance	316	426,216	53	89,677	278	4,800
Beginning 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>
Ending fund balance	<u>\$ 62,942</u>	<u>\$ 1,026,026</u>	<u>\$ 10,923</u>	<u>\$ (1,987)</u>	<u>\$ 99,270</u>	<u>\$ 17,225</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, 2022

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	666,982	21,728	-	98,504	-
27,651	-	-	-	-	21,702	4,465	-
-	-	-	-	-	-	-	-
430	9	24	3,382	9,400	-	-	-
-	-	-	-	89	166	-	540
-	-	-	-	11,382	-	118,879	-
<u>28,081</u>	<u>9</u>	<u>24</u>	<u>670,364</u>	<u>42,599</u>	<u>21,868</u>	<u>221,848</u>	<u>540</u>
-	-	-	-	-	-	-	-
-	-	-	400,000	-	-	240,883	-
22,684	-	-	-	36,070	-	-	-
-	-	-	-	-	48,338	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>22,684</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>36,070</u>	<u>48,338</u>	<u>240,883</u>	<u>-</u>
5,397	9	24	270,364	6,529	(26,470)	(19,035)	540
-	-	-	-	10,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,000	-	-	-
5,397	9	24	270,364	16,529	(26,470)	(19,035)	540
<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>
<u>\$ 76,352</u>	<u>\$ 1,748</u>	<u>\$ 4,641</u>	<u>\$ 832,247</u>	<u>\$ 47,723</u>	<u>\$ 4,517</u>	<u>\$ 52,681</u>	<u>\$ 107,537</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, 2022

	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
Revenues							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	-	53,167	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and permits	-	-	-	10,292	2,307	-	21,130
Fines and forfeitures	-	-	399,298	-	-	-	-
Miscellaneous:							
Rental income	-	31,280	-	-	-	-	-
Interest on investments	64	5	1,517	158	227	230	323
Other income	9,000	40,363	200	-	-	7,214	-
Total revenues	<u>9,064</u>	<u>124,815</u>	<u>401,015</u>	<u>10,450</u>	<u>2,534</u>	<u>7,444</u>	<u>21,453</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	298,138	-	-	-	-
Public services	-	-	-	-	-	-	5,200
Culture and recreation	-	133,306	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	25,400	-	-	-	-	-
Total expenditures	<u>-</u>	<u>158,706</u>	<u>298,138</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,200</u>
Excess of revenues over (under) expenditures	<u>9,064</u>	<u>(33,891)</u>	<u>102,877</u>	<u>10,450</u>	<u>2,534</u>	<u>7,444</u>	<u>16,253</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	20,000	-
Transfers out	-	-	(110,000)	-	-	-	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(110,000)</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>(10,000)</u>
Net change in fund balance	9,064	(33,891)	(7,123)	10,450	2,534	27,444	6,253
Beginning 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>
Ending fund balance	<u>\$ 16,644</u>	<u>\$ 70,757</u>	<u>\$ 251,551</u>	<u>\$ 36,868</u>	<u>\$ 46,204</u>	<u>\$ 62,433</u>	<u>\$ 64,848</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, 2022

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,533	\$ 568,342
-	-	-	-	-	-	131,820
-	-	-	-	-	-	363,309
-	-	29,214	-	-	-	3,523,710
-	-	2,675	-	-	-	1,016,031
-	66,029	-	38,044	-	-	358,597
-	-	-	-	-	-	419,224
6,000	-	-	-	-	70,270	116,950
165	1,372	180	128	50	1,891	37,526
-	-	-	-	-	15,093	1,287,880
<u>6,165</u>	<u>67,401</u>	<u>32,069</u>	<u>38,172</u>	<u>50</u>	<u>422,787</u>	<u>7,823,389</u>
-	-	-	60,352	-	-	60,352
-	-	-	-	-	-	191,187
-	44,642	-	-	-	-	2,260,095
-	-	15,130	-	-	-	1,511,690
-	-	-	-	-	417,135	813,731
-	-	-	-	-	-	693,130
-	-	-	-	-	-	319,528
-	-	-	-	-	13,318	305,597
-	-	-	-	-	3,797	15,937
-	-	-	-	-	-	43,655
-	<u>44,642</u>	<u>15,130</u>	<u>60,352</u>	<u>-</u>	<u>434,250</u>	<u>6,214,902</u>
<u>6,165</u>	<u>22,759</u>	<u>16,939</u>	<u>(22,180)</u>	<u>50</u>	<u>(11,463)</u>	<u>1,608,487</u>
-	-	-	32,000	-	-	140,500
-	-	-	-	-	-	(342,000)
-	-	-	32,000	-	-	(201,500)
6,165	22,759	16,939	9,820	50	(11,463)	1,406,987
29,246	263,331	22,414	21,311	9,880	249,750	5,951,189
<u>\$ 35,411</u>	<u>\$ 286,090</u>	<u>\$ 39,353</u>	<u>\$ 31,131</u>	<u>\$ 9,930</u>	<u>\$ 238,287</u>	<u>\$ 7,358,176</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 210,000	\$ 210,000	\$ 232,809	\$ 22,809
Intergovernmental	48,500	48,500	35,034	(13,466)
Interest on investments	-	-	654	654
Miscellaneous	-	-	6,550	6,550
Total revenues	<u>258,500</u>	<u>258,500</u>	<u>275,047</u>	<u>16,547</u>
Expenditures				
Personnel services	125,977	131,977	123,139	8,838
Materials and services	146,180	146,180	158,902	(12,722)
Capital outlay	20,000	20,000	18,255	1,745
Contingency	92,343	86,343	-	86,343
Total expenditures	<u>384,500</u>	<u>384,500</u>	<u>300,296</u>	<u>84,204</u>
Net change in fund balance	(126,000)	(126,000)	(25,249)	100,751
Beginning fund balance	<u>126,000</u>	<u>126,000</u>	<u>87,231</u>	<u>(38,769)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,982</u>	<u>\$ 61,982</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 256,500	\$ 256,500	\$ 260,405	\$ 3,905
Interest on investments	2,500	2,500	2,137	(363)
Total revenues	<u>259,000</u>	<u>259,000</u>	<u>262,542</u>	<u>3,542</u>
Expenditures				
Personnel services	18,800	18,800	-	18,800
Materials and services	372,700	372,700	190,793	181,907
Capital outlay	50,000	50,000	-	50,000
Contingency	192,500	192,500	-	192,500
Total expenditures	<u>634,000</u>	<u>634,000</u>	<u>190,793</u>	<u>443,207</u>
Net change in fund balance	(375,000)	(375,000)	71,749	446,749
Beginning fund balance	<u>375,000</u>	<u>375,000</u>	<u>344,429</u>	<u>(30,571)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 416,178</u>	<u>\$ 416,178</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 63,537	\$ 63,537	\$ 56,137	\$ (7,400)
Interest on investments	1,500	1,500	1,167	(333)
Total revenues	<u>65,037</u>	<u>65,037</u>	<u>57,304</u>	<u>(7,733)</u>
Expenditures				
Personnel services	48,002	48,002	19,808	28,194
Materials and services	24,000	24,000	12,319	11,681
Contingency	207,013	207,013	-	207,013
Total expenditures	<u>279,015</u>	<u>279,015</u>	<u>32,127</u>	<u>246,888</u>
Excess of revenues over (under) expenditures	(213,978)	(213,978)	25,177	239,155
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(223,978)	(223,978)	15,177	239,155
Beginning fund balance	<u>223,978</u>	<u>223,978</u>	<u>226,808</u>	<u>2,830</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241,985</u>	<u>\$ 241,985</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 25,000	\$ 25,000	\$ 2,760	\$ (22,240)
Licenses and permits	5,000	5,000	-	(5,000)
Fines and forfeitures	5,000	5,000	8,642	3,642
Miscellaneous	14,500	14,500	39,500	25,000
Total revenues	<u>49,500</u>	<u>49,500</u>	<u>50,902</u>	<u>1,402</u>
Expenditures				
Personnel services	62,771	62,771	60,622	2,149
Materials and services	69,050	69,050	67,617	1,433
Total expenditures	<u>131,821</u>	<u>131,821</u>	<u>128,239</u>	<u>3,582</u>
Excess of revenues over (under) expenditures	(82,321)	(82,321)	(77,337)	4,984
Other Financing Sources (Uses)				
Transfers in	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>	<u>-</u>
Net change in fund balance	(5,821)	(5,821)	(837)	4,984
Beginning fund balance	<u>5,821</u>	<u>5,821</u>	<u>(22,991)</u>	<u>(28,812)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,828)</u>	<u>\$ (23,828)</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Payments in lieu of tax	\$ 140,000	\$ 140,000	\$ 131,820	\$ (8,180)
Other taxes	14,000	14,000	7,591	(6,409)
Intergovernmental	200,000	200,000	179,597	(20,403)
Interest on investments	1,000	1,000	507	(493)
Total revenues	<u>355,000</u>	<u>355,000</u>	<u>319,515</u>	<u>(35,485)</u>
Expenditures				
Distributions to school districts	<u>355,000</u>	<u>393,000</u>	<u>319,528</u>	<u>73,472</u>
Excess of revenues over (under) expenditures	-	(38,000)	(13)	37,987
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>38,000</u>	<u>-</u>	<u>(38,000)</u>
Net change in fund balance	-	-	(13)	(13)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>79</u>	<u>79</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 66</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 150,000	\$ 150,000	\$ 109,422	\$ (40,578)
Interest on investments	-	-	645	645
Miscellaneous	13,000	13,000	11,514	(1,486)
Total revenues	<u>163,000</u>	<u>163,000</u>	<u>121,581</u>	<u>(41,419)</u>
Expenditures				
Personnel services	61,000	80,300	80,273	27
Materials and services	135,000	115,700	30,673	85,027
Total expenditures	<u>196,000</u>	<u>196,000</u>	<u>110,946</u>	<u>85,054</u>
Net change in fund balance	(33,000)	(33,000)	10,635	43,635
Beginning fund balance	<u>33,000</u>	<u>33,000</u>	<u>135,908</u>	<u>102,908</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,543</u>	<u>\$ 146,543</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 39,100	\$ 39,100	\$ 40,094	\$ 994
Interest on investments	1,100	1,100	588	(512)
Total revenues	<u>40,200</u>	<u>40,200</u>	<u>40,682</u>	<u>482</u>
Expenditures				
Materials and services	44,000	44,000	25,700	18,300
Contingency	86,200	86,200	-	86,200
Total expenditures	<u>130,200</u>	<u>130,200</u>	<u>25,700</u>	<u>104,500</u>
Net change in fund balance	(90,000)	(90,000)	14,982	104,982
Beginning fund balance	<u>90,000</u>	<u>90,000</u>	<u>107,724</u>	<u>17,724</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 122,706</u></u>	<u><u>\$ 122,706</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Licenses and permits	145,000	145,000	153,319	8,319
Interest on investments	-	-	251	251
Total revenues	<u>165,000</u>	<u>165,000</u>	<u>153,570</u>	<u>(11,430)</u>
Expenditures				
Materials and services	<u>47,000</u>	<u>47,000</u>	<u>40,799</u>	<u>6,201</u>
Excess of revenues over (under) expenditures	118,000	118,000	112,771	(5,229)
Other Financing Sources (Uses)				
Transfers out	<u>(118,000)</u>	<u>(118,000)</u>	<u>(112,000)</u>	<u>6,000</u>
Net change in fund balance	-	-	771	771
Beginning fund balance	<u>-</u>	<u>-</u>	<u>219</u>	<u>219</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 990</u></u>	<u><u>\$ 990</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 25,000	\$ 25,000	\$ 3,658	\$ (21,342)
Interest on investments	-	-	36	36
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>3,694</u>	<u>(21,306)</u>
Expenditures				
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>3,538</u>	<u>21,462</u>
Net change in fund balance	-	-	156	156
Beginning fund balance	<u>-</u>	<u>-</u>	<u>7,917</u>	<u>7,917</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,073</u></u>	<u><u>\$ 8,073</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 825,000	\$ 825,000	\$ 634,553	\$ (190,447)
Interest on investments	5,000	5,000	1,980	(3,020)
Total revenues	<u>830,000</u>	<u>830,000</u>	<u>636,533</u>	<u>(193,467)</u>
Expenditures				
Materials and services	<u>950,000</u>	<u>950,000</u>	<u>542,443</u>	<u>407,557</u>
Net change in fund balance	(120,000)	(120,000)	94,090	214,090
Beginning fund balance	<u>120,000</u>	<u>120,000</u>	<u>228,564</u>	<u>108,564</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 322,654</u></u>	<u><u>\$ 322,654</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Community Corrections Fund - 240
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 1,201,239	\$ 1,201,239	\$ 472,068	\$ (729,171)
Charges for services	-	-	1,008,346	1,008,346
Fines and forfeitures	51,000	51,000	11,284	(39,716)
Interest on investments	15,000	15,000	11,180	(3,820)
Miscellaneous	4,000	4,000	9,087	5,087
Total revenues	<u>1,271,239</u>	<u>1,271,239</u>	<u>1,511,965</u>	<u>240,726</u>
Expenditures				
Personnel services	901,634	901,634	767,910	133,724
Materials and services	576,778	576,778	460,623	116,155
Contingency	1,758,377	1,758,377	-	1,758,377
Total expenditures	<u>3,236,789</u>	<u>3,236,789</u>	<u>1,228,533</u>	<u>2,008,256</u>
Net change in fund balance	(1,965,550)	(1,965,550)	283,432	2,248,982
Beginning fund balance	<u>1,965,550</u>	<u>1,965,550</u>	<u>2,135,165</u>	<u>169,615</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,418,597</u>	<u>\$ 2,418,597</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 217,876	\$ 217,876	\$ 266,853	\$ 48,977
Expenditures				
Personnel services	203,676	266,776	237,232	29,544
Materials and services	14,200	17,700	13,787	3,913
Total expenditures	<u>217,876</u>	<u>284,476</u>	<u>251,019</u>	<u>33,457</u>
Excess of revenues over (under) expenditures	-	(66,600)	15,834	82,434
Other Financing Sources (Uses)				
Transfers in	-	66,600	-	(66,600)
Net change in fund balance	-	-	15,834	15,834
Beginning fund balance	-	-	39,292	39,292
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,126</u>	<u>\$ 55,126</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 240,533	\$ 240,533	\$ 280,766	\$ 40,233
Interest on investments	1,000	1,000	-	(1,000)
Miscellaneous	45,000	45,000	1,522	(43,478)
Total revenues	<u>286,533</u>	<u>286,533</u>	<u>282,288</u>	<u>(4,245)</u>
Expenditures				
Personnel services	82,729	86,029	85,986	43
Materials and services	212,240	208,940	96,839	112,101
Contingency	46,706	46,706	-	46,706
Total expenditures	<u>341,675</u>	<u>341,675</u>	<u>182,825</u>	<u>158,850</u>
Net change in fund balance	(55,142)	(55,142)	99,463	154,605
Beginning fund balance	<u>55,142</u>	<u>55,142</u>	<u>(74,928)</u>	<u>(130,070)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,535</u>	<u>\$ 24,535</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 42,850	\$ 42,850	\$ 2,250	\$ (40,600)
Intergovernmental	-	-	11,625	11,625
Licenses and permits	-	-	10,000	10,000
Miscellaneous	200	200	6,022	5,822
Total revenues	<u>43,050</u>	<u>43,050</u>	<u>29,897</u>	<u>(13,153)</u>
Expenditures				
Personnel services	25,000	25,000	14,232	10,768
Materials and services	18,050	18,050	18,661	(611)
Total expenditures	<u>43,050</u>	<u>43,050</u>	<u>32,893</u>	<u>10,157</u>
Net change in fund balance	-	-	(2,996)	(2,996)
Beginning fund balance	-	-	6,609	6,609
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,613</u>	<u>\$ 3,613</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 55,000	\$ 55,000	\$ 52,850	\$ (2,150)
Interest on investments	5,000	5,000	2,094	(2,906)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>54,944</u>	<u>(5,056)</u>
Expenditures				
Materials and services	<u>410,000</u>	<u>410,000</u>	<u>52,850</u>	<u>357,150</u>
Net change in fund balance	(350,000)	(350,000)	2,094	352,094
Beginning fund balance	<u>350,000</u>	<u>350,000</u>	<u>25,510</u>	<u>(324,490)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,604</u>	<u>\$ 27,604</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 500	\$ 500	\$ 316	\$ (184)
Expenditures				
Materials and services	63,000	63,000	-	63,000
Net change in fund balance	(62,500)	(62,500)	316	62,816
Beginning fund balance	62,500	62,500	62,626	126
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,942</u>	<u>\$ 62,942</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other taxes	\$ 208,000	\$ 208,000	\$ 355,718	\$ 147,718
Intergovernmental	230,000	230,000	230,834	834
Interest on investments	3,000	3,000	4,389	1,389
Miscellaneous	-	-	1,710	1,710
Total revenues	<u>441,000</u>	<u>441,000</u>	<u>592,651</u>	<u>151,651</u>
Expenditures				
Materials and services	249,000	249,000	109,888	139,112
Debt service	238,000	338,000	304,419	33,581
Capital outlay	100,000	100,000	-	100,000
Contingency	404,000	304,000	-	304,000
Total expenditures	<u>991,000</u>	<u>991,000</u>	<u>414,307</u>	<u>576,693</u>
Excess of revenues over (under) expenditures	<u>(550,000)</u>	<u>(550,000)</u>	<u>178,344</u>	<u>728,344</u>
Other Financing Sources (Uses)				
Sale of land	200,000	200,000	347,872	147,872
Transfers out	(100,000)	(100,000)	(100,000)	-
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>247,872</u>	<u>147,872</u>
Net change in fund balance	(450,000)	(450,000)	426,216	876,216
Beginning fund balance	<u>450,000</u>	<u>450,000</u>	<u>599,810</u>	<u>149,810</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,026,026</u>	<u>\$ 1,026,026</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Interest on investments	250	250	53	(197)
Total revenues	<u>25,250</u>	<u>25,250</u>	<u>53</u>	<u>(25,197)</u>
Expenditures				
Materials and services	<u>36,100</u>	<u>36,100</u>	<u>-</u>	<u>36,100</u>
Net change in fund balance	(10,850)	(10,850)	53	10,903
Beginning fund balance	<u>10,850</u>	<u>10,850</u>	<u>10,870</u>	<u>20</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,923</u></u>	<u><u>\$ 10,923</u></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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 592,556	\$ 592,556	\$ 655,911	\$ 63,355
Expenditures				
Personnel services	<u>592,556</u>	<u>641,556</u>	<u>566,234</u>	<u>75,322</u>
Excess of revenues over (under) expenditures	-	(49,000)	89,677	138,677
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>49,000</u>	<u>-</u>	<u>(49,000)</u>
Net change in fund balance	-	-	89,677	89,677
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(91,664)</u>	<u>(91,664)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,987)</u></u>	<u><u>\$ (1,987)</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 1,000	\$ 1,000	\$ 498	\$ (502)
Expenditures				
Materials and services	11,300	11,300	2,220	9,080
Contingency	91,200	91,200	-	91,200
Total expenditures	<u>102,500</u>	<u>102,500</u>	<u>2,220</u>	<u>100,280</u>
Excess of revenues over (under) expenditures	(101,500)	(101,500)	(1,722)	99,778
Other Financing Sources (Uses)				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net change in fund balance	(99,500)	(99,500)	278	99,778
Beginning fund balance	<u>99,500</u>	<u>99,500</u>	<u>98,992</u>	<u>(508)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 99,270</u></u>	<u><u>\$ 99,270</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 23,877	\$ (76,123)
Interest on investments	-	-	81	81
Miscellaneous	30,000	30,000	6,061	(23,939)
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>30,019</u>	<u>(99,981)</u>
Expenditures				
Materials and services	<u>130,000</u>	<u>130,000</u>	<u>25,219</u>	<u>104,781</u>
Net change in fund balance	-	-	4,800	4,800
Beginning fund balance	<u>-</u>	<u>-</u>	<u>12,425</u>	<u>12,425</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,225</u></u>	<u><u>\$ 17,225</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 27,011	\$ 27,011	\$ 27,651	\$ 640
Interest on investments	100	100	430	330
Total revenues	<u>27,111</u>	<u>27,111</u>	<u>28,081</u>	<u>970</u>
Expenditures				
Materials and services	40,050	40,050	22,684	17,366
Contingency	66,682	66,682	-	66,682
Total expenditures	<u>106,732</u>	<u>106,732</u>	<u>22,684</u>	<u>84,048</u>
Net change in fund balance	(79,621)	(79,621)	5,397	85,018
Beginning fund balance	<u>79,621</u>	<u>79,621</u>	<u>70,955</u>	<u>(8,666)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 76,352</u></u>	<u><u>\$ 76,352</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Ambulance Fund - 270
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 25	\$ 25	\$ 9	\$ (16)
Expenditures				
Materials and services	<u>1,775</u>	<u>1,775</u>	<u>-</u>	<u>1,775</u>
Net change in fund balance	(1,750)	(1,750)	9	1,759
Beginning fund balance	<u>1,750</u>	<u>1,750</u>	<u>1,739</u>	<u>(11)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,748</u>	<u>\$ 1,748</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 40	\$ 40	\$ 24	\$ (16)
Expenditures				
Materials and services	4,665	4,665	-	4,665
Net change in fund balance	(4,625)	(4,625)	24	4,649
Beginning fund balance	4,625	4,625	4,617	(8)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,641</u>	<u>\$ 4,641</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 500,000	\$ 500,000	\$ 666,982	\$ 166,982
Interest on investments	3,000	3,000	3,382	382
Total revenues	<u>503,000</u>	<u>503,000</u>	<u>670,364</u>	<u>167,364</u>
Expenditures				
Materials and services	400,000	400,000	400,000	-
Contingency	523,000	523,000	-	523,000
Total expenditures	<u>923,000</u>	<u>923,000</u>	<u>400,000</u>	<u>523,000</u>
Net change in fund balance	(420,000)	(420,000)	270,364	690,364
Beginning fund balance	<u>420,000</u>	<u>420,000</u>	<u>561,883</u>	<u>141,883</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 832,247</u></u>	<u><u>\$ 832,247</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
RAC Maintenance Fund - 283
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 21,728	\$ (78,272)
Rental income	40,000	40,000	9,400	(30,600)
Miscellaneous	-	-	11,382	11,382
Interest on investments	150	150	89	(61)
Total revenues	<u>140,150</u>	<u>140,150</u>	<u>42,599</u>	<u>(97,551)</u>
Expenditures				
Materials and services	50,000	50,000	35,573	14,427
Capital outlay	100,000	100,000	497	99,503
Contingency	31,150	31,150	-	31,150
Total expenditures	<u>181,150</u>	<u>181,150</u>	<u>36,070</u>	<u>145,080</u>
Excess of revenues over (under) expenditures	(41,000)	(41,000)	6,529	47,529
Other Financing Sources (Uses)				
Transfers in	10,000	10,000	10,000	-
Net change in fund balance	(31,000)	(31,000)	16,529	47,529
Beginning fund balance	31,000	31,000	31,194	194
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,723</u>	<u>\$ 47,723</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 20,000	\$ 20,000	\$ 21,702	\$ 1,702
Interest on investments	400	400	166	(234)
Total revenues	<u>20,400</u>	<u>20,400</u>	<u>21,868</u>	<u>1,468</u>
Expenditures				
Materials and services	45,000	65,000	48,338	16,662
Contingency	27,650	7,650	-	7,650
Total expenditures	<u>72,650</u>	<u>72,650</u>	<u>48,338</u>	<u>24,312</u>
Net change in fund balance	(52,250)	(52,250)	(26,470)	25,780
Beginning fund balance	<u>52,250</u>	<u>52,250</u>	<u>30,987</u>	<u>(21,263)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,517</u></u>	<u><u>\$ 4,517</u></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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 326,548	\$ 326,548	\$ 98,504	\$ (228,044)
Miscellaneous	-	-	118,879	118,879
Licenses and permits	4,500	4,500	4,465	(35)
Total revenues	<u>331,048</u>	<u>331,048</u>	<u>221,848</u>	<u>(109,200)</u>
Expenditures				
Materials and services	<u>341,048</u>	<u>341,048</u>	<u>240,883</u>	<u>100,165</u>
Net change in fund balance	(10,000)	(10,000)	(19,035)	(9,035)
Beginning fund balance	<u>10,000</u>	<u>10,000</u>	<u>71,716</u>	<u>61,716</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 52,681</u></u>	<u><u>\$ 52,681</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 500	\$ 500	\$ 540	\$ 40
Expenditures				
Capital outlay	50,000	50,000	-	50,000
Contingency	58,500	58,500	-	58,500
Total expenditures	<u>108,500</u>	<u>108,500</u>	<u>-</u>	<u>108,500</u>
Excess of revenues over (under) expenditures	(108,000)	(108,000)	540	108,540
Other Financing Sources (Uses)				
Transfers in	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Net change in fund balance	(105,000)	(105,000)	540	105,540
Beginning fund balance	<u>105,000</u>	<u>105,000</u>	<u>106,997</u>	<u>1,997</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,537</u></u>	<u><u>\$ 107,537</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Senior Center Maintenance Fund - 293
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 100	\$ 100	\$ 64	\$ (36)
Miscellaneous	7,200	7,200	9,000	1,800
Total revenues	<u>7,300</u>	<u>7,300</u>	<u>9,064</u>	<u>1,764</u>
Expenditures				
Materials and services	<u>14,800</u>	<u>14,800</u>	<u>-</u>	<u>14,800</u>
Net change in fund balance	(7,500)	(7,500)	9,064	16,564
Beginning fund balance	<u>7,500</u>	<u>7,500</u>	<u>7,580</u>	<u>80</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,644</u></u>	<u><u>\$ 16,644</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Union County Fair Board Fund - 295
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 53,150	\$ 53,150	\$ 53,167	\$ 17
Rental income	20,800	20,800	31,280	10,480
Interest on investments	2	2	5	3
Miscellaneous	54,225	54,225	40,363	(13,862)
Total revenues	<u>128,177</u>	<u>128,177</u>	<u>124,815</u>	<u>(3,362)</u>
Expenditures				
Personnel services	32,900	32,900	30,425	2,475
Materials and services	93,555	93,555	101,381	(7,826)
Capital outlay	10,000	10,000	26,900	(16,900)
Contingency	33,372	33,372	-	33,372
Total expenditures	<u>169,827</u>	<u>169,827</u>	<u>158,706</u>	<u>11,121</u>
Net change in fund balance	(41,650)	(41,650)	(33,891)	7,759
Beginning fund balance	<u>41,650</u>	<u>41,650</u>	<u>104,648</u>	<u>62,998</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,757</u></u>	<u><u>\$ 70,757</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Justice Court Fund - 300
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 357,000	\$ 357,000	\$ 399,298	\$ 42,298
Interest on investments	4,000	4,000	1,517	(2,483)
Miscellaneous	1,400	1,400	200	(1,200)
Total revenues	<u>362,400</u>	<u>362,400</u>	<u>401,015</u>	<u>38,615</u>
Expenditures				
Personnel services	131,924	131,924	116,452	15,472
Materials and services	224,976	224,976	181,686	43,290
Contingency	95,500	95,500	-	95,500
Total expenditures	<u>452,400</u>	<u>452,400</u>	<u>298,138</u>	<u>154,262</u>
Excess of revenues over (under) expenditures	(90,000)	(90,000)	102,877	192,877
Other Financing Sources (Uses)				
Transfers out	<u>(110,000)</u>	<u>(110,000)</u>	<u>(110,000)</u>	<u>-</u>
Net change in fund balance	(200,000)	(200,000)	(7,123)	192,877
Beginning fund balance	<u>200,000</u>	<u>200,000</u>	<u>258,674</u>	<u>58,674</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251,551</u>	<u>\$ 251,551</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 8,020	\$ 8,020	\$ 10,292	\$ 2,272
Interest on investments	800	800	158	(642)
Total revenues	<u>8,820</u>	<u>8,820</u>	<u>10,450</u>	<u>1,630</u>
Expenditures				
Materials and services	10,000	10,000	-	10,000
Capital outlay	7,500	7,500	-	7,500
Contingency	16,320	16,320	-	16,320
Total expenditures	<u>33,820</u>	<u>33,820</u>	<u>-</u>	<u>33,820</u>
Net change in fund balance	(25,000)	(25,000)	10,450	35,450
Beginning fund balance	<u>25,000</u>	<u>25,000</u>	<u>26,418</u>	<u>1,418</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,868</u>	<u>\$ 36,868</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 1,800	\$ 1,800	\$ 2,307	\$ 507
Interest on investments	250	250	227	(23)
Total revenues	<u>2,050</u>	<u>2,050</u>	<u>2,534</u>	<u>484</u>
Expenditures				
Contingency	<u>44,800</u>	<u>44,800</u>	<u>-</u>	<u>44,800</u>
Net change in fund balance	(42,750)	(42,750)	2,534	45,284
Beginning fund balance	<u>42,750</u>	<u>42,750</u>	<u>43,670</u>	<u>920</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,204</u></u>	<u><u>\$ 46,204</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 400	\$ 400	\$ 230	\$ (170)
Miscellaneous	10,200	10,200	7,214	(2,986)
Total revenues	<u>10,600</u>	<u>10,600</u>	<u>7,444</u>	<u>(3,156)</u>
Expenditures				
Capital outlay	<u>64,600</u>	<u>64,600</u>	<u>-</u>	<u>64,600</u>
Excess of revenues over (under) expenditures	(54,000)	(54,000)	7,444	61,444
Other Financing Sources (Uses)				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	(34,000)	(34,000)	27,444	61,444
Beginning fund balance	<u>34,000</u>	<u>34,000</u>	<u>34,989</u>	<u>989</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 62,433</u></u>	<u><u>\$ 62,433</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and permits	\$ 11,500	\$ 11,500	\$ 21,130	\$ 9,630
Interest on investments	550	550	323	(227)
Total revenues	<u>12,050</u>	<u>12,050</u>	<u>21,453</u>	<u>9,403</u>
Expenditures				
Materials and services	9,570	9,570	5,200	4,370
Contingency	40,480	40,480	-	40,480
Total expenditures	<u>50,050</u>	<u>50,050</u>	<u>5,200</u>	<u>44,850</u>
Excess of revenues over (under) expenditures	(38,000)	(38,000)	16,253	54,253
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(48,000)	(48,000)	6,253	54,253
Beginning fund balance	48,000	48,000	58,595	10,595
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,848</u>	<u>\$ 64,848</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 250	\$ 250	\$ 165	\$ (85)
Rental income	6,000	6,000	6,000	-
Total revenues	<u>6,250</u>	<u>6,250</u>	<u>6,165</u>	<u>(85)</u>
Expenditures				
Materials and services	25,000	25,000	-	25,000
Contingency	10,500	10,500	-	10,500
Total expenditures	<u>35,500</u>	<u>35,500</u>	<u>-</u>	<u>35,500</u>
Net change in fund balance	(29,250)	(29,250)	6,165	35,415
Beginning fund balance	<u>29,250</u>	<u>29,250</u>	<u>29,246</u>	<u>(4)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,411</u>	<u>\$ 35,411</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 65,000	\$ 65,000	\$ 66,029	\$ 1,029
Interest on investments	2,000	2,000	1,372	(628)
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>67,401</u>	<u>401</u>
Expenditures				
Materials and services	72,000	72,000	29,404	42,596
Capital outlay	30,000	30,000	15,238	14,762
Contingency	190,000	190,000	-	190,000
Total expenditures	<u>292,000</u>	<u>292,000</u>	<u>44,642</u>	<u>247,358</u>
Net change in fund balance	(225,000)	(225,000)	22,759	247,759
Beginning fund balance	<u>225,000</u>	<u>225,000</u>	<u>263,331</u>	<u>38,331</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,090</u>	<u>\$ 286,090</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 23,672	\$ 23,672	\$ 29,214	\$ 5,542
Charges for services	3,500	3,500	2,675	(825)
Licenses and permits	250	250	-	(250)
Interest on investments	36	36	180	144
Total revenues	<u>27,458</u>	<u>27,458</u>	<u>32,069</u>	<u>4,611</u>
Expenditures				
Personnel services	21,760	21,760	10,122	11,638
Materials and services	12,350	12,350	5,008	7,342
Contingency	10,482	10,482	-	10,482
Total expenditures	<u>44,592</u>	<u>44,592</u>	<u>15,130</u>	<u>29,462</u>
Net change in fund balance	(17,134)	(17,134)	16,939	34,073
Beginning fund balance	<u>17,134</u>	<u>17,134</u>	<u>22,414</u>	<u>5,280</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,353</u>	<u>\$ 39,353</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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 29,000	\$ 29,000	\$ 38,044	\$ 9,044
Interest on investments	100	100	128	28
Total revenues	<u>29,100</u>	<u>29,100</u>	<u>38,172</u>	<u>9,072</u>
Expenditures				
Materials and services	64,500	64,500	60,352	4,148
Contingency	9,600	9,600	-	9,600
Total expenditures	<u>74,100</u>	<u>74,100</u>	<u>60,352</u>	<u>13,748</u>
Excess of revenues over (under) expenditures	(45,000)	(45,000)	(22,180)	22,820
Other Financing Sources (Uses)				
Transfers in	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Net change in fund balance	(13,000)	(13,000)	9,820	22,820
Beginning fund balance	<u>13,000</u>	<u>13,000</u>	<u>21,311</u>	<u>8,311</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,131</u>	<u>\$ 31,131</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 100	\$ 100	\$ 50	\$ (50)
Expenditures				
Materials and services	10,000	10,000	-	10,000
Net change in fund balance	(9,900)	(9,900)	50	9,950
Beginning fund balance	9,900	9,900	9,880	(20)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,930</u>	<u>\$ 9,930</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 332,450	\$ 332,450	\$ 335,533	\$ 3,083
Rental income	68,000	68,000	70,270	2,270
Interest on investments	2,000	2,000	1,891	(109)
Miscellaneous	13,375	13,375	15,093	1,718
Total revenues	<u>415,825</u>	<u>415,825</u>	<u>422,787</u>	<u>6,962</u>
Expenditures				
Personnel services	329,296	329,296	311,481	17,815
Materials and services	135,442	135,442	105,654	29,788
Debt service	17,462	17,462	17,115	347
Capital outlay	120,000	120,000	-	120,000
Contingency	18,625	18,625	-	18,625
Total expenditures	<u>620,825</u>	<u>620,825</u>	<u>434,250</u>	<u>186,575</u>
Net change in fund balance	(205,000)	(205,000)	(11,463)	193,537
Beginning fund balance	<u>205,000</u>	<u>205,000</u>	<u>249,750</u>	<u>44,750</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238,287</u>	<u>\$ 238,287</u>

UNION COUNTY, OREGON
Combining Statement of Net Position
Airport Proprietary Funds
June 30, 2022

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Assets			
Current assets:			
Cash and investments	\$ 589,803	\$ 766,218	\$ 1,356,021
Accounts receivable	74,325	235,642	309,967
Lease receivable	76,621	-	76,621
Inventory	209,742	-	209,742
Total current assets	<u>950,491</u>	<u>1,001,860</u>	<u>1,952,351</u>
Noncurrent assets:			
Capital assets not being depreciated:			
Construction in progress	7,000,093	-	7,000,093
Capital assets being depreciated:			
Buildings	2,866,709	-	2,866,709
Equipment and vehicles	170,644	-	170,644
Improvements	25,702,821	-	25,702,821
Less: accumulated depreciation	(10,664,192)	-	(10,664,192)
Total noncurrent assets	<u>25,076,075</u>	<u>-</u>	<u>25,076,075</u>
Total assets	<u>26,026,566</u>	<u>1,001,860</u>	<u>27,028,426</u>
Deferred Outflows of Resources			
OPEB deferred outflows of resources	<u>386</u>	<u>-</u>	<u>386</u>
Liabilities			
Current liabilities:			
Accounts payable	57,783	170,836	228,619
Accrued interest payable	30,151	-	30,151
Compensated absences	2,615	-	2,615
Loans payable - current	251,781	-	251,781
Total current liabilities	<u>342,330</u>	<u>170,836</u>	<u>513,166</u>
Noncurrent liabilities:			
OPEB liability	4,016	-	4,016
Loans payable	3,538,219	-	3,538,219
Total noncurrent liabilities	<u>3,542,235</u>	<u>-</u>	<u>3,542,235</u>
Total liabilities	<u>3,884,565</u>	<u>170,836</u>	<u>4,055,401</u>
Deferred Inflows of Resources			
Deferred lease resources	76,621	-	76,621
OPEB deferred inflows of resources	298	-	298
Total deferred inflows of resources	<u>76,919</u>	<u>-</u>	<u>76,919</u>
Net Position			
Net investment in capital assets	21,286,075	-	21,286,075
Unrestricted	779,393	831,024	1,610,417
Total net position	<u>\$ 22,065,468</u>	<u>\$ 831,024</u>	<u>\$ 22,896,492</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, 2022

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Operating Revenues			
Charges for services	\$ 1,316,448	\$ -	\$ 1,316,448
Licenses and permits	32,541	-	32,541
Rental income	79,013	379,738	458,751
Miscellaneous	23,651	-	23,651
Total operating revenues	<u>1,451,653</u>	<u>379,738</u>	<u>1,831,391</u>
Operating Expenses			
Personnel services	141,085	-	141,085
Materials and services	927,382	3,800	931,182
Depreciation	689,014	-	689,014
Total operating expenses	<u>1,757,481</u>	<u>3,800</u>	<u>1,761,281</u>
Operating income (loss)	<u>(305,828)</u>	<u>375,938</u>	<u>70,110</u>
Nonoperating Revenues (Expenses)			
Interest on investments	4,033	-	4,033
Interest expense	-	(48,552)	(48,552)
Grant revenue	-	993,597	993,597
Loss on disposal of asset	(1,573)	-	(1,573)
Total nonoperating revenues (expenses)	<u>2,460</u>	<u>945,045</u>	<u>947,505</u>
Income (loss) before transfers	<u>(303,368)</u>	<u>1,320,983</u>	<u>1,017,615</u>
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	<u>(333,368)</u>	<u>1,320,983</u>	<u>987,615</u>
Net position - beginning	21,071,769	837,108	21,908,877
Equity transfer	1,327,067	(1,327,067)	-
Net position - ending	<u>\$ 22,065,468</u>	<u>\$ 831,024</u>	<u>\$ 22,896,492</u>

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

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Cash Flows from Operating Activities:			
Cash received from customers	\$ 1,317,060	\$ -	\$ 1,317,060
Cash received from rentals	79,013	379,738	458,751
Other operating receipts	23,651	-	23,651
Cash payments for personnel services	(146,705)	-	(146,705)
Cash payments for fuel purchases	(766,880)	-	(766,880)
Cash payments for insurance	(21,029)	-	(21,029)
Cash payments for miscellaneous	(25,630)	-	(25,630)
Cash payments for contractual services	(17,017)	(3,800)	(20,817)
Cash payments for supplies	(27,569)	-	(27,569)
Cash payments for repairs	(79,856)	-	(79,856)
Net cash provided (used) by operating activities	<u>335,038</u>	<u>375,938</u>	<u>710,976</u>
Cash Flows from Noncapital Financing Activities:			
Interfund transfers	(30,000)	-	(30,000)
Nonoperating grants	-	2,266,225	2,266,225
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>2,266,225</u>	<u>2,236,225</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(2,353,012)	(2,353,012)
Principal payments on indebtedness	-	(226,668)	(226,668)
Interest paid on indebtedness	-	(44,505)	(44,505)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(2,624,185)</u>	<u>(2,624,185)</u>
Cash Flows from Investing Activities:			
Interest income	4,033	-	4,033
Net increase (decrease) in cash and investments	309,071	17,978	327,049
Beginning cash and investments	280,732	748,240	1,028,972
Ending cash and investments	<u>\$ 589,803</u>	<u>\$ 766,218</u>	<u>\$ 1,356,021</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (305,828)	\$ 375,938	\$ 70,110
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	689,014	-	689,014
(Increase) decrease in accounts receivable	(31,929)	-	(31,929)
(Increase) decrease in inventory	(58,261)	-	(58,261)
(Increase) decrease in deferred outflows	236	-	236
Increase (decrease) in compensated absences	(5,752)	-	(5,752)
Increase (decrease) in OPEB liability	(26)	-	(26)
Increase (decrease) in deferred inflows	(78)	-	(78)
Increase (decrease) in accounts payable	47,662	-	47,662
Net cash provided (used) by operating activities	<u>\$ 335,038</u>	<u>\$ 375,938</u>	<u>\$ 710,976</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 849,550	\$ 849,550	\$ 1,316,448	\$ 466,898
Grant revenue	-	32,734	-	(32,734)
Licenses and permits	-	-	32,541	32,541
Rental income	70,000	70,000	79,950	9,950
Interest on investments	1,500	1,500	3,096	1,596
Miscellaneous	14,000	14,000	23,651	9,651
Total revenues	<u>935,050</u>	<u>967,784</u>	<u>1,455,686</u>	<u>487,902</u>
Expenditures				
Personnel services	219,017	219,017	140,953	78,064
Materials and services	994,262	994,262	927,382	66,880
Capital outlay	50,000	82,734	-	82,734
Contingency	10,000	10,000	-	10,000
Total expenditures	<u>1,273,279</u>	<u>1,306,013</u>	<u>1,068,335</u>	<u>237,678</u>
Excess of revenues over (under) expenditures	(338,229)	(338,229)	387,351	725,580
Other Financing Sources (Uses)				
Transfers out	(30,000)	(30,000)	(30,000)	-
Net change in fund balance	(368,229)	(368,229)	357,351	725,580
Beginning fund balance	<u>368,229</u>	<u>368,229</u>	<u>456,121</u>	<u>87,892</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	813,472	<u>\$ 813,472</u>
Adjustments to GAAP				
Capital assets, net			25,076,075	
Accrued interest payable			(30,151)	
Loans payable			(3,790,000)	
OPEB deferred outflow			386	
OPEB liability			(4,016)	
OPEB deferred inflow			(298)	
			<u>\$ 22,065,468</u>	
Detail of Fund Balance				
Cash and investments			\$ 589,803	
Accounts receivable			74,325	
Inventory			209,742	
Accounts payable			(57,783)	
Compensated absences			(2,615)	
			<u>\$ 813,472</u>	

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Airport Capital Improvement Fund - 320
For the Fiscal Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Grant revenue	\$ 2,000,000	\$ 2,000,000	\$ 993,597	\$ (1,006,403)
Rental income	376,848	376,848	379,738	2,890
Total revenues	<u>2,376,848</u>	<u>2,376,848</u>	<u>1,373,335</u>	<u>(1,003,513)</u>
Expenditures				
Materials and services	100,000	100,000	-	100,000
Debt service	300,000	300,000	271,173	28,827
Capital outlay	2,130,000	2,130,000	1,108,246	1,021,754
Contingency	1,846,848	1,846,848	-	1,846,848
Total expenditures	<u>4,376,848</u>	<u>4,376,848</u>	<u>1,379,419</u>	<u>2,997,429</u>
Excess of revenues over (under) expenditures	(2,000,000)	(2,000,000)	(6,084)	1,993,916
Beginning fund balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>837,108</u>	<u>(1,162,892)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,024</u>	<u>\$ 831,024</u>
<u>Detail of Fund Balance</u>				
			\$ 766,218	
			235,642	
			<u>(170,836)</u>	
			<u>\$ 831,024</u>	

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Buffalo Peak Golf Course Fund - 310
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for services	\$ 425,400	\$ 425,400	\$ 489,556	\$ 64,156
Expenditures				
Personnel services	271,402	335,902	299,316	36,586
Materials and services	199,990	344,990	260,363	84,627
Debt service	98,100	98,100	97,166	934
Capital outlay	28,275	28,275	27,765	510
Total expenditures	597,767	807,267	684,610	122,657
Excess of revenues over (under) expenditures	(172,367)	(381,867)	(195,054)	186,813
Other Financing Sources (Uses)				
Transfers in	200,000	409,500	200,000	(209,500)
Net change in fund balance	27,633	27,633	4,946	(22,687)
Beginning fund balance	(27,633)	(27,633)	(1,385,962)	(1,358,329)
Ending fund balance	\$ -	\$ -	(1,381,016)	\$ (1,381,016)
Adjustments to GAAP				
Capital assets, net			1,579,517	
Accrued interest payable			(17,541)	
Loans payable			(845,649)	
Leases payable			(100,517)	
Deferred revenue - debt refunding			(2,864)	
OPEB deferred outflow			820	
OPEB liability			(8,520)	
OPEB deferred inflow			(631)	
			\$ (776,401)	
Detail of Fund Balance				
Inventory			\$ 52,332	
Accounts receivable			83,044	
Interfund payable			(1,430,710)	
Accounts payable			(15,105)	
Unearned revenue			(3,025)	
Unearned golf course pass revenue			(61,472)	
Compensated absences			(6,080)	
			\$ (1,381,016)	

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Franchise fees	\$ 190,000	\$ 190,000	\$ 194,157	\$ 4,157
Grant revenue	10,000	10,000	-	(10,000)
Interest on investments	90	90	52	(38)
Miscellaneous	6,400	6,400	7,313	913
Total revenues	<u>206,490</u>	<u>206,490</u>	<u>201,522</u>	<u>(4,968)</u>
Expenditures				
Materials and services	284,700	284,700	197,891	86,809
Capital outlay	10,000	10,000	-	10,000
Contingency	558,727	558,727	-	558,727
Total expenditures	<u>853,427</u>	<u>853,427</u>	<u>197,891</u>	<u>655,536</u>
Net change in fund balance	(646,937)	(646,937)	3,631	650,568
Beginning fund balance	<u>646,937</u>	<u>646,937</u>	<u>699,614</u>	<u>52,677</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	703,245	<u>\$ 703,245</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			390,816	
Closure and post-closure care costs			(564,229)	
			<u>\$ 529,832</u>	
<u>Detail of Fund Balance</u>				
Cash and cash equivalents			\$ 654,658	
Accounts receivable			54,048	
Accounts payable			(5,461)	
			<u>\$ 703,245</u>	

OTHER FINANCIAL SCHEDULES

UNION COUNTY, OREGON
Statement of Changes in Assets and Liabilities
Custodial Funds
For the Fiscal Year Ended June 30, 2022

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
<u>Property Tax & Other Agency Funds</u>				
Assets				
Cash and investments	\$ 44,093	\$ 26,449,219	\$ 26,210,595	\$ 282,717
Accounts receivable	31,110	-	7,120	23,990
Taxes receivable	1,478,362	-	314,210	1,164,152
Total assets	<u>\$ 1,553,565</u>	<u>\$ 26,449,219</u>	<u>\$ 26,531,925</u>	<u>\$ 1,470,859</u>
Liabilities				
Distributions pending to other entities	<u>\$ 1,661,308</u>	<u>\$ 26,449,219</u>	<u>\$ 26,531,925</u>	<u>\$ 1,470,859</u>

UNION COUNTY, OREGON
Schedule of Property Tax Transactions
For the Fiscal Year Ended June 30, 2022

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2021</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2021-2022</u>	<u>Adjustments & Discounts</u>	<u>Uncollected Taxes June 30, 2022</u>
2021-22	\$ -	\$ 32,075,959	\$ 30,498,804	\$ (816,480)	\$ 760,675
2020-21	776,301	-	230,414	(162,894)	382,993
2019-20	393,543	-	(16,848)	(162,298)	248,093
2018-19	241,214	-	20,882	(124,032)	96,300
2017-18	99,466	-	21,332	(67,751)	10,383
2016-17	116,369	-	34,176	(74,659)	7,534
2015-16	121,279	-	32,338	(81,199)	7,742
Prior	124,528	-	27,239	(69,057)	28,232
	<u>\$ 1,872,700</u>	<u>\$ 32,075,959</u>	<u>\$ 30,848,337</u>	<u>\$ (1,558,370)</u>	<u>\$ 1,541,952</u>

Tax Turnovers:

July 2021	\$ 135,717
August 2021	228,202
September 2021	58,636
October 2021	295,045
November 2021	28,158,071
December 2021	363,909
January 2022	319,302
February 2022	511,688
March 2022	260,103
April 2022	228,661
May 2022	280,851
June 2022	174,632
Less:	
Interest	(166,480)
	<u>\$ 30,848,337</u>

UNION COUNTY, OREGON
Schedule of Accountability of Independently Elected Officials
For the Fiscal Year Ended June 30, 2022

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	\$ 18,347,437	\$ 60,300,353	\$ 91,198,426	\$ 31,621,589	\$ 19,070,953
Sheriff	36,512	1,216,176	1,207,711	-	44,977
County Clerk	(17)	614,174	38,693	(606,772)	46,078
Assessor	-	31,014,817	-	(31,014,817)	-
Total	<u>\$ 18,383,932</u>	<u>\$ 93,145,520</u>	<u>\$ 92,367,444</u>	<u>\$ -</u>	<u>\$ 19,162,008</u>

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

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

We have audited the basic financial statements of Union County, Oregon, as of and for the year ended June 30, 2022, and have issued our report hereon dated December 5, 2022. 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, 2022, as follows:

Fund	Over Expenditure
202 Weed Control Fund - Materials and Services	\$ 12,722
249 Sheriff Reserve Program Fund - Materials and Services	611
295 Union County Fair Board Fund – Materials and Services	7,826
295 Union County Fair Board Fund – Capital Outlay	16,900

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 parties.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By  _____
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 5, 2022

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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, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture:				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		\$ 162,488	\$ 162,488
U.S. Department of Interior:				
<u>Direct Programs:</u>				
National Wildlife Refuge Fund	15.659		274	
Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	15.666		8,750	
Total Direct Programs:			<u>9,024</u>	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Non-Sale Disposals of Mineral Material	15.214		24	
Total U.S. Department of Interior			<u>9,048</u>	
U.S. Department of Justice:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Donation of Federal Surplus Personal Property	39.003		557	
U.S. Department of Justice:				
<u>Direct Programs:</u>				
Drug Court Enhancement Plan	16.585		72,700	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program	16.589		241,495	
Public Safety Partnership and Community Policing Grant	16.710		54,310	
Total Direct Programs:			<u>368,505</u>	
<u>Pass-Through Oregon Department of Justice:</u>				
COVID-19 - Coronavirus Emergency Supplemental Funding (DOC)	16.034		3,216	
Crime Victim Assistance	16.575		133,738	
Total Pass-Through Oregon Department of Justice:			<u>136,954</u>	
Total U.S. Department of Justice			<u>505,459</u>	
U.S. Department of Treasury:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		500,000	
COVID-19 Coronavirus Relief Fund - Coronavirus Vaccination Grant	21.019		221,520	
COVID-19 Coronavirus Relief Fund - ARPA Funds	21.019		136,508	
Total Coronavirus Relief Fund 21.019			<u>358,028</u>	
Total U.S. Department of Treasury			<u>858,028</u>	
U.S. Department of Transportation:				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		1,074,101	
<u>Pass-Through Oregon Department of Transportation:</u>				
COVID-19 Highway Planning and Construction Cluster - Highway Planning and Construction: Drive Less Connect Transit Services Programs Cluster - Enhanced Mobility for Seniors and Individuals with Disabilities	20.205		172,137	172,137
	20.513		153,576	153,576
Total Pass-Through Oregon Department of Transportation:			<u>325,713</u>	<u>153,576</u>
Total U.S. Department of Transportation			<u>1,399,814</u>	<u>153,576</u>

U.S. Environmental Protection Agency

UNION COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>Pass-Through Oregon Health Authority:</u>				
State Public Water System Supervision	66.432		4,893	4,893
DWSRF Cluster - Capitalization Grants for Drinking Water				
State Revolving Funds	66.468		5,872	5,872
Total Pass-Through Oregon Health Authority:			<u>10,765</u>	<u>10,765</u>
U.S. Department of Health and Human Services:				
<u>Direct Programs:</u>				
Drug Free Communities Support Program	93.276		94,200	
CARA Act - Comprehensive Addiction and Recovery Act of 2016	93.799		14,462	
Total Direct Programs:			<u>108,662</u>	
<u>Pass-Through Oregon Department of Education:</u>				
Medicaid Cluster - Medical Assistance Program	93.778		73,008	
Social Services Block Grant	93.667		27,499	
Total Pass-Through Oregon Department of Education:			<u>100,507</u>	
<u>Pass-Through Oregon Health Authority:</u>				
Public Health Emergency Preparedness	93.069		87,551	87,551
Immunization Cooperative Agreements	93.268		91,715	91,715
Public Health Emergency Response	93.354		44,078	44,078
Block Grants for Community Mental Health Services	93.958		40,291	40,291
Block Grants for Prevention and Treatment of Substance Abuse	93.959		91,943	91,943
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		26,936	26,936
Maternal and Child Health Services Block Grant to the States	93.994		18,142	18,142
Total Pass-Through Oregon Health Authority:			<u>400,656</u>	<u>400,656</u>
<u>Pass-Through Oregon Department of Justice:</u>				
Child Support Enforcement	93.563		115,536	
Total U.S. Department of Health and Human Services			<u>725,361</u>	
U.S. Department of Homeland Security:				
<u>Pass-Through Oregon State Military:</u>				
Emergency Management Performance Grant	97.042		73,840	
EMPG - Supplemental Grant	97.042		13,170	
Total Pass-Through Oregon State Military:			<u>87,010</u>	
<u>Pass-Through Oregon Health Authority:</u>				
COVID-19 Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036		140,331	140,331
Total U.S. Department of Homeland Security			<u>227,341</u>	
Total expenditures of federal awards			<u>\$ 3,898,861</u>	<u>\$ 867,816</u>

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

Note A - Purpose of the Schedule:

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

Note B - Significant Accounting Policies:

Reporting Entity

The reporting entity is fully described in Note 1 to the County's basic financial statements. The Schedule includes all federal programs administered by the County for the year ended June 30, 2022.

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, 2022. 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, 2022, the County had insurance coverage in effect comparable to other entities of similar size and circumstance.

Indirect Cost Rate

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Union County, Oregon, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Union County, Oregon's basic financial statements, and have issued our report thereon dated December 5, 2022.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on 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, Oregon's Response to Findings

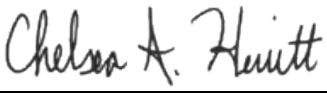
Government Auditing Standards requires the auditor to perform limited procedures on the Union County, Oregon's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned

costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 5, 2022

**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

Opinions on Each Major Federal Program

We have audited Union County, Oregon's compliance with the types of compliance requirements identified as subject to audit 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, 2022. Union County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Union County, Oregon complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Union County, Oregon and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Union County, Oregon's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Union County, Oregon's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Union County, Oregon's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report

on compliance about Union County, Oregon's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Union County, Oregon's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Union County, Oregon's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Union County, Oregon's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

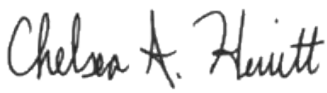
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 5, 2022

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

A. Summary of Audit Results

	Results
Financial Statements Audit	
1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Did the audit disclose any noncompliance material to the financial statements?	No
Federal Awards	
1. Type of auditor's report issued:	
<u>Major program:</u>	
Airport Improvement Program	
CFDA Number 20.106	Unmodified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	N/A
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

2022-01 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, 2022

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. This finding is a repeat finding. The 2021 finding number was 2021-001.

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

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

2022-02 Significant Deficiency: During our walkthrough and cash testing at the Sheriff's Office, it was noted that there was an account in the name of the County that has always been controlled by the County SWAT team. This was caught during the current year because the County SWAT team does not exist anymore and is now a regional SWAT team. This account was not being recorded in the County's general ledger along with any receipts or disbursements in that account although the account is the property of the County. The amount of cash in the account at June 30, 2022, is around \$5,000, but it is unknown which transactions have occurred prior to January 1, 2022 when the account statements started being sent to the Sheriff's office instead of the County SWAT team.

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.

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Condition: The County SWAT team had control over a bank account in the prior years. This fiscal year, the County SWAT team became part of the regional SWAT team, which resulted in the bank statements being mailed to the County's Sheriff's Office. This account was not being recorded in the County's general ledger, and no receipts and disbursements were being recorded even though it is property of the County.

Cause: This condition was caused by the County's Sheriff's Office being unaware of the bank account and not receiving the bank statements from the SWAT team, which resulted in failing to report the account to the County's accounting department and not being recorded in the general ledger.

Effect: Lack of controls over cash accounts leads to a higher risk of material misstatement whether due to fraud or error.

Context: Although the condition results in a finding, the reader should be aware management has received all information and access on this account as of January 1, 2022 and will monitor it going forward.

Recommendation: We recommend the County to implement internal controls over the Sheriff's Office and receive all activity information regarding this account, as well as continue to receive receipts and disbursements for all other associated accounts at the Sheriff's Office.

Views of Responsible Officials and Planned Corrective Actions: Union County has implemented the recommended procedures above over all of the Sheriff's Office accounts.

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

June 30, 2021:

Financial Statement Findings:

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.

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

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.

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.

Current Status: As recommended above, the County has implemented internal controls over each department tracking revenue and expenditures for Federal programs.