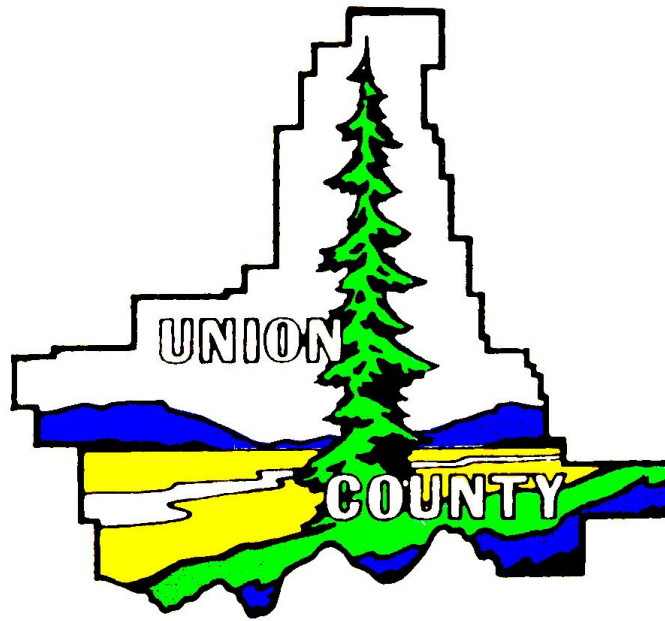


UNION COUNTY, OREGON

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



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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

Lisa Feik	12-31-2026	La Grande, Oregon
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County Treasurer

Camee Jensen	12-31-2026	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, 2023, 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, 2023, 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 Auditor's 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.

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.

Auditor's 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.

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 management's discussion and analysis and OPEB liability 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 or OPEB liability information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information is the responsibility of management and was derived from, and, relate directly to, the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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 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 14, 2023, 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 14, 2023, on our consideration of Union County, Oregon’s compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

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

La Grande, Oregon
December 14, 2023

**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 \$81,675,383 on its government-wide Statement of Net Position. Of this, \$63,146,377 was invested in capital assets, net of related debt; \$11,014,761 was restricted for specific purposes and \$7,514,245 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 \$5,032,627 or 6.6% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$3,452,604 in fund balances, with the General Fund experiencing an increase in its fund balance of \$1,719,851. The increase in general fund balance was due primarily to grants received.
- At the close of the June 30, 2023, fiscal year, unassigned fund balance for the General Fund was \$2,371,161 or 20.2% 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, 2023, was \$81,675,383. By far the largest portion of net position is comprised of the County's investment in capital assets (land, buildings, equipment and public infrastructure), less any related debt outstanding that was used to acquire those assets. The County uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. The resources to repay the related debt is not provided by capital assets, but will be provided from other sources.

Table 1 - Union County Net Assets at Year End

	Governmental		Business-type		Total	
	Activities		Activities			
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
ASSETS						
Current and other	\$26,360,402	\$21,318,014	\$2,094,665	\$1,480,900	\$28,455,067	\$22,798,914
Capital Assets	42,808,795	42,374,605	26,831,261	26,931,231	69,640,056	69,305,836
Total Assets	<u>69,169,197</u>	<u>63,692,619</u>	<u>28,925,926</u>	<u>28,412,131</u>	<u>98,095,123</u>	<u>92,104,750</u>
DEFERRED OUTFLOWS						
	38,752	33,249	1,401	1,206	40,153	34,455
LIABILITIES						
Current	7,428,604	5,623,580	500,018	679,305	7,928,622	6,302,885
Non-Current	2,348,731	2,605,210	4,555,353	4,942,223	6,904,084	7,547,433
Total Liabilities	<u>9,777,335</u>	<u>8,228,790</u>	<u>5,055,371</u>	<u>5,621,528</u>	<u>14,832,706</u>	<u>13,850,318</u>
DEFERRED INFLOWS						
	1,512,269	1,504,245	114,918	141,886	1,627,187	1,646,131
NET POSITION						
Invested in capital assets	40,633,812	38,473,829	22,512,565	22,295,582	63,146,377	60,769,411
Restricted	10,962,813	10,710,520	51,948	-	11,014,761	10,710,520
Unrestricted	6,321,720	4,808,484	1,192,525	354,341	7,514,245	5,162,825
Total Net Assets	<u>\$57,918,345</u>	<u>\$53,992,833</u>	<u>\$23,757,038</u>	<u>\$22,649,923</u>	<u>\$81,675,383</u>	<u>\$76,642,756</u>

Total net position increased by \$5,032,627. 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, 2023 compared to Fiscal Year ending June 30, 2022

	Governmental Activities		Business-Type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenue						
Fees, Fines and Charges for Service	\$ 3,060,208	\$2,633,608	\$3,235,871	\$2,491,453	\$6,296,079	\$5,125,061
Operating Grants & Contributions	15,011,596	15,473,130	31,836	-	15,043,432	15,473,130
Capital Grants & Contributions	2,596,469	300,989	463,429	993,597	\$3,059,898	1,294,586
General Revenue						
Taxes	9,360,342	8,764,183	-	-	\$9,360,342	8,764,183
Interest & Miscellaneous	1,280,731	804,303	66,450	35,049	\$1,347,181	839,352
Special Items	17,176	(263,619)	21,527	(1,673)	\$38,703	(265,292)
Transfers	(193,000)	(170,000)	193,000	170,000	-	-
Total	31,133,522	27,542,594	4,012,113	3,688,426	\$35,145,635	\$31,231,020
Expenses						
General Government	4,898,327	5,150,997	-	-	\$4,898,327	5,150,997
Public Safety	9,121,765	8,758,310	-	-	\$9,121,765	8,758,310
Public Works	4,063,134	4,249,353	-	-	\$4,063,134	4,249,353
Health	4,809,209	4,392,141	-	-	\$4,809,209	4,392,141
Public Services	1,549,652	1,513,427	-	-	\$1,549,652	1,513,427
Culture and Recreation	879,537	922,483	-	-	\$879,537	922,483
Community Development	1,293,279	1,073,639	-	-	\$1,293,279	1,073,639
Education	316,655	319,528	-	-	\$316,655	319,528
Interest on long-term debt	91,457	79,252	-	-	\$91,457	79,252
Airport	-	-	2,284,708	1,809,833	\$2,284,708	1,809,833
Solid Waste Management	-	-	654,211	635,501	\$654,211	635,501
Golf Course	-	-	151,074	145,248	\$151,074	145,248
Total	27,023,015	26,459,130	3,089,993	2,590,582	30,113,008	29,049,712
Change in Net Position	4,110,507	1,083,464	922,120	1,097,844	\$5,032,627	2,181,308
Beginning Net Position	53,992,833	52,917,223	22,649,923	21,544,225	76,642,756	74,461,448
Equity Transfer	(184,995)	(7,854)	184,995	7,854	-	-
Ending Net Position	\$57,918,345	\$53,992,833	\$23,757,038	\$22,649,923	\$81,675,383	\$76,642,756

GOVERNMENTAL ACTIVITIES

Governmental revenues showed an increase of \$3,590,928 during fiscal year 2022-23. This is due primarily to an increase in property taxes received by Union County as well as increased interest rates leading to a large increase in interest revenue during the year.

UNION COUNTY, OREGON
Management's Discussion and Analysis

As seen in the previous Statement of Activities chart, governmental expenses increased by \$563,885, 2.13 percent.

FUND BALANCE HIGHLIGHTS

At year end June 30, 2023, the General Fund balance increased by \$1,719,851 and the Public Works fund balance decreased by \$228,901. 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 \$162,475 to accept multiple different grants during the year.
- ^ Increase to the Senior Center Maintenance fund in the amount of \$25,000 to accept a grant from Oregon Department of Human Services.
- ^ Increase to the County Fair fund in the amount of \$1,000,000 to accept a grant from Oregon Department of Administrative Services.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2023, the County had invested \$69,640,056 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$334,220, due to land and equipment purchases as well as continued construction in progress.

Table 3 – Capital Assets at Year End

	<u>2023</u>	<u>2022</u>
Land	\$ 7,553,773	\$ 7,392,648
Improvements	28,392,640	28,274,174
Buildings	12,700,092	12,700,092
Equipment & Vehicles	9,970,865	9,040,560
Infrastructure	37,508,046	37,054,485
Construction in Progress	7,992,692	7,590,635
Accumulated Depreciation	<u>(34,478,052)</u>	<u>(32,746,758)</u>
TOTAL	<u><u>\$69,640,056</u></u>	<u><u>\$69,305,836</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	\$ 1,581,849
Current Portion of Long-Term Debt	591,106
Current Portion of Leases Payable	57,018
Long Term Obligation	5,902,573

UNION COUNTY, OREGON
Management's Discussion and Analysis

Long Term Leases Payable	119,132
Closure & post-closure care costs	477,099

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 \$477,099. 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 have made great strides in recovering from the impact of the COVID-19 global pandemic. Employment in Union County is very similar to last fiscal year with an average unemployment rate of 4.6%. The State of Oregon average for the fiscal year was also nearly the same as last fiscal year at 4.1%. Even with this unemployment rate, Union County employers still face challenges filling positions.

Union County was able to maintain programs for the upcoming fiscal year due to a healthy Beginning Fund Balance, federal Payment in Lieu of Taxes, and receipt of federal LATCF funds (Local Assistance and Tribal Consistency Funds); however, state and federal funding reductions in future years may result in program reductions. The County will receive LATCF funds for FY 22-23 and 23-24 only. The appropriated budget for fiscal year 2023-24 is \$59,438,047 compared to \$27,906,077 for fiscal year 2022-2023. 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 and is being utilized primarily for capital purchases and infrastructure improvements. 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, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 21,698,581	\$ 2,225,995	\$ 23,924,576
Prepaid expenses	907	-	907
Taxes receivable	496,252	-	496,252
Accounts receivable, net	2,236,414	877,075	3,113,489
Internal balances	1,423,216	(1,423,216)	-
Inventory	377,784	248,405	626,189
Lease receivable- current	58,693	23,140	81,833
Lease receivable- non current	4,423	40,886	45,309
Leased assets, net	64,132	102,380	166,512
Capital assets not being depreciated:			
Land	6,353,513	1,200,260	7,553,773
Construction in progress	723,658	7,269,034	7,992,692
Capital assets being depreciated:			
Improvements	1,718,049	26,674,591	28,392,640
Buildings	9,365,500	3,334,592	12,700,092
Equipment and vehicles	9,056,603	914,262	9,970,865
Infrastructure	37,508,046	-	37,508,046
Less: accumulated depreciation	(21,916,574)	(12,561,478)	(34,478,052)
Total capital assets	<u>42,808,795</u>	<u>26,831,261</u>	<u>69,640,056</u>
Total assets	<u>69,169,197</u>	<u>28,925,926</u>	<u>98,095,123</u>
Deferred outflows of resources			
OPEB deferred outflows of resources	<u>38,752</u>	<u>1,401</u>	<u>40,153</u>
Liabilities			
Accounts payable	1,537,924	79,060	1,616,984
Unearned revenue	4,042,407	1,871	4,044,278
Accrued interest payable	18,575	45,830	64,405
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	1,829,698	343,257	2,172,955
Due in more than one year	1,913,235	3,989,338	5,902,573
Leases payable due within one year	32,316	24,702	57,018
Leases payable	67,072	52,060	119,132
Closure & post-closure care costs	-	477,099	477,099
OPEB liability	336,108	12,154	348,262
Total liabilities	<u>9,777,335</u>	<u>5,055,371</u>	<u>14,832,706</u>
Deferred inflows of resources			
Deferred revenue - debt refunding	-	2,291	2,291
Unearned golf course annual pass revenue	-	46,174	46,174
Unavailable payment in lieu of taxes	1,382,015	-	1,382,015
Deferred lease resources	63,116	64,026	127,142
OPEB deferred inflows of resources	67,138	2,427	69,565
Total deferred inflows of resources	<u>1,512,269</u>	<u>114,918</u>	<u>1,627,187</u>
Net Position			
Net investment in capital assets	40,633,812	22,512,565	63,146,377
Restricted for:			
Street projects and bike paths	5,227,290	-	5,227,290
Health and human services	1,837,711	-	1,837,711
County schools	159,880	-	159,880
Public safety	3,530,373	-	3,530,373
Economic development	161,214	-	161,214
Capital acquisition	46,345	-	46,345
Capital improvements	-	51,948	51,948
Unrestricted	<u>6,321,720</u>	<u>1,192,525</u>	<u>7,514,245</u>
Total net position	<u>\$ 57,918,345</u>	<u>\$ 23,757,038</u>	<u>\$ 81,675,383</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, 2023

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 4,898,327	\$ 654,900	\$ 1,919,741	\$ -	\$ (2,323,686)	\$ -	\$ (2,323,686)
Public safety	9,121,765	1,892,035	2,329,792	-	(4,899,938)	-	(4,899,938)
Public works	4,063,134	39,267	3,450,132	175,888	(397,847)	-	(397,847)
Health	4,809,209	-	4,712,286	-	(96,923)	-	(96,923)
Public services	1,549,652	175,573	1,127,400	-	(246,679)	-	(246,679)
Culture and recreation	879,537	125,771	299,504	2,420,581	1,966,319	-	1,966,319
Community development	1,293,279	172,662	1,012,142	-	(108,475)	-	(108,475)
Education	316,655	-	160,599	-	(156,056)	-	(156,056)
Interest on long-term debt	91,457	-	-	-	(91,457)	-	(91,457)
Total governmental activities	<u>27,023,015</u>	<u>3,060,208</u>	<u>15,011,596</u>	<u>2,596,469</u>	<u>(6,354,742)</u>	<u>-</u>	<u>(6,354,742)</u>
Business-type activities:							
Airport	2,284,708	2,499,674	31,836	463,429	-	710,231	710,231
Golf course	654,211	521,172	-	-	-	(133,039)	(133,039)
Solid waste management	151,074	215,025	-	-	-	63,951	63,951
Total business-type activities	<u>3,089,993</u>	<u>3,235,871</u>	<u>31,836</u>	<u>463,429</u>	<u>-</u>	<u>641,143</u>	<u>641,143</u>
Total primary government	<u>\$30,113,008</u>	<u>\$ 6,296,079</u>	<u>\$15,043,432</u>	<u>\$ 3,059,898</u>	<u>(6,354,742)</u>	<u>641,143</u>	<u>(5,713,599)</u>
General Revenues							
Property taxes					7,246,264	-	7,246,264
Payments in lieu of tax					1,786,271	-	1,786,271
Other taxes					327,807	-	327,807
Interest and miscellaneous income					1,280,731	66,450	1,347,181
Special Items							
Gain on sale of asset					7,943	21,527	29,470
Donated asset					9,233	-	9,233
Transfers							
					(193,000)	193,000	-
Total general revenues, special items and transfers					<u>10,465,249</u>	<u>280,977</u>	<u>10,746,226</u>
Change in net position					4,110,507	922,120	5,032,627
Net position - beginning					53,992,833	22,649,923	76,642,756
Equity Transfer					(184,995)	184,995	-
Net position - ending					<u>\$ 57,918,345</u>	<u>\$ 23,757,038</u>	<u>\$ 81,675,383</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, 2023

	<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	\$ 2,973,773	\$ 4,486,685	\$ 3,782,215	\$ 1,192,240
Prepaid expenses	907	-	-	-
Taxes receivable	475,509	-	-	-
Accounts receivable, net	682,268	256,001	-	32,349
Interfund receivable	1,620,011	-	-	-
Inventory	-	377,784	-	-
Total assets	<u>5,752,468</u>	<u>5,120,470</u>	<u>3,782,215</u>	<u>1,224,589</u>
Deferred outflows of resources:	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 5,752,468</u>	<u>\$ 5,120,470</u>	<u>\$ 3,782,215</u>	<u>\$ 1,224,589</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts payable	\$ 197,794	\$ 69,902	\$ 3,707	\$ 815,912
Unearned revenue	-	-	3,655,295	-
Interfund payable	-	-	-	-
Total liabilities	<u>197,794</u>	<u>69,902</u>	<u>3,659,002</u>	<u>815,912</u>
Deferred inflows of resources:				
Unavailable property tax revenue	377,375	-	-	-
Unavailable payment in lieu of taxes	1,382,015	-	-	-
Unavailable lease revenue	-	-	-	-
Total deferred inflows of resources	<u>1,759,390</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	1,424,123	377,784	-	-
Restricted	-	4,672,784	123,213	408,677
Committed	-	-	-	-
Unassigned	2,371,161	-	-	-
Total fund balances	<u>3,795,284</u>	<u>5,050,568</u>	<u>123,213</u>	<u>408,677</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,752,468</u>	<u>\$ 5,120,470</u>	<u>\$ 3,782,215</u>	<u>\$ 1,224,589</u>

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

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2023

Nonmajor Governmental Funds	Total
\$ 9,263,668	\$ 21,698,581
-	907
20,743	496,252
1,265,796	2,236,414
-	1,620,011
-	377,784
10,550,207	26,429,949
-	-
\$ 10,550,207	\$ 26,429,949
\$ 450,609	\$ 1,537,924
911,526	4,566,821
196,795	196,795
1,558,930	6,301,540
16,285	393,660
-	1,382,015
3,831	3,831
20,116	1,779,506
-	1,801,907
5,758,139	10,962,813
3,245,760	3,245,760
(32,738)	2,338,423
8,971,161	18,348,903
\$ 10,550,207	\$ 26,429,949

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UNION COUNTY, OREGON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balances - governmental funds \$ 18,348,903

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. 64,132

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

Land	6,353,513	
Construction in progress	723,658	
Improvements	1,718,049	
Buildings	9,365,500	
Equipment and vehicles	9,056,603	
Infrastructure	37,508,046	
Less: accumulated depreciation	<u>(21,916,574)</u>	42,808,795

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. 393,660

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. 524,414

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. 3,831

Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds. (336,108)

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 2023 employer contributions related to OPEB	38,752	
Deferred inflows of resources related to OPEB	<u>(67,138)</u>	(28,386)

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. (18,575)

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	(32,316)	
Leases payable due in more than one year	(67,072)	
Long-term Debt Due within one year	(1,829,698)	
Long-term Debt Due in more than one year	<u>(1,913,235)</u>	<u>(3,842,321)</u>

Total net position - governmental activities \$ 57,918,345

(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, 2023

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
Revenues				
Taxes:				
Property taxes	\$ 6,554,685	\$ -	\$ -	\$ -
Payments in lieu of tax	1,642,195	-	-	-
Other taxes	10,382	-	-	-
Intergovernmental	3,300,851	3,416,460	1,420,581	4,703,298
Charges for services	1,000,791	-	-	-
Licenses and permits	338,409	39,267	-	-
Fines and forfeitures	17,195	-	-	-
Miscellaneous:				
Rental income	153,913	-	-	-
Interest on investments	128,471	115,706	112,668	-
Other income	248,937	34,521	-	156,531
Total revenues	<u>13,395,829</u>	<u>3,605,954</u>	<u>1,533,249</u>	<u>4,859,829</u>
Expenditures				
Current:				
General government	4,325,547	-	122,285	-
Public safety	6,837,498	-	-	-
Public works	-	3,473,655	-	-
Health	-	-	-	4,808,823
Public services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	437,783	-	-	-
Education	-	-	-	-
Debt Service:				
Principal	35,000	48,783	-	-
Interest	22,550	12,199	-	-
Capital outlay	80,000	305,218	1,084,784	-
Total expenditures	<u>11,738,378</u>	<u>3,839,855</u>	<u>1,207,069</u>	<u>4,808,823</u>
Excess of revenues over (under) expenditures	<u>1,657,451</u>	<u>(233,901)</u>	<u>326,180</u>	<u>51,006</u>
Other Financing Sources (Uses)				
Transfers in	180,000	40,000	-	-
Transfers out	(117,600)	(35,000)	(28,517)	-
Total other financing sources (uses)	<u>62,400</u>	<u>5,000</u>	<u>(28,517)</u>	<u>-</u>
Net change in fund balance	1,719,851	(228,901)	297,663	51,006
Beginning fund balance	2,075,433	5,279,469	10,545	357,671
Equity transfer	-	-	(184,995)	-
Ending fund balance	<u>\$ 3,795,284</u>	<u>\$ 5,050,568</u>	<u>\$ 123,213</u>	<u>\$ 408,677</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, 2023

Nonmajor Governmental Funds	Total
\$ 609,113	\$ 7,163,798
144,076	1,786,271
317,425	327,807
4,156,635	16,997,825
737,898	1,738,689
326,859	704,535
342,143	359,338
89,280	243,193
248,557	605,402
861,326	1,301,315
7,833,312	31,228,173
57,960	4,505,792
2,162,829	9,000,327
86,036	3,559,691
-	4,808,823
1,569,193	1,569,193
784,657	784,657
854,864	1,292,647
316,655	316,655
14,053	97,836
3,062	37,811
139,135	1,609,137
5,988,444	27,582,569
1,844,868	3,645,604
146,117	366,117
(378,000)	(559,117)
(231,883)	(193,000)
1,612,985	3,452,604
7,358,176	15,081,294
-	(184,995)
\$ 8,971,161	\$ 18,348,903

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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, 2023

Total net change in fund balances - governmental funds \$ 3,452,604

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 (\$1,609,137) exceeds loss on disposal of assets (\$0) and depreciation expense (\$1,165,608) in the current year.	451,472
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.	(36,406)
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.	(17,282)
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.	82,466
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.	12,839
Because some lease revenue 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 lease revenues increased (decreased) by this amount in the current year.	2,483
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.	(138,672)
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.	(26,521)
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.	324,082
In the governmental funds interest is recognized as an expenditure when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. This is the amount by which accrued interest (increased) decreased.	3,442

Change in net position - governmental activities \$ 4,110,507

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

UNION COUNTY, OREGON
Statement of Net Position
Proprietary Funds
June 30, 2023

	<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	\$ 1,555,571	\$ -	\$ 670,424	\$ 2,225,995
Accounts receivable	723,027	95,410	58,638	877,075
Lease receivable- current	23,140	-	-	23,140
Inventory	180,668	67,737	-	248,405
Total current assets	<u>2,482,406</u>	<u>163,147</u>	<u>729,062</u>	<u>3,374,615</u>
Noncurrent assets:				
Lease receivable- non current	40,886	-	-	40,886
Leased assets, net	-	102,380	-	102,380
Capital assets not being depreciated:				
Land	60,705	1,088,950	50,605	1,200,260
Construction in progress	7,269,034	-	-	7,269,034
Capital assets being depreciated:				
Buildings	2,866,709	47,076	420,807	3,334,592
Equipment and vehicles	170,644	654,656	88,962	914,262
Improvements	25,802,821	713,301	158,469	26,674,591
Less: accumulated depreciation	<u>(11,357,075)</u>	<u>(867,171)</u>	<u>(337,232)</u>	<u>(12,561,478)</u>
Total noncurrent assets	<u>24,853,724</u>	<u>1,739,192</u>	<u>381,611</u>	<u>26,974,527</u>
Total assets	<u>27,336,130</u>	<u>1,902,339</u>	<u>1,110,673</u>	<u>30,349,142</u>
Deferred Outflows of Resources				
OPEB deferred outflows of resources	445	956	-	1,401
Liabilities				
Current liabilities:				
Accounts payable	58,906	17,404	2,750	79,060
Unearned revenue	-	1,871	-	1,871
Interfund payable	-	1,423,216	-	1,423,216
Accrued interest payable	29,611	16,219	-	45,830
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	256,935	72,423	-	329,358
Leases payable - current	-	24,702	-	24,702
Compensated absences	5,047	8,852	-	13,899
Total current liabilities	<u>350,499</u>	<u>1,564,687</u>	<u>32,750</u>	<u>1,947,936</u>
Noncurrent liabilities:				
OPEB liability	3,862	8,292	-	12,154
Closure and post-closure care costs	-	-	477,099	477,099
Loans payable	3,281,284	708,054	-	3,989,338
Leases payable	-	52,060	-	52,060
Total noncurrent liabilities	<u>3,285,146</u>	<u>768,406</u>	<u>477,099</u>	<u>4,530,651</u>
Total liabilities	<u>3,635,645</u>	<u>2,333,093</u>	<u>509,849</u>	<u>6,478,587</u>
Deferred Inflows of Resources				
Deferred revenue - debt refunding	-	2,291	-	2,291
Unearned golf course annual pass revenue	-	46,174	-	46,174
Deferred lease resources	64,026	-	-	64,026
OPEB deferred inflows of resources	772	1,655	-	2,427
Total deferred inflows of resources	<u>64,798</u>	<u>50,120</u>	<u>-</u>	<u>114,918</u>
Net Position				
Net investment in capital assets	21,274,619	856,335	381,611	22,512,565
Restricted for capital improvements	-	-	51,948	51,948
Unrestricted	<u>2,361,513</u>	<u>(1,336,253)</u>	<u>167,265</u>	<u>1,192,525</u>
Total net position	<u>\$ 23,636,132</u>	<u>\$ (479,918)</u>	<u>\$ 600,824</u>	<u>\$ 23,757,038</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, 2023

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
Operating Revenues				
Franchise fees	\$ -	\$ -	\$ 215,025	\$ 215,025
Charges for services	1,999,556	521,172	-	2,520,728
Licenses and permits	49,135	-	-	49,135
Rental income	450,983	-	-	450,983
Miscellaneous	17,336	-	7,036	24,372
Total operating revenues	<u>2,517,010</u>	<u>521,172</u>	<u>222,061</u>	<u>3,260,243</u>
Operating Expenses				
Personnel services	144,808	310,956	-	455,764
Materials and services	1,395,621	262,473	141,869	1,799,963
Depreciation	692,883	34,050	9,205	736,138
Amortization	-	12,797	-	12,797
Total operating expenses	<u>2,233,312</u>	<u>620,276</u>	<u>151,074</u>	<u>3,004,662</u>
Operating income (loss)	<u>283,698</u>	<u>(99,104)</u>	<u>70,987</u>	<u>255,581</u>
Nonoperating Revenues (Expenses)				
Interest on investments	42,073	-	5	42,078
Interest expense	(51,396)	(33,935)	-	(85,331)
Grant revenue	495,265	-	-	495,265
Gain on sale of asset	-	21,527	-	21,527
Total nonoperating revenues (expenses)	<u>485,942</u>	<u>(12,408)</u>	<u>5</u>	<u>473,539</u>
Income (loss) before transfers	769,640	(111,512)	70,992	729,120
Transfers in	-	223,000	-	223,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	739,640	111,488	70,992	922,120
Net position - beginning	22,896,492	(776,401)	529,832	22,649,923
Equity transfer	-	184,995	-	184,995
Net position - ending	<u>\$ 23,636,132</u>	<u>\$ (479,918)</u>	<u>\$ 600,824</u>	<u>\$ 23,757,038</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, 2023

	<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	\$ 2,073,342	\$ 492,355	\$ -	\$ 2,565,697
Cash received from rentals	450,983	-	-	450,983
Cash received from franchise fees	-	-	210,208	210,208
Other operating receipts	17,336	-	7,263	24,599
Cash payments for personnel services	(142,115)	(307,524)	-	(449,639)
Cash payments for fuel purchases	(1,064,773)	-	-	(1,064,773)
Cash payments for materials and services	-	(275,580)	(144,580)	(420,160)
Cash payments for closure costs	-	-	(57,130)	(57,130)
Cash payments for insurance	(33,760)	-	-	(33,760)
Cash payments for miscellaneous	(23,632)	-	-	(23,632)
Cash payments for contractual services	(143,310)	-	-	(143,310)
Cash payments for supplies	(26,523)	-	-	(26,523)
Cash payments for repairs	(86,786)	-	-	(86,786)
Net cash provided (used) by operating activities	<u>1,020,762</u>	<u>(90,749)</u>	<u>15,761</u>	<u>945,774</u>
Cash Flows from Noncapital Financing Activities:				
Interfund loans	-	(7,494)	-	(7,494)
Interfund transfers	(30,000)	223,000	-	193,000
Nonoperating grants	57,554	-	-	57,554
Net cash provided (used) by noncapital financing activities	<u>27,554</u>	<u>215,506</u>	<u>-</u>	<u>243,060</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(587,122)	-	-	(587,122)
Principal payments on leases	-	(23,755)	-	(23,755)
Principal payments on indebtedness	(251,781)	(65,172)	-	(316,953)
Interest paid on indebtedness	(51,936)	(35,830)	-	(87,766)
Net cash provided (used) by capital and related financing activities	<u>(890,839)</u>	<u>(124,757)</u>	<u>-</u>	<u>(1,015,596)</u>
Cash Flows from Investing Activities:				
Interest income	42,073	-	5	42,078
Net increase (decrease) in cash and investments	199,550	-	15,766	215,316
Beginning cash and investments	<u>1,356,021</u>	<u>-</u>	<u>654,658</u>	<u>2,010,679</u>
Ending cash and investments	<u>\$ 1,555,571</u>	<u>\$ -</u>	<u>\$ 670,424</u>	<u>\$ 2,225,995</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)	\$ 283,698	\$ (99,104)	\$ 70,987	\$ 255,581
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	692,883	34,050	9,205	736,138
Amortization	-	12,797	-	12,797
(Increase) decrease in:				
Accounts receivable	24,651	(12,366)	(4,590)	7,695
Inventory	29,074	(15,405)	-	13,669
Deferred outflows	(59)	(136)	-	(195)
Increase (decrease) in:				
Accounts payable	(12,237)	2,299	(2,711)	(12,649)
Unearned revenue	-	(16,452)	-	(16,452)
Compensated absences	2,432	2,772	-	5,204
Closure and post-closure care costs	-	-	(57,130)	(57,130)
OPEB liability	(154)	(228)	-	(382)
Deferred inflows	474	1,024	-	1,498
Net cash provided (used) by operating activities	<u>\$ 1,020,762</u>	<u>\$ (90,749)</u>	<u>\$ 15,761</u>	<u>\$ 945,774</u>

UNION COUNTY, OREGON
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	<u>Custodial Funds</u>
Assets	
Restricted Assets:	
Cash	\$ 367,579
Accounts receivable	19,290
Property taxes receivable	<u>1,463,381</u>
Total assets	<u><u>\$ 1,850,250</u></u>
Liabilities	
Liabilities payable from restricted assets:	
Due to other governments	\$ 1,463,381
Due to others	<u>386,869</u>
Total liabilities	1,850,250
Net position	<u>-</u>
Total liabilities and net position	<u><u>\$ 1,850,250</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, 2023

	<u>Custodial Funds</u>
Additions	
Taxes collected for other governments	\$ 58,276,388
Contributions to commissary accounts	<u>200,283</u>
Total additions	<u>58,476,671</u>
Deductions	
Payments of tax to other governments	58,273,606
Distributions to commissary account holders	<u>203,065</u>
Total deductions	<u>58,476,671</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.

Basis of Presentation, Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-accounting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Fund Financial Statements: The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The County reports the following major governmental funds:

General Fund - This is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Public Works Fund - This fund accounts for resources accumulated and payments made for road maintenance and construction within the county.

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.

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2023, 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.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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.

Net Position/Fund Balance Classifications

Government-Wide Statements

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

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

- c. Unrestricted net position - Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates. Depreciation Expense, Accumulated Depreciation, Liability for Closure and Post-Closure Care Costs, OPEB Liability and costs, incremental borrowing rates for leases, and Allowance for Uncollectible accounts receivable have been subject to estimation.

Note 2 - Compliance and Accountability:

Finance-Related Legal and Contractual Provisions

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

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Violation: The County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2023 as follows:

Fund	Over Expenditure
310 Buffalo Peak Golf Course - Personnel Services	\$ 2,574
501 Airport Operations - Materials and Services	2,874
287 Drug Court - Materials and Services	11,284
210 Parks Fund - Materials and Services	1,086

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	\$ 2,939	Due to revenues being lower than anticipated
Crime Victim Program	18,488	Due to current and prior operating losses
Law Library	11,311	Due to current and prior operating losses
Buffalo Peak Golf Course	479,918	Due to prior operating losses

Note 3 - Deposits and Investments:

Deposits and Investments are comprised of the following at June 30, 2023:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 3,770,120	\$ 3,770,120
Investments with State of Oregon Local Government Investment Pool (LGIP)	20,522,035	20,522,035
	\$ 24,292,155	\$ 24,292,155

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 23,924,576
Statement of Fiduciary Net Position - Cash	367,579
	\$ 24,292,155

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

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

Deposits

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$4,140,601 at June 30, 2023. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Custodial Credit Risk - Deposits

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

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

Investments

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

Credit Risk - Investments

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

Custodial Credit Risk - Investments

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

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

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

Concentration Risk

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

<u>Investment Type</u>	<u>Maturities</u>	<u>Concentration % of Portfolio</u>	<u>Actual Amount</u>
Local Government Investment Pool	Avg 6-18 months	100%	<u>\$ 20,522,035</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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 \$428,867 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	\$	524,414
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Note 5 - Lease Receivables:

	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2023</u>
Governmental Activities:					
Union County Weed Department lease; interest at 0.806%, principal and interest of \$701.46 quarterly, due 2024	\$ 7,634	\$ 5,561	\$ -	\$ 2,769	\$ 2,792
Bureau of Reclamation lease; interest at 0.845%, principal and interest of \$886.28 monthly, due 2024	35,820	25,433	-	10,461	14,972
Tri-County Weed Management lease; interest at 0.995%, principal and interest of \$693.72 quarterly, due 2024	6,169	4,808	-	2,737	2,071
Confederate Tribes of Umatilla lease; interest at 0.806%, principal and interest of \$8,587.02 quarterly, due 2024	84,926	59,627	-	33,970	25,657
Oregon Water Resources-State lease; interest at 0.845%, principal and interest between \$197.47 and \$205.45 monthly, due 2024	7,160	4,837	-	2,385	2,452
Oregon Water Resources-County lease; interest at 0.845%, principal and interest of \$512.07 quarterly, due 2024	6,074	4,058	-	2,020	2,038
Union Soil & Water lease; interest at 0.861%, principal and interest of \$3,301.20 quarterly, due 2024	35,926	26,156	-	13,022	13,134
	<u>\$ 183,709</u>	<u>\$ 130,480</u>	<u>\$ -</u>	<u>\$ 67,364</u>	<u>\$ 63,116</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2023</u>
Business-type Activities:					
Green Hangar-1 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	\$ 5,452	\$ 4,305	\$ -	\$ 1,156	\$ 3,149
Green Hangar-2 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	4,305	-	1,156	3,149
Green Hangar-3 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	4,305	-	1,156	3,149
Green Hangar-4 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	4,305	-	1,156	3,149
Green Hangar-5 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	4,305	-	1,156	3,149
Tan Hangar-1 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-2 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-3 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-4 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-6 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-7 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-9 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038
Tan Hangar-10 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	6,887	-	1,849	5,038

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2023</u>
Hangar-6 lease; interest at 2.275%, principal and interest of \$100 monthly, due 2026	4,126	-	4,126	930	3,196
Hangar-3 lease; interest at 2.656%, principal and interest of \$100 monthly, due 2026	3,549	-	3,549	370	3,179
Airport ground lease; interest at 3.744%, principal and interest of \$120 annually, due 2043	1,706	-	1,706	104	1,602
	<u>\$ 106,425</u>	<u>\$ 76,621</u>	<u>\$ 9,381</u>	<u>\$ 21,976</u>	<u>\$ 64,026</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>
2024	\$ 58,693	\$ 308	\$ 23,140	\$ 740
2025	4,423	9	23,445	435
2026	-	-	16,022	138
2027	-	-	66	54
2028	-	-	69	52
2029-2033	-	-	384	216
2034-2038	-	-	463	138
2039-2043	-	-	439	42
	<u>\$ 63,116</u>	<u>\$ 317</u>	<u>\$ 64,026</u>	<u>\$ 1,815</u>

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

Note 6 - Property Taxes Receivable:

Property taxes receivable included in revenues are \$496,252, which are all past due and accruing interest.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 7 - Lease Assets:

Lease activity for the year ended June 30, 2023, was as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Balance June 30, 2023</u>
Governmental Activities:			
Leased Assets:			
Equipment	\$ 22,602	\$ -	\$ 22,602
Buildings	115,477	-	115,477
Total leased assets	<u>138,079</u>	<u>-</u>	<u>138,079</u>
Less accumulated amortization for:			
Equipment	(8,672)	(7,537)	(16,209)
Buildings	<u>(28,869)</u>	<u>(28,869)</u>	<u>(57,738)</u>
Total accumulated amortization	<u>(37,541)</u>	<u>(36,406)</u>	<u>(73,947)</u>
Total leased assets being amortized, net	<u>\$ 100,538</u>	<u>\$ (36,406)</u>	<u>\$ 64,132</u>
Business-type Activities:			
Leased Assets:			
Equipment	\$ 127,974	\$ -	\$ 127,974
Less accumulated amortization:			
	<u>(12,798)</u>	<u>(12,796)</u>	<u>(25,594)</u>
Total leased assets being amortized, net	<u>\$ 115,176</u>	<u>\$ (12,796)</u>	<u>\$ 102,380</u>

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, 2023, was as follows:

	<u>Balance at July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2023</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,253,092	\$ 100,421	\$ -	\$ 6,353,513
Construction in progress	590,542	586,677	(453,561)	723,658
Total capital assets not being depreciated	<u>6,843,634</u>	<u>687,098</u>	<u>(453,561)</u>	<u>7,077,171</u>
Capital assets being depreciated:				
Buildings	9,365,500	-	-	9,365,500
Improvements	1,699,583	18,466	-	1,718,049
Equipment & vehicles	8,237,691	903,574	(84,662)	9,056,603
Infrastructure	37,054,485	453,561	-	37,508,046
Total capital assets being depreciated	<u>56,357,259</u>	<u>1,375,601</u>	<u>(84,662)</u>	<u>57,648,198</u>
Less: accumulated depreciation:				
Buildings	(3,693,306)	(194,430)	-	(3,887,736)
Improvements	(858,379)	(87,086)	-	(945,465)
Equipment & vehicles	(3,301,978)	(400,927)	75,323	(3,627,582)
Infrastructure	<u>(12,972,626)</u>	<u>(483,165)</u>	<u>-</u>	<u>(13,455,791)</u>
Total accumulated depreciation	<u>(20,826,289)</u>	<u>(1,165,608)</u>	<u>75,323</u>	<u>(21,916,574)</u>
Net capital assets being depreciated	<u>35,530,970</u>	<u>209,993</u>	<u>(9,339)</u>	<u>35,731,624</u>
Governmental Activities - net capital assets	<u>\$ 42,374,604</u>	<u>\$ 897,091</u>	<u>\$ (462,900)</u>	<u>\$ 42,808,795</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 8 - Capital Assets continued

	Balance at July 1, 2022	Increases	Decreases	Balance at June 30, 2023
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,139,555	\$ 60,705	\$ -	\$ 1,200,260
Construction in progress	7,000,093	268,941	-	7,269,034
Total capital assets not being depreciated	8,139,648	329,646	-	8,469,294
Capital assets being depreciated:				
Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	802,869	247,893	(136,500)	914,262
Improvements	26,574,591	100,000	-	26,674,591
Total capital assets being depreciated	30,712,052	347,893	(136,500)	30,923,445
Less: accumulated depreciation:				
Buildings	(1,064,342)	(59,382)	-	(1,123,724)
Equipment & vehicles	(682,632)	(22,146)	95,129	(609,649)
Improvements	(10,173,495)	(654,610)	-	(10,828,105)
Total accumulated depreciation	(11,920,469)	(736,138)	95,129	(12,561,478)
Net capital assets being depreciated	18,791,583	(388,245)	(41,371)	18,361,967
Business-Type Activities - net capital assets	\$ 26,931,231	\$ (58,599)	\$ (41,371)	\$ 26,831,261

Depreciation expense was charged to functions as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 206,305	Airport	\$ 692,883
Public safety	175,711	Golf course	34,050
Public works	688,919	Solid waste management	9,205
Public services	687	Total	\$ 736,138
Culture & recreation	93,986		
Total	\$ 1,165,608		

Note 9 - Leases Payable:

	Original Amount	Outstanding July 1, 2022	Additions	Decrease	Outstanding June 30, 2023
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	\$ 2,554	\$ -	\$ (2,357)	\$ 197
Commissioner Office Printer - Kyocera 5052ci; interest at 0.466%, monthly payments of principal and interest of \$162.69 ending 2022	2,757	813	-	(813)	-
Postage machine; interest at 0.845%, monthly payments of principal and interest of \$369.80 ending 2025	14,946	10,612	-	(4,365)	6,247

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 9 - Leases Payable continued

	Original Amount	Outstanding July 1, 2022	Additions	Decrease	Outstanding June 30, 2023
Governmental Activities:					
Weed Control Shop; interest at 2.757%, quarterly payments of principal and interest of \$7,500 ending 2026	112,977	112,977	-	(20,033)	92,944
	<u>\$ 135,579</u>	<u>\$ 126,956</u>	<u>\$ -</u>	<u>\$ (27,568)</u>	<u>\$ 99,388</u>
Current portion					(32,316)
Long-term portion					<u>\$ 67,072</u>
Business-type Activities:					
25 Golf Carts; interest at 3.99%, annual payments of principal and interest of \$27,765 ending 2026	\$ 127,974	\$ 100,517	\$ -	\$ (23,755)	\$ 76,762
Current portion					(24,702)
Long-term portion					<u>\$ 52,060</u>

Future maturities are as follows:

Fiscal Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
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>\$ 99,388</u>	<u>\$ 4,596</u>	<u>\$ 76,762</u>	<u>\$ 9,151</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, 2023 are as follows:

	Payable at July 1, 2022	Additions	Deletions	Payable at June 30, 2023	Due within one year
Governmental Activities:					
Community Bank - 4-H	\$ 113,111	\$ -	\$ (14,053)	\$ 99,058	\$ 14,506
Series 2013A Courthouse	525,000	-	(35,000)	490,000	35,000
OTIB Palmer Junction Loan	547,010	-	(48,783)	498,227	49,901
Financed Assets	1,286,376	-	(198,678)	1,087,698	162,341
Compensated absences	1,429,278	1,032,113	(893,441)	1,567,950	1,567,950
	3,900,775	1,032,113	(1,189,955)	3,742,933	1,829,698
Leases payable (note 9)	126,956	-	(27,568)	99,388	32,316
	<u>\$ 4,027,731</u>	<u>\$ 1,032,113</u>	<u>\$ (1,217,523)</u>	<u>\$ 3,842,321</u>	<u>\$ 1,862,014</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

	Payable at July 1, 2022	Additions	Deletions	Payable at June 30, 2023	Due within one year
Business-Type Activities:					
Oregon Economic Devel. Dept.	\$ 800,649	\$ -	\$ (60,172)	\$ 740,477	\$ 62,423
Series 2013A Golf Course	45,000	-	(5,000)	40,000	10,000
Airport Rappel Base Loan	3,790,000	-	(251,781)	3,538,219	256,935
Compensated absences	8,695	17,106	(11,902)	13,899	13,899
	4,644,344	17,106	(328,855)	4,332,595	343,257
Leases payable (note 9)	100,517	-	(23,755)	76,762	24,702
	<u>\$ 4,744,861</u>	<u>\$ 17,106</u>	<u>\$ (352,610)</u>	<u>\$ 4,409,357</u>	<u>\$ 367,959</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:

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	\$ 14,506	\$ 2,609	\$ 17,115
2025	14,923	2,192	17,115
2026	15,350	1,765	17,115
2027	15,790	1,325	17,115
2028	16,243	872	17,115
2029-2031	22,246	436	22,682
	<u>\$ 99,058</u>	<u>\$ 9,199</u>	<u>\$ 108,257</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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
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	40,000	14,400	54,400
2029-2033	245,000	41,063	286,063
2034-2038	55,000	1,238	56,238
	<u>\$ 490,000</u>	<u>\$ 131,764</u>	<u>\$ 621,764</u>

Oregon Economic Development Department

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
2024	\$ 62,423	\$ 27,693	\$ 90,116
2025	64,757	25,359	90,116
2026	67,179	22,937	90,116
2027	69,692	20,425	90,117
2028	72,298	17,818	90,116
2029-2033	404,128	837,918	1,242,046
	<u>\$ 740,477</u>	<u>\$ 952,150</u>	<u>\$ 1,692,627</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
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>\$ 40,000</u>	<u>\$ 3,575</u>	<u>\$ 43,575</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
2024	\$ 49,901	\$ 11,081	\$ 60,982
2025	51,046	9,936	60,982
2026	52,217	8,765	60,982
2027	53,415	7,567	60,982
2028	54,640	6,342	60,982
2029-2033	237,008	12,608	249,616
	<u>\$ 498,227</u>	<u>\$ 56,299</u>	<u>\$ 554,526</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
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	263,203	43,309	306,512
2029-2033	1,365,569	158,572	1,524,141
2034-2038	880,153	35,749	915,902
	<u>\$ 3,538,219</u>	<u>\$ 432,162</u>	<u>\$ 3,970,381</u>

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
2024	\$ 162,341	\$ 43,024	\$ 205,365
2025	472,437	63,767	536,204
2026	251,432	19,892	271,324
2027	201,488	13,512	215,000
	<u>\$ 1,087,698</u>	<u>\$ 140,195</u>	<u>\$ 1,227,893</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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	\$ 91,457	Airport	\$ 51,396
		Golf Course	33,935

The County does not have any debt service requirements on other long-term debt as of June 30, 2023.

Note 11 - Internal Balances:

Interfund balances at June 30, 2023 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,620,011	\$ -
Nonmajor Funds	-	196,795
Proprietary Funds:		
Buffalo Peak Golf Course Fund	-	1,423,216
	\$ 1,620,011	\$ 1,620,011

Interfund receivables are to supplement funds operating a deficit. The \$1,423,216 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.

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, 2023 was \$8,927,423, and the amount of these wages qualifying for pension plan contributions amounted to \$8,230,908. The total pension plan contributions for the fiscal year ended June 30, 2023 amounted to \$1,437,117. Of this amount, \$496,149 was paid by the employees and \$940,968 was paid by the County. The total fair market value of all contributions to the plan at year end was \$22,119,880. 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 \$52,614 for the fiscal year ended June 30, 2023.

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:

UNION COUNTY, OREGON
Notes to Basic Financial Statements

- 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, 2023 consist of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General Fund	\$ 180,000	\$ 117,600
Public Works Fund	40,000	35,000
ARPA Fund	-	28,517
Nonmajor funds	146,117	378,000
Proprietary Funds:		
Airport Fund	-	30,000
Buffalo Peak Golf Course Fund	223,000	-
	<u>\$ 589,117</u>	<u>\$ 589,117</u>

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, 2023 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	\$ -	\$ 377,784	\$ -	\$ -	\$ -	\$ 377,784
Prepaid Amt.	907	-	-	-	-	907
Interfund Rec.	1,423,216	-	-	-	-	1,423,216
Restricted:						
Community Svcs.	-	-	123,213	408,677	1,305,821	1,837,711
County Schools	-	-	-	-	159,880	159,880
Public Safety	-	-	-	-	3,530,373	3,530,373
Economic Develop.	-	-	-	-	161,214	161,214
Equipment	-	-	-	-	46,345	46,345
Public Works	-	4,672,784	-	-	554,506	5,227,290
Committed:						
Community Svcs.	-	-	-	-	1,679,865	1,679,865
Economic Develop.	-	-	-	-	1,118,601	1,118,601
Capital Acquisition	-	-	-	-	229,442	229,442
Public Safety	-	-	-	-	217,852	217,852
Unassigned	<u>2,371,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,738)</u>	<u>2,338,423</u>
Total fund bal.	<u>\$ 3,795,284</u>	<u>\$ 5,050,568</u>	<u>\$ 123,213</u>	<u>\$ 408,677</u>	<u>\$ 8,971,161</u>	<u>\$ 18,348,903</u>

The amount of the primary governments net position at June 30, 2023 that is restricted by enabling legislation totaled \$10,962,813.

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, 2023, all closure cost had been paid. The \$507,099 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 13 ½ years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Management expects future revenues plus present cash will cover all post-closure costs.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2023, total cash of \$670,424 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	\$ 13,391
Change in Assumptions	11,368
Difference between expected and Actual Experience	15,394
Total Deferred Outflows of Resources	40,153
Total OPEB Asset (Liability)	(348,262)
Deferred Inflows of Resources	
Change in Assumptions	25,128
Difference between expected and Actual Experience	44,437
Total Deferred Inflows of Resources	69,565
OPEB Expense	40,834
(Included in program expenses on Statement of Activities)	

Implicit Rate Subsidy

Plan Description

Association Oregon Counties Insurance Trust (AOCIT) is a Agent Multiple-Employer Plan administered by Cities and Counties Insurance Services. AOCIT provides health insurance benefits to employees and eligible retirees and their spouses. The Union County Board of Commissioners retain the right to modify the benefit provisions and the retirees have a choice of health insurance benefits under the plan. The AOCIT does not issue financial statements for Union County's plan as they are a government agency and exempt from filing.

Funding Policy

Funding Policy: The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners. The required contribution is based on the pay-as-go system requiring retired members to pay the full cost of the premium. The County has no contributions. Current rates to the retirees are as follows:

\$250 Deductible:	\$500 Deductible:
Retiree Only \$846.04	Retiree & Other \$1,778.06

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	101
Active employees	1
	102

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 \$348,262 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2023, the County recognized OPEB expense from this plan of \$40,834. At June 30, 2023, 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	\$ 15,394	\$ 44,438
Changes of assumptions	11,368	25,127
Contributions subsequent to the measurement date	13,391	-
Total	\$ 40,153	\$ 69,565

Deferred outflows of resources related to OPEB of \$13,391 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, 2024. 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,	
2024	\$ 8,872
2025	(4,519)
2026	(4,519)
2027	(3,898)
2028	(3,444)
Thereafter	(21,904)
Total	\$ (29,412)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2022 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Actuarial cost method	Entry age actuarial cost method
Inflation	2.40 percent
Salary increases	3.40 percent
Discount rate	3.65 percent (change from 3.54 percent in previous measurement period)
Projected salary increases	3.40 overall payroll growth, based on general inflation and the likelihood of raises throughout participants' careers.
Healthcare cost trend	Medical and vision: 6.75 percent per year, decreasing to 3.75 percent. Dental: increase of 1.75 percent for 2022, increasing to 4.00 per year until 2072, then 3.75 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, 2022	\$ 358,136
Changes for the year:	
Service cost	36,856
Interest on Total OPEB Liability	8,497
Effect of economic/demographic gains or losses	(49,116)
Effect of assumptions changes or inputs	(2,892)
Benefit Payments	(3,219)
Balance as of June 30, 2023	<u>\$ 348,262</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 (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
County's proportionate share of the net OPEB liability (asset)	\$ 376,526	\$ 348,262	\$ 321,288

Healthcare Cost Trend:

	1% Decrease (5.75% decreasing to 2.75%)	Current Healthcare Trend Rate (6.75% decreasing to 3.75%)	1% Increase (7.75% decreasing to 4.75%)
County's proportionate share of the net OPEB liability (asset)	\$ 302,126	\$ 348,262	\$ 404,301

**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, 2023

	<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	\$ 6,365,300	\$ 6,365,300	\$ 6,520,566	\$ 155,266
Payments in lieu of tax	1,470,000	1,470,000	1,642,195	172,195
Other taxes	9,000	9,000	10,382	1,382
Intergovernmental	1,657,407	1,819,882	2,796,706	976,824
Charges for services	1,199,913	1,199,913	862,416	(337,497)
Licenses and permits	226,550	226,550	320,965	94,415
Fines and forfeitures	50,000	50,000	17,195	(32,805)
Rental income	213,700	213,700	153,913	(59,787)
Interest on investments	15,000	15,000	128,471	113,471
Miscellaneous	213,250	213,250	226,572	13,322
Total revenues	<u>11,420,120</u>	<u>11,582,595</u>	<u>12,679,381</u>	<u>1,096,786</u>
Expenditures				
Assessor	1,134,453	1,134,453	1,035,085	99,368
County Clerk	486,331	486,331	437,145	49,186
Board of Commissioners/Administration	1,244,233	1,244,233	1,188,591	55,642
Facilities/District Court	510,721	510,721	433,912	76,809
District Attorney/Support Enforcement	941,596	971,596	799,758	171,838
Juvenile Department	822,308	822,308	745,170	77,138
Planning/Emergency Services	753,620	876,095	623,502	252,593
Special Accounts	1,305,039	1,305,039	1,155,799	149,240
Sheriff	3,161,603	3,161,603	2,931,129	230,474
Corrections	2,102,616	2,102,616	2,058,213	44,403
Debt service	60,000	60,000	57,550	2,450
Capital outlay	205,000	205,000	158,839	46,161
Contingency	315,000	295,000	-	295,000
Total expenditures	<u>13,042,520</u>	<u>13,174,995</u>	<u>11,624,693</u>	<u>1,550,302</u>
Excess of revenues over (under) expenditures	<u>(1,622,400)</u>	<u>(1,592,400)</u>	<u>1,054,688</u>	<u>2,647,088</u>
Other Financing Sources (Uses)				
Transfers in	180,000	180,000	180,000	-
Transfers out	(112,600)	(142,600)	(117,600)	25,000
Total other financing sources (uses)	<u>67,400</u>	<u>37,400</u>	<u>62,400</u>	<u>25,000</u>
Net change in fund balance	(1,555,000)	(1,555,000)	1,117,088	2,672,088
Beginning fund balance	1,555,000	1,555,000	2,075,433	520,433
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,192,521</u>	<u>\$ 3,192,521</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 6,611,304	\$ 6,611,304	\$ 3,416,460	\$ (3,194,844)
Licenses and permits	20,000	20,000	39,267	19,267
Interest on investments	40,000	40,000	115,706	75,706
Miscellaneous	5,000	5,000	34,521	29,521
Total revenues	<u>6,676,304</u>	<u>6,676,304</u>	<u>3,605,954</u>	<u>(3,070,350)</u>
Expenditures				
Personnel services	1,975,574	1,975,574	1,841,542	134,032
Materials and services	6,555,632	6,555,632	1,645,308	4,910,324
Debt service	62,000	62,000	60,982	1,018
Capital outlay	3,770,893	3,770,893	292,023	3,478,870
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>12,614,099</u>	<u>12,614,099</u>	<u>3,839,855</u>	<u>8,774,244</u>
Excess of revenues over (under) expenditures	<u>(5,937,795)</u>	<u>(5,937,795)</u>	<u>(233,901)</u>	<u>5,703,894</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	<u>(5,932,795)</u>	<u>(5,932,795)</u>	<u>(228,901)</u>	<u>5,703,894</u>
Beginning fund balance	<u>5,932,795</u>	<u>5,932,795</u>	<u>5,279,469</u>	<u>(653,326)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,050,568</u>	<u>\$ 5,050,568</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,420,581	\$ 1,420,581
Interest on investments	10,000	10,000	112,668	102,668
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,533,249</u>	<u>1,523,249</u>
Expenditures				
Materials and services	1,000,000	1,000,000	126,775	873,225
Capital outlay	2,935,000	2,935,000	1,265,289	1,669,711
Total expenditures	<u>3,935,000</u>	<u>3,935,000</u>	<u>1,392,064</u>	<u>2,542,936</u>
Excess of revenues over (under) expenditures	(3,925,000)	(3,925,000)	141,185	4,066,185
Other financing sources (uses)				
Transfers out	<u>(1,075,000)</u>	<u>(1,075,000)</u>	<u>(28,517)</u>	<u>1,046,483</u>
Net change in fund balance	(5,000,000)	(5,000,000)	112,668	5,112,668
Beginning fund balance	<u>5,000,000</u>	<u>5,000,000</u>	<u>10,545</u>	<u>(4,989,455)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 123,213</u></u>	<u><u>\$ 123,213</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 5,641,000	\$ 5,641,000	\$ 4,703,298	\$ (937,702)
Miscellaneous	35,000	35,000	156,531	121,531
Total revenues	<u>5,676,000</u>	<u>5,676,000</u>	<u>4,859,829</u>	<u>(816,171)</u>
Expenditures				
Personnel services	186,816	186,816	182,729	4,087
Materials and services	5,519,000	5,519,000	4,626,094	892,906
Total expenditures	<u>5,705,816</u>	<u>5,705,816</u>	<u>4,808,823</u>	<u>896,993</u>
Net change in fund balance	(29,816)	(29,816)	51,006	80,822
Beginning fund balance	<u>29,816</u>	<u>29,816</u>	<u>357,671</u>	<u>327,855</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408,677</u>	<u>\$ 408,677</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
2023	100%	\$ 348,262	\$ 8,927,423	4%
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
2023	\$ 13,391	\$ 13,391	\$ -	\$ 8,927,423	0%
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, 2023, except the County did not comply with ORS 294.456(6). Expenditures exceeded budgeted appropriations for the year ended June 30, 2023, as stated in the Notes to Basic Financial Statements, Note 2: Compliance and Accountability.

SUPPLEMENTARY INFORMATION

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	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	\$ 126,528	\$ 560,669	\$ 244,578	\$ -	\$ 291	\$ 129,522	\$ 123,002
Accounts receivable, net	8,192	2,554	15,601	-	-	30,266	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>134,720</u>	<u>563,223</u>	<u>260,179</u>	<u>-</u>	<u>291</u>	<u>159,788</u>	<u>123,002</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 134,720</u>	<u>\$ 563,223</u>	<u>\$ 260,179</u>	<u>\$ -</u>	<u>\$ 291</u>	<u>\$ 159,788</u>	<u>\$ 123,002</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable	\$ 39,321	\$ 8,717	\$ 1,406	\$ 192	\$ -	\$ 11,567	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	2,747	-	-	-
Total liabilities	<u>39,321</u>	<u>8,717</u>	<u>1,406</u>	<u>2,939</u>	<u>-</u>	<u>11,567</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	95,399	554,506	258,773	-	291	148,221	123,002
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(2,939)	-	-	-
Total fund balances	<u>95,399</u>	<u>554,506</u>	<u>258,773</u>	<u>(2,939)</u>	<u>291</u>	<u>148,221</u>	<u>123,002</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 134,720</u>	<u>\$ 563,223</u>	<u>\$ 260,179</u>	<u>\$ -</u>	<u>\$ 291</u>	<u>\$ 159,788</u>	<u>\$ 123,002</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2023

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III	253 Forest Service Title III
\$ 4,761	\$ 8,103	\$ 485,332 66,694	\$ 2,124,667	\$ - 57,200	\$ 20,603 30,410	\$ 17,489	\$ 404,222	\$ 121,404
-	-	-	-	-	-	-	-	-
4,761	8,103	552,026	2,124,667	57,200	51,013	17,489	404,222	121,404
-	-	-	-	-	-	-	-	-
<u>\$ 4,761</u>	<u>\$ 8,103</u>	<u>\$ 552,026</u>	<u>\$ 2,124,667</u>	<u>\$ 57,200</u>	<u>\$ 51,013</u>	<u>\$ 17,489</u>	<u>\$ 404,222</u>	<u>\$ 121,404</u>
\$ -	\$ -	\$ 255,053	\$ 6,431	\$ 300	\$ 11,534	\$ 418	\$ -	\$ -
-	-	-	-	-	-	-	366,037	-
-	-	-	-	75,388	-	-	-	-
-	-	255,053	6,431	75,688	11,534	418	366,037	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8,103	296,973	2,118,236	-	39,479	-	38,185	121,404
4,761	-	-	-	-	-	17,071	-	-
-	-	-	-	(18,488)	-	-	-	-
4,761	8,103	296,973	2,118,236	(18,488)	39,479	17,071	38,185	121,404
<u>\$ 4,761</u>	<u>\$ 8,103</u>	<u>\$ 552,026</u>	<u>\$ 2,124,667</u>	<u>\$ 57,200</u>	<u>\$ 51,013</u>	<u>\$ 17,489</u>	<u>\$ 404,222</u>	<u>\$ 121,404</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2023

	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	\$ 1,229,363	\$ 11,214	\$ -	\$ 101,955	\$ 20,544	\$ 84,325	\$ 1,794
Accounts receivable, net	54,877	-	102,000	-	25	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>1,284,240</u>	<u>11,214</u>	<u>102,000</u>	<u>101,955</u>	<u>20,569</u>	<u>84,325</u>	<u>1,794</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,284,240</u>	<u>\$ 11,214</u>	<u>\$ 102,000</u>	<u>\$ 101,955</u>	<u>\$ 20,569</u>	<u>\$ 84,325</u>	<u>\$ 1,794</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 20,400	\$ -	\$ -	\$ -	\$ 1,865	\$ 1,920	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	101,017	-	-	-	-
Total liabilities	<u>20,400</u>	<u>-</u>	<u>101,017</u>	<u>-</u>	<u>1,865</u>	<u>1,920</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	11,214	-	-	18,704	82,405	-
Committed	1,113,840	-	983	101,955	-	-	1,794
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>1,263,840</u>	<u>11,214</u>	<u>983</u>	<u>101,955</u>	<u>18,704</u>	<u>82,405</u>	<u>1,794</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,284,240</u>	<u>\$ 11,214</u>	<u>\$ 102,000</u>	<u>\$ 101,955</u>	<u>\$ 20,569</u>	<u>\$ 84,325</u>	<u>\$ 1,794</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2023

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
\$ 4,764	\$ 932,712	\$ 21,905	\$ -	\$ -	\$ 110,403	\$ 51,536	\$ 1,128,004	\$ 207,640
-	177,873	-	-	87,255	-	-	-	524,414
-	-	-	-	-	-	-	-	-
4,764	1,110,585	21,905	-	87,255	110,403	51,536	1,128,004	732,054
-	-	-	-	-	-	-	-	-
<u>\$ 4,764</u>	<u>\$ 1,110,585</u>	<u>\$ 21,905</u>	<u>\$ -</u>	<u>\$ 87,255</u>	<u>\$ 110,403</u>	<u>\$ 51,536</u>	<u>\$ 1,128,004</u>	<u>\$ 732,054</u>
\$ -	\$ -	\$ 1,109	\$ -	\$ 30,595	\$ -	\$ -	\$ 33,963	\$ 8,653
-	-	-	-	-	-	-	8,595	524,414
-	-	-	11,311	6,332	-	-	-	-
-	-	1,109	11,311	36,927	-	-	42,558	533,067
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,764	1,110,585	-	-	50,328	-	-	-	-
-	-	20,796	-	-	110,403	51,536	1,085,446	198,987
-	-	-	(11,311)	-	-	-	-	-
4,764	1,110,585	20,796	(11,311)	50,328	110,403	51,536	1,085,446	198,987
<u>\$ 4,764</u>	<u>\$ 1,110,585</u>	<u>\$ 21,905</u>	<u>\$ -</u>	<u>\$ 87,255</u>	<u>\$ 110,403</u>	<u>\$ 51,536</u>	<u>\$ 1,128,004</u>	<u>\$ 732,054</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2023

	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	\$ 45,682	\$ 48,876	\$ 70,020	\$ 66,978	\$ 42,454	\$ 303,452	\$ 70,717
Accounts receivable, net	663	143	-	1,297	-	-	100,100
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>46,345</u>	<u>49,019</u>	<u>70,020</u>	<u>68,275</u>	<u>42,454</u>	<u>303,452</u>	<u>170,817</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 46,345</u>	<u>\$ 49,019</u>	<u>\$ 70,020</u>	<u>\$ 68,275</u>	<u>\$ 42,454</u>	<u>\$ 303,452</u>	<u>\$ 170,817</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,227	\$ 370
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,227</u>	<u>370</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	46,345	-	-	-	-	-	170,447
Committed	-	49,019	70,020	68,275	42,454	298,225	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>46,345</u>	<u>49,019</u>	<u>70,020</u>	<u>68,275</u>	<u>42,454</u>	<u>298,225</u>	<u>170,447</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 46,345</u>	<u>\$ 49,019</u>	<u>\$ 70,020</u>	<u>\$ 68,275</u>	<u>\$ 42,454</u>	<u>\$ 303,452</u>	<u>\$ 170,817</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2023

313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ 36,950	\$ 10,195	\$ 291,014	\$ 9,263,668
2,196	-	4,036	1,265,796
-	-	20,743	20,743
<u>39,146</u>	<u>10,195</u>	<u>315,793</u>	<u>10,550,207</u>
-	-	-	-
<u>\$ 39,146</u>	<u>\$ 10,195</u>	<u>\$ 315,793</u>	<u>\$ 10,550,207</u>
\$ 6,429	-	\$ 5,139	\$ 450,609
-	-	12,480	911,526
-	-	-	196,795
<u>6,429</u>	<u>-</u>	<u>17,619</u>	<u>1,558,930</u>
-	-	16,285	16,285
-	-	3,831	3,831
-	-	<u>20,116</u>	<u>20,116</u>
32,717	-	278,058	5,758,139
-	10,195	-	3,245,760
-	-	-	(32,738)
<u>32,717</u>	<u>10,195</u>	<u>278,058</u>	<u>8,971,161</u>
<u>\$ 39,146</u>	<u>\$ 10,195</u>	<u>\$ 315,793</u>	<u>\$ 10,550,207</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2023

	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	\$ 253,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	144,076	-	-
Other taxes	-	-	-	-	9,042	-	-
Intergovernmental	86,173	209,560	51,474	-	160,599	112,342	39,211
Charges for services	-	-	19,175	1,115	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	5,120	-	-	-
Miscellaneous:							
Rental income	-	-	-	-	-	-	-
Interest on investments	2,955	14,631	6,516	-	3,163	3,612	3,085
Other income	26,116	-	-	44,500	-	10,654	-
Total revenues	<u>368,645</u>	<u>224,191</u>	<u>77,165</u>	<u>50,735</u>	<u>316,880</u>	<u>126,608</u>	<u>42,296</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	85,863	-	173	-	-	-
Public safety	-	-	-	-	-	-	42,000
Public services	335,228	-	-	108,173	-	124,930	-
Culture and recreation	-	-	50,377	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	316,655	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay							
Total expenditures	<u>335,228</u>	<u>85,863</u>	<u>50,377</u>	<u>108,346</u>	<u>316,655</u>	<u>124,930</u>	<u>42,000</u>
Excess of revenues over (under) expenditures	<u>33,417</u>	<u>138,328</u>	<u>26,788</u>	<u>(57,611)</u>	<u>225</u>	<u>1,678</u>	<u>296</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	78,500	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>78,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	33,417	138,328	16,788	20,889	225	1,678	296
Beginning 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>
Ending fund balance	<u>\$ 95,399</u>	<u>\$ 554,506</u>	<u>\$ 258,773</u>	<u>\$ (2,939)</u>	<u>\$ 291</u>	<u>\$ 148,221</u>	<u>\$ 123,002</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, 2023

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	644,321	184,124	166,985	139,308	10,248	27,769
-	-	-	609,183	-	-	1,275	-
141,002	3,521	-	-	-	-	10,000	-
-	-	-	1,143	-	-	-	-
-	-	-	-	-	-	-	-
789	218	12,704	61,176	-	-	-	10,580
-	-	-	3,397	-	3,425	9,545	-
<u>141,791</u>	<u>3,739</u>	<u>657,025</u>	<u>859,023</u>	<u>166,985</u>	<u>142,733</u>	<u>31,068</u>	<u>38,349</u>
-	-	-	-	-	-	-	-
-	3,709	-	1,159,384	-	-	9,442	-
-	-	-	-	240,599	-	8,168	27,768
-	-	-	-	-	156,306	-	-
40,020	-	682,706	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>40,020</u>	<u>3,709</u>	<u>682,706</u>	<u>1,159,384</u>	<u>240,599</u>	<u>156,306</u>	<u>17,610</u>	<u>27,768</u>
101,771	30	(25,681)	(300,361)	(73,614)	(13,573)	13,458	10,581
-	-	-	-	-	28,517	-	-
<u>(98,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(98,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,517</u>	<u>-</u>	<u>-</u>
3,771	30	(25,681)	(300,361)	(73,614)	14,944	13,458	10,581
990	8,073	322,654	2,418,597	55,126	24,535	3,613	27,604
<u>\$ 4,761</u>	<u>\$ 8,103</u>	<u>\$ 296,973</u>	<u>\$ 2,118,236</u>	<u>\$ (18,488)</u>	<u>\$ 39,479</u>	<u>\$ 17,071</u>	<u>\$ 38,185</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, 2023

	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	-	308,383	-	-	-	-
Intergovernmental	56,382	195,435	-	-	-	8,988
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous:						
Rental income	-	-	-	-	-	-
Interest on investments	2,080	29,818	291	-	2,634	517
Other income	-	2,070	-	610,240	-	2,973
Total revenues	<u>58,462</u>	<u>535,706</u>	<u>291</u>	<u>610,240</u>	<u>2,634</u>	<u>12,478</u>
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	-	-	-	607,270	2,049	10,999
Culture and recreation	-	-	-	-	-	-
Community development	-	132,138	-	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	25,754	-	-	-	-
Total expenditures	<u>-</u>	<u>157,892</u>	<u>-</u>	<u>607,270</u>	<u>2,049</u>	<u>10,999</u>
Excess of revenues over (under) expenditures	<u>58,462</u>	<u>377,814</u>	<u>291</u>	<u>2,970</u>	<u>585</u>	<u>1,479</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	2,100	-
Transfers out	-	(140,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(140,000)</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>-</u>
Net change in fund balance	58,462	237,814	291	2,970	2,685	1,479
Beginning 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>
Ending fund balance	<u>\$ 121,404</u>	<u>\$ 1,263,840</u>	<u>\$ 11,214</u>	<u>\$ 983</u>	<u>\$ 101,955</u>	<u>\$ 18,704</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, 2023

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	677,020	-	-	210,465	-
28,056	-	-	-	-	21,702	4,806	-
-	-	-	-	-	-	-	-
2,420	46	123	26,318	831	254	-	2,866
-	-	-	-	26,514	-	5,000	-
<u>30,476</u>	<u>46</u>	<u>123</u>	<u>703,338</u>	<u>27,345</u>	<u>21,956</u>	<u>220,271</u>	<u>2,866</u>
-	-	-	-	-	-	-	-
-	-	-	425,000	-	-	222,624	-
24,423	-	-	-	54,272	-	-	-
-	-	-	-	-	37,784	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>24,423</u>	<u>-</u>	<u>-</u>	<u>425,000</u>	<u>54,272</u>	<u>37,784</u>	<u>222,624</u>	<u>-</u>
6,053	46	123	278,338	(26,927)	(15,828)	(2,353)	2,866
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,053	46	123	278,338	(26,927)	(15,828)	(2,353)	2,866
<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>
<u>\$ 82,405</u>	<u>\$ 1,794</u>	<u>\$ 4,764</u>	<u>\$ 1,110,585</u>	<u>\$ 20,796</u>	<u>\$ (11,311)</u>	<u>\$ 50,328</u>	<u>\$ 110,403</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, 2023

	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	25,000	1,108,722	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and permits	-	-	-	8,376	1,561	-	16,857
Fines and forfeitures	-	-	335,880	-	-	-	-
Miscellaneous:							
Rental income	-	27,886	-	-	-	-	-
Interest on investments	892	27,214	6,413	1,101	1,254	1,750	1,770
Other income	9,000	75,726	-	-	-	6,352	-
Total revenues	<u>34,892</u>	<u>1,239,548</u>	<u>342,293</u>	<u>9,477</u>	<u>2,815</u>	<u>8,102</u>	<u>18,627</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	274,857	-	-	-	-
Public services	-	-	-	-	-	-	5,200
Culture and recreation	-	163,115	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	61,744	-	-	-	5,515	-
Total expenditures	<u>-</u>	<u>224,859</u>	<u>274,857</u>	<u>-</u>	<u>-</u>	<u>5,515</u>	<u>5,200</u>
Excess of revenues over (under) expenditures	<u>34,892</u>	<u>1,014,689</u>	<u>67,436</u>	<u>9,477</u>	<u>2,815</u>	<u>2,587</u>	<u>13,427</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	-	5,000	-
Transfers out	-	-	(120,000)	-	-	-	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(120,000)</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>(10,000)</u>
Net change in fund balance	34,892	1,014,689	(52,564)	9,477	2,815	7,587	3,427
Beginning 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>
Ending fund balance	<u>\$ 51,536</u>	<u>\$ 1,085,446</u>	<u>\$ 198,987</u>	<u>\$ 46,345</u>	<u>\$ 49,019</u>	<u>\$ 70,020</u>	<u>\$ 68,275</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, 2023

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,712	\$ 609,113
-	-	-	-	-	-	144,076
-	-	-	-	-	-	317,425
-	-	42,509	-	-	-	4,156,635
-	-	107,150	-	-	-	737,898
-	64,467	-	26,511	-	-	326,859
-	-	-	-	-	-	342,143
6,000	-	-	-	-	55,394	89,280
1,043	7,781	1,549	1,035	265	8,863	248,557
-	11,822	-	-	-	13,992	861,326
<u>7,043</u>	<u>84,070</u>	<u>151,208</u>	<u>27,546</u>	<u>265</u>	<u>433,961</u>	<u>7,833,312</u>
-	-	-	57,960	-	-	57,960
-	-	-	-	-	-	86,036
-	25,813	-	-	-	-	2,162,829
-	-	20,114	-	-	-	1,569,193
-	-	-	-	-	377,075	784,657
-	-	-	-	-	-	854,864
-	-	-	-	-	-	316,655
-	-	-	-	-	14,053	14,053
-	-	-	-	-	3,062	3,062
-	46,122	-	-	-	-	139,135
-	<u>71,935</u>	<u>20,114</u>	<u>57,960</u>	<u>-</u>	<u>394,190</u>	<u>5,988,444</u>
<u>7,043</u>	<u>12,135</u>	<u>131,094</u>	<u>(30,414)</u>	<u>265</u>	<u>39,771</u>	<u>1,844,868</u>
-	-	-	32,000	-	-	146,117
-	-	-	-	-	-	(378,000)
-	-	-	32,000	-	-	(231,883)
7,043	12,135	131,094	1,586	265	39,771	1,612,985
35,411	286,090	39,353	31,131	9,930	238,287	7,358,176
<u>\$ 42,454</u>	<u>\$ 298,225</u>	<u>\$ 170,447</u>	<u>\$ 32,717</u>	<u>\$ 10,195</u>	<u>\$ 278,058</u>	<u>\$ 8,971,161</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 225,000	\$ 225,000	\$ 253,401	\$ 28,401
Intergovernmental	69,035	69,035	86,173	17,138
Interest on investments	-	-	2,955	2,955
Miscellaneous	15,000	15,000	26,116	11,116
Total revenues	<u>309,035</u>	<u>309,035</u>	<u>368,645</u>	<u>59,610</u>
Expenditures				
Personnel services	130,005	130,005	128,484	1,521
Materials and services	198,180	248,180	206,744	41,436
Contingency	106,000	56,000	-	56,000
Total expenditures	<u>434,185</u>	<u>434,185</u>	<u>335,228</u>	<u>98,957</u>
Net change in fund balance	(125,150)	(125,150)	33,417	158,567
Beginning fund balance	<u>125,150</u>	<u>125,150</u>	<u>61,982</u>	<u>(63,168)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,399</u>	<u>\$ 95,399</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 217,500	\$ 217,500	\$ 209,560	\$ (7,940)
Interest on investments	1,500	1,500	14,631	13,131
Total revenues	<u>219,000</u>	<u>219,000</u>	<u>224,191</u>	<u>5,191</u>
Expenditures				
Personnel services	7,000	8,500	-	8,500
Materials and services	237,500	236,000	85,863	150,137
Capital outlay	50,000	50,000	-	50,000
Contingency	354,500	354,500	-	354,500
Total expenditures	<u>649,000</u>	<u>649,000</u>	<u>85,863</u>	<u>563,137</u>
Net change in fund balance	(430,000)	(430,000)	138,328	568,328
Beginning fund balance	<u>430,000</u>	<u>430,000</u>	<u>416,178</u>	<u>(13,822)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 554,506</u>	<u>\$ 554,506</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 63,537	\$ 63,537	\$ 51,474	\$ (12,063)
Charges for services	-	-	19,175	19,175
Interest on investments	1,500	1,500	6,516	5,016
Total revenues	<u>65,037</u>	<u>65,037</u>	<u>77,165</u>	<u>12,128</u>
Expenditures				
Personnel services	49,729	49,729	25,291	24,438
Materials and services	24,000	24,000	25,086	(1,086)
Contingency	194,503	194,503	-	194,503
Total expenditures	<u>268,232</u>	<u>268,232</u>	<u>50,377</u>	<u>217,855</u>
Excess of revenues over (under) expenditures	(203,195)	(203,195)	26,788	229,983
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(213,195)	(213,195)	16,788	229,983
Beginning fund balance	213,195	213,195	241,985	28,790
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,773</u>	<u>\$ 258,773</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 3,821	\$ 3,821	\$ 1,115	\$ (2,706)
Licenses and permits	5,000	5,000	-	(5,000)
Fines and forfeitures	5,000	5,000	5,120	120
Miscellaneous	44,500	44,500	44,500	-
Total revenues	<u>58,321</u>	<u>58,321</u>	<u>50,735</u>	<u>(7,586)</u>
Expenditures				
Personnel services	66,421	66,421	43,447	22,974
Materials and services	70,400	70,400	64,899	5,501
Total expenditures	<u>136,821</u>	<u>136,821</u>	<u>108,346</u>	<u>28,475</u>
Excess of revenues over (under) expenditures	(78,500)	(78,500)	(57,611)	20,889
Other Financing Sources (Uses)				
Transfers in	<u>78,500</u>	<u>78,500</u>	<u>78,500</u>	<u>-</u>
Net change in fund balance	-	-	20,889	20,889
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(23,828)</u>	<u>(23,828)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,939)</u>	<u>\$ (2,939)</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, 2023

	<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	\$ 145,000	\$ 145,000	\$ 144,076	\$ (924)
Other taxes	14,000	14,000	9,042	(4,958)
Intergovernmental	200,000	200,000	160,599	(39,401)
Interest on investments	1,000	1,000	3,163	2,163
Total revenues	<u>360,000</u>	<u>360,000</u>	<u>316,880</u>	<u>(43,120)</u>
Expenditures				
Distributions to school districts	<u>360,000</u>	<u>360,000</u>	<u>316,655</u>	<u>43,345</u>
Net change in fund balance	-	-	225	225
Beginning fund balance	<u>-</u>	<u>-</u>	<u>66</u>	<u>66</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 291</u></u>	<u><u>\$ 291</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Commission on Children & Families Fund - 220
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 145,000	\$ 145,000	\$ 112,342	\$ (32,658)
Interest on investments	-	-	3,612	3,612
Miscellaneous	13,000	13,000	10,654	(2,346)
Total revenues	<u>158,000</u>	<u>158,000</u>	<u>126,608</u>	<u>(31,392)</u>
Expenditures				
Personnel services	67,844	67,844	64,778	3,066
Materials and services	126,256	126,256	60,152	66,104
Total expenditures	<u>194,100</u>	<u>194,100</u>	<u>124,930</u>	<u>69,170</u>
Net change in fund balance	(36,100)	(36,100)	1,678	37,778
Beginning fund balance	<u>36,100</u>	<u>36,100</u>	<u>146,543</u>	<u>110,443</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,221</u>	<u>\$ 148,221</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 41,800	\$ 41,800	\$ 39,211	\$ (2,589)
Interest on investments	700	700	3,085	2,385
Total revenues	<u>42,500</u>	<u>42,500</u>	<u>42,296</u>	<u>(204)</u>
Expenditures				
Materials and services	46,000	58,500	42,000	16,500
Contingency	96,500	84,000	-	84,000
Total expenditures	<u>142,500</u>	<u>142,500</u>	<u>42,000</u>	<u>100,500</u>
Net change in fund balance	(100,000)	(100,000)	296	100,296
Beginning fund balance	<u>100,000</u>	<u>100,000</u>	<u>122,706</u>	<u>22,706</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,002</u>	<u>\$ 123,002</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Licenses and permits	120,000	120,000	141,002	21,002
Interest on investments	-	-	789	789
Total revenues	<u>140,000</u>	<u>140,000</u>	<u>141,791</u>	<u>1,791</u>
Expenditures				
Materials and services	<u>42,000</u>	<u>42,000</u>	<u>40,020</u>	<u>1,980</u>
Excess of revenues over (under) expenditures	98,000	98,000	101,771	3,771
Other Financing Sources (Uses)				
Transfers out	<u>(98,000)</u>	<u>(98,000)</u>	<u>(98,000)</u>	<u>-</u>
Net change in fund balance	-	-	3,771	3,771
Beginning fund balance	<u>-</u>	<u>-</u>	<u>990</u>	<u>990</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,761</u></u>	<u><u>\$ 4,761</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, 2023

	<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	\$ -	\$ -	\$ 3,521	\$ 3,521
Interest on investments	-	-	218	218
Total revenues	<u>-</u>	<u>-</u>	<u>3,739</u>	<u>3,739</u>
Expenditures				
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>3,709</u>	<u>21,291</u>
Net change in fund balance	(25,000)	(25,000)	30	25,030
Beginning fund balance	<u>25,000</u>	<u>25,000</u>	<u>8,073</u>	<u>(16,927)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,103</u></u>	<u><u>\$ 8,103</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 795,000	\$ 795,000	\$ 644,321	\$ (150,679)
Interest on investments	1,500	1,500	12,704	11,204
Total revenues	<u>796,500</u>	<u>796,500</u>	<u>657,025</u>	<u>(139,475)</u>
Expenditures				
Materials and services	<u>1,146,500</u>	<u>1,146,500</u>	<u>682,706</u>	<u>463,794</u>
Net change in fund balance	(350,000)	(350,000)	(25,681)	324,319
Beginning fund balance	<u>350,000</u>	<u>350,000</u>	<u>322,654</u>	<u>(27,346)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,973</u>	<u>\$ 296,973</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 383,913	\$ 383,913	\$ 184,124	\$ (199,789)
Charges for services	812,244	812,244	609,183	(203,061)
Fines and forfeitures	-	-	1,143	1,143
Interest on investments	6,500	6,500	61,176	54,676
Miscellaneous	4,000	4,000	3,397	(603)
Total revenues	<u>1,206,657</u>	<u>1,206,657</u>	<u>859,023</u>	<u>(347,634)</u>
Expenditures				
Personnel services	898,452	898,452	704,427	194,025
Materials and services	608,146	608,146	454,957	153,189
Contingency	1,900,059	1,900,059	-	1,900,059
Total expenditures	<u>3,406,657</u>	<u>3,406,657</u>	<u>1,159,384</u>	<u>2,247,273</u>
Net change in fund balance	(2,200,000)	(2,200,000)	(300,361)	1,899,639
Beginning fund balance	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,418,597</u>	<u>218,597</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,118,236</u>	<u>\$ 2,118,236</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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Intergovernmental	\$ 232,640	\$ 232,640	\$ 166,985	\$ (65,655)
Expenditures				
Personnel services	213,597	213,597	213,474	123
Materials and services	19,043	29,043	27,125	1,918
Total expenditures	232,640	242,640	240,599	2,041
Excess of revenues over (under) expenditures	-	(10,000)	(73,614)	(63,614)
Other Financing Sources (Uses)				
Transfers in	-	10,000	-	(10,000)
Net change in fund balance	-	-	(73,614)	(73,614)
Beginning fund balance	-	-	55,126	55,126
Ending fund balance	\$ -	\$ -	\$ (18,488)	\$ (18,488)

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
AMERA Fund - 247
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 343,534	\$ 343,534	\$ 139,308	\$ (204,226)
Interest on investments	500	500	-	(500)
Miscellaneous	500	500	3,425	2,925
Total revenues	<u>344,534</u>	<u>344,534</u>	<u>142,733</u>	<u>(201,801)</u>
Expenditures				
Personnel services	104,657	104,657	54,998	49,659
Materials and services	274,410	274,410	101,308	173,102
Total expenditures	<u>379,067</u>	<u>379,067</u>	<u>156,306</u>	<u>222,761</u>
Excess of revenues over (under) expenditures	(34,533)	(34,533)	(13,573)	20,960
Other Financing Sources (Uses)				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>28,517</u>	<u>(1,483)</u>
Net change in fund balance	(4,533)	(4,533)	14,944	19,477
Beginning fund balance	<u>4,533</u>	<u>4,533</u>	<u>24,535</u>	<u>20,002</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,479</u>	<u>\$ 39,479</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 17,850	\$ 17,850	\$ 1,275	\$ (16,575)
Intergovernmental	-	-	10,248	10,248
Licenses and permits	-	-	10,000	10,000
Miscellaneous	200	200	9,545	9,345
Total revenues	<u>18,050</u>	<u>18,050</u>	<u>31,068</u>	<u>13,018</u>
Expenditures				
Personnel services	25,000	25,000	8,168	16,832
Materials and services	18,050	18,050	9,442	8,608
Total expenditures	<u>43,050</u>	<u>43,050</u>	<u>17,610</u>	<u>25,440</u>
Net change in fund balance	(25,000)	(25,000)	13,458	38,458
Beginning fund balance	<u>25,000</u>	<u>25,000</u>	<u>3,613</u>	<u>(21,387)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,071</u></u>	<u><u>\$ 17,071</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Title III Fund - 252
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 27,769	\$ 27,769
Interest on investments	1,500	1,500	10,580	9,080
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>38,349</u>	<u>36,849</u>
Expenditures				
Materials and services	<u>361,500</u>	<u>361,500</u>	<u>27,768</u>	<u>333,732</u>
Net change in fund balance	(360,000)	(360,000)	10,581	370,581
Beginning fund balance	<u>360,000</u>	<u>360,000</u>	<u>27,604</u>	<u>(332,396)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,185</u>	<u>\$ 38,185</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 56,382	\$ (8,618)
Interest on investments	200	200	2,080	1,880
Total revenues	<u>65,200</u>	<u>65,200</u>	<u>58,462</u>	<u>(6,738)</u>
Expenditures				
Materials and services	<u>128,000</u>	<u>128,000</u>	<u>-</u>	<u>128,000</u>
Net change in fund balance	(62,800)	(62,800)	58,462	121,262
Beginning fund balance	<u>62,800</u>	<u>62,800</u>	<u>62,942</u>	<u>142</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 121,404</u></u>	<u><u>\$ 121,404</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Economic Development Fund - 255
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other taxes	\$ 250,000	\$ 250,000	\$ 308,383	\$ 58,383
Intergovernmental	140,000	140,000	195,435	55,435
Interest on investments	3,000	3,000	29,818	26,818
Miscellaneous	-	-	2,070	2,070
Total revenues	<u>393,000</u>	<u>393,000</u>	<u>535,706</u>	<u>142,706</u>
Expenditures				
Materials and services	297,000	297,000	132,138	164,862
Capital outlay	-	26,000	25,754	246
Contingency	806,000	780,000	-	780,000
Total expenditures	<u>1,103,000</u>	<u>1,103,000</u>	<u>157,892</u>	<u>945,108</u>
Excess of revenues over (under) expenditures	<u>(710,000)</u>	<u>(710,000)</u>	<u>377,814</u>	<u>1,087,814</u>
Other Financing Sources (Uses)				
Sale of land	200,000	200,000	-	(200,000)
Transfers out	(140,000)	(140,000)	(140,000)	-
Total other financing sources (uses)	<u>60,000</u>	<u>60,000</u>	<u>(140,000)</u>	<u>(200,000)</u>
Net change in fund balance	(650,000)	(650,000)	237,814	887,814
Beginning fund balance	650,000	650,000	1,026,026	376,026
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,263,840</u>	<u>\$ 1,263,840</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, 2023

	<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	\$ 35	\$ 35	\$ 291	\$ 256
Expenditures				
Materials and services	10,935	10,935	-	10,935
Net change in fund balance	(10,900)	(10,900)	291	11,191
Beginning fund balance	10,900	10,900	10,923	23
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,214</u>	<u>\$ 11,214</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 612,261	\$ 612,261	\$ 610,240	\$ (2,021)
Expenditures				
Personnel services	<u>612,261</u>	<u>612,261</u>	<u>607,270</u>	<u>4,991</u>
Net change in fund balance	-	-	2,970	2,970
Beginning fund balance	<u>-</u>	<u>-</u>	<u>(1,987)</u>	<u>(1,987)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983</u>	<u>\$ 983</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, 2023

	<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	\$ 2,634	\$ 2,134
Expenditures				
Materials and services	13,100	13,100	2,049	11,051
Contingency	85,500	85,500	-	85,500
Total expenditures	<u>98,600</u>	<u>98,600</u>	<u>2,049</u>	<u>96,551</u>
Excess of revenues over (under) expenditures	(98,100)	(98,100)	585	98,685
Other Financing Sources (Uses)				
Transfers in	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
Net change in fund balance	(96,000)	(96,000)	2,685	98,685
Beginning fund balance	<u>96,000</u>	<u>96,000</u>	<u>99,270</u>	<u>3,270</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 101,955</u></u>	<u><u>\$ 101,955</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 15,000	\$ 15,000	\$ 8,988	\$ (6,012)
Interest on investments	-	-	517	517
Miscellaneous	-	-	2,973	2,973
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>12,478</u>	<u>(2,522)</u>
Expenditures				
Materials and services	<u>65,000</u>	<u>65,000</u>	<u>10,999</u>	<u>54,001</u>
Net change in fund balance	(50,000)	(50,000)	1,479	51,479
Beginning fund balance	<u>50,000</u>	<u>50,000</u>	<u>17,225</u>	<u>(32,775)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,704</u></u>	<u><u>\$ 18,704</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, 2023

	<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	\$ 28,151	\$ 28,151	\$ 28,056	\$ (95)
Interest on investments	100	100	2,420	2,320
Total revenues	<u>28,251</u>	<u>28,251</u>	<u>30,476</u>	<u>2,225</u>
Expenditures				
Materials and services	40,050	40,050	24,423	15,627
Contingency	53,201	53,201	-	53,201
Total expenditures	<u>93,251</u>	<u>93,251</u>	<u>24,423</u>	<u>68,828</u>
Net change in fund balance	(65,000)	(65,000)	6,053	71,053
Beginning fund balance	<u>65,000</u>	<u>65,000</u>	<u>76,352</u>	<u>11,352</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 82,405</u></u>	<u><u>\$ 82,405</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, 2023

	<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	\$ -	\$ -	\$ 46	\$ 46
Expenditures				
Materials and services	<u>1,750</u>	<u>1,750</u>	<u>-</u>	<u>1,750</u>
Net change in fund balance	(1,750)	(1,750)	46	1,796
Beginning fund balance	<u>1,750</u>	<u>1,750</u>	<u>1,748</u>	<u>(2)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,794</u></u>	<u><u>\$ 1,794</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Library Project Fund - 272
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 20	\$ 20	\$ 123	\$ 103
Expenditures				
Materials and services	4,655	4,655	-	4,655
Net change in fund balance	(4,635)	(4,635)	123	4,758
Beginning fund balance	4,635	4,635	4,641	6
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,764</u>	<u>\$ 4,764</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 550,000	\$ 550,000	\$ 677,020	\$ 127,020
Interest on investments	2,500	2,500	26,318	23,818
Total revenues	<u>552,500</u>	<u>552,500</u>	<u>703,338</u>	<u>150,838</u>
Expenditures				
Materials and services	425,000	425,000	425,000	-
Contingency	798,101	798,101	-	798,101
Total expenditures	<u>1,223,101</u>	<u>1,223,101</u>	<u>425,000</u>	<u>798,101</u>
Net change in fund balance	(670,601)	(670,601)	278,338	948,939
Beginning fund balance	<u>670,601</u>	<u>670,601</u>	<u>832,247</u>	<u>161,646</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,110,585</u>	<u>\$ 1,110,585</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Rental income	40,000	40,000	-	(40,000)
Miscellaneous	-	-	26,514	26,514
Interest on investments	100	100	831	731
Total revenues	<u>140,100</u>	<u>140,100</u>	<u>27,345</u>	<u>(112,755)</u>
Expenditures				
Materials and services	50,000	55,000	54,272	728
Capital outlay	100,000	100,000	-	100,000
Contingency	20,100	15,100	-	15,100
Total expenditures	<u>170,100</u>	<u>170,100</u>	<u>54,272</u>	<u>115,828</u>
Net change in fund balance	(30,000)	(30,000)	(26,927)	3,073
Beginning fund balance	<u>30,000</u>	<u>30,000</u>	<u>47,723</u>	<u>17,723</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,796</u>	<u>\$ 20,796</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 20,000	\$ 20,000	\$ 21,702	\$ 1,702
Interest on investments	200	200	254	54
Total revenues	<u>20,200</u>	<u>20,200</u>	<u>21,956</u>	<u>1,756</u>
Expenditures				
Materials and services	30,000	38,000	37,784	216
Contingency	12,200	4,200	-	4,200
Total expenditures	<u>42,200</u>	<u>42,200</u>	<u>37,784</u>	<u>4,416</u>
Net change in fund balance	(22,000)	(22,000)	(15,828)	6,172
Beginning fund balance	<u>22,000</u>	<u>22,000</u>	<u>4,517</u>	<u>(17,483)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11,311)</u>	<u>\$ (11,311)</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 191,840	\$ 191,840	\$ 210,465	\$ 18,625
Miscellaneous	500	500	5,000	4,500
Interest on investments	100	100	-	(100)
Licenses and permits	4,000	4,000	4,806	806
Total revenues	<u>196,440</u>	<u>196,440</u>	<u>220,271</u>	<u>23,831</u>
Expenditures				
Materials and services	<u>211,340</u>	<u>211,340</u>	<u>222,624</u>	<u>(11,284)</u>
Net change in fund balance	(14,900)	(14,900)	(2,353)	12,547
Beginning fund balance	<u>14,900</u>	<u>14,900</u>	<u>52,681</u>	<u>37,781</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 50,328</u></u>	<u><u>\$ 50,328</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, 2023

	<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	\$ 400	\$ 400	\$ 2,866	\$ 2,466
Expenditures				
Capital outlay	50,000	50,000	-	50,000
Contingency	58,400	58,400	-	58,400
Total expenditures	<u>108,400</u>	<u>108,400</u>	<u>-</u>	<u>108,400</u>
Net change in fund balance	(108,000)	(108,000)	2,866	110,866
Beginning fund balance	<u>108,000</u>	<u>108,000</u>	<u>107,537</u>	<u>(463)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,403</u>	<u>\$ 110,403</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 50	\$ 50	\$ 892	\$ 842
Intergovernmental	-	25,000	25,000	-
Miscellaneous	9,000	9,000	9,000	-
Total revenues	<u>9,050</u>	<u>34,050</u>	<u>34,892</u>	<u>842</u>
Expenditures				
Materials and services	<u>25,670</u>	<u>50,670</u>	<u>-</u>	<u>50,670</u>
Net change in fund balance	(16,620)	(16,620)	34,892	51,512
Beginning fund balance	<u>16,620</u>	<u>16,620</u>	<u>16,644</u>	<u>24</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 51,536</u></u>	<u><u>\$ 51,536</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 325,167	\$ 1,325,167	\$ 1,108,722	\$ (216,445)
Rental income	29,400	29,400	26,806	(2,594)
Interest on investments	3	3	27,214	27,211
Miscellaneous	43,300	43,300	71,763	28,463
Total revenues	<u>397,870</u>	<u>1,397,870</u>	<u>1,234,505</u>	<u>(163,365)</u>
Expenditures				
Personnel services	37,500	37,500	27,098	10,402
Materials and services	95,615	155,615	123,181	32,434
Capital outlay	277,000	1,247,000	61,744	1,185,256
Contingency	33,558	3,558	-	3,558
Total expenditures	<u>443,673</u>	<u>1,443,673</u>	<u>212,023</u>	<u>1,231,650</u>
Net change in fund balance	(45,803)	(45,803)	1,022,482	1,068,285
Beginning fund balance	<u>45,803</u>	<u>45,803</u>	<u>70,757</u>	<u>24,954</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,093,239</u></u>	<u><u>\$ 1,093,239</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, 2023

	<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	\$ 364,000	\$ 364,000	\$ 335,880	\$ (28,120)
Interest on investments	4,000	4,000	6,413	2,413
Miscellaneous	1,400	1,400	-	(1,400)
Total revenues	<u>369,400</u>	<u>369,400</u>	<u>342,293</u>	<u>(27,107)</u>
Expenditures				
Personnel services	137,367	137,367	123,082	14,285
Materials and services	231,533	231,533	151,775	79,758
Contingency	130,500	130,500	-	130,500
Total expenditures	<u>499,400</u>	<u>499,400</u>	<u>274,857</u>	<u>224,543</u>
Excess of revenues over (under) expenditures	(130,000)	(130,000)	67,436	197,436
Other Financing Sources (Uses)				
Transfers out	(120,000)	(120,000)	(120,000)	-
Net change in fund balance	(250,000)	(250,000)	(52,564)	197,436
Beginning fund balance	250,000	250,000	251,551	1,551
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,987</u>	<u>\$ 198,987</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 8,020	\$ 8,020	\$ 8,376	\$ 356
Interest on investments	200	200	1,101	901
Total revenues	<u>8,220</u>	<u>8,220</u>	<u>9,477</u>	<u>1,257</u>
Expenditures				
Materials and services	10,000	10,000	-	10,000
Capital outlay	7,500	7,500	-	7,500
Contingency	25,720	25,720	-	25,720
Total expenditures	<u>43,220</u>	<u>43,220</u>	<u>-</u>	<u>43,220</u>
Net change in fund balance	(35,000)	(35,000)	9,477	44,477
Beginning fund balance	<u>35,000</u>	<u>35,000</u>	<u>36,868</u>	<u>1,868</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,345</u>	<u>\$ 46,345</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, 2023

	<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	\$ 2,000	\$ 2,000	\$ 1,561	\$ (439)
Interest on investments	150	150	1,254	1,104
Total revenues	<u>2,150</u>	<u>2,150</u>	<u>2,815</u>	<u>665</u>
Expenditures				
Contingency	<u>47,950</u>	<u>47,950</u>	<u>-</u>	<u>47,950</u>
Net change in fund balance	(45,800)	(45,800)	2,815	48,615
Beginning fund balance	<u>45,800</u>	<u>45,800</u>	<u>46,204</u>	<u>404</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,019</u>	<u>\$ 49,019</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, 2023

	<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	\$ 200	\$ 200	\$ 1,750	\$ 1,550
Miscellaneous	5,200	5,200	6,352	1,152
Total revenues	<u>5,400</u>	<u>5,400</u>	<u>8,102</u>	<u>2,702</u>
Expenditures				
Capital outlay	<u>72,750</u>	<u>72,750</u>	<u>5,515</u>	<u>67,235</u>
Excess of revenues over (under) expenditures	(67,350)	(67,350)	2,587	69,937
Other Financing Sources (Uses)				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(62,350)	(62,350)	7,587	69,937
Beginning fund balance	<u>62,350</u>	<u>62,350</u>	<u>62,433</u>	<u>83</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,020</u></u>	<u><u>\$ 70,020</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 11,200	\$ 11,200	\$ 16,857	\$ 5,657
Interest on investments	250	250	1,770	1,520
Total revenues	<u>11,450</u>	<u>11,450</u>	<u>18,627</u>	<u>7,177</u>
Expenditures				
Materials and services	9,570	9,570	5,200	4,370
Contingency	51,880	51,880	-	51,880
Total expenditures	<u>61,450</u>	<u>61,450</u>	<u>5,200</u>	<u>56,250</u>
Excess of revenues over (under) expenditures	(50,000)	(50,000)	13,427	63,427
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(60,000)	(60,000)	3,427	63,427
Beginning fund balance	60,000	60,000	64,848	4,848
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,275</u>	<u>\$ 68,275</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest on investments	\$ 150	\$ 150	\$ 1,043	\$ 893
Rental income	6,000	6,000	6,000	-
Total revenues	<u>6,150</u>	<u>6,150</u>	<u>7,043</u>	<u>893</u>
Expenditures				
Materials and services	25,000	25,000	-	25,000
Contingency	16,150	16,150	-	16,150
Total expenditures	<u>41,150</u>	<u>41,150</u>	<u>-</u>	<u>41,150</u>
Net change in fund balance	(35,000)	(35,000)	7,043	42,043
Beginning fund balance	<u>35,000</u>	<u>35,000</u>	<u>35,411</u>	<u>411</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,454</u>	<u>\$ 42,454</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 71,870	\$ 71,870	\$ 64,467	\$ (7,403)
Interest on investments	1,000	1,000	7,781	6,781
Miscellaneous	-	-	11,822	11,822
Total revenues	<u>72,870</u>	<u>72,870</u>	<u>84,070</u>	<u>11,200</u>
Expenditures				
Materials and services	77,000	77,000	25,813	51,187
Capital outlay	70,000	70,000	46,122	23,878
Contingency	200,870	200,870	-	200,870
Total expenditures	<u>347,870</u>	<u>347,870</u>	<u>71,935</u>	<u>275,935</u>
Net change in fund balance	(275,000)	(275,000)	12,135	287,135
Beginning fund balance	<u>275,000</u>	<u>275,000</u>	<u>286,090</u>	<u>11,090</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 298,225</u></u>	<u><u>\$ 298,225</u></u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Dispute Resolution Fund - 312
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 29,214	\$ 29,214	\$ 42,509	\$ 13,295
Charges for services	4,500	4,500	107,150	102,650
Licenses and permits	250	250	-	(250)
Interest on investments	120	120	1,549	1,429
Total revenues	<u>34,084</u>	<u>34,084</u>	<u>151,208</u>	<u>117,124</u>
Expenditures				
Personnel services	21,760	21,760	11,998	9,762
Materials and services	12,750	12,750	8,116	4,634
Contingency	19,542	19,542	-	19,542
Total expenditures	<u>54,052</u>	<u>54,052</u>	<u>20,114</u>	<u>33,938</u>
Net change in fund balance	(19,968)	(19,968)	131,094	151,062
Beginning fund balance	<u>19,968</u>	<u>19,968</u>	<u>39,353</u>	<u>19,385</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,447</u>	<u>\$ 170,447</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 29,500	\$ 29,500	\$ 26,511	\$ (2,989)
Interest on investments	100	100	1,035	935
Total revenues	<u>29,600</u>	<u>29,600</u>	<u>27,546</u>	<u>(2,054)</u>
Expenditures				
Materials and services	64,500	64,500	57,960	6,540
Contingency	19,100	19,100	-	19,100
Total expenditures	<u>83,600</u>	<u>83,600</u>	<u>57,960</u>	<u>25,640</u>
Excess of revenues over (under) expenditures	(54,000)	(54,000)	(30,414)	23,586
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	(22,000)	(22,000)	1,586	23,586
Beginning fund balance	<u>22,000</u>	<u>22,000</u>	<u>31,131</u>	<u>9,131</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,717</u>	<u>\$ 32,717</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, 2023

	<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	\$ 265	\$ 165
Expenditures				
Materials and services	10,000	10,000	-	10,000
Net change in fund balance	(9,900)	(9,900)	265	10,165
Beginning fund balance	9,900	9,900	9,930	30
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,195</u>	<u>\$ 10,195</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, 2023

	<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	\$ 341,000	\$ 341,000	\$ 355,712	\$ 14,712
Rental income	78,000	78,000	55,394	(22,606)
Interest on investments	2,000	2,000	8,863	6,863
Miscellaneous	14,675	14,675	13,992	(683)
Total revenues	<u>435,675</u>	<u>435,675</u>	<u>433,961</u>	<u>(1,714)</u>
Expenditures				
Personnel services	339,021	339,021	256,095	82,926
Materials and services	173,029	173,029	120,980	52,049
Debt service	18,000	18,000	17,115	885
Capital outlay	137,000	137,000	-	137,000
Contingency	18,625	18,625	-	18,625
Total expenditures	<u>685,675</u>	<u>685,675</u>	<u>394,190</u>	<u>291,485</u>
Net change in fund balance	(250,000)	(250,000)	39,771	289,771
Beginning fund balance	<u>250,000</u>	<u>250,000</u>	<u>238,287</u>	<u>(11,713)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278,058</u>	<u>\$ 278,058</u>

UNION COUNTY, OREGON
Combining Statement of Net Position
Airport Proprietary Funds
June 30, 2023

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Assets			
Current assets:			
Cash and investments	\$ 1,351,064	\$ 204,507	\$ 1,555,571
Accounts receivable	49,674	673,353	723,027
Lease receivable- current	23,140	-	23,140
Inventory	180,668	-	180,668
Total current assets	<u>1,604,546</u>	<u>877,860</u>	<u>2,482,406</u>
Noncurrent assets:			
Lease receivable- non current	40,886	-	40,886
Capital assets not being depreciated:			
Land	60,705	-	60,705
Construction in progress	7,269,034	-	7,269,034
Capital assets being depreciated:			
Buildings	2,866,709	-	2,866,709
Equipment and vehicles	170,644	-	170,644
Improvements	25,802,821	-	25,802,821
Less: accumulated depreciation	(11,357,075)	-	(11,357,075)
Total noncurrent assets	<u>24,853,724</u>	<u>-</u>	<u>24,853,724</u>
Total assets	<u>26,458,270</u>	<u>877,860</u>	<u>27,336,130</u>
Deferred Outflows of Resources			
OPEB deferred outflows of resources	445	-	445
Liabilities			
Current liabilities:			
Accounts payable	45,546	13,360	58,906
Accrued interest payable	29,611	-	29,611
Compensated absences	5,047	-	5,047
Loans payable - current	256,935	-	256,935
Total current liabilities	<u>337,139</u>	<u>13,360</u>	<u>350,499</u>
Noncurrent liabilities:			
OPEB liability	3,862	-	3,862
Loans payable	3,281,284	-	3,281,284
Total noncurrent liabilities	<u>3,285,146</u>	<u>-</u>	<u>3,285,146</u>
Total liabilities	<u>3,622,285</u>	<u>13,360</u>	<u>3,635,645</u>
Deferred Inflows of Resources			
Deferred lease resources	64,026	-	64,026
OPEB deferred inflows of resources	772	-	772
Total deferred inflows of resources	<u>64,798</u>	<u>-</u>	<u>64,798</u>
Net Position			
Net investment in capital assets	21,213,914	-	21,213,914
Unrestricted	1,557,718	864,500	2,422,218
Total net position	<u>\$ 22,771,632</u>	<u>\$ 864,500</u>	<u>\$ 23,636,132</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, 2023

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Operating Revenues			
Charges for services	\$ 1,999,556	\$ -	\$ 1,999,556
Licenses and permits	49,135	-	49,135
Rental income	74,135	376,848	450,983
Miscellaneous	9,164	8,172	17,336
Total operating revenues	<u>2,131,990</u>	<u>385,020</u>	<u>2,517,010</u>
Operating Expenses			
Personnel services	144,808	-	144,808
Materials and services	1,273,874	121,747	1,395,621
Depreciation	692,883	-	692,883
Total operating expenses	<u>2,111,565</u>	<u>121,747</u>	<u>2,233,312</u>
Operating income (loss)	<u>20,425</u>	<u>263,273</u>	<u>283,698</u>
Nonoperating Revenues (Expenses)			
Interest on investments	33,772	8,301	42,073
Interest expense	-	(51,396)	(51,396)
Grant revenue	-	495,265	495,265
Total nonoperating revenues (expenses)	<u>33,772</u>	<u>452,170</u>	<u>485,942</u>
Income (loss) before transfers	54,197	715,443	769,640
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	24,197	715,443	739,640
Net position - beginning	22,065,468	831,024	22,896,492
Equity transfer	681,967	(681,967)	-
Net position - ending	<u>\$ 22,771,632</u>	<u>\$ 864,500</u>	<u>\$ 23,636,132</u>

UNION COUNTY, OREGON
Combining Statement of Cash Flows
Airport Proprietary Funds
For the Fiscal Year Ended June 30, 2023

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Cash Flows from Operating Activities:			
Cash received from customers	\$ 2,073,342	\$ -	\$ 2,073,342
Cash received from rentals	74,135	376,848	450,983
Other operating receipts	9,164	8,172	17,336
Cash payments for personnel services	(142,115)	-	(142,115)
Cash payments for fuel purchases	(1,064,773)	-	(1,064,773)
Cash payments for insurance	(33,760)	-	(33,760)
Cash payments for miscellaneous	(23,632)	-	(23,632)
Cash payments for contractual services	(21,563)	(121,747)	(143,310)
Cash payments for supplies	(26,523)	-	(26,523)
Cash payments for repairs	(86,786)	-	(86,786)
Net cash provided (used) by operating activities	<u>757,489</u>	<u>263,273</u>	<u>1,020,762</u>
Cash Flows from Noncapital Financing Activities:			
Interfund transfers	(30,000)	-	(30,000)
Nonoperating grants	-	57,554	57,554
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>57,554</u>	<u>27,554</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(587,122)	(587,122)
Principal payments on indebtedness	-	(251,781)	(251,781)
Interest paid on indebtedness	-	(51,936)	(51,936)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(890,839)</u>	<u>(890,839)</u>
Cash Flows from Investing Activities:			
Interest income	33,772	8,301	42,073
Net increase (decrease) in cash and investments	761,261	(561,711)	199,550
Beginning cash and investments	589,803	766,218	1,356,021
Ending cash and investments	<u>\$ 1,351,064</u>	<u>\$ 204,507</u>	<u>\$ 1,555,571</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 20,425	\$ 263,273	\$ 283,698
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	692,883	-	692,883
(Increase) decrease in accounts receivable	24,651	-	24,651
(Increase) decrease in inventory	29,074	-	29,074
(Increase) decrease in deferred outflows	(59)	-	(59)
Increase (decrease) in compensated absences	2,432	-	2,432
Increase (decrease) in OPEB liability	(154)	-	(154)
Increase (decrease) in deferred inflows	474	-	474
Increase (decrease) in accounts payable	(12,237)	-	(12,237)
Net cash provided (used) by operating activities	<u>\$ 757,489</u>	<u>\$ 263,273</u>	<u>\$ 1,020,762</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for services	\$ 1,016,543	\$ 1,016,543	\$ 1,999,556	\$ 983,013
Licenses and permits	-	-	49,135	49,135
Rental income	70,000	70,000	75,039	5,039
Interest on investments	1,500	1,500	32,868	31,368
Miscellaneous	-	-	9,164	9,164
Total revenues	<u>1,088,043</u>	<u>1,088,043</u>	<u>2,165,762</u>	<u>1,077,719</u>
Expenditures				
Personnel services	246,243	246,243	144,547	101,696
Materials and services	1,121,000	1,271,000	1,273,874	(2,874)
Capital outlay	10,000	10,000	-	10,000
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>1,427,243</u>	<u>1,577,243</u>	<u>1,418,421</u>	<u>158,822</u>
Excess of revenues over (under) expenditures	<u>(339,200)</u>	<u>(489,200)</u>	<u>747,341</u>	<u>1,236,541</u>
Other Financing Sources (Uses)				
Transfers in	-	150,000	-	(150,000)
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>120,000</u>	<u>(30,000)</u>	<u>(150,000)</u>
Net change in fund balance	<u>(369,200)</u>	<u>(369,200)</u>	<u>717,341</u>	<u>1,086,541</u>
Beginning fund balance	<u>369,200</u>	<u>369,200</u>	<u>813,472</u>	<u>444,272</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,530,813</u>	<u>\$ 1,530,813</u>
Adjustments to GAAP				
Capital assets, net			24,812,838	
Accrued interest payable			(29,611)	
Loans payable			(3,538,219)	
OPEB deferred outflow			445	
OPEB liability			(3,862)	
OPEB deferred inflow			<u>(772)</u>	
			<u>\$ 22,771,632</u>	
Detail of Fund Balance				
Cash and investments			\$ 1,351,064	
Accounts receivable			49,674	
Inventory			180,668	
Accounts payable			(45,546)	
Compensated absences			<u>(5,047)</u>	
			<u>\$ 1,530,813</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, 2023

	<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	\$ 2,791,000	\$ 2,791,000	\$ 495,265	\$ (2,295,735)
Interest on investments	1,500	1,500	8,301	6,801
Rental income	377,000	377,000	376,848	(152)
Miscellaneous	-	-	8,172	8,172
Total revenues	<u>3,169,500</u>	<u>3,169,500</u>	<u>888,586</u>	<u>(2,280,914)</u>
Expenditures				
Materials and services	368,000	368,000	125,547	242,453
Debt service	305,000	305,000	303,717	1,283
Capital outlay	3,150,000	3,150,000	425,846	2,724,154
Contingency	2,146,500	1,996,500	-	1,996,500
Total expenditures	<u>5,969,500</u>	<u>5,819,500</u>	<u>855,110</u>	<u>4,964,390</u>
Excess of revenues over (under) expenditures	<u>(2,800,000)</u>	<u>(2,650,000)</u>	<u>33,476</u>	<u>2,683,476</u>
Other Financing Sources (Uses)				
Transfers in	400,000	400,000	-	(400,000)
Transfers out	-	(150,000)	-	150,000
Total other financing sources (uses)	<u>400,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
Net change in fund balance	<u>(2,400,000)</u>	<u>(2,400,000)</u>	<u>33,476</u>	<u>2,433,476</u>
Beginning fund balance	<u>2,400,000</u>	<u>2,400,000</u>	<u>831,024</u>	<u>(1,568,976)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 864,500</u>	<u>\$ 864,500</u>
<u>Detail of Fund Balance</u>				
			\$ 204,507	
			673,353	
			<u>(13,360)</u>	
			<u>\$ 864,500</u>	

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Buffalo Peak Golf Course - 310
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Charges for services	\$ 508,100	\$ 508,100	\$ 521,172	\$ 13,072
Expenditures				
Personnel services	302,722	307,722	310,296	(2,574)
Materials and services	268,850	283,850	262,474	21,376
Debt service	98,000	98,000	96,991	1,009
Capital outlay	28,275	28,275	27,765	510
Total expenditures	697,847	717,847	697,526	20,321
Excess of revenues over (under) expenditures	(189,747)	(209,747)	(176,354)	33,393
Other Financing Sources (Uses)				
Transfers in	223,000	243,000	223,000	(20,000)
Net change in fund balance	33,253	33,253	46,646	13,393
Beginning fund balance	(33,253)	(33,253)	(1,381,016)	(1,347,763)
Ending fund balance	\$ -	\$ -	(1,334,370)	\$ (1,334,370)
Adjustments to GAAP				
Capital assets, net			1,739,192	
Accrued interest payable			(16,219)	
Loans payable			(780,477)	
Leases payable			(76,762)	
Deferred revenue - debt refunding			(2,291)	
OPEB deferred outflow			956	
OPEB liability			(8,292)	
OPEB deferred inflow			(1,655)	
			\$ (479,918)	
Detail of Fund Balance				
Inventory			\$ 67,737	
Accounts receivable			95,410	
Interfund payable			(1,423,216)	
Accounts payable			(17,404)	
Unearned revenue			(1,871)	
Unearned golf course pass revenue			(46,174)	
Compensated absences			(8,852)	
			\$ (1,334,370)	

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, 2023

	<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	\$ 215,025	\$ 25,025
Grant revenue	10,000	10,000	-	(10,000)
Interest on investments	70	70	5	(65)
Miscellaneous	6,400	6,400	7,036	636
Total revenues	<u>206,470</u>	<u>206,470</u>	<u>222,066</u>	<u>15,596</u>
Expenditures				
Materials and services	289,700	299,700	198,999	100,701
Capital outlay	10,000	10,000	-	10,000
Contingency	628,712	618,712	-	618,712
Total expenditures	<u>928,412</u>	<u>928,412</u>	<u>198,999</u>	<u>729,413</u>
Net change in fund balance	(721,942)	(721,942)	23,067	745,009
Beginning fund balance	<u>721,942</u>	<u>721,942</u>	<u>703,245</u>	<u>(18,697)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	726,312	<u>\$ 726,312</u>
<u>Adjustments to GAAP</u>				
Capital assets, net			381,611	
Closure and post-closure care costs			(507,099)	
			<u>\$ 600,824</u>	
<u>Detail of Fund Balance</u>				
Cash and cash equivalents			\$ 670,424	
Accounts receivable			58,638	
Accounts payable			(2,750)	
			<u>\$ 726,312</u>	

OTHER FINANCIAL SCHEDULES

UNION COUNTY, OREGON
Statement of Changes in Assets and Liabilities
Custodial Funds
For the Fiscal Year Ended June 30, 2023

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
<u>Property Tax & Other Agency Funds</u>				
Assets				
Cash and investments	\$ 282,717	\$ 25,621,397	\$ 25,536,535	\$ 367,579
Accounts receivable	23,990	-	4,700	19,290
Taxes receivable	1,164,152	299,229	-	1,463,381
Total assets	<u>\$ 1,470,859</u>	<u>\$ 25,920,626</u>	<u>\$ 25,541,235</u>	<u>\$ 1,850,250</u>
Liabilities				
Distributions pending to other entities	<u>\$ 1,661,308</u>	<u>\$ 25,920,626</u>	<u>\$ 25,541,235</u>	<u>\$ 1,850,250</u>

UNION COUNTY, OREGON
Schedule of Property Tax Transactions
For the Fiscal Year Ended June 30, 2023

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2022</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2022-2023</u>	<u>Adjustments & Discounts</u>	<u>Uncollected Taxes June 30, 2023</u>
2022-23	\$ -	\$ 33,750,222	\$ 31,817,144	\$ (866,697)	\$ 1,066,381
2021-22	760,675	-	251,412	(47,276)	461,987
2020-21	382,993	-	130,256	(421)	252,316
2019-20	244,186	-	126,879	-	117,307
2018-19	96,300	-	84,658	-	11,642
2017-18	10,383	-	1,337	-	9,046
2016-17	7,534	-	254	-	7,280
Prior	35,975	-	300	(2,001)	33,674
	<u>\$ 1,538,046</u>	<u>\$ 33,750,222</u>	<u>\$ 32,412,240</u>	<u>\$ (916,395)</u>	<u>\$ 1,959,633</u>

Tax Turnovers:

July 2022	\$ 60,686
August 2022	210,733
September 2022	71,825
October 2022	21,379
November 2022	11,162,259
December 2022	18,434,201
January 2023	585,637
February 2023	303,228
March 2023	602,036
April 2023	146,934
May 2023	670,669
June 2023	370,901
Less:	
Interest	<u>(228,248)</u>
	<u>\$ 32,412,240</u>

UNION COUNTY, OREGON
Schedule of Accountability of Independently Elected Officials
For the Fiscal Year Ended June 30, 2023

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	\$ 19,070,953	\$ 35,040,068	\$ 62,971,406	\$ 33,064,885	\$ 24,204,500
Sheriff	44,977	200,283	203,065	-	42,195
County Clerk	46,078	423,779	-	(424,397)	45,460
Assessor	-	32,640,488	-	(32,640,488)	-
Total	<u>\$ 19,162,008</u>	<u>\$ 68,304,618</u>	<u>\$ 63,174,471</u>	<u>\$ -</u>	<u>\$ 24,292,155</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, 2023, and have issued our report hereon dated December 14, 2023. 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, 2023, as follows:

Fund	Over Expenditure
210 Parks Fund - Materials and Services	\$ 1,086
287 Drug Court Fund- Materials and Services	11,284
501 Airport Operations Fund – Materials and Services	2,874
310 Buffalo Peak Golf Course – Personnel Services	2,574

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 auditing 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of Union County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency.

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
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 14, 2023

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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, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
U.S. Department of Agriculture:				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		\$ 144,313	\$ 144,313
U.S. Department of Interior:				
<u>Direct Programs:</u>				
National Wildlife Refuge Fund	15.659		307	
Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	15.666		12,900	
Total Direct Programs:			<u>13,207</u>	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Non-Sale Disposals of Mineral Material	15.214		24	
Distribution of Receipts to State and Local Governments	15.227		167	
Total U.S. Department of Interior			<u>13,398</u>	
U.S. Department of Justice:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Donation of Federal Surplus Personal Property	39.003		29,580	
U.S. Department of Justice:				
<u>Direct Programs:</u>				
Drug Court Enhancement Plan	16.585		17,517	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program	16.589		82,736	
Public Safety Partnership and Community Policing Grant	16.710		22,942	
Total Direct Programs:			<u>123,195</u>	
<u>Pass-Through Oregon Department of Justice:</u>				
Crime Victim Assistance	16.575		77,652	
Total Pass-Through Oregon Department of Justice:			<u>77,652</u>	
Total U.S. Department of Justice			<u>200,847</u>	
U.S. Department of Treasury:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus Relief Fund - ARPA Funds	21.019		1,420,581	
U.S. Department of Transportation:				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		202,086	
<u>Pass-Through Oregon Department of Transportation:</u>				
Transit Services Programs Cluster - Enhanced Mobility for Seniors and Individuals with Disabilities	20.513		153,575	153,575
Total Pass-Through Oregon Department of Transportation:			<u>153,575</u>	<u>153,575</u>
Total U.S. Department of Transportation			<u>355,661</u>	<u>153,575</u>
U.S. Environmental Protection Agency				
<u>Pass-Through Oregon Health Authority:</u>				
State Public Water System Supervision	66.432		5,905	5,905
DWSRF Cluster - Capitalization Grants for Drinking Water State Revolving Funds	66.468		5,955	5,955
Total Pass-Through Oregon Health Authority:			<u>11,860</u>	<u>11,860</u>
U.S. Department of Health and Human Services:				
<u>Direct Programs:</u>				
Drug Free Communities Support Program	93.276		38,188	
CARA Act - Comprehensive Addiction and Recovery Act of 2016	93.799		74,914	
Total Direct Programs:			<u>113,102</u>	

UNION COUNTY, OREGON
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<u>Pass-Through Oregon Department of Education:</u>				
Medicaid Cluster - Medical Assistance Program	93.778		108,910	
<u>Pass-Through Oregon Health Authority:</u>				
Public Health Emergency Preparedness	93.069		62,501	62,501
CP&HP Family Planning	93.217		12,553	12,553
Immunization Cooperative Agreements	93.268		27,986	27,986
CPHP-Epidemiology Lab Capacity	93.323		2,831	2,831
Public Health Emergency Response	93.354		50,919	50,919
Block Grants for Community Mental Health Services	93.958		147,006	147,006
Block Grants for Prevention and Treatment of Substance Abuse	93.959		123,060	123,060
OSPHD-Infrastructure SA1	93.967		151,736	151,736
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		38,950	38,950
Maternal and Child Health Services Block Grant to the States	93.994		18,462	18,462
Covid 19 Vaccination Efforts	97.036		9,400	9,400
Total Pass-Through Oregon Health Authority:			<u>645,404</u>	<u>645,404</u>
<u>Pass-Through Oregon Department of Justice:</u>				
Child Support Enforcement	93.563		71,997	
Total U.S. Department of Health and Human Services			<u>939,413</u>	
U.S. Department of Homeland Security:				
<u>Pass-Through Oregon State Military:</u>				
Emergency Management Performance Grant	97.042		68,944	
Homeland Security Grant Program	97.067		80,000	
Total Pass-Through Oregon State Military:			<u>148,944</u>	
 Total expenditures of federal awards			 <u>\$ 3,264,597</u>	 <u>\$ 955,152</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, 2023.

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, 2023. 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, 2023, 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, 2023, 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 14, 2023.

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 a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

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
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 14, 2023

**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, 2023. 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, 2023.

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

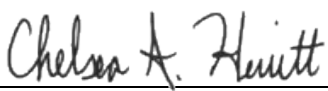
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 14, 2023

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

A. Summary of Audit Results

	Results
Financial Statements Audit	
1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Did the audit disclose any noncompliance material to the financial statements?	No
Federal Awards	
1. Type of auditor's report issued:	
<u>Major programs:</u>	
Coronavirus Relief Fund	
Federal Assistance Number 21.019	Unmodified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Were any of the following disclosed in accordance with 2 CFR Section 200.516(a)?	
Significant deficiencies in internal control over major programs?	No
Material Noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to major programs?	No
Known questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$25,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs:	\$ 750,000
5. Auditee qualified as a low-risk auditee	Yes

B. Findings and Questioned Costs - Financial Statement Audit

2023-01 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 *AICPA 101-3*. However, our assistance in drafting the financial statements described above does produce a significant deficiency in the County's internal control system.

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.

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, 2023

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

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

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

Context: Although the condition results in a finding, the reader should be aware that it is not unusual for an entity to rely on its auditors to assist them in drafting the financial statements and related note disclosures. This finding is a repeat finding. The 2022 finding number was 2022-001.

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.

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, 2022

June 30, 2022:

Financial Statement Findings:

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.

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.

2022-002 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 discovered during the current year because the County SWAT team no longer exists 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. The account is the property of the County. The amount of cash in the account at 6/30/2022 was around \$5,000. It is unknown which transactions occurred prior to January 1, 2022 when the account statements started being sent to the Sheriff's office instead of the County SWAT team. During our testing of revenue it was noted there was a Federal grant for the Airport Improvement Program reported on the Schedule of Federal Expenditures which understated both the revenue and expenditures for the program. There were omitted receipts and expenditures on the worksheet used to track the grant, resulting in an omitted accounts receivable in the prior year.

Recommendation: We recommend the County implement internal controls over the account and communicate information regarding this account to the County Treasurer.

Current Status: As recommended above, Union County has implemented internal controls over the Sheriff's Office account.