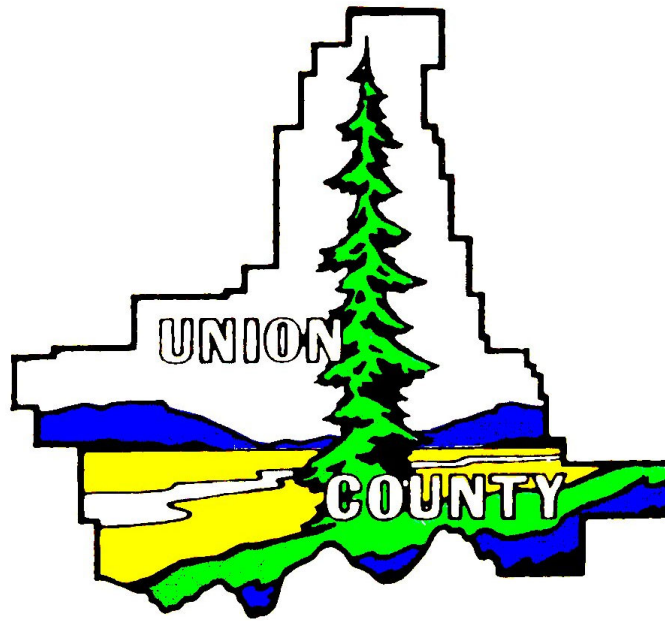


# UNION COUNTY, OREGON

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## ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024





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## **INTRODUCTORY SECTION**

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

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**Commissioners**

Donna Beverage	12-31-2024	La Grande, Oregon
Paul Anderes	12-31-2026	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	12-31-2028	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, 2024, 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, 2024, 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 9, 2024, 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 9, 2024, 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 9, 2024

**MANAGEMENT'S  
DISCUSSION AND ANALYSIS**

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

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

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

### FINANCIAL HIGHLIGHTS

- The assets of Union County exceeded its liabilities at the close of the most recent fiscal year by \$86,034,305 on its government-wide Statement of Net Position. Of this, \$64,430,356 was invested in capital assets, net of related debt; \$12,209,024 was restricted for specific purposes and \$9,394,718 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 \$4,267,195 or 5.2% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$3,140,855 in fund balances, with the General Fund experiencing an increase in its fund balance of \$1,366,279. The increase in general fund balance was due primarily to grants received.
- At the close of the June 30, 2024, fiscal year, unassigned fund balance for the General Fund was \$3,554,238 or 27.26% of total General Fund Expenditures for the fiscal year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

The notes to the Required Supplementary Information provide information to assist the reader in understanding the County's budgetary comparison.

**Other Supplementary Information.** This section includes additional information on non-major funds including combining statements, balance sheets, statements of revenues, expenditures and changes in fund balances and statements of revenues and expenditures – budget and actual.

**Other Financial Schedules.** This section includes a Schedule of Property Tax Transactions.

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

**Audit Deliverables Required by the Single Audit Amendment Act of 1996.** Supplemental communication on County compliance and internal controls as required by Oregon statutes. This section also includes additional reports by the County's independent auditor and the schedule of expenditures of federal award as required by Government Auditing Standards and the Single Audit Act.

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

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The County's net position as of June 30, 2024, was \$86,034,305. 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>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>						
Current and other	\$27,515,477	\$26,360,402	\$2,343,107	\$2,094,665	\$29,858,584	\$28,455,067
Capital Assets	43,782,563	42,808,795	26,553,061	26,831,261	70,335,624	69,640,056
Total Assets	<u>71,298,040</u>	<u>69,169,197</u>	<u>28,896,168</u>	<u>28,925,926</u>	<u>100,194,208</u>	<u>98,095,123</u>
<b>DEFERRED OUTFLOWS</b>						
	38,395	38,752	1,440	1,401	39,835	40,153
<b>LIABILITIES</b>						
Current	6,081,330	7,428,604	534,492	500,018	6,554,632	7,928,622
Non-Current	1,762,983	2,348,731	4,096,933	4,555,353	5,921,106	6,904,084
Total Liabilities	<u>7,844,313</u>	<u>9,777,335</u>	<u>4,631,425</u>	<u>5,055,371</u>	<u>12,475,738</u>	<u>14,832,706</u>
<b>DEFERRED INFLOWS</b>						
	1,618,400	1,512,269	105,600	114,918	1,724,000	1,627,187
<b>NET POSITION</b>						
Invested in capital assets	41,866,840	40,633,812	22,563,723	22,512,565	64,430,563	63,146,377
Restricted	12,157,076	10,962,813	51,948	51,948	12,209,024	11,014,761
Unrestricted	7,849,806	6,321,720	1,544,912	1,192,525	9,394,718	7,514,245
Total Net Assets	<u>\$61,873,722</u>	<u>\$57,918,345</u>	<u>\$24,160,583</u>	<u>\$23,757,038</u>	<u>\$86,034,305</u>	<u>\$81,675,383</u>

Total net position increased by \$4,267,195. The increase in net position is mostly due to grant revenue, charges for services revenue, and interest income due to interest rates increasing from the prior year.



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

**Table 2 – Statement of Activities**

**Fiscal Year ending June 30, 2024 compared to Fiscal Year ending June 30, 2023**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>Revenues</b>						
Program Revenue						
Fees, Fines and Charges for Service	\$ 3,256,223	\$ 3,060,208	\$2,242,793	\$3,235,871	\$5,499,016	\$6,296,079
Operating Grants & Contributions	16,480,172	15,011,596	325,615	31,836	16,805,787	15,043,432
Capital Grants & Contributions	1,649,635	2,596,469	-	463,429	1,649,635	3,059,898
General Revenue						
Taxes	9,770,833	9,360,342	-	-	9,770,833	9,360,342
Interest & Miscellaneous	1,910,730	1,280,731	112,755	66,450	2,023,485	1,347,181
<b>Special Items</b>	19,952	17,176	-	21,527	19,952	38,703
<b>Transfers</b>	(195,000)	(193,000)	195,000	193,000	-	-
<b>Total</b>	<b>32,892,545</b>	<b>31,133,522</b>	<b>2,876,163</b>	<b>4,012,113</b>	<b>35,768,708</b>	<b>35,145,635</b>
<b>Expenses</b>						
General Government	5,383,720	4,898,327	-	-	5,383,720	4,898,327
Public Safety	10,145,745	9,121,765	-	-	10,145,745	9,121,765
Public Works	4,303,895	4,063,134	-	-	4,303,895	4,063,134
Health	4,833,497	4,809,209	-	-	4,833,497	4,809,209
Public Services	1,442,788	1,549,652	-	-	1,442,788	1,549,652
Culture and Recreation	991,601	879,537	-	-	991,601	879,537
Community Development	1,240,115	1,293,279	-	-	1,240,115	1,293,279
Education	337,302	316,655	-	-	337,302	316,655
Interest on long-term debt	80,655	91,457	-	-	80,655	91,457
Airport	-	-	1,896,258	2,284,708	1,896,258	2,284,708
Golf Course	-	-	726,343	654,211	726,343	654,211
Solid Waste Management	-	-	119,594	151,074	119,594	151,074
<b>Total</b>	<b>28,759,318</b>	<b>27,023,015</b>	<b>2,742,195</b>	<b>3,089,993</b>	<b>31,501,513</b>	<b>30,113,008</b>
Change in Net Position	4,133,227	4,110,507	133,968	922,120	4,267,195	5,032,627
Beginning Net Position	57,918,345	53,992,833	23,757,038	22,649,923	81,675,383	76,642,756
Prior Period Adjustment	(33,820)	-	125,547	-	91,727	-
Equity Transfer	(144,030)	(184,995)	144,030	184,995	-	-
<b>Ending Net Position</b>	<b>\$61,873,722</b>	<b>\$57,918,345</b>	<b>\$24,160,583</b>	<b>\$23,757,038</b>	<b>\$86,034,305</b>	<b>\$81,675,383</b>

**GOVERNMENTAL ACTIVITIES**

Governmental revenues showed an increase of \$1,759,023 during fiscal year 2023-2024. 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**

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As seen in the previous Statement of Activities chart, governmental expenses increased by \$1,736,303, 6.43 percent.

**FUND BALANCE HIGHLIGHTS**

At year end June 30, 2024, the General Fund balance increased by \$1,366,279 and the Public Works fund balance increased by \$421,255. The Public Works Fund increased is due primarily to more grant revenue received and an increase in interest income due to an increase in interest rates.

**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 \$122,800 to accept a grant from Eastern Oregon Coordinated Care Organization (EOCCO).
- Increase to the Commission on Children & Families fund in the amount of \$20,000 to accept a grant from Oregon Alliance to Prevent Suicide.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

As of June 30, 2024, the County had invested \$70,335,624 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$695,568, due to equipment purchases as well as continued construction in progress.

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

	<u>2024</u>	<u>2023</u>
Land	\$ 7,452,027	\$ 7,553,773
Improvements	35,812,346	28,392,640
Buildings	12,700,092	12,700,092
Equipment & Vehicles	10,932,884	9,970,865
Infrastructure	37,508,046	37,508,046
Construction in Progress	2,564,556	7,992,692
Accumulated Depreciation	<u>(36,634,327)</u>	<u>(34,478,052)</u>
<b>TOTAL</b>	<u><u>\$70,335,624</u></u>	<u><u>\$69,640,056</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	\$ 1,709,509
Current Portion of Long-Term Debt	905,320
Current Portion of Leases Payable	61,190
Long Term Obligation	4,999,741
Long Term Leases Payable	81,935
Closure & post-closure care costs	429,447

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

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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 \$429,447. 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**

Unemployment in Union County for fiscal year 2023-24 averaged 4.3%, down slightly from the 4.6% average of fiscal year 2022-23. Many employment opportunities can be found with Union County employers. Union County continues to support retention and expansion of existing businesses.

Union County's permanent property tax rate is \$2.9668 per thousand. Like all counties in Oregon, Union County is operating under Measure 50, the ad valorem tax limitation measure approved by voters on May 20, 1997 which effectively limits increased property tax revenues to a maximum of three percent, with permitted allowances for increasing valuations based on new construction.

Union County was able to maintain programs for the upcoming fiscal year due to a healthy Beginning Fund Balance, and federal Payment in Lieu of Taxes. As the State struggles to balance its budget, funds provided to local government have been somewhat unpredictable in the areas of health and human services (which includes mental health, juvenile programs, and public health as well as community corrections. 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, 2024**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and investments	\$ 22,872,543	\$ 2,934,868	\$ 25,807,411
Prepaid expenses	907	-	907
Taxes receivable	459,791	-	459,791
Accounts receivable, net	2,235,671	475,097	2,710,768
Internal balances	1,430,431	(1,430,431)	-
Inventory	459,484	223,073	682,557
Lease receivable- current	4,422	25,314	29,736
Lease receivable- non current	-	25,603	25,603
Leased assets, net	52,228	89,583	141,811
Capital assets not being depreciated:			
Land	6,251,767	1,200,260	7,452,027
Construction in progress	1,978,813	585,743	2,564,556
Capital assets being depreciated:			
Improvements	1,817,012	33,995,334	35,812,346
Buildings	9,365,500	3,334,592	12,700,092
Equipment and vehicles	9,973,545	959,339	10,932,884
Infrastructure	37,508,046	-	37,508,046
Less: accumulated depreciation	(23,112,120)	(13,522,207)	(36,634,327)
Total capital assets	<u>43,782,563</u>	<u>26,553,061</u>	<u>70,335,624</u>
Total assets	<u>71,298,040</u>	<u>28,896,168</u>	<u>100,194,208</u>
<b>Deferred outflows of resources</b>			
OPEB deferred outflows of resources	<u>38,395</u>	<u>1,440</u>	<u>39,835</u>
<b>Liabilities</b>			
Accounts payable	1,212,177	81,758	1,293,935
Unearned revenue	2,554,882	1,355	2,556,237
Accrued interest payable	15,979	43,652	59,631
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	2,262,790	352,039	2,614,829
Due in more than one year	1,342,317	3,657,424	4,999,741
Leases payable due within one year	35,502	25,688	61,190
Leases payable	55,563	26,372	81,935
Closure & post-closure care costs	-	399,447	399,447
OPEB liability	365,103	13,690	378,793
Total liabilities	<u>7,844,313</u>	<u>4,631,425</u>	<u>12,475,738</u>
<b>Deferred inflows of resources</b>			
Deferred revenue - debt refunding	-	1,718	1,718
Unearned golf course annual pass revenue	-	50,667	50,667
Unavailable payment in lieu of taxes	1,552,674	-	1,552,674
Deferred lease resources	4,422	50,917	55,339
OPEB deferred inflows of resources	61,304	2,298	63,602
Total deferred inflows of resources	<u>1,618,400</u>	<u>105,600</u>	<u>1,724,000</u>
<b>Net Position</b>			
Net investment in capital assets	41,866,840	22,563,723	64,430,563
Restricted for:			
Street projects and bike paths	5,675,426	-	5,675,426
Health and human services	2,349,248	-	2,349,248
County schools	184,187	-	184,187
Public safety	3,729,830	-	3,729,830
Economic development	161,744	-	161,744
Capital acquisition	56,641	-	56,641
Capital improvements	-	51,948	51,948
Unrestricted	<u>7,849,806</u>	<u>1,544,912</u>	<u>9,394,718</u>
Total net position	<u>\$ 61,873,722</u>	<u>\$ 24,160,583</u>	<u>\$ 86,034,305</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, 2024**

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 5,383,720	\$ 651,393	\$ 2,016,122	\$ -	\$ (2,716,205)	\$ -	\$ (2,716,205)
Public safety	10,145,745	2,297,694	3,228,347	-	(4,619,704)	-	(4,619,704)
Public works	4,303,895	58,386	4,143,946	159,999	58,436	-	58,436
Health	4,833,497	-	4,692,984	-	(140,513)	-	(140,513)
Public services	1,442,788	62,258	998,927	-	(381,603)	-	(381,603)
Culture and recreation	991,601	137,857	317,254	1,489,636	953,146	-	953,146
Community development	1,240,115	25,643	932,706	-	(281,766)	-	(281,766)
Education	337,302	-	172,878	-	(164,424)	-	(164,424)
Interest on long-term debt	80,655	-	-	-	(80,655)	-	(80,655)
Total governmental activities	<u>28,759,318</u>	<u>3,233,231</u>	<u>16,503,164</u>	<u>1,649,635</u>	<u>(7,373,288)</u>	<u>-</u>	<u>(7,373,288)</u>
Business-type activities:							
Airport	1,896,258	1,472,287	325,615	-	-	(98,356)	(98,356)
Golf course	726,343	561,606	-	-	-	(164,737)	(164,737)
Solid waste management	119,594	208,900	-	-	-	89,306	89,306
Total business-type activities	<u>2,742,195</u>	<u>2,242,793</u>	<u>325,615</u>	<u>-</u>	<u>-</u>	<u>(173,787)</u>	<u>(173,787)</u>
Total primary government	<u>\$31,501,513</u>	<u>\$ 5,476,024</u>	<u>\$16,828,779</u>	<u>\$ 1,649,635</u>	<u>(7,373,288)</u>	<u>(173,787)</u>	<u>(7,547,075)</u>
<b>General Revenues</b>							
Property taxes					7,580,485	-	7,580,485
Payments in lieu of tax					1,829,166	-	1,829,166
Other taxes					361,182	-	361,182
Interest and miscellaneous income					1,910,730	112,755	2,023,485
<b>Special Items</b>							
Gain on sale of asset					5,853	-	5,853
Donated asset					14,099	-	14,099
<b>Transfers</b>							
					(195,000)	195,000	-
Total general revenues, special items and transfers					<u>11,506,515</u>	<u>307,755</u>	<u>11,814,270</u>
Change in net position					4,133,227	133,968	4,267,195
Net position - beginning					57,918,345	23,757,038	81,675,383
Prior period adjustment					(33,820)	125,547	91,727
Equity Transfer					(144,030)	144,030	-
Net position - ending					<u>\$ 61,873,722</u>	<u>\$ 24,160,583</u>	<u>\$ 86,034,305</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, 2024**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
<b>Assets and Deferred Outflows of Resources</b>				
Assets:				
Cash and investments	\$ 4,618,600	\$ 4,812,439	\$ 2,414,136	\$ 745,979
Prepaid expenses	907	-	-	-
Taxes receivable	440,870	-	-	-
Accounts receivable, net	749,869	284,144	-	134,390
Interfund receivable	1,606,418	-	-	-
Inventory	-	459,484	-	-
Total assets	<u>7,416,664</u>	<u>5,556,067</u>	<u>2,414,136</u>	<u>880,369</u>
Deferred outflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 7,416,664</u>	<u>\$ 5,556,067</u>	<u>\$ 2,414,136</u>	<u>\$ 880,369</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 305,493	\$ 84,244	\$ 2,745	\$ 407,673
Unearned revenue	-	-	2,165,659	-
Interfund payable	-	-	-	-
Total liabilities	<u>305,493</u>	<u>84,244</u>	<u>2,168,404</u>	<u>407,673</u>
Deferred inflows of resources:				
Unavailable property tax revenue	396,934	-	-	-
Unavailable payment in lieu of taxes	1,552,674	-	-	-
Unavailable lease revenue	-	-	-	-
Total deferred inflows of resources	<u>1,949,608</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	1,607,325	459,484	-	-
Restricted	-	5,012,339	245,732	472,696
Committed	-	-	-	-
Unassigned	3,554,238	-	-	-
Total fund balances	<u>5,161,563</u>	<u>5,471,823</u>	<u>245,732</u>	<u>472,696</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,416,664</u>	<u>\$ 5,556,067</u>	<u>\$ 2,414,136</u>	<u>\$ 880,369</u>

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

**UNION COUNTY, OREGON**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2024**

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<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 10,281,389	\$ 22,872,543
-	907
18,921	459,791
1,067,268	2,235,671
-	1,606,418
-	459,484
11,367,578	27,634,814
-	-
<b><u><u>\$ 11,367,578</u></u></b>	<b><u><u>\$ 27,634,814</u></u></b>
\$ 412,022	\$ 1,212,177
764,488	2,930,147
175,987	175,987
1,352,497	4,318,311
16,832	413,766
-	1,552,674
4,335	4,335
21,167	1,970,775
-	2,066,809
6,426,309	12,157,076
3,605,275	3,605,275
(37,670)	3,516,568
9,993,914	21,345,728
<b><u><u>\$ 11,367,578</u></u></b>	<b><u><u>\$ 27,634,814</u></u></b>

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**UNION COUNTY, OREGON**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
**June 30, 2024**

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<b>Total fund balances - governmental funds</b>	<b>\$ 21,345,728</b>
Amounts reported for governmental <i>activities</i> in the statement of net position are different because:	
Lease assets are not financial resources and therefore are not reported in the governmental funds.	52,228
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the funds.	
Land	6,251,767
Construction in progress	1,978,813
Improvements	1,817,012
Buildings	9,365,500
Equipment and vehicles	9,973,545
Infrastructure	37,508,046
Less: accumulated depreciation	<u>(23,112,120)</u>
	43,782,563
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.	413,766
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.	375,265
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.	4,335
Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds.	(365,103)
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 2024 employer contributions related to OPEB	38,395
Deferred inflows of resources related to OPEB	<u>(61,304)</u>
	(22,909)
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.	(15,979)
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	(35,502)
Leases payable due in more than one year	(55,563)
Long-term Debt Due within one year	(2,262,790)
Long-term Debt Due in more than one year	<u>(1,342,317)</u>
	<u>(3,696,172)</u>
<b>Total net position - governmental activities</b>	<b><u><u>\$ 61,873,722</u></u></b>

*(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, 2024**

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>ARPA Fund</u>	<u>Human Services Program</u>
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 6,911,715	\$ -	\$ -	\$ -
Payments in lieu of tax	1,680,265	-	-	-
Other taxes	10,098	-	-	-
Intergovernmental	3,293,294	4,135,410	1,489,636	4,691,348
Charges for services	1,354,554	-	-	-
Licenses and permits	315,300	58,386	-	-
Fines and forfeitures	19,876	-	-	-
Miscellaneous:				
Rental income	155,663	-	-	-
Interest on investments	290,221	202,747	133,065	-
Other income	354,915	36,606	-	205,825
Total revenues	<u>14,385,901</u>	<u>4,433,149</u>	<u>1,622,701</u>	<u>4,897,173</u>
<b>Expenditures</b>				
Current:				
General government	4,547,100	-	424,749	-
Public safety	7,725,436	-	-	-
Public works	-	3,669,823	-	-
Health	-	-	-	4,833,154
Public services	-	-	-	-
Culture and recreation	-	-	-	-
Community development	559,791	-	-	-
Education	-	-	-	-
Debt Service:				
Principal	35,000	49,902	-	-
Interest	21,175	11,080	-	-
Capital outlay	151,520	286,089	890,153	-
Total expenditures	<u>13,040,022</u>	<u>4,016,894</u>	<u>1,314,902</u>	<u>4,833,154</u>
Excess of revenues over (under) expenditures	<u>1,345,879</u>	<u>416,255</u>	<u>307,799</u>	<u>64,019</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	150,000	40,000	-	-
Transfers out	(129,600)	(35,000)	(41,250)	-
Total other financing sources (uses)	<u>20,400</u>	<u>5,000</u>	<u>(41,250)</u>	<u>-</u>
Net change in fund balance	1,366,279	421,255	266,549	64,019
Beginning fund balance	3,795,284	5,050,568	123,213	408,677
Equity transfer	-	-	(144,030)	-
Ending fund balance	<u>\$ 5,161,563</u>	<u>\$ 5,471,823</u>	<u>\$ 245,732</u>	<u>\$ 472,696</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, 2024**

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<b>Nonmajor Governmental Funds</b>		<b>Total</b>	
\$	648,664	\$	7,560,379
	148,901		1,829,166
	351,084		361,182
	3,976,436		17,586,124
	820,935		2,175,489
	170,876		544,562
	378,842		398,718
	107,821		263,484
	461,845		1,087,878
	901,280		1,498,626
	<u>7,966,684</u>		<u>33,305,608</u>
	40,767		5,012,616
	2,249,049		9,974,485
	88,987		3,758,810
	-		4,833,154
	1,470,284		1,470,284
	903,988		903,988
	679,715		1,239,506
	337,302		337,302
	14,423		99,325
	2,692		34,947
	<u>977,574</u>		<u>2,305,336</u>
	<u>6,764,781</u>		<u>29,969,753</u>
	<u>1,201,903</u>		<u>3,335,855</u>
	200,850		390,850
	<u>(380,000)</u>		<u>(585,850)</u>
	<u>(179,150)</u>		<u>(195,000)</u>
	1,022,753		3,140,855
	8,971,161		18,348,903
	-		<u>(144,030)</u>
\$	<u>9,993,914</u>	\$	<u>21,345,728</u>

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**UNION COUNTY, OREGON**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2024**

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**Total net change in fund balances - governmental funds** \$ 3,140,855

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 (\$2,319,435) exceeds loss on disposal of assets (\$0) and depreciation expense (\$1,208,224) in the current year.	1,117,064
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. This is the amount by which amortization expense (\$39,300) exceeds lease asset acquisitions (\$27,396).	(11,904)
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.	(109,476)
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.	20,106
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.	(149,149)
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.	504
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.	(121,434)
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.	(23,518)
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.	267,583
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.	2,596

**Change in net position - governmental activities** \$ 4,133,227

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

**UNION COUNTY, OREGON**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2024**

	<u>Airport Fund</u>	<u>Buffalo Peak Golf Course Fund</u>	<u>Union County Solid Waste Fund</u>	<u>Total</u>
<b>Assets</b>				
Current assets:				
Cash and investments	\$ 2,229,118	\$ -	\$ 705,750	\$ 2,934,868
Accounts receivable	306,399	115,377	53,321	475,097
Lease receivable- current	25,314	-	-	25,314
Inventory	137,671	85,402	-	223,073
Total current assets	<u>2,698,502</u>	<u>200,779</u>	<u>759,071</u>	<u>3,658,352</u>
Noncurrent assets:				
Lease receivable- non current	25,603	-	-	25,603
Leased assets, net	-	89,583	-	89,583
Capital assets not being depreciated:				
Land	60,705	1,088,950	50,605	1,200,260
Construction in progress	585,743	-	-	585,743
Capital assets being depreciated:				
Buildings	2,866,709	47,076	420,807	3,334,592
Equipment and vehicles	215,721	654,656	88,962	959,339
Improvements	33,123,564	713,301	158,469	33,995,334
Less: accumulated depreciation	<u>(12,251,261)</u>	<u>(924,509)</u>	<u>(346,437)</u>	<u>(13,522,207)</u>
Total noncurrent assets	<u>24,626,784</u>	<u>1,669,057</u>	<u>372,406</u>	<u>26,668,247</u>
Total assets	<u>27,325,286</u>	<u>1,869,836</u>	<u>1,131,477</u>	<u>30,326,599</u>
<b>Deferred Outflows of Resources</b>				
OPEB deferred outflows of resources	419	1,021	-	1,440
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	71,342	5,588	4,828	81,758
Unearned revenue	-	1,355	-	1,355
Interfund payable	-	1,430,431	-	1,430,431
Accrued interest payable	28,821	14,831	-	43,652
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	257,157	74,757	-	331,914
Leases payable - current	-	25,688	-	25,688
Compensated absences	5,655	14,470	-	20,125
Total current liabilities	<u>362,975</u>	<u>1,567,120</u>	<u>34,828</u>	<u>1,964,923</u>
Noncurrent liabilities:				
OPEB liability	3,981	9,709	-	13,690
Closure and post-closure care costs	-	-	399,447	399,447
Loans payable	3,024,127	633,297	-	3,657,424
Leases payable	-	26,372	-	26,372
Total noncurrent liabilities	<u>3,028,108</u>	<u>669,378</u>	<u>399,447</u>	<u>4,096,933</u>
Total liabilities	<u>3,391,083</u>	<u>2,236,498</u>	<u>434,275</u>	<u>6,061,856</u>
<b>Deferred Inflows of Resources</b>				
Deferred revenue - debt refunding	-	1,718	-	1,718
Unearned golf course annual pass revenue	-	50,667	-	50,667
Deferred lease resources	50,917	-	-	50,917
OPEB deferred inflows of resources	669	1,629	-	2,298
Total deferred inflows of resources	<u>51,586</u>	<u>54,014</u>	<u>-</u>	<u>105,600</u>
<b>Net Position</b>				
Net investment in capital assets	21,319,897	871,420	372,406	22,563,723
Restricted for capital improvements	-	-	51,948	51,948
Unrestricted	<u>2,563,139</u>	<u>(1,291,075)</u>	<u>272,848</u>	<u>1,544,912</u>
Total net position	<u>\$ 23,883,036</u>	<u>\$ (419,655)</u>	<u>\$ 697,202</u>	<u>\$ 24,160,583</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, 2024**

	<b>Airport Fund</b>	<b>Buffalo Peak Golf Course Fund</b>	<b>Union County Solid Waste Fund</b>	<b>Total</b>
<b>Operating Revenues</b>				
Franchise fees	\$ -	\$ -	\$ 208,900	\$ 208,900
Charges for services	991,252	561,606	-	1,552,858
Licenses and permits	21,632	-	-	21,632
Rental income	459,403	-	-	459,403
Miscellaneous	7,239	-	7,067	14,306
Total operating revenues	<u>1,479,526</u>	<u>561,606</u>	<u>215,967</u>	<u>2,257,099</u>
<b>Operating Expenses</b>				
Personnel services	147,158	364,562	-	511,720
Materials and services	804,699	261,301	110,389	1,176,389
Depreciation	894,186	57,338	9,205	960,729
Amortization	-	12,797	-	12,797
Total operating expenses	<u>1,846,043</u>	<u>695,998</u>	<u>119,594</u>	<u>2,661,635</u>
Operating income (loss)	<u>(366,517)</u>	<u>(134,392)</u>	<u>96,373</u>	<u>(404,536)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Interest on investments	98,444	-	5	98,449
Interest expense	(50,215)	(30,345)	-	(80,560)
Grant revenue	325,615	-	-	325,615
Total nonoperating revenues (expenses)	<u>373,844</u>	<u>(30,345)</u>	<u>5</u>	<u>343,504</u>
Income (loss) before transfers	7,327	(164,737)	96,378	(61,032)
Transfers in	-	225,000	-	225,000
Transfers out	(30,000)	-	-	(30,000)
Change in net position	(22,673)	60,263	96,378	133,968
Net position - beginning	23,636,132	(479,918)	600,824	23,757,038
Prior period adjustment	125,547	-	-	125,547
Equity transfer	144,030	-	-	144,030
Net position - ending	<u>\$ 23,883,036</u>	<u>\$ (419,655)</u>	<u>\$ 697,202</u>	<u>\$ 24,160,583</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, 2024**

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
<b>Cash Flows from Operating Activities:</b>				
Cash received from customers	\$ 991,801	\$ 545,616	\$ -	\$ 1,537,417
Cash received from rentals	459,403	-	-	459,403
Cash received from franchise fees	-	-	214,182	214,182
Other operating receipts	7,239	-	7,102	14,341
Cash payments for personnel services	(146,508)	(357,618)	-	(504,126)
Cash payments for fuel purchases	(612,898)	-	-	(612,898)
Cash payments for materials and services	-	(290,782)	(108,311)	(399,093)
Cash payments for closure costs	-	-	(77,652)	(77,652)
Cash payments for insurance	(40,218)	-	-	(40,218)
Cash payments for miscellaneous	(28,185)	-	-	(28,185)
Cash payments for contractual services	(25,247)	-	-	(25,247)
Cash payments for supplies	(21,073)	-	-	(21,073)
Cash payments for repairs	(45,346)	-	-	(45,346)
Net cash provided (used) by operating activities	<u>538,968</u>	<u>(102,784)</u>	<u>35,321</u>	<u>471,505</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Interfund loans	-	7,215	-	7,215
Interfund transfers	(30,000)	225,000	-	195,000
Nonoperating grants	763,326	-	-	763,326
Net cash provided (used) by noncapital financing activities	<u>733,326</u>	<u>232,215</u>	<u>-</u>	<u>965,541</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of capital assets	(389,251)	-	-	(389,251)
Principal payments on leases	-	(24,702)	-	(24,702)
Principal payments on indebtedness	(256,935)	(72,423)	-	(329,358)
Interest paid on indebtedness	(51,005)	(32,306)	-	(83,311)
Net cash provided (used) by capital and related financing activities	<u>(697,191)</u>	<u>(129,431)</u>	<u>-</u>	<u>(826,622)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest income	98,444	-	5	98,449
Net increase (decrease) in cash and investments	673,547	-	35,326	708,873
Beginning cash and investments	1,555,571	-	670,424	2,225,995
Ending cash and investments	<u>\$ 2,229,118</u>	<u>\$ -</u>	<u>\$ 705,750</u>	<u>\$ 2,934,868</u>

(Continued)

	<u>Airport</u>	<u>Buffalo Peak Golf Course</u>	<u>Union County Solid Waste District</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ (366,517)	\$ (134,392)	\$ 96,373	\$ (404,536)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	894,186	57,338	9,205	960,729
Amortization	-	12,797	-	12,797
(Increase) decrease in:				
Accounts receivable	(21,083)	(19,967)	5,317	(35,733)
Inventory	42,997	(17,665)	-	25,332
Deferred outflows	26	(65)	-	(39)
Increase (decrease) in:				
Accounts payable	(11,265)	(11,816)	2,078	(21,003)
Unearned revenue	-	3,977	-	3,977
Compensated absences	608	5,618	-	6,226
Closure and post-closure care costs	-	-	(77,652)	(77,652)
OPEB liability	119	1,417	-	1,536
Deferred inflows	(103)	(26)	-	(129)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 538,968</u>	<u>\$ (102,784)</u>	<u>\$ 35,321</u>	<u>\$ 471,505</u>

**UNION COUNTY, OREGON**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2024**

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	<u><b>Custodial Funds</b></u>
<b>Assets</b>	
Restricted Assets:	
Cash	\$ 467,807
Accounts receivable	18,070
Property taxes receivable	<u>1,331,790</u>
Total assets	<u><u>\$ 1,817,667</u></u>
<b>Liabilities</b>	
Liabilities payable from restricted assets:	
Due to other governments	\$ 1,331,790
Due to others	<u>485,877</u>
Total liabilities	1,817,667
<b>Net position</b>	<u>-</u>
Total liabilities and net position	<u><u>\$ 1,817,667</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, 2024**

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	<u><b>Custodial Funds</b></u>
<b>Additions</b>	
Taxes collected for other governments	\$ 62,545,102
Contributions to commissary accounts	<u>193,721</u>
Total additions	<u>62,738,823</u>
<b>Deductions</b>	
Payments of tax to other governments	62,546,503
Distributions to commissary account holders	<u>192,320</u>
Total deductions	<u>62,738,823</u>
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	<u><u>\$ -</u></u>

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

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**NOTES TO BASIC FINANCIAL  
STATEMENTS**

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

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

**Reporting Entity**

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

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

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

**Blended Component Units**

Union County Solid Waste District:

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

Union County Extension Service District:

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

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

Union County has implemented GASB Statement No.100, Accounting Changes and Error Corrections.

**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**

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*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 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.

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

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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, 2024, 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.

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.

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

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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.
- 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.

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

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**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, Inventory Values 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.

**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:

<u>Fund</u>	<u>Deficit Amount</u>	<u>Remarks</u>
Animal Control	\$ 2,716	Due to revenues being lower than anticipated
Crime Victim Program	34,954	Due to current and prior operating losses
Buffalo Peak Golf Course	419,655	Due to prior operating losses

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

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**Note 3 - Deposits and Investments:**

Deposits and Investments are comprised of the following at June 30, 2024:

	<u>Carrying Value</u>	<u>Fair Value</u>
Deposits with financial institutions	\$ 1,626,770	\$ 1,626,770
Investments with State of Oregon Local Government Investment Pool (LGIP)	24,648,448	24,648,448
	<u>\$ 26,275,218</u>	<u>\$ 26,275,218</u>

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 25,807,411
Statement of Fiduciary Net Position - Cash	467,807
	<u>\$ 26,275,218</u>

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

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

**Deposits**

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements was \$2,541,236 at June 30, 2024. The difference is due to transactions in process. Deposits are secured by federal deposit insurance to legal limits. The remaining amount is secured by collateral in accordance with Oregon Revised Statutes.

**Custodial Credit Risk - Deposits**

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

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

**Investments**

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

**Credit Risk - Investments**

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

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

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**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>\$ 24,648,448</u>

**Interest Rate Risk**

The County does not have a formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

**Note 4 - 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 \$471,169 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	\$ 375,265
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**UNION COUNTY, OREGON**  
**Notes to Basic Financial Statements**

**Note 5 - Lease Receivables:**

	<u>Original Amount</u>	<u>Outstanding July 1, 2023</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2024</u>
<b>Governmental Activities:</b>					
Union County Weed Department lease; interest at 0.806%, principal and interest of \$701.46 quarterly, due 2024	\$ 7,634	\$ 2,792	\$ -	\$ 2,792	\$ -
Bureau of Reclamation lease; interest at 0.845%, principal and interest of \$886.28 monthly, due 2024	35,820	14,972	-	10,550	4,422
Tri-County Weed Management lease; interest at 0.995%, principal and interest of \$693.72 quarterly, due 2024	6,169	2,071	-	2,071	-
Confederate Tribes of Umatilla lease; interest at 0.806%, principal and interest of \$8,587.02 quarterly, due 2024	84,926	25,657	8,518	34,175	-
Oregon Water Resources-State lease; interest at 0.845%, principal and interest between \$197.47 and \$205.45 monthly, due 2024	7,160	2,452	-	2,452	-
Oregon Water Resources-County lease; interest at 0.845%, principal and interest of \$512.07 quarterly, due 2024	6,074	2,038	-	2,038	-
Union Soil & Water lease; interest at 0.861%, principal and interest of \$3,301.20 quarterly, due 2024	35,926	13,134	-	13,134	-
	<u>\$ 183,709</u>	<u>\$ 63,116</u>	<u>\$ 8,518</u>	<u>\$ 67,212</u>	<u>\$ 4,422</u>
	<u>Original Amount</u>	<u>Outstanding July 1, 2023</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2024</u>
<b>Business-type Activities:</b>					
Green Hangar-1 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	\$ 5,452	\$ 3,149	\$ -	\$ 1,169	\$ 1,980
Green Hangar-2 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	3,149	-	1,169	1,980
Green Hangar-3 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	3,149	-	1,169	1,980
Green Hangar-4 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	3,149	-	1,169	1,980

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

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*Note 5 - Leases Receivables continued*

	<u>Original Amount</u>	<u>Outstanding July 1, 2023</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2024</u>
<b>Business-type Activities:</b>					
Green Hangar-5 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	3,149	-	1,169	1,980
Tan Hangar-1 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-2 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-3 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-4 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-6 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-7 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-9 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Tan Hangar-10 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	5,038	-	1,871	3,167
Hangar-6 lease; interest at 2.275%, principal and interest of \$100 monthly, due 2026	4,126	3,196	-	1,139	2,057

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

*Note 5 - Leases Receivables continued*

	<u>Original Amount</u>	<u>Outstanding July 1, 2023</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2024</u>
<b>Business-type Activities:</b>					
Hangar-3 lease; interest at 2.656%, principal and interest of \$100 monthly, due 2026	3,549	3,179	-	1,129	2,050
Airport ground lease; interest at 3.744%, principal and interest of \$120 annually, due 2043	1,706	1,602	-	59	1,543
Airport ground lease; interest at 3.622%, principal and interest of \$100 annually, due 2049	1,680	-	2,688	152	2,536
Amalgamated Sugar Airport Land Lease; interest at 2.656%, principal and interest of \$2,000 annually, due 2028	9,474	-	9,474	1,979	7,495
	<u>\$ 117,579</u>	<u>\$ 64,026</u>	<u>\$ 12,162</u>	<u>\$ 25,271</u>	<u>\$ 50,917</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>
2025	\$ 4,422	\$ 9	\$ 25,314	\$ 726
2026	-	-	17,942	378
2027	-	-	2,037	243
2028	-	-	2,093	187
2029	-	-	150	130
2030-2034	-	-	836	564
2035-2039	-	-	1,003	484
2040-2044	-	-	959	201
2045-2049	-	-	585	54
	<u>\$ 4,422</u>	<u>\$ 9</u>	<u>\$ 50,917</u>	<u>\$ 2,969</u>

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

**Note 6 - Property Taxes Receivable:**

Property taxes receivable included in revenues are \$459,791, 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, 2024, was as follows:

	Balance at July 1, 2023	Additions	Deletions	Balance at June 30, 2024
<b>Governmental Activities:</b>				
Leased Assets:				
Equipment	\$ 22,602	\$ 27,395	\$ (4,899)	\$ 45,098
Buildings	115,477	-	-	115,477
Total leased assets	<u>138,079</u>	<u>-</u>	<u>-</u>	<u>160,575</u>
Less accumulated amortization for:				
Equipment	(16,209)	(10,430)	4,899	(21,740)
Buildings	(57,738)	(28,869)	-	(86,607)
Total accumulated amortization	<u>(73,947)</u>	<u>(39,299)</u>	<u>4,899</u>	<u>(108,347)</u>
Total leased assets being amortized, net	<u>\$ 64,132</u>	<u>\$ (39,299)</u>	<u>\$ 4,899</u>	<u>\$ 52,228</u>
<b>Business-type Activities:</b>				
Leased Assets:				
Equipment	\$ 127,974	\$ -	\$ -	\$ 127,974
Less accumulated amortization:				
	<u>(25,595)</u>	<u>-</u>	<u>(12,796)</u>	<u>(38,391)</u>
Total leased assets being amortized, net	<u>\$ 102,379</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,583</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, 2024, was as follows:

	Balance at July 1, 2023	Increases	Decreases	Balance at June 30, 2024
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 6,353,513	\$ -	\$ (101,746)	\$ 6,251,767
Construction in progress	689,838	1,288,975	-	1,978,813
Total capital assets not being depreciated	<u>7,043,351</u>	<u>1,288,975</u>	<u>(101,746)</u>	<u>8,230,580</u>
Capital assets being depreciated:				
Buildings	9,365,500	-	-	9,365,500
Improvements	1,718,049	98,963	-	1,817,012
Equipment & vehicles	9,056,603	939,497	(22,555)	9,973,545
Infrastructure	37,508,046	-	-	37,508,046
Total capital assets being depreciated	<u>57,648,198</u>	<u>1,038,460</u>	<u>(22,555)</u>	<u>58,664,103</u>
Less: accumulated depreciation:				
Buildings	(3,887,736)	(193,498)	-	(4,081,234)
Improvements	(945,465)	(81,588)	-	(1,027,053)
Equipment & vehicles	(3,627,582)	(449,973)	12,678	(4,064,877)
Infrastructure	(13,455,791)	(483,165)	-	(13,938,956)
Total accumulated depreciation	<u>(21,916,574)</u>	<u>(1,208,224)</u>	<u>12,678</u>	<u>(23,112,120)</u>
Net capital assets being depreciated	<u>35,731,624</u>	<u>(169,764)</u>	<u>(9,877)</u>	<u>35,551,983</u>
Governmental Activities - net capital assets	<u>\$ 42,774,975</u>	<u>\$ 1,119,211</u>	<u>\$ (111,623)</u>	<u>\$ 43,782,563</u>

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

*Note 8 - Capital Assets continued*

	Balance at July 1, 2023	Increases	Decreases	Balance at June 30, 2024
<b>Business-Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,200,260	\$ -	\$ -	\$ 1,200,260
Construction in progress	7,394,581	393,341	(7,202,179)	585,743
Total capital assets not being depreciated	8,594,841	393,341	(7,202,179)	1,786,003
Capital assets being depreciated:				
Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	914,262	45,077	-	959,339
Improvements	26,674,591	7,320,743	-	33,995,334
Total capital assets being depreciated	30,923,445	7,365,820	-	38,289,265
Less: accumulated depreciation:				
Buildings	(1,123,724)	(59,382)	-	(1,183,106)
Equipment & vehicles	(609,649)	(38,537)	-	(648,186)
Improvements	(10,828,105)	(862,810)	-	(11,690,915)
Total accumulated depreciation	(12,561,478)	(960,729)	-	(13,522,207)
Net capital assets being depreciated	18,361,967	6,405,091	-	24,767,058
Business-Type Activities - net capital assets	\$ 26,956,808	\$ 6,798,432	\$ (7,202,179)	\$ 26,553,061

Depreciation expense was charged to functions as follows:

<b>Governmental Activities:</b>		<b>Business-Type Activities:</b>	
General government	\$ 212,995	Airport	\$ 894,186
Public safety	189,884	Golf course	57,338
Public works	717,232	Solid waste management	9,205
Public services	687	Total	\$ 960,729
Culture & recreation	87,426		
Total	\$ 1,208,224		

**Note 9 - Leases Payable:**

	Original Amount	Outstanding July 1, 2023	Additions	Decrease	Outstanding June 30, 2024
<b>Governmental Activities:</b>					
D.A. Office Printer - Kyocera 5052ci; interest at 0.593%, monthly payments of principal and interest of \$197.17 ending 2023	\$ 4,899	\$ 197	\$ -	\$ (197)	\$ -
Public Works Office Printer - Ricoh IMC3010; interest at 3.511%, monthly payments of principal and interest of \$139.95 ending 2029	8,817	-	8,041	(822)	7,219
Commissioner Office Printer - Kyocera 5054ci; interest at 3.511%, monthly payments of principal and interest of \$158.30 ending 2028	9,498	-	8,699	(1,075)	7,626

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

*Note 9 - Leases Payable continued*

	Original Amount	Outstanding July 1, 2023	Additions	Decrease	Outstanding June 30, 2024
<b>Governmental Activities:</b>					
D.A. Office - Kyocera 6064ci; interest at 2.736%, monthly payments of principal and interest of \$390.21 ending 2028	11,413	-	10,655	(1,507)	9,148
Postage machine; interest at 0.845%, monthly payments of principal and interest of \$369.80 ending 2025	14,946	6,247	-	(4,402)	1,845
Weed Control Shop; interest at 2.757%, quarterly payments of principal and interest of \$7,500 ending 2026	112,977	92,944	-	(27,717)	65,227
	<b>\$ 162,550</b>	<b>\$ 99,388</b>	<b>\$ 27,395</b>	<b>\$ (35,720)</b>	<b>\$ 91,065</b>
Current portion					(35,502)
Long-term portion					<b>\$ 55,563</b>
<b>Business-type Activities:</b>					
25 Golf Carts; interest at 3.99%, annual payments of principal and interest of \$27,765 ending 2026	<b>\$ 127,974</b>	<b>\$ 76,762</b>	<b>\$ -</b>	<b>\$ (24,702)</b>	<b>\$ 52,060</b>
Current portion					(25,688)
Long-term portion					<b>\$ 26,372</b>

Future maturities are as follows:

Fiscal Year	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 35,502	\$ 2,209	\$ 25,688	\$ 308
2026	34,620	1,242	26,372	4,011
2027	12,955	406	-	-
2028	5,686	176	-	-
2029	2,302	21	-	-
	<b>\$ 91,065</b>	<b>\$ 4,054</b>	<b>\$ 52,060</b>	<b>\$ 4,318</b>

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

**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, 2024 are as follows:

	Payable at July 1, 2023	Additions	Deletions	Payable at June 30, 2024	Due within one year
<b>Governmental Activities:</b>					
Community Bank - 4-H	\$ 99,058	\$ -	\$ (14,423)	\$ 84,635	\$ 14,923
Series 2013A Courthouse	490,000	-	(35,000)	455,000	35,000
OTIB Palmer Junction Loan	498,227	-	(49,902)	448,326	51,046
Financed Assets	1,087,698	-	(159,936)	927,762	472,437
Compensated absences	1,567,950	1,126,266	(1,004,832)	1,689,384	1,689,384
	<u>3,742,933</u>	<u>1,126,266</u>	<u>(1,264,093)</u>	<u>3,605,107</u>	<u>2,262,790</u>
Leases payable (note 9)	99,388	27,396	(35,719)	91,065	35,502
	<u>\$ 3,842,321</u>	<u>\$ 1,153,662</u>	<u>\$ (1,299,812)</u>	<u>\$ 3,696,172</u>	<u>\$ 2,298,292</u>
<b>Business-Type Activities:</b>					
Oregon Economic Devel. Dept.	\$ 740,477	\$ -	\$ (62,423)	\$ 678,054	\$ 64,757
Series 2013A Golf Course	40,000	-	(10,000)	30,000	10,000
Airport Rappel Base Loan	3,538,219	-	(256,935)	3,281,284	257,157
Compensated absences	13,899	24,181	(17,955)	20,125	20,125
	<u>4,332,595</u>	<u>24,181</u>	<u>(347,313)</u>	<u>4,009,463</u>	<u>352,039</u>
Leases payable (note 9)	76,762	-	(24,702)	52,060	25,688
	<u>\$ 4,409,357</u>	<u>\$ 24,181</u>	<u>\$ (372,015)</u>	<u>\$ 4,061,523</u>	<u>\$ 377,727</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, 2024 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
2025	\$ 14,923	\$ 2,192	\$ 17,115
2026	15,350	1,765	17,115
2027	15,791	1,325	17,116
2028	16,243	872	17,115
2029	16,709	406	17,115
2030	5,619	30	5,649
	<u>\$ 84,635</u>	<u>\$ 6,590</u>	<u>\$ 91,225</u>

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

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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
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	45,000	12,488	57,488
2030-2034	255,000	1,238	256,238
	<u>\$ 455,000</u>	<u>\$ 82,014</u>	<u>\$ 537,014</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
2025	\$ 64,757	\$ 25,359	\$ 90,116
2026	67,179	22,937	90,116
2027	69,691	20,425	90,116
2028	72,298	17,818	90,116
2029	75,002	15,114	90,116
2029-2033	329,127	30,299	359,426
	<u>\$ 678,054</u>	<u>\$ 131,952</u>	<u>\$ 810,006</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
2025	\$ 10,000	\$ 1,125	\$ 11,125
2026	10,000	675	10,675
2027	10,000	225	10,225
	<u>\$ 30,000</u>	<u>\$ 2,025</u>	<u>\$ 32,025</u>



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

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OTIB Palmer Junction Loan

On May 23, 2017, the County entered into a \$159,184 obligation with Oregon Transportation Infrastructure Bank through the Oregon Department of Transportation. The monies will be used on the costs of the OTIB Palmer Junction project. An additional \$601,102 was drawn May 30, 2018. 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
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	55,893	5,089	60,982
2030-2033	181,115	7,520	188,635
	<u>\$ 448,326</u>	<u>\$ 45,219</u>	<u>\$ 493,545</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
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	263,726	41,124	304,850
2030-2034	1,389,289	136,057	1,525,346
2035-2038	592,707	18,140	610,847
	<u>\$ 3,281,284</u>	<u>\$ 382,157</u>	<u>\$ 3,663,441</u>

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

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**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
2025	\$ 472,437	\$ 63,767	\$ 536,204
2026	251,432	19,892	271,324
2027	203,893	11,107	215,000
	\$ 927,762	\$ 94,766	\$ 1,022,528

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

<b>Government Type Activities:</b>		<b>Business Type Activities:</b>	
Interest on long-term debt	\$ 80,655	Airport	\$ 50,215
		Golf Course	30,345

The County does not have any debt service requirements on other long-term debt as of June 30, 2024.

**Note 11 - Internal Balances:**

Interfund balances at June 30, 2024 consisted of the following receivables and payables:

	Receivables	Payables
Governmental Funds:		
General Fund	\$ 1,606,418	\$ -
Nonmajor Funds	-	175,987
Proprietary Funds:		
Buffalo Peak Golf Course Fund	-	1,430,431
	\$ 1,606,418	\$ 1,606,418

Interfund receivables are to supplement funds operating a deficit. The \$1,430,431 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 five years of service are used to reduce the County's current period contribution requirement. County Commissioners have full power and authority to adopt rules and regulations for the administration of the plan. Administration reviews and approves withdrawals, terminations and benefit payments.

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

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The County's total payroll for the fiscal year ended June 30, 2024 was \$9,588,538, and the amount of these wages qualifying for pension plan contributions amounted to \$8,917,022. The total pension plan contributions for the fiscal year ended June 30, 2024 amounted to \$1,571,937. Of this amount, \$540,044 was paid by the employees and \$1,031,893 was paid by the County. The total fair market value of all contributions to the plan at year end was \$25,721,742. 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 \$92,694 for the fiscal year ended June 30, 2024.

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

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

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

**Note 14 - Internal Transfers:**

Internal transfers for the fiscal year ended June 30, 2024 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 150,000	\$ 129,600
Public Works Fund	40,000	35,000
ARPA Fund	-	41,250
Nonmajor funds	200,850	380,000
Proprietary Funds:		
Airport Fund	-	30,000
Buffalo Peak Golf Course Fund	225,000	-
	\$ 615,850	\$ 615,850

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, 2024 were as follows:

	General Fund	Public Works Fund	ARPA Fund	Human Services	Other Governmental Funds	Total Governmental Funds
<b>Fund balances:</b>						
<b>Nonspendable:</b>						
Inventories	\$ -	\$ 459,484	\$ -	\$ -	\$ -	\$ 459,484
Prepaid Amt.	907	-	-	-	-	907
Interfund Rec.	1,606,418	-	-	-	-	1,606,418
<b>Restricted:</b>						
Community Svcs.	-	-	245,732	472,696	1,630,820	2,349,248
County Schools	-	-	-	-	184,187	184,187
Public Safety	-	-	-	-	3,729,830	3,729,830
Economic Develop.	-	-	-	-	161,744	161,744
Equipment	-	-	-	-	56,641	56,641
Public Works	-	5,012,339	-	-	663,087	5,675,426
<b>Committed:</b>						
Community Svcs.	-	-	-	-	1,702,234	1,702,234
Economic Develop.	-	-	-	-	1,463,066	1,463,066
Capital Acquisition	-	-	-	-	257,038	257,038
Public Safety	-	-	-	-	182,937	182,937
<b>Unassigned</b>	<u>3,554,238</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(37,670)</u>	<u>3,516,568</u>
<b>Total fund bal.</b>	<u>\$ 5,161,563</u>	<u>\$ 5,471,823</u>	<u>\$ 245,732</u>	<u>\$ 472,696</u>	<u>\$ 9,993,914</u>	<u>\$ 21,345,728</u>

The amount of the primary governments net position at June 30, 2024 that is restricted by enabling legislation totaled \$12,157,076.

**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, 2024, all closure cost had been paid. The \$429,447 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 12 ½ years. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Management expects future revenues plus present cash will cover all post-closure costs.

The District is required by state and federal laws and regulations to make annual contributions to a trust, or obtain insurance, surety bond, letter of credit, or qualify as a self-insurer or any combination of these methods to finance closure and post-closure care. The District is in compliance with these requirements and at June 30, 2024, total cash of \$705,750 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

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

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**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:

	<b>Implicit Rate Subsidy Plan</b>
Deferred Outflows of Resources	
Contributions After the Measurement Date	\$ 17,547
Change in Assumptions	9,224
Difference between expected and Actual Experience	13,064
Total Deferred Outflows of Resources	39,835
Total OPEB Asset (Liability)	(378,793)
Deferred Inflows of Resources	
Change in Assumptions	23,843
Difference between expected and Actual Experience	39,759
Total Deferred Inflows of Resources	63,602
OPEB Expense	42,433
(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 \$910.00	Retiree & Other \$1,913.42

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

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	101
Active employees	1
	102

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

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

The County's total OPEB liability of \$378,793 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2022.

For the fiscal year ended June 30, 2024, the County recognized OPEB expense from this plan of \$42,433. At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 13,064	\$ 39,759
Changes of assumptions	9,224	23,843
Contributions subsequent to the measurement date	17,547	-
Total	\$ 39,835	\$ 63,602

Deferred outflows of resources related to OPEB of \$17,547 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, 2025. 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,	
2025	\$ 12,709
2026	(4,838)
2027	(4,217)
2028	(3,763)
2029	(4,875)
Thereafter	(18,783)
Total	\$ (23,767)

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:

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: 6.50 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.

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

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Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balance as of June 30, 2023	\$ 348,262
Changes for the year:	
Service cost	33,975
Interest on Total OPEB Liability	13,296
Effect of assumptions changes or inputs	(3,349)
Benefit Payments	(13,391)
Balance as of June 30, 2024	\$ 378,793

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)	\$ 409,668	\$ 378,793	\$ 349,374

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)	\$ 328,816	\$ 378,793	\$ 439,462

**Note 20 - Accounting Changes and Error Corrections:**

Restatement of prior period net position (Error Correction):

The County discovered there was construction in progress in the prior year governmental activities that was improperly included, resulting in capital assets as well as change in net position to be overstated. The County discovered construction in progress in the prior year business-type activities that was improperly excluded, resulting in capital assets as well as change in net position to be understated. Accordingly, the beginning net positions were restated to correct these in the prior year. The net effect of these restatements are as follows:

	Governmental Activities	Business-Type Activities
Net position at July 1, 2023 - originally reported	\$ 57,918,345	\$ 23,757,038
Net Construction in Progress adjustment	(33,820)	125,547
Net position at July 1, 2023 - restated	\$ 57,884,525	\$ 23,882,585

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**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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 6,560,000	\$ 6,560,000	\$ 6,911,715	\$ 351,715
Payments in lieu of tax	1,470,000	1,470,000	1,680,265	210,265
Other taxes	9,000	9,000	10,098	1,098
Intergovernmental	3,628,313	3,751,113	3,293,294	(457,819)
Charges for services	1,530,412	1,530,412	1,354,554	(175,858)
Licenses and permits	218,450	218,450	315,300	96,850
Fines and forfeitures	50,000	50,000	19,876	(30,124)
Rental income	216,200	216,200	155,663	(60,537)
Interest on investments	60,000	60,000	290,221	230,221
Miscellaneous	214,700	214,700	354,915	140,215
Total revenues	<u>13,957,075</u>	<u>14,079,875</u>	<u>14,385,901</u>	<u>306,026</u>
<b>Expenditures</b>				
Assessor	1,228,527	1,228,527	1,182,144	46,383
County Clerk	467,255	467,255	383,890	83,365
Board of Commissioners/Administration	1,303,953	1,303,953	1,225,846	78,107
Facilities/District Court	554,212	554,212	432,965	121,247
District Attorney/Support Enforcement	1,276,567	1,264,567	1,120,542	144,025
Juvenile Department	846,959	846,959	814,268	32,691
Planning/Emergency Services	976,753	976,753	747,931	228,822
Special Accounts	1,504,523	1,504,523	1,322,255	182,268
Sheriff	3,148,030	3,148,030	3,077,479	70,551
Corrections	2,325,599	2,411,799	2,396,527	15,272
Debt service	60,000	60,000	56,175	3,825
Capital outlay	324,500	361,100	280,000	81,100
Contingency	472,180	427,180	-	427,180
Total expenditures	<u>14,489,058</u>	<u>14,554,858</u>	<u>13,040,022</u>	<u>1,514,836</u>
Excess of revenues over (under) expenditures	<u>(531,983)</u>	<u>(474,983)</u>	<u>1,345,879</u>	<u>1,820,862</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	165,000	165,000	150,000	(15,000)
Transfers out	(124,600)	(181,600)	(129,600)	52,000
Total other financing sources (uses)	<u>40,400</u>	<u>(16,600)</u>	<u>20,400</u>	<u>37,000</u>
Net change in fund balance	(491,583)	(491,583)	1,366,279	1,857,862
Beginning fund balance	<u>2,500,000</u>	<u>2,500,000</u>	<u>3,795,284</u>	<u>1,295,284</u>
Ending fund balance	<u>\$ 2,008,417</u>	<u>\$ 2,008,417</u>	<u>\$ 5,161,563</u>	<u>\$ 3,153,146</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 3,452,017	\$ 3,452,017	\$ 4,135,410	\$ 683,393
Licenses and permits	20,000	20,000	58,386	38,386
Interest on investments	40,000	40,000	202,747	162,747
Miscellaneous	5,000	5,000	36,606	31,606
Total revenues	<u>3,517,017</u>	<u>3,517,017</u>	<u>4,433,149</u>	<u>916,132</u>
<b>Expenditures</b>				
Personnel services	1,871,277	1,871,277	1,827,173	44,104
Materials and services	3,988,928	3,988,928	1,930,253	2,058,675
Debt service	62,000	62,000	60,982	1,018
Capital outlay	1,782,291	1,782,291	198,486	1,583,805
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>7,954,496</u>	<u>7,954,496</u>	<u>4,016,894</u>	<u>3,937,602</u>
Excess of revenues over (under) expenditures	<u>(4,437,479)</u>	<u>(4,437,479)</u>	<u>416,255</u>	<u>4,853,734</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	40,000	40,000	40,000	-
Transfers out	(35,000)	(35,000)	(35,000)	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	(4,432,479)	(4,432,479)	421,255	4,853,734
Beginning fund balance	<u>4,432,479</u>	<u>4,432,479</u>	<u>5,050,568</u>	<u>618,089</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,471,823</u>	<u>\$ 5,471,823</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 1,489,636	\$ 1,489,636
Interest on investments	65,000	65,000	133,065	68,065
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>1,622,701</u>	<u>1,557,701</u>
<b>Expenditures</b>				
Materials and services	100,000	150,000	149,104	896
Capital outlay	2,585,000	2,535,000	1,309,828	1,225,172
Total expenditures	<u>2,685,000</u>	<u>2,685,000</u>	<u>1,458,932</u>	<u>1,226,068</u>
Excess of revenues over (under) expenditures	(2,620,000)	(2,620,000)	163,769	2,783,769
<b>Other financing sources (uses)</b>				
Transfers out	<u>(1,130,000)</u>	<u>(1,130,000)</u>	<u>(41,250)</u>	<u>1,088,750</u>
Net change in fund balance	(3,750,000)	(3,750,000)	122,519	3,872,519
Beginning fund balance	<u>3,750,000</u>	<u>3,750,000</u>	<u>123,213</u>	<u>(3,626,787)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 245,732</u></u>	<u><u>\$ 245,732</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 6,584,500	\$ 6,584,500	\$ 4,691,348	\$ (1,893,152)
Miscellaneous	35,000	35,000	205,825	170,825
Total revenues	<u>6,619,500</u>	<u>6,619,500</u>	<u>4,897,173</u>	<u>(1,722,327)</u>
<b>Expenditures</b>				
Personnel services	198,908	198,908	195,635	3,273
Materials and services	6,797,500	6,797,500	4,637,519	2,159,981
Total expenditures	<u>6,996,408</u>	<u>6,996,408</u>	<u>4,833,154</u>	<u>2,163,254</u>
Net change in fund balance	(376,908)	(376,908)	64,019	440,927
Beginning fund balance	<u>376,908</u>	<u>376,908</u>	<u>408,677</u>	<u>31,769</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472,696</u>	<u>\$ 472,696</u>

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

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**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
2024	100%	\$ 378,793	\$ 9,588,538	4%
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
2024	\$ 17,547	\$ 17,547	\$ -	\$ 9,588,538	0%
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**

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**Budgets and Budgetary Accounting**

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

The detail budget document, however, is required to contain more specific, detailed information for the afore-mentioned 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, 2024.

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## **SUPPLEMENTARY INFORMATION**

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2024**

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 194,123	\$ 660,612	\$ 251,393	\$ -	\$ 917	\$ 162,780	\$ 124,126
Accounts receivable, net	3,648	2,521	21,473	-	-	1,026	40
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>197,771</u>	<u>663,133</u>	<u>272,866</u>	<u>-</u>	<u>917</u>	<u>163,806</u>	<u>124,166</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 197,771</u>	<u>\$ 663,133</u>	<u>\$ 272,866</u>	<u>\$ -</u>	<u>\$ 917</u>	<u>\$ 163,806</u>	<u>\$ 124,166</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 24,874	\$ 46	\$ 1,606	\$ -	\$ -	\$ 10	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	2,716	-	-	-
Total liabilities	<u>24,874</u>	<u>46</u>	<u>1,606</u>	<u>2,716</u>	<u>-</u>	<u>10</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	172,897	663,087	271,260	-	917	163,796	124,166
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	(2,716)	-	-	-
Total fund balances	<u>172,897</u>	<u>663,087</u>	<u>271,260</u>	<u>(2,716)</u>	<u>917</u>	<u>163,796</u>	<u>124,166</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 197,771</u>	<u>\$ 663,133</u>	<u>\$ 272,866</u>	<u>\$ -</u>	<u>\$ 917</u>	<u>\$ 163,806</u>	<u>\$ 124,166</u>



**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2024**

	255	260	263	265	266	269	270
	<u>Economic Development</u>	<u>Community Development Loan</u>	<u>Watershed</u>	<u>Agriculture Services</u>	<u>Non-Med Transportation</u>	<u>Mediation Assessment</u>	<u>Ambulance</u>
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 1,520,054	\$ 11,744	\$ -	\$ 106,327	\$ 19,682	\$ 90,068	\$ 1,879
Accounts receivable, net	91,131	-	93,570	-	456	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>1,611,185</u>	<u>11,744</u>	<u>93,570</u>	<u>106,327</u>	<u>20,138</u>	<u>90,068</u>	<u>1,879</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,611,185</u>	<u>\$ 11,744</u>	<u>\$ 93,570</u>	<u>\$ 106,327</u>	<u>\$ 20,138</u>	<u>\$ 90,068</u>	<u>\$ 1,879</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 1,680	\$ -	\$ -	\$ 18	\$ 28	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	92,724	-	-	-	-
Total liabilities	<u>1,680</u>	<u>-</u>	<u>92,724</u>	<u>18</u>	<u>28</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Unavailable lease revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Restricted	150,000	11,744	-	-	20,110	90,068	-
Committed	1,459,505	-	846	106,309	-	-	1,879
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>1,609,505</u>	<u>11,744</u>	<u>846</u>	<u>106,309</u>	<u>20,110</u>	<u>90,068</u>	<u>1,879</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,611,185</u>	<u>\$ 11,744</u>	<u>\$ 93,570</u>	<u>\$ 106,327</u>	<u>\$ 20,138</u>	<u>\$ 90,068</u>	<u>\$ 1,879</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2024**

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
\$ 4,990	\$ 1,211,876	\$ 7,746	\$ 119	\$ 204,431	\$ 115,622	\$ 63,211	\$ 1,053,492	\$ 185,661
-	170,084	-	-	-	-	-	3,655	375,265
-	-	-	-	-	-	-	-	-
4,990	1,381,960	7,746	119	204,431	115,622	63,211	1,057,147	560,926
-	-	-	-	-	-	-	-	-
<u>\$ 4,990</u>	<u>\$ 1,381,960</u>	<u>\$ 7,746</u>	<u>\$ 119</u>	<u>\$ 204,431</u>	<u>\$ 115,622</u>	<u>\$ 63,211</u>	<u>\$ 1,057,147</u>	<u>\$ 560,926</u>
\$ -	\$ -	\$ 996	\$ -	\$ 22,141	\$ -	\$ -	\$ 9,822	\$ 15,065
-	-	-	-	-	-	-	8,595	375,265
-	-	-	-	-	-	-	-	-
-	-	996	-	22,141	-	-	18,417	390,330
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,990	1,381,960	-	119	182,290	-	-	-	-
-	-	6,750	-	-	115,622	63,211	1,038,730	170,596
-	-	-	-	-	-	-	-	-
4,990	1,381,960	6,750	119	182,290	115,622	63,211	1,038,730	170,596
-	-	-	-	-	-	-	-	-
<u>\$ 4,990</u>	<u>\$ 1,381,960</u>	<u>\$ 7,746</u>	<u>\$ 119</u>	<u>\$ 204,431</u>	<u>\$ 115,622</u>	<u>\$ 63,211</u>	<u>\$ 1,057,147</u>	<u>\$ 560,926</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2024**

	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution
<b>Assets and Deferred Outflows of Resources</b>							
Assets:							
Cash and investments	\$ 56,023	\$ 52,671	\$ 88,603	\$ 65,264	\$ 50,620	\$ 358,877	\$ 176,314
Accounts receivable, net	618	142	-	1,188	-	89,870	525
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>56,641</u>	<u>52,813</u>	<u>88,603</u>	<u>66,452</u>	<u>50,620</u>	<u>448,747</u>	<u>176,839</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 56,641</u>	<u>\$ 52,813</u>	<u>\$ 88,603</u>	<u>\$ 66,452</u>	<u>\$ 50,620</u>	<u>\$ 448,747</u>	<u>\$ 176,839</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,108	\$ 438
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,108</u>	<u>438</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	56,641	-	-	-	-	-	176,401
Committed	-	52,813	88,603	66,452	50,620	358,639	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>56,641</u>	<u>52,813</u>	<u>88,603</u>	<u>66,452</u>	<u>50,620</u>	<u>358,639</u>	<u>176,401</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 56,641</u>	<u>\$ 52,813</u>	<u>\$ 88,603</u>	<u>\$ 66,452</u>	<u>\$ 50,620</u>	<u>\$ 448,747</u>	<u>\$ 176,839</u>

**UNION COUNTY, OREGON**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (continued)**  
**June 30, 2024**

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313	315	902	Total
Surveyor	Map	Union County 4-H Extension	Nonmajor Governmental Funds
\$ 46,166	\$ 10,677	\$ 293,640	\$ 10,281,389
2,012	-	4,745	1,067,268
-	-	18,921	18,921
<u>48,178</u>	<u>10,677</u>	<u>317,306</u>	<u>11,367,578</u>
-	-	-	-
<u>\$ 48,178</u>	<u>\$ 10,677</u>	<u>\$ 317,306</u>	<u>\$ 11,367,578</u>
\$ -	\$ -	\$ 5,874	\$ 412,022
-	-	14,591	764,488
-	-	-	175,987
<u>-</u>	<u>-</u>	<u>20,465</u>	<u>1,352,497</u>
-	-	16,832	16,832
-	-	4,335	4,335
<u>-</u>	<u>-</u>	<u>21,167</u>	<u>21,167</u>
48,178	-	275,674	6,426,309
-	10,677	-	3,605,275
-	-	-	(37,670)
<u>48,178</u>	<u>10,677</u>	<u>275,674</u>	<u>9,993,914</u>
<u>\$ 48,178</u>	<u>\$ 10,677</u>	<u>\$ 317,306</u>	<u>\$ 11,367,578</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
**For the Fiscal Year Ended June 30, 2024**

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
<b>Revenues</b>							
Taxes:							
Property taxes	\$ 271,974	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	148,901	-	-
Other taxes	-	-	-	-	8,857	-	-
Intergovernmental	61,239	168,535	51,310	-	172,878	43,317	42,545
Charges for services	-	-	9,538	302	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	6,379	-	-	-
Miscellaneous:							
Rental income	-	-	-	-	-	-	-
Interest on investments	7,871	29,033	11,837	-	7,292	6,978	5,508
Other income	40,168	-	-	44,500	-	3,185	-
Total revenues	<u>381,252</u>	<u>197,568</u>	<u>72,685</u>	<u>51,181</u>	<u>337,928</u>	<u>53,480</u>	<u>48,053</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	88,987	-	-	-	-	-
Public safety	-	-	-	-	-	-	46,889
Public services	303,754	-	-	131,458	-	37,905	-
Culture and recreation	-	-	50,198	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	337,302	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay							
Total expenditures	<u>303,754</u>	<u>88,987</u>	<u>50,198</u>	<u>131,458</u>	<u>337,302</u>	<u>37,905</u>	<u>46,889</u>
Excess of revenues over (under) expenditures	<u>77,498</u>	<u>108,581</u>	<u>22,487</u>	<u>(80,277)</u>	<u>626</u>	<u>15,575</u>	<u>1,164</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	80,500	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>80,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	77,498	108,581	12,487	223	626	15,575	1,164
Beginning 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>
Ending fund balance	<u>\$ 172,897</u>	<u>\$ 663,087</u>	<u>\$ 271,260</u>	<u>\$ (2,716)</u>	<u>\$ 917</u>	<u>\$ 163,796</u>	<u>\$ 124,166</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, 2024**

233	234	235	240	245	247	249	252
Wind Project	Inmate Welfare	STF	Community Corrections Fund	Crime Victim Program	MERA	Sheriff Reserve Program	Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
22,992	-	543,044	304,159	235,220	212,777	7,415	-
-	-	-	801,945	-	-	7,000	-
-	1,040	-	-	-	-	-	-
-	-	-	1,534	-	-	-	-
-	-	-	-	-	-	-	-
808	328	21,308	98,783	-	324	-	19,110
-	-	-	724	20	12,740	2,618	-
<u>23,800</u>	<u>1,368</u>	<u>564,352</u>	<u>1,207,145</u>	<u>235,240</u>	<u>225,841</u>	<u>17,033</u>	<u>19,110</u>
-	-	-	-	-	-	-	-
-	3,662	-	1,283,887	-	-	13,765	-
-	-	-	-	261,706	-	9,877	-
-	-	522,411	-	-	204,657	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	48,844	-	-
<u>-</u>	<u>3,662</u>	<u>522,411</u>	<u>1,283,887</u>	<u>261,706</u>	<u>253,501</u>	<u>23,642</u>	<u>-</u>
<u>23,800</u>	<u>(2,294)</u>	<u>41,941</u>	<u>(76,742)</u>	<u>(26,466)</u>	<u>(27,660)</u>	<u>(6,609)</u>	<u>19,110</u>
-	-	-	-	10,000	50,705	-	-
<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>50,705</u>	<u>-</u>	<u>-</u>
(1,200)	(2,294)	41,941	(76,742)	(16,466)	23,045	(6,609)	19,110
<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>
<u>\$ 3,561</u>	<u>\$ 5,809</u>	<u>\$ 338,914</u>	<u>\$ 2,041,494</u>	<u>\$ (34,954)</u>	<u>\$ 62,524</u>	<u>\$ 10,462</u>	<u>\$ 57,295</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, 2024**

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation
<b>Revenues</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-
Other taxes	-	342,227	-	-	-	-
Intergovernmental	60,692	213,962	-	-	-	1,636
Charges for services	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Miscellaneous:						
Rental income	-	-	-	-	-	-
Interest on investments	5,918	63,884	530	-	4,807	898
Other income	-	102,896	-	566,675	-	246
Total revenues	<u>66,610</u>	<u>722,969</u>	<u>530</u>	<u>566,675</u>	<u>4,807</u>	<u>2,780</u>
<b>Expenditures</b>						
Current:						
General government	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public services	62,039	-	-	566,812	2,553	1,374
Culture and recreation	-	-	-	-	-	-
Community development	-	157,304	-	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay						
Total expenditures	<u>62,039</u>	<u>157,304</u>	<u>-</u>	<u>566,812</u>	<u>2,553</u>	<u>1,374</u>
Excess of revenues over (under) expenditures	<u>4,571</u>	<u>565,665</u>	<u>530</u>	<u>(137)</u>	<u>2,254</u>	<u>1,406</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	2,100	-
Transfers out	-	(220,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(220,000)</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>-</u>
Net change in fund balance	4,571	345,665	530	(137)	4,354	1,406
Beginning fund balance	121,404	1,263,840	11,214	983	101,955	18,704
Ending fund balance	<u>\$ 125,975</u>	<u>\$ 1,609,505</u>	<u>\$ 11,744</u>	<u>\$ 846</u>	<u>\$ 106,309</u>	<u>\$ 20,110</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, 2024**

269	270	272	280	283	285	287	290
Mediation Assessment	Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	693,402	-	-	207,692	-
27,696	-	-	-	-	26,371	5,023	-
-	-	-	-	-	-	-	-
4,476	85	226	52,973	502	316	-	5,219
-	-	-	-	-	-	15,933	-
<u>32,172</u>	<u>85</u>	<u>226</u>	<u>746,375</u>	<u>502</u>	<u>26,687</u>	<u>228,648</u>	<u>5,219</u>
-	-	-	-	-	-	-	-
-	-	-	475,000	-	-	96,686	-
24,509	-	-	-	25,093	-	-	-
-	-	-	-	-	15,257	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>24,509</u>	<u>-</u>	<u>-</u>	<u>475,000</u>	<u>25,093</u>	<u>15,257</u>	<u>96,686</u>	<u>-</u>
<u>7,663</u>	<u>85</u>	<u>226</u>	<u>271,375</u>	<u>(24,591)</u>	<u>11,430</u>	<u>131,962</u>	<u>5,219</u>
-	-	-	-	10,545	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,545	-	-	-
7,663	85	226	271,375	(14,046)	11,430	131,962	5,219
<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>
<u>\$ 90,068</u>	<u>\$ 1,879</u>	<u>\$ 4,990</u>	<u>\$ 1,381,960</u>	<u>\$ 6,750</u>	<u>\$ 119</u>	<u>\$ 182,290</u>	<u>\$ 115,622</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, 2024**

	293 Senior Center Maintenance	295 Union County Fair Board	300 Justice Court Fund	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
<b>Revenues</b>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Intergovernmental	-	53,167	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Licenses and permits	-	-	-	7,939	1,446	-	12,731
Fines and forfeitures	-	-	370,929	-	-	-	-
Miscellaneous:							
Rental income	-	43,297	-	-	-	-	-
Interest on investments	2,675	44,847	9,643	2,357	2,348	3,583	3,156
Other income	9,000	75,919	-	-	-	-	-
Total revenues	<u>11,675</u>	<u>217,230</u>	<u>380,572</u>	<u>10,296</u>	<u>3,794</u>	<u>3,583</u>	<u>15,887</u>
<b>Expenditures</b>							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	293,963	-	-	-	-
Public services	-	-	-	-	-	-	7,710
Culture and recreation	-	183,886	-	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	80,060	-	-	-	-	-
Total expenditures	<u>-</u>	<u>263,946</u>	<u>293,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,710</u>
Excess of revenues over (under) expenditures	<u>11,675</u>	<u>(46,716)</u>	<u>86,609</u>	<u>10,296</u>	<u>3,794</u>	<u>3,583</u>	<u>8,177</u>
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	-	15,000	-
Transfers out	-	-	(115,000)	-	-	-	(10,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(115,000)</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>(10,000)</u>
Net change in fund balance	11,675	(46,716)	(28,391)	10,296	3,794	18,583	(1,823)
Beginning fund balance	51,536	1,085,446	198,987	46,345	49,019	70,020	68,275
Ending fund balance	<u>\$ 63,211</u>	<u>\$ 1,038,730</u>	<u>\$ 170,596</u>	<u>\$ 56,641</u>	<u>\$ 52,813</u>	<u>\$ 88,603</u>	<u>\$ 66,452</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, 2024**

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 376,690	\$ 648,664
-	-	-	-	-	-	148,901
-	-	-	-	-	-	351,084
-	848,670	31,784	-	-	-	3,976,436
-	-	2,150	-	-	-	820,935
-	66,583	-	22,047	-	-	170,876
-	-	-	-	-	-	378,842
6,000	-	-	-	-	58,524	107,821
2,166	13,709	7,514	2,181	482	18,170	461,845
-	15,319	-	-	-	11,337	901,280
<u>8,166</u>	<u>944,281</u>	<u>41,448</u>	<u>24,228</u>	<u>482</u>	<u>464,721</u>	<u>7,966,684</u>
-	-	-	40,767	-	-	40,767
-	-	-	-	-	-	88,987
-	35,197	-	-	-	-	2,249,049
-	-	35,494	-	-	-	1,470,284
-	-	-	-	-	449,990	903,988
-	-	-	-	-	-	679,715
-	-	-	-	-	-	337,302
-	-	-	-	-	14,423	14,423
-	-	-	-	-	2,692	2,692
-	848,670	-	-	-	-	977,574
<u>-</u>	<u>883,867</u>	<u>35,494</u>	<u>40,767</u>	<u>-</u>	<u>467,105</u>	<u>6,764,781</u>
<u>8,166</u>	<u>60,414</u>	<u>5,954</u>	<u>(16,539)</u>	<u>482</u>	<u>(2,384)</u>	<u>1,201,903</u>
-	-	-	32,000	-	-	200,850
-	-	-	-	-	-	(380,000)
-	-	-	32,000	-	-	(179,150)
8,166	60,414	5,954	15,461	482	(2,384)	1,022,753
42,454	298,225	170,447	32,717	10,195	278,058	8,971,161
<u>\$ 50,620</u>	<u>\$ 358,639</u>	<u>\$ 176,401</u>	<u>\$ 48,178</u>	<u>\$ 10,677</u>	<u>\$ 275,674</u>	<u>\$ 9,993,914</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 245,000	\$ 245,000	\$ 271,974	\$ 26,974
Intergovernmental	117,445	117,445	61,239	(56,206)
Interest on investments	-	-	7,871	7,871
Miscellaneous	36,692	36,692	40,168	3,476
Total revenues	<u>399,137</u>	<u>399,137</u>	<u>381,252</u>	<u>(17,885)</u>
<b>Expenditures</b>				
Personnel services	135,659	135,659	134,798	861
Materials and services	247,785	247,785	168,956	78,829
Contingency	139,693	139,693	-	139,693
Total expenditures	<u>523,137</u>	<u>523,137</u>	<u>303,754</u>	<u>219,383</u>
Net change in fund balance	(124,000)	(124,000)	77,498	201,498
Beginning fund balance	<u>124,000</u>	<u>124,000</u>	<u>95,399</u>	<u>(28,601)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,897</u>	<u>\$ 172,897</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 155,000	\$ 155,000	\$ 168,535	\$ 13,535
Interest on investments	5,000	5,000	29,033	24,033
Total revenues	<u>160,000</u>	<u>160,000</u>	<u>197,568</u>	<u>37,568</u>
<b>Expenditures</b>				
Personnel services	9,150	9,150	-	9,150
Materials and services	135,850	135,850	88,987	46,863
Capital outlay	65,000	65,000	-	65,000
Contingency	400,000	400,000	-	400,000
Total expenditures	<u>610,000</u>	<u>610,000</u>	<u>88,987</u>	<u>521,013</u>
Net change in fund balance	(450,000)	(450,000)	108,581	558,581
Beginning fund balance	<u>450,000</u>	<u>450,000</u>	<u>554,506</u>	<u>104,506</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 663,087</u>	<u>\$ 663,087</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 59,537	\$ 59,537	\$ 51,310	\$ (8,227)
Charges for services	-	-	9,538	9,538
Interest on investments	1,500	1,500	11,837	10,337
Total revenues	<u>61,037</u>	<u>61,037</u>	<u>72,685</u>	<u>11,648</u>
<b>Expenditures</b>				
Personnel services	36,015	36,015	35,785	230
Materials and services	30,000	30,000	14,413	15,587
Contingency	202,506	202,506	-	202,506
Total expenditures	<u>268,521</u>	<u>268,521</u>	<u>50,198</u>	<u>218,323</u>
Excess of revenues over (under) expenditures	(207,484)	(207,484)	22,487	229,971
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(217,484)	(217,484)	12,487	229,971
Beginning fund balance	<u>217,484</u>	<u>217,484</u>	<u>258,773</u>	<u>41,289</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,260</u>	<u>\$ 271,260</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 500	\$ 500	\$ 302	\$ (198)
Licenses and permits	5,000	5,000	-	(5,000)
Fines and forfeitures	5,000	5,000	6,379	1,379
Miscellaneous	44,500	44,500	44,500	-
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>51,181</u>	<u>(3,819)</u>
<b>Expenditures</b>				
Personnel services	66,684	66,684	65,551	1,133
Materials and services	70,400	70,400	65,907	4,493
Total expenditures	<u>137,084</u>	<u>137,084</u>	<u>131,458</u>	<u>5,626</u>
Excess of revenues over (under) expenditures	(82,084)	(82,084)	(80,277)	1,807
<b>Other Financing Sources (Uses)</b>				
Transfers in	80,500	80,500	80,500	-
Net change in fund balance	(1,584)	(1,584)	223	1,807
Beginning fund balance	1,584	1,584	(2,939)	(4,523)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,716)</u>	<u>\$ (2,716)</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Payments in lieu of tax	\$ 150,000	\$ 150,000	\$ 148,901	\$ (1,099)
Other taxes	14,000	14,000	8,857	(5,143)
Intergovernmental	200,000	200,000	172,878	(27,122)
Interest on investments	1,500	1,500	7,292	5,792
Total revenues	<u>365,500</u>	<u>365,500</u>	<u>337,928</u>	<u>(27,572)</u>
<b>Expenditures</b>				
Distributions to school districts	<u>365,500</u>	<u>365,500</u>	<u>337,302</u>	<u>28,198</u>
Net change in fund balance	-	-	626	626
Beginning fund balance	-	-	<u>291</u>	<u>291</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 917</u>	<u>\$ 917</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 85,000	\$ 105,000	\$ 43,317	\$ (61,683)
Interest on investments	1,500	1,500	6,978	5,478
Miscellaneous	14,000	14,000	3,185	(10,815)
Total revenues	<u>100,500</u>	<u>120,500</u>	<u>53,480</u>	<u>(67,020)</u>
<b>Expenditures</b>				
Personnel services	45,827	45,827	15,189	30,638
Materials and services	94,673	114,673	22,716	91,957
Total expenditures	<u>140,500</u>	<u>160,500</u>	<u>37,905</u>	<u>122,595</u>
Net change in fund balance	(40,000)	(40,000)	15,575	55,575
Beginning fund balance	<u>40,000</u>	<u>40,000</u>	<u>148,221</u>	<u>108,221</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,796</u>	<u>\$ 163,796</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 41,300	\$ 41,300	\$ 42,545	\$ 1,245
Interest on investments	2,000	2,000	5,508	3,508
Total revenues	<u>43,300</u>	<u>43,300</u>	<u>48,053</u>	<u>4,753</u>
<b>Expenditures</b>				
Materials and services	48,100	48,100	46,889	1,211
Contingency	115,200	115,200	-	115,200
Total expenditures	<u>163,300</u>	<u>163,300</u>	<u>46,889</u>	<u>116,411</u>
Net change in fund balance	(120,000)	(120,000)	1,164	121,164
Beginning fund balance	<u>120,000</u>	<u>120,000</u>	<u>123,002</u>	<u>3,002</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,166</u>	<u>\$ 124,166</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 22,992	\$ 2,992
Interest on investments	-	-	808	808
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>23,800</u>	<u>3,800</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	20,000	20,000	23,800	3,800
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	(5,000)	(5,000)	(1,200)	3,800
Beginning fund balance	<u>5,000</u>	<u>5,000</u>	<u>4,761</u>	<u>(239)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,561</u></u>	<u><u>\$ 3,561</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 25,000	\$ 25,000	\$ 1,040	\$ (23,960)
Interest on investments	-	-	328	328
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>1,368</u>	<u>(23,632)</u>
<b>Expenditures</b>				
Materials and services	<u>32,000</u>	<u>32,000</u>	<u>3,662</u>	<u>28,338</u>
Net change in fund balance	(7,000)	(7,000)	(2,294)	4,706
Beginning fund balance	<u>7,000</u>	<u>7,000</u>	<u>8,103</u>	<u>1,103</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,809</u>	<u>\$ 5,809</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 855,000	\$ 855,000	\$ 543,044	\$ (311,956)
Interest on investments	5,000	5,000	21,308	16,308
Total revenues	<u>860,000</u>	<u>860,000</u>	<u>564,352</u>	<u>(295,648)</u>
<b>Expenditures</b>				
Materials and services	<u>1,210,000</u>	<u>1,210,000</u>	<u>522,411</u>	<u>687,589</u>
Net change in fund balance	(350,000)	(350,000)	41,941	391,941
Beginning fund balance	<u>350,000</u>	<u>350,000</u>	<u>296,973</u>	<u>(53,027)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 338,914</u>	<u>\$ 338,914</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 253,500	\$ 253,500	\$ 304,159	\$ 50,659
Charges for services	850,000	850,000	801,945	(48,055)
Fines and forfeitures	-	-	1,534	1,534
Interest on investments	12,000	12,000	98,783	86,783
Miscellaneous	4,000	4,000	724	(3,276)
Total revenues	<u>1,119,500</u>	<u>1,119,500</u>	<u>1,207,145</u>	<u>87,645</u>
<b>Expenditures</b>				
Personnel services	919,446	919,446	809,035	110,411
Materials and services	570,418	570,418	474,852	95,566
Contingency	2,129,636	2,129,636	-	2,129,636
Total expenditures	<u>3,619,500</u>	<u>3,619,500</u>	<u>1,283,887</u>	<u>2,335,613</u>
Net change in fund balance	(2,500,000)	(2,500,000)	(76,742)	2,423,258
Beginning fund balance	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,118,236</u>	<u>(381,764)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,041,494</u></u>	<u><u>\$ 2,041,494</u></u>



**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Crime Victim Program Fund - 245**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 251,920	\$ 251,920	\$ 235,220	\$ (16,700)
Miscellaneous	-	-	20	20
Total revenues	<u>251,920</u>	<u>251,920</u>	<u>235,240</u>	<u>(16,680)</u>
<b>Expenditures</b>				
Personnel services	231,643	231,643	231,278	365
Materials and services	20,277	32,277	30,428	1,849
Total expenditures	<u>251,920</u>	<u>263,920</u>	<u>261,706</u>	<u>2,214</u>
Excess of revenues over (under) expenditures	-	(12,000)	(26,466)	(14,466)
<b>Other Financing Sources (Uses)</b>				
Transfers in	10,000	22,000	10,000	(12,000)
Net change in fund balance	10,000	10,000	(16,466)	(26,466)
Beginning fund balance	(10,000)	(10,000)	(18,488)	(8,488)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,954)</u>	<u>\$ (34,954)</u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**MERA Fund - 247**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 246,874	\$ 246,874	\$ 212,777	\$ (34,097)
Interest on investments	-	-	324	324
Miscellaneous	1,000	1,000	12,740	11,740
Total revenues	<u>247,874</u>	<u>247,874</u>	<u>225,841</u>	<u>(22,033)</u>
<b>Expenditures</b>				
Personnel services	89,905	91,205	91,197	8
Materials and services	175,082	173,782	113,460	60,322
Capital outlay	57,522	57,522	48,844	8,678
Total expenditures	<u>322,509</u>	<u>322,509</u>	<u>253,501</u>	<u>69,008</u>
Excess of revenues over (under) expenditures	(74,635)	(74,635)	(27,660)	46,975
<b>Other Financing Sources (Uses)</b>				
Transfers in	50,000	50,000	50,705	705
Net change in fund balance	(24,635)	(24,635)	23,045	47,680
Beginning fund balance	24,635	24,635	39,479	14,844
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,524</u>	<u>\$ 62,524</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 40,850	\$ 40,850	\$ 7,000	\$ (33,850)
Intergovernmental	-	-	7,415	7,415
Miscellaneous	200	200	2,618	2,418
Total revenues	<u>41,050</u>	<u>41,050</u>	<u>17,033</u>	<u>(24,017)</u>
<b>Expenditures</b>				
Personnel services	25,000	25,000	9,877	15,123
Materials and services	18,050	18,050	13,765	4,285
Total expenditures	<u>43,050</u>	<u>43,050</u>	<u>23,642</u>	<u>19,408</u>
Net change in fund balance	(2,000)	(2,000)	(6,609)	(4,609)
Beginning fund balance	<u>2,000</u>	<u>2,000</u>	<u>17,071</u>	<u>15,071</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,462</u>	<u>\$ 10,462</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 5,000	\$ 5,000	\$ 19,110	\$ 14,110
<b>Expenditures</b>				
Materials and services	<u>365,000</u>	<u>365,000</u>	<u>-</u>	<u>365,000</u>
Net change in fund balance	(360,000)	(360,000)	19,110	379,110
Beginning fund balance	<u>360,000</u>	<u>360,000</u>	<u>38,185</u>	<u>(321,815)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,295</u>	<u>\$ 57,295</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 60,692	\$ 692
Interest on investments	1,000	1,000	5,918	4,918
Total revenues	<u>61,000</u>	<u>61,000</u>	<u>66,610</u>	<u>5,610</u>
<b>Expenditures</b>				
Materials and services	<u>181,000</u>	<u>181,000</u>	<u>62,039</u>	<u>118,961</u>
Net change in fund balance	(120,000)	(120,000)	4,571	124,571
Beginning fund balance	<u>120,000</u>	<u>120,000</u>	<u>121,404</u>	<u>1,404</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,975</u>	<u>\$ 125,975</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other taxes	\$ 280,000	\$ 280,000	\$ 342,227	\$ 62,227
Intergovernmental	140,000	140,000	213,962	73,962
Interest on investments	15,000	15,000	63,884	48,884
Miscellaneous	-	-	2,070	2,070
Total revenues	<u>435,000</u>	<u>435,000</u>	<u>622,143</u>	<u>187,143</u>
<b>Expenditures</b>				
Materials and services	330,000	330,000	157,304	172,696
Capital outlay	30,000	30,000	-	30,000
Contingency	870,000	870,000	-	870,000
Total expenditures	<u>1,230,000</u>	<u>1,230,000</u>	<u>157,304</u>	<u>1,072,696</u>
Excess of revenues over (under) expenditures	<u>(795,000)</u>	<u>(795,000)</u>	<u>464,839</u>	<u>1,259,839</u>
<b>Other Financing Sources (Uses)</b>				
Sale of land	100,000	100,000	100,826	826
Transfers out	(220,000)	(220,000)	(220,000)	-
Total other financing sources (uses)	<u>(120,000)</u>	<u>(120,000)</u>	<u>(119,174)</u>	<u>826</u>
Net change in fund balance	(915,000)	(915,000)	345,665	1,260,665
Beginning fund balance	915,000	915,000	1,263,840	348,840
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,609,505</u>	<u>\$ 1,609,505</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 150	\$ 150	\$ 530	\$ 380
<b>Expenditures</b>				
Materials and services	<u>11,150</u>	<u>11,150</u>	<u>-</u>	<u>11,150</u>
Net change in fund balance	(11,000)	(11,000)	530	11,530
Beginning fund balance	<u>11,000</u>	<u>11,000</u>	<u>11,214</u>	<u>214</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,744</u>	<u>\$ 11,744</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Miscellaneous	\$ 639,921	\$ 639,921	\$ 566,675	\$ (73,246)
<b>Expenditures</b>				
Personnel services	<u>639,921</u>	<u>639,921</u>	<u>566,812</u>	<u>73,109</u>
Net change in fund balance	-	-	(137)	(137)
Beginning fund balance	<u>-</u>	<u>-</u>	<u>983</u>	<u>983</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 846</u>	<u>\$ 846</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 2,000	\$ 2,000	\$ 4,807	\$ 2,807
<b>Expenditures</b>				
Materials and services	13,100	13,100	2,553	10,547
Contingency	91,000	91,000	-	91,000
Total expenditures	<u>104,100</u>	<u>104,100</u>	<u>2,553</u>	<u>101,547</u>
Excess of revenues over (under) expenditures	(102,100)	(102,100)	2,254	104,354
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>
Net change in fund balance	(100,000)	(100,000)	4,354	104,354
Beginning fund balance	<u>100,000</u>	<u>100,000</u>	<u>101,955</u>	<u>1,955</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 106,309</u></u>	<u><u>\$ 106,309</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 1,636	\$ (48,364)
Interest on investments	-	-	898	898
Miscellaneous	10,000	10,000	246	(9,754)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>2,780</u>	<u>(57,220)</u>
<b>Expenditures</b>				
Materials and services	<u>60,000</u>	<u>60,000</u>	<u>1,374</u>	<u>58,626</u>
Net change in fund balance	-	-	1,406	1,406
Beginning fund balance	<u>-</u>	<u>-</u>	<u>18,704</u>	<u>18,704</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 20,110</u></u>	<u><u>\$ 20,110</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 28,150	\$ 28,150	\$ 27,696	\$ (454)
Interest on investments	-	-	4,476	4,476
Total revenues	<u>28,150</u>	<u>28,150</u>	<u>32,172</u>	<u>4,022</u>
<b>Expenditures</b>				
Materials and services	40,050	40,050	24,509	15,541
Contingency	58,100	58,100	-	58,100
Total expenditures	<u>98,150</u>	<u>98,150</u>	<u>24,509</u>	<u>73,641</u>
Net change in fund balance	(70,000)	(70,000)	7,663	77,663
Beginning fund balance	<u>70,000</u>	<u>70,000</u>	<u>82,405</u>	<u>12,405</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,068</u>	<u>\$ 90,068</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 25	\$ 25	\$ 85	\$ 60
<b>Expenditures</b>				
Materials and services	<u>1,800</u>	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Net change in fund balance	(1,775)	(1,775)	85	1,860
Beginning fund balance	<u>1,775</u>	<u>1,775</u>	<u>1,794</u>	<u>19</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,879</u></u>	<u><u>\$ 1,879</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 75	\$ 75	\$ 226	\$ 151
<b>Expenditures</b>				
Materials and services	<u>4,775</u>	<u>4,775</u>	<u>-</u>	<u>4,775</u>
Net change in fund balance	(4,700)	(4,700)	226	4,926
Beginning fund balance	<u>4,700</u>	<u>4,700</u>	<u>4,764</u>	<u>64</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,990</u>	<u>\$ 4,990</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 550,000	\$ 550,000	\$ 693,402	\$ 143,402
Interest on investments	12,000	12,000	52,973	40,973
Total revenues	<u>562,000</u>	<u>562,000</u>	<u>746,375</u>	<u>184,375</u>
<b>Expenditures</b>				
Materials and services	475,000	475,000	475,000	-
Contingency	1,072,000	1,072,000	-	1,072,000
Total expenditures	<u>1,547,000</u>	<u>1,547,000</u>	<u>475,000</u>	<u>1,072,000</u>
Net change in fund balance	(985,000)	(985,000)	271,375	1,256,375
Beginning fund balance	<u>985,000</u>	<u>985,000</u>	<u>1,110,585</u>	<u>125,585</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,381,960</u>	<u>\$ 1,381,960</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Rental income	40,000	40,000	-	(40,000)
Interest on investments	500	500	502	2
Total revenues	<u>140,500</u>	<u>140,500</u>	<u>502</u>	<u>(139,998)</u>
<b>Expenditures</b>				
Materials and services	40,000	40,000	25,093	14,907
Capital outlay	100,000	100,000	-	100,000
Contingency	20,500	20,500	-	20,500
Total expenditures	<u>160,500</u>	<u>160,500</u>	<u>25,093</u>	<u>135,407</u>
Excess of revenues over (under) expenditures	(20,000)	(20,000)	(24,591)	(4,591)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	10,545	10,545
Net change in fund balance	(20,000)	(20,000)	(14,046)	5,954
Beginning fund balance	<u>20,000</u>	<u>20,000</u>	<u>20,796</u>	<u>796</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,750</u>	<u>\$ 6,750</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 21,000	\$ 21,000	\$ 26,371	\$ 5,371
Interest on investments	200	200	316	116
Total revenues	<u>21,200</u>	<u>21,200</u>	<u>26,687</u>	<u>5,487</u>
<b>Expenditures</b>				
Materials and services	<u>21,200</u>	<u>21,200</u>	<u>15,257</u>	<u>5,943</u>
Net change in fund balance	-	-	11,430	11,430
Beginning fund balance	-	-	<u>(11,311)</u>	<u>(11,311)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 119</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 207,692	\$ (92,308)
Miscellaneous	5,500	5,500	15,933	10,433
Interest on investments	150	150	-	(150)
Licenses and permits	6,000	6,000	5,023	(977)
Total revenues	<u>311,650</u>	<u>311,650</u>	<u>228,648</u>	<u>(83,002)</u>
<b>Expenditures</b>				
Materials and services	<u>319,650</u>	<u>319,650</u>	<u>96,686</u>	<u>222,964</u>
Net change in fund balance	(8,000)	(8,000)	131,962	139,962
Beginning fund balance	<u>8,000</u>	<u>8,000</u>	<u>50,328</u>	<u>42,328</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 182,290</u></u>	<u><u>\$ 182,290</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 1,400	\$ 1,400	\$ 5,219	\$ 3,819
<b>Expenditures</b>				
Capital outlay	50,000	50,000	-	50,000
Contingency	60,400	60,400	-	60,400
Total expenditures	<u>110,400</u>	<u>110,400</u>	<u>-</u>	<u>110,400</u>
Net change in fund balance	(109,000)	(109,000)	5,219	114,219
Beginning fund balance	<u>109,000</u>	<u>109,000</u>	<u>110,403</u>	<u>1,403</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,622</u>	<u>\$ 115,622</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 200	\$ 200	\$ 2,675	\$ 2,475
Miscellaneous	9,000	9,000	9,000	-
Total revenues	<u>9,200</u>	<u>9,200</u>	<u>11,675</u>	<u>2,475</u>
<b>Expenditures</b>				
Materials and services	35,200	35,200	-	35,200
Capital outlay	25,000	25,000	-	25,000
Total expenditures	<u>60,200</u>	<u>60,200</u>	<u>-</u>	<u>60,200</u>
Net change in fund balance	(51,000)	(51,000)	11,675	62,675
Beginning fund balance	<u>51,000</u>	<u>51,000</u>	<u>51,536</u>	<u>536</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 63,211</u></u>	<u><u>\$ 63,211</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 1,350,000	\$ 1,350,000	\$ 53,167	\$ (1,296,833)
Rental income	5,500	5,500	43,297	37,797
Interest on investments	150,000	150,000	44,847	(105,153)
Miscellaneous	99,500	99,500	75,919	(23,581)
Total revenues	<u>1,605,000</u>	<u>1,605,000</u>	<u>217,230</u>	<u>(1,387,770)</u>
<b>Expenditures</b>				
Personnel services	29,300	33,800	33,555	245
Materials and services	306,460	306,460	150,331	156,129
Capital outlay	2,000,000	2,000,000	80,060	1,919,940
Contingency	377,738	373,238	-	373,238
Total expenditures	<u>2,713,498</u>	<u>2,713,498</u>	<u>263,946</u>	<u>2,449,552</u>
Net change in fund balance	(1,108,498)	(1,108,498)	(46,716)	1,061,782
Beginning fund balance	<u>1,108,498</u>	<u>1,108,498</u>	<u>1,085,446</u>	<u>(23,052)</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,038,730</u></u>	<u><u>\$ 1,038,730</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and forfeitures	\$ 336,000	\$ 336,000	\$ 370,929	\$ 34,929
Interest on investments	4,000	4,000	9,643	5,643
Miscellaneous	1,400	1,400	-	(1,400)
Total revenues	<u>341,400</u>	<u>341,400</u>	<u>380,572</u>	<u>39,172</u>
<b>Expenditures</b>				
Personnel services	143,956	143,956	131,914	12,042
Materials and services	221,994	221,994	162,049	59,945
Contingency	110,450	110,450	-	110,450
Total expenditures	<u>476,400</u>	<u>476,400</u>	<u>293,963</u>	<u>182,437</u>
Excess of revenues over (under) expenditures	(135,000)	(135,000)	86,609	221,609
<b>Other Financing Sources (Uses)</b>				
Transfers out	(115,000)	(115,000)	(115,000)	-
Net change in fund balance	(250,000)	(250,000)	(28,391)	221,609
Beginning fund balance	250,000	250,000	198,987	(51,013)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,596</u>	<u>\$ 170,596</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 8,020	\$ 8,020	\$ 7,939	\$ (81)
Interest on investments	600	600	2,357	1,757
Total revenues	<u>8,620</u>	<u>8,620</u>	<u>10,296</u>	<u>1,676</u>
<b>Expenditures</b>				
Materials and services	10,000	10,000	-	10,000
Capital outlay	7,500	7,500	-	7,500
Contingency	33,120	33,120	-	33,120
Total expenditures	<u>50,620</u>	<u>50,620</u>	<u>-</u>	<u>50,620</u>
Net change in fund balance	(42,000)	(42,000)	10,296	52,296
Beginning fund balance	<u>42,000</u>	<u>42,000</u>	<u>46,345</u>	<u>4,345</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,641</u>	<u>\$ 56,641</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 1,500	\$ 1,500	\$ 1,446	\$ (54)
Interest on investments	500	500	2,348	1,848
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>3,794</u>	<u>1,794</u>
<b>Expenditures</b>				
Contingency	<u>49,900</u>	<u>49,900</u>	<u>-</u>	<u>49,900</u>
Net change in fund balance	(47,900)	(47,900)	3,794	51,694
Beginning fund balance	<u>47,900</u>	<u>47,900</u>	<u>49,019</u>	<u>1,119</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,813</u>	<u>\$ 52,813</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 750	\$ 750	\$ 3,583	\$ 2,833
Miscellaneous	5,200	5,200	-	(5,200)
Total revenues	<u>5,950</u>	<u>5,950</u>	<u>3,583</u>	<u>(2,367)</u>
<b>Expenditures</b>				
Capital outlay	<u>89,950</u>	<u>89,950</u>	<u>-</u>	<u>89,950</u>
Excess of revenues over (under) expenditures	(84,000)	(84,000)	3,583	87,583
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(69,000)	(69,000)	18,583	87,583
Beginning fund balance	<u>69,000</u>	<u>69,000</u>	<u>70,020</u>	<u>1,020</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 88,603</u></u>	<u><u>\$ 88,603</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 6,200	\$ 6,200	\$ 12,731	\$ 6,531
Interest on investments	750	750	3,156	2,406
Total revenues	<u>6,950</u>	<u>6,950</u>	<u>15,887</u>	<u>8,937</u>
<b>Expenditures</b>				
Materials and services	6,000	8,500	7,710	790
Contingency	52,950	50,450	-	50,450
Total expenditures	<u>58,950</u>	<u>58,950</u>	<u>7,710</u>	<u>51,240</u>
Excess of revenues over (under) expenditures	(52,000)	(52,000)	8,177	60,177
<b>Other Financing Sources (Uses)</b>				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(62,000)	(62,000)	(1,823)	60,177
Beginning fund balance	62,000	62,000	68,275	6,275
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,452</u>	<u>\$ 66,452</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 500	\$ 500	\$ 2,166	\$ 1,666
Rental income	6,000	6,000	6,000	-
Total revenues	<u>6,500</u>	<u>6,500</u>	<u>8,166</u>	<u>1,666</u>
<b>Expenditures</b>				
Materials and services	25,000	25,000	-	25,000
Contingency	23,500	23,500	-	23,500
Total expenditures	<u>48,500</u>	<u>48,500</u>	<u>-</u>	<u>48,500</u>
Net change in fund balance	(42,000)	(42,000)	8,166	50,166
Beginning fund balance	<u>42,000</u>	<u>42,000</u>	<u>42,454</u>	<u>454</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,620</u>	<u>\$ 50,620</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 76,896	\$ 76,896	\$ 66,583	\$ (10,313)
Intergovernmental	2,000,000	2,000,000	848,670	(1,151,330)
Interest on investments	2,000	2,000	13,709	11,709
Miscellaneous	-	-	15,319	15,319
Total revenues	<u>2,078,896</u>	<u>2,078,896</u>	<u>944,281</u>	<u>(1,134,615)</u>
<b>Expenditures</b>				
Materials and services	79,216	79,216	24,670	54,546
Capital outlay	2,070,000	2,070,000	859,197	1,210,803
Contingency	226,680	226,680	-	226,680
Total expenditures	<u>2,375,896</u>	<u>2,375,896</u>	<u>883,867</u>	<u>1,492,029</u>
Net change in fund balance	(297,000)	(297,000)	60,414	357,414
Beginning fund balance	<u>297,000</u>	<u>297,000</u>	<u>298,225</u>	<u>1,225</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358,639</u>	<u>\$ 358,639</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 30,406	\$ 30,406	\$ 31,784	\$ 1,378
Charges for services	5,500	5,500	2,150	(3,350)
Licenses and permits	250	250	-	(250)
Interest on investments	600	600	7,514	6,914
Total revenues	<u>36,756</u>	<u>36,756</u>	<u>41,448</u>	<u>4,692</u>
<b>Expenditures</b>				
Personnel services	21,760	21,760	14,349	7,411
Materials and services	18,500	22,000	21,145	855
Contingency	53,495	49,995	-	49,995
Total expenditures	<u>93,755</u>	<u>93,755</u>	<u>35,494</u>	<u>58,261</u>
Net change in fund balance	(56,999)	(56,999)	5,954	62,953
Beginning fund balance	<u>56,999</u>	<u>56,999</u>	<u>170,447</u>	<u>113,448</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 176,401</u></u>	<u><u>\$ 176,401</u></u>

**UNION COUNTY, OREGON**  
**Schedule of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget and Actual**  
**Surveyor Fund - 313**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and permits	\$ 29,500	\$ 29,500	\$ 22,047	\$ (7,453)
Interest on investments	200	200	2,181	1,981
Total revenues	<u>29,700</u>	<u>29,700</u>	<u>24,228</u>	<u>(5,472)</u>
<b>Expenditures</b>				
Materials and services	64,500	64,500	40,767	23,733
Contingency	27,200	27,200	-	27,200
Total expenditures	<u>91,700</u>	<u>91,700</u>	<u>40,767</u>	<u>50,933</u>
Excess of revenues over (under) expenditures	(62,000)	(62,000)	(16,539)	45,461
<b>Other Financing Sources (Uses)</b>				
Transfers in	32,000	32,000	32,000	-
Net change in fund balance	(30,000)	(30,000)	15,461	45,461
Beginning fund balance	30,000	30,000	32,717	2,717
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,178</u>	<u>\$ 48,178</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, 2024**

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest on investments	\$ 150	\$ 150	\$ 482	\$ 332
<b>Expenditures</b>				
Materials and services	10,250	10,250	-	10,250
Net change in fund balance	(10,100)	(10,100)	482	10,582
Beginning fund balance	10,100	10,100	10,195	95
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,677</u>	<u>\$ 10,677</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property taxes	\$ 370,549	\$ 370,549	\$ 376,690	\$ 6,141
Rental income	78,000	78,000	58,524	(19,476)
Interest on investments	4,000	4,000	18,170	14,170
Miscellaneous	10,500	10,500	11,337	837
Total revenues	<u>463,049</u>	<u>463,049</u>	<u>464,721</u>	<u>1,672</u>
<b>Expenditures</b>				
Personnel services	337,350	337,350	332,823	4,527
Materials and services	169,238	169,238	117,167	52,071
Debt service	18,000	18,000	17,115	885
Capital outlay	137,000	137,000	-	137,000
Contingency	20,461	20,461	-	20,461
Total expenditures	<u>682,049</u>	<u>682,049</u>	<u>467,105</u>	<u>214,944</u>
Net change in fund balance	(219,000)	(219,000)	(2,384)	216,616
Beginning fund balance	<u>219,000</u>	<u>219,000</u>	<u>278,058</u>	<u>59,058</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 275,674</u></u>	<u><u>\$ 275,674</u></u>

**UNION COUNTY, OREGON**  
**Combining Statement of Net Position**  
**Airport Proprietary Funds**  
**June 30, 2024**

	<u>501</u> <u>Airport</u> <u>Operations</u>	<u>320</u> <u>Airport Capital</u> <u>Improvement</u>	<u>Total</u> <u>Airport</u> <u>Fund</u>
<b>Assets</b>			
Current assets:			
Cash and investments	\$ 1,533,837	\$ 695,281	\$ 2,229,118
Accounts receivable	70,757	235,642	306,399
Lease receivable- current	25,314	-	25,314
Inventory	137,671	-	137,671
Total current assets	<u>1,767,579</u>	<u>930,923</u>	<u>2,698,502</u>
Noncurrent assets:			
Lease receivable- non current	25,603	-	25,603
Capital assets not being depreciated:			
Land	60,705	-	60,705
Construction in progress	585,743	-	585,743
Capital assets being depreciated:			
Buildings	2,866,709	-	2,866,709
Equipment and vehicles	215,721	-	215,721
Improvements	33,123,564	-	33,123,564
Less: accumulated depreciation	(12,251,261)	-	(12,251,261)
Total noncurrent assets	<u>24,626,784</u>	<u>-</u>	<u>24,626,784</u>
Total assets	<u>26,394,363</u>	<u>930,923</u>	<u>27,325,286</u>
<b>Deferred Outflows of Resources</b>			
OPEB deferred outflows of resources	<u>419</u>	<u>-</u>	<u>419</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	34,281	37,061	71,342
Accrued interest payable	28,821	-	28,821
Compensated absences	5,655	-	5,655
Loans payable - current	257,157	-	257,157
Total current liabilities	<u>325,914</u>	<u>37,061</u>	<u>362,975</u>
Noncurrent liabilities:			
OPEB liability	3,981	-	3,981
Loans payable	3,024,127	-	3,024,127
Total noncurrent liabilities	<u>3,028,108</u>	<u>-</u>	<u>3,028,108</u>
Total liabilities	<u>3,354,022</u>	<u>37,061</u>	<u>3,391,083</u>
<b>Deferred Inflows of Resources</b>			
Deferred lease resources	50,917	-	50,917
OPEB deferred inflows of resources	669	-	669
Total deferred inflows of resources	<u>51,586</u>	<u>-</u>	<u>51,586</u>
<b>Net Position</b>			
Net investment in capital assets	21,259,192	-	21,259,192
Unrestricted	1,729,982	893,862	2,623,844
Total net position	<u>\$ 22,989,174</u>	<u>\$ 893,862</u>	<u>\$ 23,883,036</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, 2024**

	<b>501 Airport Operations</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Operating Revenues</b>			
Charges for services	\$ 991,252	\$ -	\$ 991,252
Licenses and permits	21,632	-	21,632
Rental income	82,555	376,848	459,403
Miscellaneous	7,239	-	7,239
Total operating revenues	<u>1,102,678</u>	<u>376,848</u>	<u>1,479,526</u>
<b>Operating Expenses</b>			
Personnel services	147,158	-	147,158
Materials and services	804,699	-	804,699
Depreciation	894,186	-	894,186
Total operating expenses	<u>1,846,043</u>	<u>-</u>	<u>1,846,043</u>
Operating income (loss)	<u>(743,365)</u>	<u>376,848</u>	<u>(366,517)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest on investments	70,265	28,179	98,444
Interest expense	-	(50,215)	(50,215)
Grant revenue	-	325,615	325,615
Total nonoperating revenues (expenses)	<u>70,265</u>	<u>303,579</u>	<u>373,844</u>
Income (loss) before transfers	(673,100)	680,427	7,327
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	(703,100)	680,427	(22,673)
Net position - beginning	22,771,632	864,500	23,636,132
Prior period adjustment	125,547	-	125,547
Equity transfer	795,095	(651,065)	144,030
Net position - ending	<u>\$ 22,989,174</u>	<u>\$ 893,862</u>	<u>\$ 23,883,036</u>

**UNION COUNTY, OREGON**  
**Combining Statement of Cash Flows**  
**Airport Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2024**

	<b>501 Airport Operations</b>	<b>320 Airport Capital Improvement</b>	<b>Total Airport Fund</b>
<b>Cash Flows from Operating Activities:</b>			
Cash received from customers	\$ 991,801	\$ -	\$ 991,801
Cash received from rentals	82,555	376,848	459,403
Other operating receipts	7,239	-	7,239
Cash payments for personnel services	(146,508)	-	(146,508)
Cash payments for fuel purchases	(612,898)	-	(612,898)
Cash payments for insurance	(40,218)	-	(40,218)
Cash payments for miscellaneous	(28,185)	-	(28,185)
Cash payments for contractual services	(25,247)	-	(25,247)
Cash payments for supplies	(21,073)	-	(21,073)
Cash payments for repairs	(45,346)	-	(45,346)
Net cash provided (used) by operating activities	<u>162,120</u>	<u>376,848</u>	<u>538,968</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Interfund transfers	(30,000)	-	(30,000)
Nonoperating grants	-	763,326	763,326
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>763,326</u>	<u>733,326</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of capital assets	(19,612)	(369,639)	(389,251)
Principal payments on indebtedness	-	(256,935)	(256,935)
Interest paid on indebtedness	-	(51,005)	(51,005)
Net cash provided (used) by capital and related financing activities	<u>(19,612)</u>	<u>(677,579)</u>	<u>(697,191)</u>
<b>Cash Flows from Investing Activities:</b>			
Interest income	70,265	28,179	98,444
Net increase (decrease) in cash and investments	182,773	490,774	673,547
Beginning cash and investments	1,351,064	204,507	1,555,571
Ending cash and investments	<u>\$ 1,533,837</u>	<u>\$ 695,281</u>	<u>\$ 2,229,118</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (743,365)	\$ 376,848	\$ (366,517)
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	894,186	-	894,186
(Increase) decrease in accounts receivable	(21,083)	-	(21,083)
(Increase) decrease in inventory	42,997	-	42,997
(Increase) decrease in deferred outflows	26	-	26
Increase (decrease) in compensated absences	608	-	608
Increase (decrease) in OPEB liability	119	-	119
Increase (decrease) in deferred inflows	(103)	-	(103)
Increase (decrease) in accounts payable	(11,265)	-	(11,265)
Net cash provided (used) by operating activities	<u>\$ 162,120</u>	<u>\$ 376,848</u>	<u>\$ 538,968</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for services	\$ 1,082,050	\$ 1,082,050	\$ 991,252	\$ (90,798)
Licenses and permits	-	-	21,632	21,632
Rental income	70,000	70,000	83,324	13,324
Interest on investments	1,500	1,500	69,496	67,996
Miscellaneous	-	-	7,239	7,239
Total revenues	<u>1,153,550</u>	<u>1,153,550</u>	<u>1,172,943</u>	<u>19,393</u>
<b>Expenditures</b>				
Personnel services	205,643	205,643	147,116	58,527
Materials and services	1,195,400	1,195,400	804,699	390,701
Capital outlay	45,000	45,000	19,612	25,388
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>1,496,043</u>	<u>1,496,043</u>	<u>971,427</u>	<u>524,616</u>
Excess of revenues over (under) expenditures	(342,493)	(342,493)	201,516	544,009
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(372,493)	(372,493)	171,516	544,009
Beginning fund balance	<u>372,493</u>	<u>372,493</u>	<u>1,530,813</u>	<u>1,158,320</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,702,329</u>	<u>\$ 1,702,329</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			24,601,181	
Accrued interest payable			(28,821)	
Loans payable			(3,281,284)	
OPEB deferred outflow			419	
OPEB liability			(3,981)	
OPEB deferred inflow			(669)	
			<u>\$ 22,989,174</u>	
<b><u>Detail of Fund Balance</u></b>				
Cash and investments			\$ 1,533,837	
Accounts receivable			70,757	
Inventory			137,671	
Accounts payable			(34,281)	
Compensated absences			(5,655)	
			<u>\$ 1,702,329</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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Grant revenue	\$ 1,936,000	\$ 1,936,000	\$ 325,615	\$ (1,610,385)
Interest on investments	6,500	6,500	28,179	21,679
Rental income	377,000	377,000	376,848	(152)
Total revenues	<u>2,319,500</u>	<u>2,319,500</u>	<u>730,642</u>	<u>(1,588,858)</u>
<b>Expenditures</b>				
Materials and services	50,000	50,000	-	50,000
Debt service	308,000	308,000	307,940	60
Capital outlay	2,505,000	2,505,000	393,340	2,111,660
Contingency	1,856,500	1,856,500	-	1,856,500
Total expenditures	<u>4,719,500</u>	<u>4,719,500</u>	<u>701,280</u>	<u>4,018,220</u>
Excess of revenues over (under) expenditures	(2,400,000)	(2,400,000)	29,362	2,429,362
<b>Other Financing Sources (Uses)</b>				
Transfers in	400,000	400,000	-	(400,000)
Net change in fund balance	(2,000,000)	(2,000,000)	29,362	2,029,362
Beginning fund balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>864,500</u>	<u>(1,135,500)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 893,862</u>	<u>\$ 893,862</u>

**Detail of Fund Balance**

Cash and investments	\$ 695,281
Accounts receivable	235,642
Accounts payable	<u>(37,061)</u>
	<u>\$ 893,862</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, 2024**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 534,400	\$ 534,400	\$ 561,606	\$ 27,206
<b>Expenditures</b>				
Personnel services	320,231	365,231	363,236	1,995
Materials and services	285,600	285,600	261,301	24,299
Debt service	102,550	102,550	101,666	884
Capital outlay	28,275	28,275	27,765	510
Total expenditures	736,656	781,656	753,968	27,688
Excess of revenues over (under) expenditures	(202,256)	(247,256)	(192,362)	54,894
<b>Other Financing Sources (Uses)</b>				
Transfers in	225,000	270,000	225,000	(45,000)
Net change in fund balance	22,744	22,744	32,638	9,894
Beginning fund balance	(22,744)	(22,744)	(1,334,370)	(1,311,626)
Ending fund balance	\$ -	\$ -	(1,301,732)	\$ (1,301,732)
<b>Adjustments to GAAP</b>				
Capital assets, net			1,669,057	
Accrued interest payable			(14,831)	
Loans payable			(708,054)	
Leases payable			(52,060)	
Deferred revenue - debt refunding			(1,718)	
OPEB deferred outflow			1,021	
OPEB liability			(9,709)	
OPEB deferred inflow			(1,629)	
			\$ (419,655)	
<b>Detail of Fund Balance</b>				
Inventory			\$ 85,402	
Accounts receivable			115,377	
Interfund payable			(1,430,431)	
Accounts payable			(5,588)	
Unearned revenue			(1,355)	
Unearned golf course pass revenue			(50,667)	
Compensated absences			(14,470)	
			\$ (1,301,732)	

**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, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Franchise fees	\$ 190,000	\$ 190,000	\$ 208,900	\$ 18,900
Grant revenue	10,000	10,000	-	(10,000)
Interest on investments	70	70	5	(65)
Miscellaneous	6,400	6,400	7,067	667
Total revenues	<u>206,470</u>	<u>206,470</u>	<u>215,972</u>	<u>9,502</u>
<b>Expenditures</b>				
Materials and services	374,910	374,910	188,041	186,869
Capital outlay	10,000	10,000	-	10,000
Contingency	549,507	549,507	-	549,507
Total expenditures	<u>934,417</u>	<u>934,417</u>	<u>188,041</u>	<u>746,376</u>
Net change in fund balance	(727,947)	(727,947)	27,931	755,878
Beginning fund balance	<u>727,947</u>	<u>727,947</u>	<u>726,312</u>	<u>(1,635)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	754,243	<u>\$ 754,243</u>
<b><u>Adjustments to GAAP</u></b>				
Capital assets, net			372,406	
Closure and post-closure care costs			(429,447)	
			<u>\$ 697,202</u>	
<b><u>Detail of Fund Balance</u></b>				
Cash and cash equivalents			\$ 705,750	
Accounts receivable			53,321	
Accounts payable			(4,828)	
			<u>\$ 754,243</u>	

## **OTHER FINANCIAL SCHEDULES**

**UNION COUNTY, OREGON**  
**Statement of Changes in Assets and Liabilities**  
**Custodial Funds**  
**For the Fiscal Year Ended June 30, 2024**

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	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>
<b><u>Property Tax &amp; Other Agency Funds</u></b>				
<b>Assets</b>				
Cash and investments	\$ 367,579	\$ 27,941,213	\$ 27,840,985	\$ 467,807
Accounts receivable	19,290	-	1,220	18,070
Taxes receivable	1,463,381	-	131,591	1,331,790
	<u>\$ 1,850,250</u>	<u>\$ 27,941,213</u>	<u>\$ 27,973,796</u>	<u>\$ 1,817,667</u>
<b>Liabilities</b>				
Distributions pending to other entities	<u>\$ 1,850,250</u>	<u>\$ 27,941,213</u>	<u>\$ 27,973,796</u>	<u>\$ 1,817,667</u>



**UNION COUNTY, OREGON**  
**Schedule of Property Tax Transactions**  
**For the Fiscal Year Ended June 30, 2024**

<u>Tax Year</u>	<u>Uncollected Taxes July 1, 2023</u>	<u>Current Tax Levy</u>	<u>Less: Collections 2023-2024</u>	<u>Adjustments &amp; Discounts</u>	<u>Uncollected Taxes June 30, 2024</u>
2023-2024	\$ -	\$ 35,277,597	\$ 33,507,212	\$ (947,291)	\$ 823,094
2022-2023	1,066,381	-	582,650	(5,646)	478,085
2021-2022	463,350	-	168,801	-	294,549
2020-2021	252,328	-	133,588	-	118,740
2019-2020	117,307	-	96,193	-	21,114
2018-2019	11,642	-	3,297	-	8,345
2017-2018	9,046	-	2,405	-	6,641
Prior	42,955	-	1,942	-	41,013
	<u>\$ 1,963,009</u>	<u>\$ 35,277,597</u>	<u>\$ 34,496,088</u>	<u>\$ (952,937)</u>	<u>\$ 1,791,581</u>

**Tax Turnovers:**

July 2023	\$ 92,595
August 2023	420,370
September 2023	-
October 2023	252,972
November 2023	31,165,131
December 2023	182,854
January 2024	205,392
February 2024	792,982
March 2024	448,960
April 2024	148,087
May 2024	556,858
June 2024	481,694
Less:	
Interest	<u>(251,807)</u>
	<u>\$ 34,496,088</u>

**UNION COUNTY, OREGON**  
**Schedule of Accountability of Independently Elected Officials**  
**For the Fiscal Year Ended June 30, 2024**

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

Elected Position	Beginning Cash Balance	Receipts/ Collections	Disbursements	Turnovers to Treasurer	Ending Balance
Treasurer	\$ 24,204,500	\$ 34,381,135	\$ 67,560,444	\$ 35,206,761	\$ 26,231,952
Sheriff	42,195	193,721	192,320	-	43,596
County Clerk	45,460	413,076	-	(458,866)	(330)
Assessor	-	34,747,895	-	(34,747,895)	-
Total	<u>\$ 24,292,155</u>	<u>\$ 69,735,827</u>	<u>\$ 67,752,764</u>	<u>\$ -</u>	<u>\$ 26,275,218</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, 2024, and have issued our report hereon dated December 9, 2024. 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 the Union County, Oregon '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.

### **OAR 162-10-0230 Internal Control**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify 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 9, 2024

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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, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Agriculture:</b>				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		\$ 163,514	\$ 163,514
<b>U.S. Department of Interior:</b>				
<u>Direct Programs:</u>				
National Wildlife Refuge Fund	15.659		286	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Non-Sale Disposals of Mineral Material	15.214		26	
Total U.S. Department of Interior			<u>312</u>	
<b>U.S. Department of Justice:</b>				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Donation of Federal Surplus Personal Property	39.003		36,419	
<b>U.S. Department of Justice:</b>				
<u>Direct Programs:</u>				
Rural Violent Crime Reduction Initiative Grant	16.039		60,211	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program	16.589		183,522	
Public Safety Partnership and Community Policing Grant	16.710		859,597	
Total Direct Programs:			<u>1,103,330</u>	
<u>Pass-Through Oregon Department of Justice:</u>				
Crime Victim Assistance	16.575		113,875	
Total Pass-Through Oregon Department of Justice:			<u>113,875</u>	
Total U.S. Department of Justice			<u>1,253,624</u>	
<b>U.S. Department of Treasury:</b>				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus Relief Fund - ARPA Funds	21.019		1,489,636	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		38,689	
Total U.S. Department of Treasury			<u>1,528,325</u>	
<b>U.S. Department of Transportation:</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		161,088	
<u>Pass-Through Oregon Department of Transportation:</u>				
Transit Services Programs Cluster - Enhanced Mobility for Seniors and Individuals with Disabilities	20.513		69,593	69,593
Total U.S. Department of Transportation			<u>230,681</u>	<u>69,593</u>
<b>U.S. Environmental Protection Agency</b>				
<u>Pass-Through Oregon Health Authority:</u>				
State Public Water System Supervision	66.432		5,575	5,575
DWSRF Cluster - Capitalization Grants for Drinking Water State Revolving Funds	66.468		5,575	5,575
Total Pass-Through Oregon Health Authority:			<u>11,150</u>	<u>11,150</u>



**UNION COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Number</u>	<u>Pass-through Grantor ID</u>	<u>Expenditures</u>	<u>Subrecipient Expenditures</u>
<b>U.S. Department of Health and Human Services:</b>				
<u>Direct Programs:</u>				
CARA Act - Comprehensive Addiction and Recovery Act of 2016	93.799		23,327	
<u>Pass-Through Oregon Department of Education:</u>				
Medicaid Cluster - Medical Assistance Program	93.778		8,090	
<u>Pass-Through Oregon Health Authority:</u>				
Public Health Emergency Preparedness	93.069		59,629	59,629
CP&HP Family Planning	93.217		17,215	17,215
Immunization Cooperative Agreements	93.268		21,397	21,397
CPHP-Epidemiology Lab Capacity	93.323		1,518	1,518
Public Health Emergency Response	93.354		13,569	13,569
Block Grants for Prevention and Treatment of Substance Abuse Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.959		62,775	62,775
Maternal and Child Health Services Block Grant to the States	93.977		51,622	51,622
Total Pass-Through Oregon Health Authority:	93.994		23,447	23,447
			<u>251,172</u>	<u>251,172</u>
<u>Pass-Through Oregon Department of Justice:</u>				
Child Support Enforcement	93.563		72,414	
Total U.S. Department of Health and Human Services			<u>355,003</u>	
<b>U.S. Department of Homeland Security:</b>				
<u>Pass-Through Oregon State Military:</u>				
Emergency Management Performance Grant	97.042		81,704	
Homeland Security Grant Program	97.067		103,484	
Total Pass-Through Oregon State Military:			<u>185,188</u>	
Total expenditures of federal awards			<u>\$ 3,727,797</u>	<u>\$ 495,429</u>

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

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

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

**Note B - Significant Accounting Policies:**

**Reporting Entity**

The reporting entity is fully described in Note 1 to the County's basic financial statements. The Schedule includes all federal programs administered by the County for the year ended June 30, 2024.

**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, 2024. 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, 2024, 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, 2024, 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 9, 2024.

**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 2024-001 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, CPA  
Owner/Member

La Grande, Oregon  
December 9, 2024

**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, 2024. 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, 2024.

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

La Grande, Oregon  
December 9, 2024

**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

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**A. Summary of Audit Results**

	<b>Results</b>
<b>Financial Statements Audit</b>	
1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Did the audit disclose any noncompliance material to the financial statements?	No
<b>Federal Awards</b>	
1. Type of auditor's report issued:	
<i>Major programs:</i>	
Public Safety Partnership and Community Policing Grant	
Federal Assistance Number 16.710	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**

**2024-001 Significant Deficiency:** The County's Treasurer and Administrative Officer have the ability to prepare all the individual fund financial statements including the Budgetary Comparison Schedules. However, the County does rely on us as the auditor to assist them in drafting the Government-Wide Financial Statements, including reconciliations from the Fund Financial Statements. In addition, we verify the financial statements, including note disclosures, contain all of the elements required to comply with generally accepted accounting principles. We do believe the County has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both *Government Auditing Standards* and *AICPA 101-3*. However, our assistance in drafting the financial statements described above does produce a significant deficiency in the County's internal control system.

**Questioned Costs**

None Noted as a result of our audit procedures

**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.



**UNION COUNTY, OREGON**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2024**

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**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 2023 finding number was 2023-001.

**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.

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**UNION COUNTY, OREGON**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2024**

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**June 30, 2023:**

**Financial Statement Findings:**

**2023-001 Significant Deficiency:** The County's Treasurer and Administrative Officer have the ability to prepare all the individual fund financial statements including the Budgetary Comparison Schedules. However, the County does rely on us as the auditor to assist them in drafting the Government-Wide Financial Statements, including reconciliations from the Fund Financial Statements. In addition, we verify the financial statements, including note disclosures, contain all of the elements required to comply with generally accepted accounting principles. We do believe the County has staff with the ability to understand, review, and take responsibility for the financial statements required to comply with independence standards outlined under both Government Auditing Standards and 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.