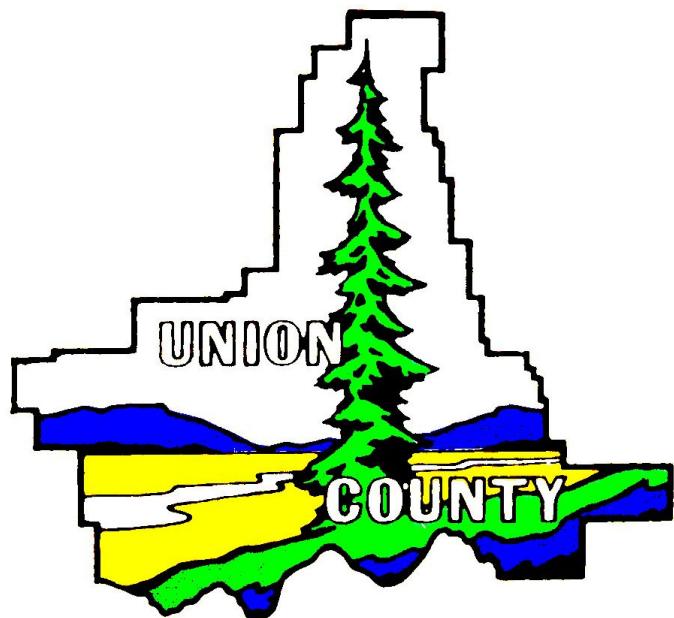


UNION COUNTY, OREGON

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2025



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UNION COUNTY, OREGON
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INTRODUCTORY SECTION

UNION COUNTY, OREGON
County Officials

Commissioners

Paul Anderes	12-31-2026	La Grande, Oregon
Matt Scarfo	12-31-2026	La Grande, Oregon
Jake Seavert	12-31-2028	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	12-31-2028	La Grande, Oregon
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Surveyor

Jeff Hsu	12-31-2028	La Grande, Oregon
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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, 2025, 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, 2025, 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 15, 2025, 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 15, 2025, 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 15, 2025

**MANAGEMENT'S
DISCUSSION AND ANALYSIS**

UNION COUNTY, OREGON
Management's Discussion and Analysis

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

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

FINANCIAL HIGHLIGHTS

- The assets of Union County exceeded its liabilities at the close of the most recent fiscal year by \$89,446,508 on its government-wide Statement of Net Position. Of this, \$66,048,684 was invested in capital assets, net of related debt; \$12,429,498 was restricted for specific purposes and \$10,968,326 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 \$3,412,203 or 3.9% which was due mainly to increases in cash, improvements, and infrastructure.
- The County's Governmental Funds experienced an increase of \$465,799 in fund balances, with the General Fund experiencing a decrease in its fund balance of \$210,130. The decrease in general fund balance was due primarily to less grants received.
- At the close of the June 30, 2025, fiscal year, unassigned fund balance for the General Fund was \$3,463,240 or 24.39% 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, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

UNION COUNTY, OREGON
Management's Discussion and Analysis

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, Human Services Program Fund, and Justice Court Fund.

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

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

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

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

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

UNION COUNTY, OREGON
Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's net position as of June 30, 2025, was \$89,446,508. By far the largest portion of net position is comprised of the County's investment in capital assets (land, buildings, equipment and public infrastructure), less any related debt outstanding that was used to acquire those assets. The County uses capital assets to provide services to citizens; therefore, these assets are not available for future spending. The resources to repay the related debt is not provided by capital assets, but will be provided from other sources.

Table 1 - Union County Net Assets at Year End

	Governmental		Business-type		Total	
	<u>Activities</u>	<u>2025</u>	<u>Activities</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
ASSETS						
Current and other	\$28,213,282	\$27,515,477	\$3,135,243	\$2,343,107	\$31,348,525	\$29,858,584
Capital Assets	44,353,672	43,782,563	26,695,233	26,553,061	71,048,905	70,335,624
Total Assets	72,566,954	71,298,040	29,830,476	28,896,168	102,397,430	100,194,208
DEFERRED OUTFLOWS						
	69,417	38,395	2,695	1,440	72,112	39,835
LIABILITIES						
Current	5,527,649	6,081,330	470,855	534,492	5,998,504	6,554,632
Non-Current	1,384,626	1,762,983	3,661,717	4,096,933	5,046,343	5,921,106
Total Liabilities	6,912,275	7,844,313	4,132,572	4,631,425	11,044,847	12,475,738
DEFERRED INFLOWS						
	1,877,219	1,618,400	100,968	105,600	1,978,187	1,724,000
NET POSITION						
Invested in capital assets	43,010,875	41,866,840	23,037,809	22,563,723	66,048,684	64,430,563
Restricted	12,377,550	12,157,076	51,948	51,948	12,429,498	12,209,024
Unrestricted	8,458,452	7,849,806	2,509,874	1,544,912	10,968,326	9,394,718
Total Net Assets	\$63,846,877	\$61,873,722	\$25,599,631	\$24,160,583	\$89,446,508	\$86,034,305

Total net position increased by \$3,412,203. The increase in net position is mostly due to infrastructure improvements, grant revenue, charges for services revenue, and interest income due to favorable interest rates.

UNION COUNTY, OREGON
Management's Discussion and Analysis

Table 2 – Statement of Activities

Fiscal Year ending June 30, 2025 compared to Fiscal Year ending June 30, 2024

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenue						
Fees, Fines and Charges for Service	\$ 3,834,275	\$ 3,256,223	\$3,645,232	\$2,242,793	\$7,482,992	\$5,499,016
Operating Grants & Contributions	15,785,787	16,480,172	806,535	325,615	16,592,322	16,805,787
Capital Grants & Contributions	852,606	1,649,635	-	-	852,606	1,649,635
General Revenue						
Taxes	10,251,272	9,770,833	-	-	10,251,272	9,770,833
Interest & Miscellaneous	2,000,272	1,910,730	345,867	112,755	2,346,139	2,023,485
Loss on Disposal of Asset	(258,617)	-	-	-	(258,617)	-
Special Items	84,940	19,952	-	-	84,940	19,952
Transfers	(252,321)	(195,000)	252,321	195,000	-	-
Total	32,298,258	32,892,545	5,049,955	2,876,163	37,351,654	35,768,708
Expenses						
General Government	5,443,412	5,383,720	-	-	5,443,412	5,383,720
Public Safety	11,024,013	10,145,745	-	-	11,024,013	10,145,745
Public Works	4,327,892	4,303,895	-	-	4,327,892	4,303,895
Health	5,671,788	4,833,497	-	-	5,671,788	4,833,497
Public Services	1,507,810	1,442,788	-	-	1,507,810	1,442,788
Culture and Recreation	935,674	991,601	-	-	935,674	991,601
Community Development	1,144,194	1,240,115	-	-	1,144,194	1,240,115
Education	208,560	337,302	-	-	208,560	337,302
Interest on long-term debt	61,716	80,655	-	-	61,716	80,655
Airport	-	-	2,666,617	1,896,258	2,666,617	1,896,258
Golf Course	-	-	796,832	726,343	796,832	726,343
Solid Waste Management	-	-	147,458	119,594	150,943	119,594
Total	30,325,059	28,759,318	3,610,907	2,742,195	33,939,451	31,501,513
Change in Net Position	1,973,155	4,133,227	1,439,048	133,968	3,412,203	4,267,195
Beginning Net Position	61,873,722	57,918,345	24,160,583	23,757,038	86,034,305	81,675,383
Prior Period Adjustment	-	(33,820)	-	125,547	-	91,727
Equity Transfer	-	(144,030)	-	144,030	-	-
Ending Net Position	\$63,846,877	\$61,873,722	\$25,599,631	\$24,160,583	\$89,446,508	\$86,034,505

GOVERNMENTAL ACTIVITIES

Governmental revenues showed a decrease of \$594,287 during fiscal year 2024-2025. This is due primarily to a decrease in grants received by Union County.

As seen in the previous Statement of Activities chart, governmental expenses increased by \$1,565,741, 5.4 percent.

UNION COUNTY, OREGON
Management's Discussion and Analysis

FUND BALANCE HIGHLIGHTS

At year end June 30, 2025, the General Fund balance decreased by \$210,130 and the Public Works fund balance decreased by \$493,715. The Public Works Fund decrease is due primarily to less grant revenue received.

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 \$25,000 to accept a grant from the Oregon State Police CJIS Division.
- Increase to the General fund in the amount of \$314,166 to accept a grant from the Oregon Criminal Justice Commission (OCJC).

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2025, the County had invested \$71,048,905 in capital assets (net of depreciation), as reflected in the following table. This represents a net increase of \$713,281, due to equipment purchases as well as continued construction in progress.

Table 3 – Capital Assets at Year End

	<u>2025</u>	<u>2024</u>
Land	\$ 7,343,777	\$ 7,452,027
Improvements	36,397,528	35,812,346
Buildings	12,289,479	12,700,092
Equipment & Vehicles	13,899,962	10,932,884
Infrastructure	37,508,046	37,508,046
Construction in Progress	2,312,165	2,564,556
Accumulated Depreciation	<u>(38,702,052)</u>	<u>(36,634,327)</u>
TOTAL	<u>\$71,048,905</u>	<u>\$70,335,624</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	\$ 1,639,310
Current Portion of Long-Term Debt	693,170
Current Portion of Leases Payable	65,256
Long Term Obligation	4,307,051
Long Term Leases Payable	37,063
Closure & post-closure care costs	354,794

UNION COUNTY, OREGON
Management's Discussion and Analysis

The long-term obligation includes several loans from the Oregon Economic & Community Development Department and Series 2013A & B obligations for infrastructure improvement projects. They are set up on payment schedules detailed in the Notes to the Basic Financial Statements. All loan payments are current. The landfill post closure costs are also included at \$354,794. 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 2024-25 averaged 5%. This is slightly higher than the Oregon state average of 4.5% and the U.S. average of 4.1%. Many employment opportunities can currently 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. The weed control program (Fund 202) is supported by a \$.12/1,000 operating levy which will expire at the end of the 2025-26 fiscal year. There are plans to seek re-authorization of this operating levy from the voters in the May 2025 election.

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. Federal funds are somewhat questionable in the upcoming budget due to current Oregon Administration and Federal Administration conflicts. 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, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 24,088,807	\$ 3,546,545	\$ 27,635,352
Prepaid expenses	907	-	907
Taxes receivable	488,009	-	488,009
Accounts receivable, net	1,570,002	635,324	2,205,326
Internal balances	1,401,090	(1,401,090)	-
Inventory	448,383	246,843	695,226
Lease receivable- current	77,342	19,003	96,345
Lease receivable- non current	104,907	11,834	116,741
Leased assets, net	33,835	76,784	110,619
Capital assets not being depreciated:			
Land	6,143,517	1,200,260	7,343,777
Construction in progress	629,918	1,682,247	2,312,165
Capital assets being depreciated:			
Improvements	2,402,194	33,995,334	36,397,528
Buildings	8,954,887	3,334,592	12,289,479
Equipment and vehicles	12,940,623	959,339	13,899,962
Infrastructure	37,508,046	-	37,508,046
Less: accumulated depreciation	(24,225,513)	(14,476,539)	(38,702,052)
Total capital assets	<u>44,353,672</u>	<u>26,695,233</u>	<u>71,048,905</u>
Total assets	<u>72,566,954</u>	<u>29,830,476</u>	<u>102,397,430</u>
Deferred outflows of resources			
OPEB deferred outflows of resources	<u>69,417</u>	<u>2,695</u>	<u>72,112</u>
Liabilities			
Accounts payable	1,659,896	17,875	1,677,771
Unearned revenue	1,847,354	1,262	1,848,616
Accrued interest payable	3,141	41,240	44,381
Closure & post-closure care costs - current	-	30,000	30,000
Long-term obligations:			
Due within one year	1,978,374	354,106	2,332,480
Due in more than one year	984,237	3,322,814	4,307,051
Leases payable due within one year	38,884	26,372	65,256
Leases payable	37,063	-	37,063
Closure & post-closure care costs	-	324,794	324,794
OPEB liability	<u>363,326</u>	<u>14,109</u>	<u>377,435</u>
Total liabilities	<u>6,912,275</u>	<u>4,132,572</u>	<u>11,044,847</u>
Deferred inflows of resources			
Deferred revenue - debt refunding	-	1,145	1,145
Unearned golf course annual pass revenue	-	64,517	64,517
Unavailable payment in lieu of taxes	1,579,842	-	1,579,842
Deferred lease resources	182,249	30,837	213,086
OPEB deferred inflows of resources	<u>115,128</u>	<u>4,469</u>	<u>119,597</u>
Total deferred inflows of resources	<u>1,877,219</u>	<u>100,968</u>	<u>1,978,187</u>
Net Position			
Net investment in capital assets	43,010,875	23,037,809	66,048,684
Restricted for:			
Street projects and bike paths	5,325,071	-	5,325,071
Health and human services	2,877,113	-	2,877,113
County schools	113,392	-	113,392
Public safety	3,831,654	-	3,831,654
Economic development	162,314	-	162,314
Capital acquisition	68,006	-	68,006
Capital improvements	-	51,948	51,948
Unrestricted	<u>8,458,452</u>	<u>2,509,874</u>	<u>10,968,326</u>
Total net position	<u>\$ 63,846,877</u>	<u>\$ 25,599,631</u>	<u>\$ 89,446,508</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, 2025

Activities	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position		
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 5,443,412	\$ 682,749	\$ 472,762	\$ -	\$ (4,287,901)	\$ -	\$ (4,287,901)
Public safety	11,024,013	2,913,308	3,790,065	-	(4,320,640)	-	(4,320,640)
Public works	4,327,892	51,214	3,358,503	159,669	(758,506)	-	(758,506)
Health	5,671,788	-	5,652,986	-	(18,802)	-	(18,802)
Public services	1,507,810	36,960	903,671	-	(567,179)	-	(567,179)
Culture and recreation	935,674	127,939	583,411	692,937	468,613	-	468,613
Community development	1,144,194	22,105	990,352	-	(131,737)	-	(131,737)
Education	208,560	-	34,037	-	(174,523)	-	(174,523)
Interest on long-term debt	61,716	-	-	-	(61,716)	-	(61,716)
Total governmental activities	<u>30,325,059</u>	<u>3,834,275</u>	<u>15,785,787</u>	<u>852,606</u>	<u>(9,852,391)</u>	<u>-</u>	<u>(9,852,391)</u>
Business-type activities:							
Airport	2,666,617	2,833,514	806,535	-	-	973,432	973,432
Golf course	796,832	600,928	-	-	-	(195,904)	(195,904)
Solid waste management	147,458	210,790	-	-	-	63,332	63,332
Total business-type activities	<u>3,610,907</u>	<u>3,645,232</u>	<u>806,535</u>	<u>-</u>	<u>-</u>	<u>840,860</u>	<u>840,860</u>
Total primary government	<u>\$33,935,966</u>	<u>\$ 7,479,507</u>	<u>\$ 16,592,322</u>	<u>\$ 852,606</u>	<u>(9,852,391)</u>	<u>840,860</u>	<u>(9,011,531)</u>
General Revenues							
Property taxes				7,855,731	-	7,855,731	
Payments in lieu of tax				2,048,331	-	2,048,331	
Other taxes				347,210	-	347,210	
Interest and miscellaneous income				2,000,272	345,867	2,346,139	
Loss on disposal of asset				(258,617)	-	(258,617)	
Special Items							
Donated asset				84,940	-	84,940	
Transfers							
Total general revenues, special items and transfers				<u>(252,321)</u>	<u>252,321</u>	<u>-</u>	<u>-</u>
Change in net position				1,973,155	1,439,048	3,412,203	
Net position - beginning				61,873,722	24,160,583	86,034,305	
Net position - ending				<u>\$ 63,846,877</u>	<u>\$ 25,599,631</u>	<u>\$ 89,446,508</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, 2025

	General Fund	Public Works Fund	ARPA Fund
Assets and Deferred Outflows of Resources			
Assets:			
Cash and investments	\$ 5,011,923	\$ 4,602,210	\$ 1,699,647
Prepaid expenses	907	-	-
Taxes receivable	462,928	-	-
Accounts receivable, net	338,496	1,962	-
Interfund receivable	1,487,286	-	-
Inventory	-	448,383	-
Total assets	<u>7,301,540</u>	<u>5,052,555</u>	<u>1,699,647</u>
Deferred outflows of resources:			
	-	-	-
Total assets and deferred outflows of resources	<u>\$ 7,301,540</u>	<u>\$ 5,052,555</u>	<u>\$ 1,699,647</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$ 361,226	\$ 74,447	\$ -
Unearned revenue	-	-	1,472,722
Interfund payable	-	-	-
Total liabilities	<u>361,226</u>	<u>74,447</u>	<u>1,472,722</u>
Deferred inflows of resources:			
Unavailable property tax revenue	409,039	-	-
Unavailable payment in lieu of taxes	1,579,842	-	-
Unavailable lease revenue	-	-	-
Total deferred inflows of resources	<u>1,988,881</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable	1,488,193	448,383	-
Restricted	-	4,529,725	226,925
Committed	-	-	-
Unassigned	3,463,240	-	-
Total fund balances	<u>4,951,433</u>	<u>4,978,108</u>	<u>226,925</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,301,540</u>	<u>\$ 5,052,555</u>	<u>\$ 1,699,647</u>

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

UNION COUNTY, OREGON
Balance Sheet
Governmental Funds
June 30, 2025

Human Services Program	Justice Court Fund	Nonmajor Governmental Funds	Total
\$ 1,105,580	\$ 156,048	\$ 11,513,399	\$ 24,088,807
-	-	-	907
-	-	25,081	488,009
156,142	662,687	410,715	1,570,002
-	-	-	1,487,286
-	-	-	448,383
1,261,722	818,735	11,949,195	28,083,394
-	-	-	-
\$ 1,261,722	\$ 818,735	\$ 11,949,195	\$ 28,083,394
\$ 1,063,515	\$ 13,959	\$ 146,749	\$ 1,659,896
-	661,196	374,632	2,508,550
-	-	86,196	86,196
1,063,515	675,155	607,577	4,254,642
-	-	23,411	432,450
-	-	-	1,579,842
-	-	4,933	4,933
-	-	28,344	2,017,225
-	-	-	1,936,576
198,207	-	7,427,925	12,382,782
-	143,580	3,971,545	4,115,125
-	-	(86,196)	3,377,044
198,207	143,580	11,313,274	21,811,527
\$ 1,261,722	\$ 818,735	\$ 11,949,195	\$ 28,083,394

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UNION COUNTY, OREGON
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2025

Total fund balances - governmental funds \$ 21,811,527

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

Lease assets are not financial resources and therefore are not reported in the governmental funds. 33,835

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

Land	6,143,517	33,835
Construction in progress	629,918	
Improvements	2,402,194	
Buildings	8,954,887	
Equipment and vehicles	12,940,623	
Infrastructure	37,508,046	
Less: accumulated depreciation	(24,225,513)	44,353,672

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. 432,450

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. 661,196

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. 4,933

Other Post Employment Benefit (OPEB) liability used in governmental activities are not financial resources and therefore are not reported in the funds. (363,326)

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 2025 employer contributions related to OPEB	69,417	
Deferred inflows of resources related to OPEB	(115,128)	(45,711)

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. (3,141)

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	(38,884)	
Leases payable due in more than one year	(37,063)	
Long-term Debt Due within one year	(1,978,374)	
Long-term Debt Due in more than one year	(984,237)	(3,038,558)

Total net position - governmental activities \$ 63,846,877

(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, 2025

	General Fund	Public Works Fund	ARPA Fund
Revenues			
Taxes:			
Property taxes	\$ 7,186,364	\$ -	\$ -
Payments in lieu of tax	1,883,277	-	-
Other taxes	3,398	-	-
Intergovernmental	2,157,771	3,343,729	692,937
Charges for services	1,402,186	-	-
Licenses and permits	299,607	51,214	-
Fines and forfeitures	15,759	-	-
Miscellaneous:			
Rental income	161,927	-	-
Interest on investments	293,349	212,191	93,860
Other income	484,246	29,412	-
Total revenues	<u>13,887,884</u>	<u>3,636,546</u>	<u>786,797</u>
Expenditures			
Current:			
General government	5,182,611	-	161,882
Public safety	8,290,707	-	-
Public works	-	4,018,499	-
Health	-	-	-
Public services	-	-	-
Culture and recreation	-	-	-
Community development	526,988	-	-
Education	-	-	-
Debt Service:			
Principal	35,000	51,046	-
Interest	19,688	9,936	-
Capital outlay	141,588	55,780	432,107
Total expenditures	<u>14,196,582</u>	<u>4,135,261</u>	<u>593,989</u>
Excess of revenues over (under) expenditures	<u>(308,698)</u>	<u>(498,715)</u>	<u>192,808</u>
Other Financing Sources (Uses)			
Transfers in	257,668	40,000	-
Transfers out	(159,100)	(35,000)	(211,615)
Total other financing sources (uses)	<u>98,568</u>	<u>5,000</u>	<u>(211,615)</u>
Net change in fund balance	(210,130)	(493,715)	(18,807)
Beginning fund balance	5,161,563	5,471,823	245,732
Adjustment - changes within reporting entity	-	-	-
Beginning fund balance as adjusted	-	-	-
Ending fund balance	<u>\$ 4,951,433</u>	<u>\$ 4,978,108</u>	<u>\$ 226,925</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, 2025

Human Services Program	(Formerly Nonmajor) Justice Court Fund	Nonmajor Governmental Funds	Total
\$ -	\$ -	\$ 650,683	\$ 7,837,047
		165,054	2,048,331
		343,812	347,210
5,647,102	-	4,217,024	16,058,563
		940,111	2,342,297
		157,840	508,661
	402,635	7,997	426,391
	-	115,132	277,059
	9,055	516,158	1,124,613
21,675	-	1,021,744	1,557,077
5,668,777	411,690	8,135,555	32,527,249
-	-	70,772	5,415,265
-	323,706	2,117,940	10,732,353
-	-	78,231	4,096,730
5,608,266	-	63,220	5,671,486
	-	1,580,529	1,580,529
	-	845,858	845,858
	-	616,655	1,143,643
	-	208,560	208,560
	-	14,448	100,494
	-	3,328	32,952
	-	1,351,784	1,981,259
5,608,266	323,706	6,951,325	31,809,129
60,511	87,984	1,184,230	718,120
-	-	582,726	880,394
(335,000)	(115,000)	(277,000)	(1,132,715)
(335,000)	(115,000)	305,726	(252,321)
(274,489)	(27,016)	1,489,956	465,799
472,696	-	9,993,914	21,345,728
	170,596	(170,596)	-
-	170,596	9,823,318	9,993,914
\$ 198,207	\$ 143,580	\$ 11,313,274	\$ 21,811,527

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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, 2025

Total net change in fund balances - governmental funds	\$ 465,799
Amounts reported for governmental <i>activities</i> 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 (\$2,286,574) exceeds loss on disposal of assets (\$258,617) and depreciation expense (\$1,348,598) in the current year.	679,359
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 (\$40,524) exceeds lease asset acquisitions (\$22,131).	(18,393)
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.	(108,250)
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.	18,684
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.	285,931
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.	598
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.	69,570
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.	(21,025)
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.	588,044
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.	12,838
Change in net position - governmental activities	<u>\$ 1,973,155</u>

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

UNION COUNTY, OREGON
Statement of Net Position
Proprietary Funds
June 30, 2025

	Airport Fund	Buffalo Peak Golf Course Fund	Union County Solid Waste Fund	Total
Assets				
Current assets:				
Cash and investments	\$ 2,841,521	\$ -	\$ 705,024	\$ 3,546,545
Accounts receivable	470,033	113,851	51,440	635,324
Lease receivable- current	19,003	-	-	19,003
Inventory	168,120	78,723	-	246,843
Total current assets	<u>3,498,677</u>	<u>192,574</u>	<u>756,464</u>	<u>4,447,715</u>
Noncurrent assets:				
Lease receivable- non current	11,834	-	-	11,834
Leased assets, net	-	76,784	-	76,784
Capital assets not being depreciated:				
Land	60,705	1,088,950	50,605	1,200,260
Construction in progress	1,682,247	-	-	1,682,247
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>(13,137,720)</u>	<u>(983,177)</u>	<u>(355,642)</u>	<u>(14,476,539)</u>
Total noncurrent assets	<u>24,823,060</u>	<u>1,597,590</u>	<u>363,201</u>	<u>26,783,851</u>
Total assets	<u>28,321,737</u>	<u>1,790,164</u>	<u>1,119,665</u>	<u>31,231,566</u>
Deferred Outflows of Resources				
OPEB deferred outflows of resources	<u>818</u>	<u>1,877</u>	<u>-</u>	<u>2,695</u>
Liabilities				
Current liabilities:				
Accounts payable	5,933	8,999	2,943	17,875
Unearned revenue	-	1,262	-	1,262
Interfund payable	-	1,401,090	-	1,401,090
Accrued interest payable	27,851	13,389	-	41,240
Closure & post-closure care costs - current	-	-	30,000	30,000
Loans payable - current	305,403	74,757	-	380,160
Leases payable - current	-	26,372	-	26,372
Compensated absences	6,905	12,591	-	19,496
Total current liabilities	<u>346,092</u>	<u>1,538,460</u>	<u>32,943</u>	<u>1,917,495</u>
Noncurrent liabilities:				
OPEB liability	4,283	9,826	-	14,109
Closure and post-closure care costs	-	-	324,794	324,794
Loans payable	2,718,724	558,540	-	3,277,264
Total noncurrent liabilities	<u>2,723,007</u>	<u>568,366</u>	<u>324,794</u>	<u>3,616,167</u>
Total liabilities	<u>3,069,099</u>	<u>2,106,826</u>	<u>357,737</u>	<u>5,533,662</u>
Deferred Inflows of Resources				
Deferred revenue - debt refunding	-	1,145	-	1,145
Unearned golf course annual pass revenue	-	64,517	-	64,517
Deferred lease resources	30,837	-	-	30,837
OPEB deferred inflows of resources	1,357	3,112	-	4,469
Total deferred inflows of resources	<u>32,194</u>	<u>68,774</u>	<u>-</u>	<u>100,968</u>
Net Position				
Net investment in capital assets	21,787,099	887,509	363,201	23,037,809
Restricted for capital improvements	-	-	51,948	51,948
Unrestricted	<u>3,434,163</u>	<u>(1,271,068)</u>	<u>346,779</u>	<u>2,509,874</u>
Total net position	<u>\$ 25,221,262</u>	<u>\$ (383,559)</u>	<u>\$ 761,928</u>	<u>\$ 25,599,631</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, 2025

	Airport Fund	Buffalo Peak Golf Course Fund	Union County Solid Waste Fund	Total
Operating Revenues				
Franchise fees	\$ -	\$ -	\$ 210,790	\$ 210,790
Charges for services	2,270,070	600,928	-	2,870,998
Licenses and permits	88,700	-	-	88,700
Rental income	474,744	-	-	474,744
Miscellaneous	207,111	-	1,389	208,500
Total operating revenues	<u>3,040,625</u>	<u>600,928</u>	<u>212,179</u>	<u>3,853,732</u>
Operating Expenses				
Personnel services	170,115	384,777	-	554,892
Materials and services	1,561,369	314,042	138,253	2,013,664
Depreciation	886,459	58,668	9,205	954,332
Amortization	-	12,799	-	12,799
Total operating expenses	<u>2,617,943</u>	<u>770,286</u>	<u>147,458</u>	<u>3,535,687</u>
Operating income (loss)	<u>422,682</u>	<u>(169,358)</u>	<u>64,721</u>	<u>318,045</u>
Nonoperating Revenues (Expenses)				
Interest on investments	137,362	-	5	137,367
Interest expense	(48,674)	(26,546)	-	(75,220)
Grant revenue	806,535	-	-	806,535
Total nonoperating revenues (expenses)	<u>895,223</u>	<u>(26,546)</u>	<u>5</u>	<u>868,682</u>
Income (loss) before transfers	1,317,905	(195,904)	64,726	1,186,727
Transfers in	50,321	232,000	-	282,321
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	1,338,226	36,096	64,726	1,439,048
Net position - beginning	23,883,036	(419,655)	697,202	24,160,583
Net position - ending	<u>\$ 25,221,262</u>	<u>\$ (383,559)</u>	<u>\$ 761,928</u>	<u>\$ 25,599,631</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, 2025

	Airport	Buffalo Peak Golf Course	Union County Solid Waste District	Total
Cash Flows from Operating Activities:				
Cash received from customers	\$ 2,379,148	\$ 616,211	\$ -	\$ 2,995,359
Cash received from rentals	474,744	-	-	474,744
Cash received from franchise fees	-	-	216,156	216,156
Other operating receipts	207,111	-	1,389	208,500
Cash payments for personnel services	(168,274)	(385,912)	-	(554,186)
Cash payments for fuel purchases	(1,325,800)	-	-	(1,325,800)
Cash payments for materials and services	-	(303,952)	(143,623)	(447,575)
Cash payments for closure costs	-	-	(74,653)	(74,653)
Cash payments for insurance	(45,226)	-	-	(45,226)
Cash payments for miscellaneous	(54,176)	-	-	(54,176)
Cash payments for contractual services	(117,866)	-	-	(117,866)
Cash payments for supplies	(14,855)	-	-	(14,855)
Cash payments for repairs	(62,243)	-	-	(62,243)
Net cash provided (used) by operating activities	<u>1,272,563</u>	<u>(73,653)</u>	<u>(731)</u>	<u>1,198,179</u>
Cash Flows from Noncapital Financing Activities:				
Interfund loans	-	(29,341)	-	(29,341)
Interfund transfers	20,321	232,000	-	252,321
Nonoperating grants	<u>622,523</u>	<u>-</u>	<u>-</u>	<u>622,523</u>
Net cash provided (used) by noncapital financing activities	<u>642,844</u>	<u>202,659</u>	<u>-</u>	<u>845,503</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets	(1,133,565)	-	-	(1,133,565)
Principal payments on leases	-	(25,688)	-	(25,688)
Principal payments on indebtedness	(257,157)	(74,757)	-	(331,914)
Interest paid on indebtedness	<u>(49,644)</u>	<u>(28,561)</u>	<u>-</u>	<u>(78,205)</u>
Net cash provided (used) by capital and related financing activities	<u>(1,440,366)</u>	<u>(129,006)</u>	<u>-</u>	<u>(1,569,372)</u>
Cash Flows from Investing Activities:				
Interest income	<u>137,362</u>	<u>-</u>	<u>5</u>	<u>137,367</u>
Net increase (decrease) in cash and investments	612,403	-	(726)	611,677
Beginning cash and investments	<u>2,229,118</u>	<u>-</u>	<u>705,750</u>	<u>2,934,868</u>
Ending cash and investments	<u>\$ 2,841,521</u>	<u>\$ -</u>	<u>\$ 705,024</u>	<u>\$ 3,546,545</u>

(Continued)

	Airport	Buffalo Peak Golf Course	Union County Solid Waste District	Total
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 422,682	\$ (169,358)	\$ 64,721	\$ 318,045
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>				
Depreciation	886,459	58,668	9,205	954,332
Amortizaiton	-	12,799	-	12,799
(Increase) decrease in:				
Accounts receivable	20,378	1,526	1,881	23,785
Inventory	(30,449)	6,679	-	(23,770)
Deferred outflows	(399)	(856)	-	(1,255)
Increase (decrease) in:				
Accounts payable	(28,348)	3,411	(1,885)	(26,822)
Unearned revenue	-	13,757	-	13,757
Compensated absences	1,250	(1,879)	-	(629)
Closure and post-closure care costs	-	-	(74,653)	(74,653)
OPEB liability	302	117	-	419
Deferred inflows	688	1,483	-	2,171
Net cash provided (used) by operating activities	<u>\$ 1,272,563</u>	<u>\$ (73,653)</u>	<u>\$ (731)</u>	<u>\$ 1,198,179</u>

UNION COUNTY, OREGON
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	<u>Custodial Funds</u>
Assets	
Restricted Assets:	
Cash	\$ 675,103
Accounts receivable	15,900
Property taxes receivable	<u>1,404,009</u>
Total assets	<u>\$ 2,095,012</u>
Liabilities	
Liabilities payable from restricted assets:	
Due to other governments	\$ 1,404,009
Due to others	<u>691,003</u>
Total liabilities	2,095,012
Net position	<u>-</u>
Total liabilities and net position	<u>\$ 2,095,012</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, 2025

	<u>Custodial Funds</u>
Additions	
Taxes collected for other governments	\$ 62,999,697
Contributions to commissary accounts	<u>468,397</u>
Total additions	<u><u>63,468,094</u></u>
Deductions	
Payments of tax to other governments	63,019,154
Distributions to commissary account holders	<u>448,940</u>
Total deductions	<u><u>63,468,094</u></u>
Net increase (decrease) in fiduciary net position	-
Net position - beginning	-
Net position - ending	<u><u>\$ -</u></u>

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

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**NOTES TO BASIC FINANCIAL
STATEMENTS**

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

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

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

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

Blended Component Units

Union County Solid Waste District:

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

Union County Extension Service District:

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

Implementation of New Accounting Pronouncements and Accounting Standards

The County has implemented GASB Statement No. 101, Compensated Absences, and GASB Statement No. 102, Certain Risk Disclosures.

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.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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.

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

The County reports the following major enterprise funds:

Airport Fund - This fund records the activity of the County Airport.

Buffalo Peak Golf Course Fund - This fund records the activity of the County golf course.

Union County Solid Waste District - This fund records the activity of the solid waste district.

In addition, the County reports the following fund types:

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.

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, 2025, 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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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.

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:

Asset Class	Estimated Useful Lives
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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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.

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, Allowance for Uncollectible accounts receivable, and compensated absences have been subject to estimation.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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:

Fund	Deficit Amount	Remarks
Crime Victim Program	\$ 82,278	Due to current and prior operating losses
Sheriff Reserve Program	3,918	Due to current and prior operating losses
Buffalo Peak Golf Course	383,559	Due to prior operating losses

Note 3 - Deposits and Investments:

Deposits and Investments are comprised of the following at June 30, 2025:

	Carrying Value	Fair Value
Deposits with financial institutions	\$ 2,329,647	\$ 2,329,647
Investments with State of Oregon Local Government Investment Pool (LGIP)	<u>25,980,808</u>	<u>25,980,808</u>
	<u>\$ 28,310,455</u>	<u>\$ 28,310,455</u>

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

Government-Wide Statement of Net Position - Cash and Investments	\$ 27,635,352
Statement of Fiduciary Net Position - Cash	<u>675,103</u>
	<u>\$ 28,310,455</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 \$3,057,580 at June 30, 2025. 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 (PFPC), 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 PFPC between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFPC 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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Credit Risk - Investments

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

Custodial Credit Risk - Investments

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

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

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

Concentration Risk

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

Investment Type	Maturities	Concentration % of Portfolio	Actual Amount
Local Government Investment Pool	Avg 6-18 months	100%	\$ 25,980,808

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 \$507,164 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	\$ 662,687
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UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Lease Receivables:

	<u>Original Amount</u>	<u>Outstanding July 1, 2024</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2025</u>
Governmental Activities:					
Union County Weed Department lease; interest at 3.067%, principal and interest of \$776.60 quarterly, due 2025	\$ 8,871	\$ -	\$ 8,871	\$ 2,867	\$ 6,004
Bureau of Reclamation lease; interest at 0.845%, principal and interest of \$886.28 monthly, due 2025	4,909	4,422	4,909	9,331	-
Tri-County Weed Management lease; interest at 3.067%, principal and interest of \$1,445.40 quarterly, due 2025	16,511	-	16,511	5,337	11,174
Confederate Tribes of Umatilla lease; interest at 3.067%, principal and interest of \$8,589.02 quarterly, due 2025	119,262	-	119,262	31,056	88,206
Oregon Water Resources-State lease; interest at 3.067%, principal and interest of \$209.56 monthly, due 2025	7,341	-	7,341	2,322	5,019
Oregon Water Resources-County lease; interest at 3.067%, principal and interest of \$512.07 quarterly, due 2025	5,849	-	5,849	1,891	3,958
Union Soil & Water lease; interest at 3.067%, principal and interest of \$3,377 quarterly, due 2025	38,575	-	38,575	12,468	26,107
Senior Center Lease; interest at 2.96%, principal and interest of \$750 monthly, due 2030	<u>49,527</u>	<u>-</u>	<u>49,527</u>	<u>7,746</u>	<u>41,781</u>
	<u>\$ 250,845</u>	<u>\$ 4,422</u>	<u>\$ 250,845</u>	<u>\$ 73,018</u>	<u>\$ 182,249</u>
Business-type Activities:					
Green Hangar-1 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	\$ 5,452	\$ 1,980	\$ -	\$ 1,183	\$ 797
Green Hangar-2 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	1,980	-	1,183	797
Green Hangar-3 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	1,980	-	1,183	797
Green Hangar-4 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	1,980	-	1,183	797

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2024</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2025</u>
Business-type Activities:					
Green Hangar-5 lease; interest at 1.177%, principal and interest of \$100 monthly, due 2026	5,452	1,980	-	1,183	797
Tan Hangar-1 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-2 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-3 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-4 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-6 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-7 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-9 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Tan Hangar-10 lease; interest at 1.177%, principal and interest of \$160 monthly, due 2026	8,723	3,167	-	1,893	1,274
Hangar-6 lease; interest at 2.275%, principal and interest of \$100 monthly, due 2026	4,126	2,057	-	1,165	892

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 5 - Leases Receivables continued

	Original Amount	Outstanding July 1, 2024	Additions	Decrease	Outstanding June 30, 2025
Business-type Activities:					
Hangar-3 lease; interest at 2.656%, principal and interest of \$100 monthly, due 2026	3,549	2,050	-	1,160	890
Airport ground lease; interest at 3.744%, principal and interest of \$120 annually, due 2043	1,706	1,543	-	61	1,482
Airport ground lease; interest at 3.622%, principal and interest of \$100 annually, due 2049	1,680	2,536	-	68	2,468
Hangar-2 lease; interest at 2.859%, principal and interest of \$100 monthly, due 2030	5,234	-	5,234	-	5,234
Amalgamated Sugar Airport Land Lease; interest at 2.656%, principal and interest of \$2,000 annually, due 2028	9,474	7,495	-	1,801	5,694
	<u>\$ 122,813</u>	<u>\$ 50,917</u>	<u>\$ 5,234</u>	<u>\$ 25,314</u>	<u>\$ 30,837</u>

Future maturities are as follows:

Fiscal Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2026	\$ 77,342	\$ 6,539	\$ 19,003	\$ 517
2027	79,102	3,726	3,132	348
2028	8,349	651	3,219	261
2029	8,599	401	1,309	171
2030	8,857	143	947	133
2031-2035	-	-	967	533
2036-2040	-	-	939	360
2041-2045	-	-	874	166
2046-2050	-	-	447	33
	<u>\$ 182,249</u>	<u>\$ 11,460</u>	<u>\$ 30,837</u>	<u>\$ 2,522</u>

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

Note 6 - Property Taxes Receivable:

Property taxes receivable included in revenues are \$488,009, 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, 2025, was as follows:

Governmental Activities:	<u>Balance at July 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2025</u>
Leased Assets:				
Equipment	\$ 45,098	\$ 19,374	\$ -	\$ 64,472
Buildings	115,477	-	-	115,477
Total leased assets	<u>160,575</u>	<u>-</u>	<u>-</u>	<u>179,949</u>
Less accumulated amortization for:				
Equipment	(21,740)	(8,897)	-	(30,637)
Buildings	(86,607)	(28,870)	-	(115,477)
Total accumulated amortization	<u>(108,347)</u>	<u>(37,767)</u>	<u>(146,114)</u>	<u>(146,114)</u>
Total leased assets being amortized, net	<u>\$ 52,228</u>	<u>\$ (37,767)</u>	<u>\$ (146,114)</u>	<u>\$ 33,835</u>
Business-type Activities:				
Leased Assets:				
Equipment	\$ 127,974	\$ -	\$ -	\$ 127,974
Less accumulated amortization:				
(38,391)	-	-	(12,799)	(51,190)
Total leased assets being amortized, net	<u>\$ 89,583</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,784</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, 2025, was as follows:

Governmental Activities:	<u>Balance at July 1, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 2025</u>
Capital assets not being depreciated:				
Land	\$ 6,251,767	\$ -	\$ (108,250)	\$ 6,143,517
Construction in progress	1,978,813	387,390	(1,736,285)	629,918
Total capital assets not being depreciated	<u>8,230,580</u>	<u>387,390</u>	<u>(1,844,535)</u>	<u>6,773,435</u>
Capital assets being depreciated:				
Buildings	9,365,500	73,750	(484,363)	8,954,887
Improvements	1,817,012	585,182	-	2,402,194
Equipment & vehicles	9,973,545	2,976,537	(9,459)	12,940,623
Infrastructure	37,508,046	-	-	37,508,046
Total capital assets being depreciated	<u>58,664,103</u>	<u>3,635,469</u>	<u>(493,822)</u>	<u>61,805,750</u>
Less: accumulated depreciation:				
Buildings	(4,081,234)	(184,779)	226,692	(4,039,321)
Improvements	(1,027,053)	(106,999)	-	(1,134,052)
Equipment & vehicles	(4,064,877)	(573,655)	8,513	(4,630,019)
Infrastructure	(13,938,956)	(483,165)	-	(14,422,121)
Total accumulated depreciation	<u>(23,112,120)</u>	<u>(1,348,598)</u>	<u>235,205</u>	<u>(24,225,513)</u>
Net capital assets being depreciated	<u>35,551,983</u>	<u>2,286,871</u>	<u>(258,617)</u>	<u>37,580,237</u>
Governmental Activities - net capital assets	<u>\$ 43,782,563</u>	<u>\$ 2,674,261</u>	<u>\$ (2,103,152)</u>	<u>\$ 44,353,672</u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 8 - Capital Assets continued

	Balance at July 1, 2024	Increases	Decreases	Balance at June 30, 2025
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,200,260	\$ -	\$ -	\$ 1,200,260
Construction in progress	585,743	1,096,504	-	1,682,247
Total capital assets not being depreciated	<u>1,786,003</u>	<u>1,096,504</u>	<u>-</u>	<u>2,882,507</u>
Capital assets being depreciated:				
Buildings	3,334,592	-	-	3,334,592
Equipment & vehicles	959,339	-	-	959,339
Improvements	33,995,334	-	-	33,995,334
Total capital assets being depreciated	<u>38,289,265</u>	<u>-</u>	<u>-</u>	<u>38,289,265</u>
Less: accumulated depreciation:				
Buildings	(1,183,106)	(58,045)	-	(1,241,151)
Equipment & vehicles	(648,186)	(38,233)	-	(686,419)
Improvements	(11,690,915)	(858,054)	-	(12,548,969)
Total accumulated depreciation	<u>(13,522,207)</u>	<u>(954,332)</u>	<u>-</u>	<u>(14,476,539)</u>
Net capital assets being depreciated	<u>24,767,058</u>	<u>(954,332)</u>	<u>-</u>	<u>23,812,726</u>
Business-Type Activities - net capital assets	<u><u>\$ 26,553,061</u></u>	<u><u>\$ 142,172</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 26,695,233</u></u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	Business-Type Activities:		
General government	\$ 236,114	Airport	\$ 886,459
Public safety	280,623	Golf course	58,668
Public works	741,618	Solid waste management	9,205
Public services	687	Total	<u>\$ 954,332</u>
Culture & recreation	89,556		
Total	<u><u>\$ 1,348,598</u></u>		

Note 9 - Leases Payable:

	Original Amount	Outstanding July 1, 2024	Additions	Decrease	Outstanding June 30, 2025
Governmental Activities:					
Public Works Office Printer - Ricoh IMC3010; interest at 0.354%, monthly payments of principal and interest of \$139.95 ending 2029	\$ 8,041	\$ 7,219	\$ -	\$ (1,449)	\$ 5,770
Commissioner Office Printer - Kyocera 5054ci; interest at 0.354%, monthly payments of principal and interest of \$158.30 ending 2028	8,699	7,626	-	(1,658)	5,968
DA Office - Kyocera 6054ci; interest at 2.736%, monthly payments of principal and interest of \$190.21 ending 2028	10,655	9,148	-	(2,058)	7,089

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 9 - Leases Payable continued

	<u>Original Amount</u>	<u>Outstanding July 1, 2024</u>	<u>Additions</u>	<u>Decrease</u>	<u>Outstanding June 30, 2025</u>
Governmental Activities:					
Postage machine; interest at 0.845%, monthly payments of principal and interest of \$369.80 ending 2025	14,946	1,845	-	(1,845)	-
Postage machine; interest at 2.331%, monthly payments of principal and interest of \$391.12 ending 2030	22,131	-	22,131	(1,747)	20,384
Weed Control Shop; interest at 2.757%, quarterly payments of principal and interest of \$7,500 ending 2026	115,477	65,227	-	(28,491)	36,736
	<u>\$ 179,949</u>	<u>\$ 91,065</u>	<u>\$ 22,131</u>	<u>\$ (37,248)</u>	<u>\$ 75,947</u>
Current portion					(38,884)
Long-term portion					<u>\$ 37,063</u>
Business-type Activities:					
25 Golf Carts; interest at 3.99%, annual payments of principal and interest of \$27,765 ending 2026	\$ 127,974	\$ 52,060	\$ -	\$ (25,688)	\$ 26,372
Current portion					(26,372)
Long-term portion					<u>\$ -</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>
2026	\$ 38,884	\$ 1,671	\$ 26,372	\$ 1,052
2027	17,319	736	-	-
2028	10,153	402	-	-
2029	6,874	143	-	-
2030	<u>2,717</u>	<u>21</u>	<u>-</u>	<u>-</u>
	<u>\$ 75,947</u>	<u>\$ 2,973</u>	<u>\$ 26,372</u>	<u>\$ 1,052</u>

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, 2025 are as follows:

	Payable at July 1, 2024	Additions	Deletions	Payable at June 30, 2025	Due within one year
Governmental Activities:					
Community Bank - 4-H	\$ 84,635	\$ -	\$ (14,448)	\$ 70,187	\$ 14,911
Series 2013A Courthouse	455,000	-	(35,000)	420,000	40,000
OTIB Palmer Junction Loan	448,326	-	(51,046)	397,280	52,217
Financed Assets	927,762	-	(472,433)	455,330	251,432
Compensated absences	<u>1,689,384</u>	<u>1,153,745</u>	<u>(1,223,315)</u>	<u>1,619,814</u>	<u>1,619,814</u>
	<u>3,605,107</u>	<u>1,153,745</u>	<u>(1,796,242)</u>	<u>2,962,611</u>	<u>1,978,374</u>
Leases payable (note 9)	<u>91,065</u>	<u>22,131</u>	<u>(37,249)</u>	<u>75,947</u>	<u>38,884</u>
	<u><u>\$ 3,696,172</u></u>	<u><u>\$ 1,175,876</u></u>	<u><u>\$ (1,833,491)</u></u>	<u><u>\$ 3,038,558</u></u>	<u><u>\$ 2,017,258</u></u>
	Payable at July 1, 2024	Additions	Deletions	Payable at June 30, 2025	Due within one year
Business-Type Activities:					
Oregon Economic Devel. Dept.	\$ 678,054	\$ -	\$ (64,757)	\$ 613,297	\$ 67,179
Series 2013A Golf Course	30,000	-	(10,000)	20,000	10,000
Airport Rappel Base Loan	3,281,284	-	(257,157)	3,024,127	257,431
Compensated absences	<u>20,125</u>	<u>20,261</u>	<u>(20,890)</u>	<u>19,496</u>	<u>19,496</u>
	<u>4,009,463</u>	<u>20,261</u>	<u>(352,804)</u>	<u>3,676,920</u>	<u>354,106</u>
Leases payable (note 9)	<u>52,060</u>	<u>-</u>	<u>(25,688)</u>	<u>26,372</u>	<u>26,372</u>
	<u><u>\$ 4,061,523</u></u>	<u><u>\$ 20,261</u></u>	<u><u>\$ (378,492)</u></u>	<u><u>\$ 3,703,292</u></u>	<u><u>\$ 380,478</u></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:

Spokane Teacher Credit Union

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. Community Bank changed over to Spokane Teacher Credit Union May 2025. 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, 2025 was 5.0690%. 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
2026	\$ 14,911	\$ 3,192	\$ 18,103
2027	15,685	2,418	18,103
2028	16,498	1,604	18,102
2029	17,354	748	18,102
2030	<u>5,739</u>	<u>48</u>	<u>5,787</u>
	<u><u>\$ 70,187</u></u>	<u><u>\$ 8,010</u></u>	<u><u>\$ 78,197</u></u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Series 2013A Courthouse

On December 23, 2013, the County entered into an agreement with the US Bank Corporate Trust Services in the amount of \$755,000 to finance the construction of the Courthouse building. The debt will be repaid over 20 years, with bi-annual payment due on December 1 and June 1 of each fiscal year. The interest on this note varies from 4-4.5% over the life of the loan. Future payments are as follows:

Year ended June 30,	Principal	Interest	Total Requirements
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	45,000	10,463	55,463
2030-2034	<u>210,000</u>	<u>16,875</u>	<u>226,875</u>
	<u><u>\$ 420,000</u></u>	<u><u>\$ 88,426</u></u>	<u><u>\$ 508,426</u></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
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
2030	77,807	12,309	90,116
2031-2033	<u>251,320</u>	<u>17,990</u>	<u>269,310</u>
	<u><u>\$ 613,297</u></u>	<u><u>\$ 106,593</u></u>	<u><u>\$ 719,890</u></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
2026	\$ 10,000	\$ 675	\$ 10,675
2027	<u>10,000</u>	<u>225</u>	<u>10,225</u>
	<u><u>\$ 20,000</u></u>	<u><u>\$ 900</u></u>	<u><u>\$ 20,900</u></u>

UNION COUNTY, OREGON
Notes to Basic Financial Statements

OTIB Palmer Junction Loan

On May 23, 2017, the County entered into a \$159,184 obligation with Oregon Transportation Infrastructure Bank through the Oregon Department of Transportation. The monies will be used on the costs of the OTIB Palmer Junction project. An additional \$601,102 was drawn May 30, 2018. 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
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	57,174	3,807	60,981
2031-2033	123,941	3,713	127,654
	\$ 397,280	\$ 35,283	\$ 432,563

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
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	269,351	36,353	305,704
2031-2035	1,413,308	111,708	1,525,016
2036-2038	299,337	6,136	305,473
	\$ 3,024,127	\$ 332,514	\$ 3,356,641

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

Government Type Activities:		Business Type Activities:	
Interest on long-term debt	\$ 61,716	Airport	\$ 48,672

The County does not have any debt service requirements on other long-term debt as of June 30, 2025.

Legal Debt Limit

The County's legal annual debt service limit (as defined by ORS 238.245) as of June 30, 2025, is approximately \$112,109,279. The County's legal debt service limit is 2.0% of the real market value of the taxable property in district, calculated as provided in ORS 308.207.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 11 - Internal Balances:

Interfund balances at June 30, 2025 consisted of the following receivables and payables:

	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$ 1,487,286	\$ -
Nonmajor Funds	- -	86,196
Proprietary Funds:		
Buffalo Peak Golf Course Fund	- -	1,401,090
	<u>\$ 1,487,286</u>	<u>\$ 1,487,286</u>

Interfund receivables are to supplement funds operating a deficit. The \$1,401,090 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.

The County's total payroll for the fiscal year ended June 30, 2025 was \$10,242,427 and the amount of these wages qualifying for pension plan contributions amounted to \$9,380,744. The total pension plan contributions for the fiscal year ended June 30, 2025 amounted to \$1,661,370. Of this amount, \$568,220 was paid by the employees and \$1,093,149 was paid by the County. The total fair market value of all contributions to the plan at year end was \$26,655,541. 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 \$71,232 for the fiscal year ended June 30, 2025.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Note 14 - Internal Transfers:

Internal transfers for the fiscal year ended June 30, 2025 consist of the following:

	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ 257,668	\$ 159,100
Public Works Fund	40,000	35,000
ARPA Fund	-	211,615
Human Services Fund	-	335,000
Justice Court Fund	-	115,000
Nonmajor funds	582,726	277,000
Proprietary Funds:		
Airport Fund	50,321	30,000
Buffalo Peak Golf Course Fund	<u>232,000</u>	<u>-</u>
	<u><u>\$ 1,162,715</u></u>	<u><u>\$ 1,162,715</u></u>

Transfers are primarily used to move funds from:

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

Note 15 - Fund Balance Classifications:

Fund balances by classification for the year ended June 30, 2025 were as follows:

	General Fund	Public Works Fund	ARPA Fund	Human Services	Justice Court	Other Governmental Funds	Total Governmental Funds
<u>Fund balances:</u>							
Nonspendable:							
Inventories	\$ -	\$ 448,383	\$ -	\$ -	\$ -	\$ -	\$ 448,383
Prepaid Amt.	907	-	-	-	-	-	907
Interfund Rec.	1,487,286	-	-	-	-	-	1,487,286
Restricted:							
Community Svrs.	-	-	226,925	198,207	-	2,457,213	2,882,345
County Schools	-	-	-	-	-	113,392	113,392
Public Safety	-	-	-	-	-	3,831,654	3,831,654
Economic Develop.	-	-	-	-	-	162,314	162,314
Equipment	-	-	-	-	-	68,006	68,006
Public Works	-	4,529,725	-	-	-	795,346	5,325,071
Committed:							
Community Svrs.	-	-	-	-	-	1,862,516	1,862,516
Economic Develop.	-	-	-	-	-	1,831,361	1,831,361
Capital Acquisition	-	-	-	-	-	275,698	275,698
Public Safety	-	-	-	-	143,580	1,970	145,550
Unassigned	3,463,240	-	-	-	-	(86,196)	3,377,044
Total fund bal.	\$ 4,951,433	\$ 4,978,108	\$ 226,925	\$ 198,207	\$ 143,580	\$ 11,313,274	\$ 21,811,527

The amount of the primary governments net position at June 30, 2025 that is restricted by enabling legislation totaled \$12,382,782.

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

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, 2025, all closure cost had been paid. The \$354,794 reported as landfill closure and post-closure care liability at year end represents the estimated cost of monitoring the site for the next 11 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, 2025, total cash of \$705,024 is available for these purposes. In the future, these costs may need to be covered by future tax revenue or franchise fees.

Note 19 - Other Post-Employment Benefits:

Defined Benefit OPEB Plan

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

Financial Statement Presentation

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

		Implicit Rate Subsidy Plan
Deferred Outflows of Resources		
Contributions After the Measurement Date	\$ 18,787	
Change in Assumptions	7,080	
Difference between expected and Actual Experience	46,245	
Total Deferred Outflows of Resources	<u>72,112</u>	
 Total OPEB Asset (Liability)	 <u>(377,435)</u>	
Deferred Inflows of Resources		
Change in Assumptions	84,515	
Difference between expected and Actual Experience	35,082	
Total Deferred Inflows of Resources	<u>119,597</u>	
 OPEB Expense (Included in program expenses on Statement of Activities)	 <u>41,146</u>	

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.

UNION COUNTY, OREGON
Notes to Basic Financial Statements

Benefits Provided

The plan provides eligible retirees and their dependents under age 65 the same health care coverage at the same premium rates as offered to active employees. The retiree is responsible for the premiums. As of the valuation date of July 1, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefits	102
Active employees	<u>1</u>

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

The County's total OPEB liability of \$377,435 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2024.

For the fiscal year ended June 30, 2025, the County recognized OPEB expense from this plan of \$41,146. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 46,245	\$ 35,082
Changes of assumptions	7,080	84,515
Contributions subsequent to the measurement date	18,787	-
Total	<u>\$ 72,112</u>	<u>\$ 119,597</u>

Deferred outflows of resources related to OPEB of \$18,787 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, 2026. 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,	
2026	\$ 10,563
2027	(7,603)
2028	(7,149)
2029	(8,261)
2030	(8,798)
Thereafter	(26,237)
Total	<u>\$ (47,485)</u>

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2024 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	5.20 percent (change from 3.65 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: 6.00 percent per year, decreasing to 3.75 percent.
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

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance as of June 30, 2024	\$ 378,793
Changes for the year:	
Service cost	34,599
Interest on Total OPEB Liability	14,771
Effect of economic/demographic gains or losses	39,546
Effect of assumptions changes or inputs	(72,727)
Benefit Payments	<u>(17,547)</u>
Balance as of June 30, 2025	<u>\$ 377,435</u>

Sensitivity of the Total OPEB Liability

The following presents the County's total OPEB liability, as well as what the liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.93 percent) or 1-percentage-point higher (4.93 percent) than the current discount rate. A similar sensitivity analysis is then presented for changes in the healthcare trend assumption.

Discount Rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
County's proportionate share of the net OPEB liability (asset)	\$ 406,785	\$ 377,435	\$ 349,565

Healthcare Cost Trend:

	1% Decrease (5.90% decreasing to 2.75%)	Current Healthcare Trend Rate (6.90% decreasing to 3.75%)	1% Increase (7.90% decreasing to 4.75%)
County's proportionate share of the net OPEB liability (asset)	\$ 331,769	\$ 377,435	\$ 432,503

**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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 6,945,000	\$ 6,945,000	\$ 7,186,364	\$ 241,364
Payments in lieu of tax	1,545,000	1,545,000	1,883,277	338,277
Other taxes	9,500	9,500	3,398	(6,102)
Intergovernmental	2,210,555	2,549,721	2,157,771	(391,950)
Charges for services	1,618,113	1,618,113	1,402,186	(215,927)
Licenses and permits	171,800	171,800	299,607	127,807
Fines and forfeitures	52,000	52,000	15,759	(36,241)
Rental income	215,383	215,383	161,927	(53,456)
Interest on investments	180,000	180,000	293,349	113,349
Miscellaneous	214,800	214,800	484,246	269,446
Total revenues	<u>13,162,151</u>	<u>13,501,317</u>	<u>13,887,884</u>	<u>386,567</u>
Expenditures				
Assessor	1,289,740	1,289,740	1,237,619	52,121
County Clerk	488,542	488,542	451,751	36,791
Board of Commissioners/Administration	1,356,765	1,356,765	1,284,516	72,249
Facilities/District Court	564,399	564,399	520,971	43,428
District Attorney/Support Enforcement	1,245,823	1,240,823	1,195,529	45,294
Juvenile Department	918,980	918,980	829,437	89,543
Planning/Emergency Services	1,025,237	1,025,237	775,573	249,664
Special Accounts	1,698,766	1,698,766	1,512,379	186,387
Sheriff	3,431,376	3,431,376	3,328,758	102,618
Corrections	2,580,241	2,791,707	2,633,643	158,064
Debt service	60,000	60,000	54,688	5,312
Capital outlay	522,850	650,550	371,718	278,832
Contingency	533,000	458,000	-	458,000
Total expenditures	<u>15,715,719</u>	<u>15,974,885</u>	<u>14,196,582</u>	<u>1,778,303</u>
Excess of revenues over (under) expenditures	<u>(2,553,568)</u>	<u>(2,473,568)</u>	<u>(308,698)</u>	<u>2,164,870</u>
Other Financing Sources (Uses)				
Transfers in	257,668	257,668	257,668	-
Transfers out	(154,100)	(234,100)	(159,100)	75,000
Total other financing sources (uses)	<u>103,568</u>	<u>23,568</u>	<u>98,568</u>	<u>75,000</u>
Net change in fund balance	(2,450,000)	(2,450,000)	(210,130)	2,239,870
Beginning fund balance	4,450,000	4,450,000	5,161,563	711,563
Ending fund balance	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 4,951,433</u>	<u>\$ 2,951,433</u>

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Public Works Fund - 201
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 3,461,291	\$ 3,461,291	\$ 3,343,729	\$ (117,562)
Licenses and permits	20,000	20,000	51,214	31,214
Interest on investments	40,000	40,000	212,191	172,191
Miscellaneous	5,000	5,000	29,412	24,412
Total revenues	<u>3,526,291</u>	<u>3,526,291</u>	<u>3,636,546</u>	<u>110,255</u>
Expenditures				
Personnel services	2,008,096	2,008,096	1,922,694	85,402
Materials and services	3,675,481	3,675,481	1,714,171	1,961,310
Debt service	62,000	62,000	60,982	1,018
Capital outlay	1,523,291	1,523,291	437,414	1,085,877
Contingency	250,000	250,000	-	250,000
Total expenditures	<u>7,518,868</u>	<u>7,518,868</u>	<u>4,135,261</u>	<u>3,383,607</u>
Excess of revenues over (under) expenditures	<u>(3,992,577)</u>	<u>(3,992,577)</u>	<u>(498,715)</u>	<u>3,493,862</u>
Other Financing Sources (Uses)				
Transfers in	40,000	40,000	40,000	-
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net change in fund balance	<u>(3,987,577)</u>	<u>(3,987,577)</u>	<u>(493,715)</u>	<u>3,493,862</u>
Beginning fund balance	<u>3,987,577</u>	<u>3,987,577</u>	<u>5,471,823</u>	<u>1,484,246</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,978,108</u>	<u>\$ 4,978,108</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 692,937	\$ 692,937
Interest on investments	100,000	100,000	93,860	(6,140)
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>786,797</u>	<u>686,797</u>
Expenditures				
Materials and services	100,000	100,000	72,108	27,892
Capital outlay	1,025,000	1,025,000	521,881	503,119
Total expenditures	<u>1,125,000</u>	<u>1,125,000</u>	<u>593,989</u>	<u>531,011</u>
Excess of revenues over (under) expenditures	(1,025,000)	(1,025,000)	192,808	1,217,808
Other financing sources (uses)				
Transfers out	(1,175,000)	(1,175,000)	(211,615)	963,385
Net change in fund balance	(2,200,000)	(2,200,000)	(18,807)	2,181,193
Beginning fund balance	<u>2,200,000</u>	<u>2,200,000</u>	<u>245,732</u>	<u>(1,954,268)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,925</u>	<u>\$ 226,925</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 6,000,534	\$ 6,000,534	\$ 5,647,102	\$ (353,432)
Miscellaneous	35,000	35,000	21,675	(13,325)
Total revenues	<u>6,035,534</u>	<u>6,035,534</u>	<u>5,668,777</u>	<u>(366,757)</u>
Expenditures				
Personnel services	206,575	206,575	204,701	1,874
Materials and services	5,872,838	5,872,838	5,403,565	469,273
Total expenditures	<u>6,079,413</u>	<u>6,079,413</u>	<u>5,608,266</u>	<u>471,147</u>
Excess of revenues over (under) expenditures	(43,879)	(43,879)	60,511	104,390
Other financing sources (uses)				
Transfers out	(335,000)	(335,000)	(335,000)	-
Net change in fund balance	(378,879)	(378,879)	(274,489)	104,390
Beginning fund balance	<u>378,879</u>	<u>378,879</u>	<u>472,696</u>	<u>93,817</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,207</u>	<u>\$ 198,207</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, 2025

	Budgeted Amounts		Actual		Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	Positive (Negative)	
Revenues					
Fines and forfeitures	\$ 320,000	\$ 320,000	\$ 402,635	\$ 82,635	
Interest on investments	7,000	7,000	9,055	2,055	
Miscellaneous	1,200	1,200	-	(1,200)	
Total revenues	<u>328,200</u>	<u>328,200</u>	<u>411,690</u>	<u>83,490</u>	
Expenditures					
Personnel services	147,737	147,737	138,751	8,986	
Materials and services	200,463	200,463	184,955	15,508	
Contingency	65,000	65,000	-	65,000	
Total expenditures	<u>413,200</u>	<u>413,200</u>	<u>323,706</u>	<u>89,494</u>	
Excess of revenues over (under) expenditures	(85,000)	(85,000)	87,984	172,984	
Other Financing Sources (Uses)					
Transfers out	(115,000)	(115,000)	(115,000)	-	
Net change in fund balance	(200,000)	(200,000)	(27,016)	172,984	
Beginning fund balance	<u>200,000</u>	<u>200,000</u>	<u>170,596</u>	<u>(29,404)</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 143,580</u>	<u>\$ 143,580</u>	

UNION COUNTY

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

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

Year Ended June 30,	County's proportion of the net OPEB liability (asset)	County's proportionate share of the net OPEB liability (asset)	County's covered payroll	County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll
2025	100%	\$ 377,435	10,242,427	4%
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
2025	\$ 18,787	\$ 18,787	\$ -	\$ 10,242,427	0%
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

Budgets and Budgetary Accounting

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

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

Appropriations

The County has complied with legal requirements relating to the preparation, adoption and execution of the annual budget for the year ended June 30, 2025.

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SUPPLEMENTARY INFORMATION

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 240,826	\$ 795,859	\$ 255,349	\$ 11,494	\$ 412	\$ 146,072	\$ 131,545
Accounts receivable, net	11,115	1,397	11,573	90	-	19,798	106
Taxes receivable	-	-	-	-	-	-	-
Total assets	251,941	797,256	266,922	11,584	412	165,870	131,651
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 251,941	\$ 797,256	\$ 266,922	\$ 11,584	\$ 412	\$ 165,870	\$ 131,651
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts payable	\$ 24,328	\$ 1,910	\$ 90	\$ 2,426	\$ -	\$ 1,793	\$ -
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	24,328	1,910	90	2,426	-	1,793	-
Deferred inflows of resources:							
Unavailable property tax revenue	-	-	-	-	-	-	-
Unavailable lease revenue	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
Fund Balances:							
Restricted	227,613	795,346	266,832	9,158	412	164,077	131,651
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	227,613	795,346	266,832	9,158	412	164,077	131,651
Total liabilities, deferred inflows of resources, and fund balances	\$ 251,941	\$ 797,256	\$ 266,922	\$ 11,584	\$ 412	\$ 165,870	\$ 131,651

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2025

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III	253 Forest Service Title III
\$ 468	\$ 11,709	\$ 563,950	\$ 2,064,363	\$ 499	\$ 47,277	\$ 94	\$ 433,163	\$ 45,854
-	-	-	-	-	37,570	-	-	-
-	-	-	-	-	-	-	-	-
468	11,709	563,950	2,064,363	499	84,847	94	433,163	45,854
-	-	-	-	-	-	-	-	-
\$ 468	\$ 11,709	\$ 563,950	\$ 2,064,363	\$ 499	\$ 84,847	\$ 94	\$ 433,163	\$ 45,854
\$ -	\$ 198	\$ 48,455	\$ 3,806	\$ 499	\$ 5,587	\$ 94	\$ -	\$ -
-	-	-	-	-	-	-	366,037	-
-	-	-	-	82,278	-	3,918	-	-
-	198	48,455	3,806	82,777	5,587	4,012	366,037	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
- 468	11,511	515,495	2,060,557	-	79,260	-	67,126	45,854
-	-	-	-	-	-	0	-	-
-	-	-	-	(82,278)	-	(3,918)	-	-
468	11,511	515,495	2,060,557	(82,278)	79,260	(3,918)	67,126	45,854
\$ 468	\$ 11,709	\$ 563,950	\$ 2,064,363	\$ 499	\$ 84,847	\$ 94	\$ 433,163	\$ 45,854

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2025

	255	260	263	265	266	267	269
	Economic Development	Community Development Loan	Watershed	Agriculture Services	Non-Med Transportation	Opioid Settlement	Mediation Assessment
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 1,893,190	\$ 12,314	\$ (129,350)	\$ 111,380	\$ 21,009	\$ 387,467	\$ 71,364
Accounts receivable, net	97,703	-	130,196	-	1,840	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>1,990,893</u>	<u>12,314</u>	<u>846</u>	<u>111,380</u>	<u>22,849</u>	<u>387,467</u>	<u>71,364</u>
Deferred outflows of resources:							
-	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 1,990,893</u>	<u>\$ 12,314</u>	<u>\$ 846</u>	<u>\$ 111,380</u>	<u>\$ 22,849</u>	<u>\$ 387,467</u>	<u>\$ 71,364</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,520	\$ 306	\$ 3,083
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,520</u>	<u>306</u>	<u>3,083</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	12,314	-	-	21,329	387,161	68,281
Committed	1,830,893	-	846	111,380	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>1,980,893</u>	<u>12,314</u>	<u>846</u>	<u>111,380</u>	<u>21,329</u>	<u>387,161</u>	<u>68,281</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,990,893</u>	<u>\$ 12,314</u>	<u>\$ 846</u>	<u>\$ 111,380</u>	<u>\$ 22,849</u>	<u>\$ 387,467</u>	<u>\$ 71,364</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2025

270	272	280	283	285	287	290	293	295
Ambulance	Library Project	911 Communication	RAC Maintenance	Law Library	Drug Court	Building & Property Reserve	Senior Center Maintenance	Union County Fair Board
\$ 1,970	\$ 5,232	\$ 1,446,947	\$ 5,976	\$ 19,901	\$ 267,394	\$ 121,231	\$ 49,685	\$ 1,178,328
-	-	-	-	-	34	-	750	-
-	-	-	-	-	-	-	-	-
1,970	5,232	1,446,947	5,976	19,901	267,428	121,231	50,435	1,178,328
-	-	-	-	-	-	-	-	-
\$ 1,970	\$ 5,232	\$ 1,446,947	\$ 5,976	\$ 19,901	\$ 267,428	\$ 121,231	\$ 50,435	\$ 1,178,328
\$ -	\$ -	\$ -	\$ 1,299	\$ -	\$ 17,093	\$ -	\$ -	\$ 10,876
-	-	-	-	-	-	-	-	8,595
-	-	-	-	-	-	-	-	-
-	-	-	1,299	-	17,093	-	-	19,471
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,970	5,232	1,446,947	4,677	19,901	250,335	121,231	50,435	1,158,857
-	-	-	-	-	-	-	-	-
1,970	5,232	1,446,947	4,677	19,901	250,335	121,231	50,435	1,158,857
\$ 1,970	\$ 5,232	\$ 1,446,947	\$ 5,976	\$ 19,901	\$ 267,428	\$ 121,231	\$ 50,435	\$ 1,178,328

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2025

	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS	307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution
Assets and Deferred Outflows of Resources							
Assets:							
Cash and investments	\$ 67,419	\$ 56,791	\$ 97,547	\$ 65,317	\$ 60,143	\$ 398,069	\$ 181,830
Accounts receivable, net	587	129	-	1,050	600	-	-
Taxes receivable	-	-	-	-	-	-	-
Total assets	<u>68,006</u>	<u>56,920</u>	<u>97,547</u>	<u>66,367</u>	<u>60,743</u>	<u>398,069</u>	<u>181,830</u>
Deferred outflows of resources:	-	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 68,006</u>	<u>\$ 56,920</u>	<u>\$ 97,547</u>	<u>\$ 66,367</u>	<u>\$ 60,743</u>	<u>\$ 398,069</u>	<u>\$ 181,830</u>
Liabilities and Fund Balances							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ 10,000
Unearned revenue	-	-	-	-	-	-	-
Interfund payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52</u>	<u>10,000</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	68,006	-	-	-	-	-	171,830
Committed	-	56,920	97,547	66,367	60,743	398,017	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>68,006</u>	<u>56,920</u>	<u>97,547</u>	<u>66,367</u>	<u>60,743</u>	<u>398,017</u>	<u>171,830</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 68,006</u>	<u>\$ 56,920</u>	<u>\$ 97,547</u>	<u>\$ 66,367</u>	<u>\$ 60,743</u>	<u>\$ 398,069</u>	<u>\$ 181,830</u>

UNION COUNTY, OREGON
Combining Balance Sheet
Nonmajor Governmental Funds (continued)
June 30, 2025

313	315	902	Total
Surveyor	Map	Union County 4-H Extension	Nonmajor Governmental Funds
\$ 44,954	\$ 11,194	\$ 317,163	\$ 11,513,399
1,804	-	94,373	410,715
-	-	25,081	25,081
<u>46,758</u>	<u>11,194</u>	<u>436,617</u>	<u>11,949,195</u>
-	-	-	-
<u>\$ 46,758</u>	<u>\$ 11,194</u>	<u>\$ 436,617</u>	<u>\$ 11,949,195</u>
\$ -	\$ -	\$ 3,334	\$ 146,749
-	-	-	374,632
-	-	-	86,196
<u>-</u>	<u>-</u>	<u>3,334</u>	<u>607,577</u>
-	-	23,411	23,411
-	-	4,933	4,933
<u>-</u>	<u>-</u>	<u>28,344</u>	<u>28,344</u>
46,758	-	404,939	7,427,925
-	11,194	-	3,971,545
-	-	-	(86,196)
<u>46,758</u>	<u>11,194</u>	<u>404,939</u>	<u>11,313,274</u>
<u>\$ 46,758</u>	<u>\$ 11,194</u>	<u>\$ 436,617</u>	<u>\$ 11,949,195</u>

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2025

	202	205	210	215	217	220	230
	Weed Fund	Bicycle Fund/ Project Fund	Parks Department	Animal Control	County School	Commission on Children & Families	Court Security
Revenues							
Taxes:							
Property taxes	\$ 268,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	165,054	-	-
Other taxes	-	-	-	-	2,524	-	-
Intergovernmental	27,434	174,443	50,319	-	34,037	70,644	43,650
Charges for services	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	7,232	-	-	-
Miscellaneous:							
Rental income	-	-	-	-	-	-	-
Interest on investments	10,203	36,047	12,635	-	6,440	7,432	5,835
Other income	57,537	-	-	44,500	-	5,665	-
Total revenues	<u>364,017</u>	<u>210,490</u>	<u>62,954</u>	<u>51,732</u>	<u>208,055</u>	<u>83,741</u>	<u>49,485</u>
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	78,231	-	-	-	-	-
Public safety	-	-	-	-	-	-	42,000
Public services	309,301	-	-	124,858	-	83,460	-
Culture and recreation	-	-	57,382	-	-	-	-
Community development	-	-	-	-	-	-	-
Education	-	-	-	-	208,560	-	-
Health	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>309,301</u>	<u>78,231</u>	<u>57,382</u>	<u>124,858</u>	<u>208,560</u>	<u>83,460</u>	<u>42,000</u>
Excess of revenues over (under) expenditures	<u>54,716</u>	<u>132,259</u>	<u>5,572</u>	<u>(73,126)</u>	<u>(505)</u>	<u>281</u>	<u>7,485</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	85,000	-	-	-
Transfers out	-	-	(10,000)	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	85,000	-	-	-
Net change in fund balance	<u>54,716</u>	<u>132,259</u>	<u>(4,428)</u>	<u>11,874</u>	<u>(505)</u>	<u>281</u>	<u>7,485</u>
Beginning 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>
Ending fund balance	<u>\$ 227,613</u>	<u>\$ 795,346</u>	<u>\$ 266,832</u>	<u>\$ 9,158</u>	<u>\$ 412</u>	<u>\$ 164,077</u>	<u>\$ 131,651</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, 2025

233 Wind Project	234 Inmate Welfare	235 STF	240 Community Corrections Fund	245 Crime Victim Program	247 MERA	249 Sheriff Reserve Program	252 Title III
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,214	-	616,052	351,475	192,681	163,591	-	-
-	-	-	931,326	-	-	6,650	-
-	9,445	-	-	-	-	-	-
-	-	-	765	-	-	-	-
-	-	-	-	-	-	-	-
693	361	24,518	109,574	-	1,517	-	20,473
-	-	-	2,600	-	15,554	458	-
18,907	9,806	640,570	1,395,740	192,681	180,662	7,108	20,473
-	-	-	-	-	-	-	10,642
-	-	-	-	-	-	-	-
-	4,104	-	1,376,677	-	-	7,438	-
-	-	-	-	255,005	-	14,050	-
-	-	-	-	-	237,552	-	-
-	-	463,989	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,104	463,989	1,376,677	255,005	237,552	21,488	10,642
18,907	5,702	176,581	19,063	(62,324)	(56,890)	(14,380)	9,831
(22,000)	-	-	-	15,000	73,626	-	-
(22,000)	-	-	-	15,000	73,626	-	-
(3,093)	5,702	176,581	19,063	(47,324)	16,736	(14,380)	9,831
3,561	5,809	338,914	2,041,494	(34,954)	62,524	10,462	57,295
\$ 468	\$ 11,511	\$ 515,495	\$ 2,060,557	\$ (82,278)	\$ 79,260	\$ (3,918)	\$ 67,126

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds (continued)
For the Fiscal Year Ended June 30, 2025

	253 Forest Service Title III	255 Economic Development	260 Community Development Loan	263 Watershed	265 Agriculture Services	266 Non-Med Transportation	267 Opiod Settlement
Revenues							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	-	-	-	-	-	-	-
Other taxes	-	341,288	-	-	-	-	-
Intergovernmental	-	224,522	-	-	-	5,884	-
Charges for services	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Miscellaneous:							
Rental income	-	-	-	-	-	-	-
Interest on investments	3,744	83,427	570	-	5,132	963	7,170
Other income	-	109,817	-	579,830	-	3,892	108,211
Total revenues	3,744	759,054	570	579,830	5,132	10,739	115,381
Expenditures							
Current:							
General government	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public services	83,865	-	-	579,830	2,161	9,520	-
Culture and recreation	-	-	-	-	-	-	-
Community development	-	152,666	-	-	-	-	-
Education	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	63,220
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	83,865	152,666	-	579,830	2,161	9,520	63,220
Excess of revenues over (under) expenditures	(80,121)	606,388	570	-	2,971	1,219	52,161
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	2,100	-	335,000
Transfers out	-	(235,000)	-	-	-	-	-
Total other financing sources (uses)	-	(235,000)	-	-	2,100	-	335,000
Net change in fund balance	(80,121)	371,388	570	-	5,071	1,219	387,161
Beginning fund balance	125,975	1,609,505	11,744	846	106,309	20,110	-
Ending fund balance	\$ 45,854	\$ 1,980,893	\$ 12,314	\$ 846	\$ 111,380	\$ 21,329	\$ 387,161

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds (continued)
For the Fiscal Year Ended June 30, 2025

269 Mediation Assessment	270 Ambulance	272 Library Project	280 911 Communication	283 RAC Maintenance	285 Law Library	287 Drug Court	290 Building & Property Reserve
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	511,901	-	-	178,264	-
300	-	-	-	-	26,371	5,901	-
-	-	-	-	-	-	-	-
3,934	91	242	53,085	153	1,020	-	5,609
4,234	91	242	564,986	153	27,391	184,393	5,609
-	-	-	-	-	-	-	-
-	-	-	499,999	-	-	116,348	-
26,021	-	-	-	27,226	-	-	-
-	-	-	-	-	7,609	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,021	-	-	499,999	27,226	7,609	116,348	-
(21,787)	91	242	64,987	(27,073)	19,782	68,045	5,609
-	-	-	-	25,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	25,000	-	-	-
(21,787)	91	242	64,987	(2,073)	19,782	68,045	5,609
90,068	1,879	4,990	1,381,960	6,750	119	182,290	115,622
\$ 68,281	\$ 1,970	\$ 5,232	\$ 1,446,947	\$ 4,677	\$ 19,901	\$ 250,335	\$ 121,231

UNION COUNTY, OREGON
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds (continued)
For the Fiscal Year Ended June 30, 2025

	293 Senior Center Maintenance	295 Union County Fair Board	301 Clerk Equipment Reserve	302 A & T Users Capital	303 Vehicle Reserve	306 GIS
Revenues						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payments in lieu of tax	- -	- -	- -	- -	- -	- -
Other taxes	- -	- -	- -	- -	- -	- -
Intergovernmental	- -	369,501	- -	- -	- -	- -
Charges for services	- -	- -	- -	- -	- -	- -
Licenses and permits	- -	- -	8,601	1,516	- -	13,143
Fines and forfeitures	- -	- -	- -	- -	- -	- -
Miscellaneous:						
Rental income	- -	33,873	- -	- -	- -	- -
Interest on investments	2,475	49,477	2,911	2,591	3,944	3,267
Other income	9,750	79,969	- -	- -	- -	- -
Total revenues	<u>12,225</u>	<u>532,820</u>	<u>11,512</u>	<u>4,107</u>	<u>3,944</u>	<u>16,410</u>
Expenditures						
Current:						
General government	- -	- -	- -	- -	- -	- -
Public works	- -	- -	- -	- -	- -	- -
Public safety	25,001	- -	- -	- -	- -	- -
Public services	- -	- -	147	- -	10,000	6,495
Culture and recreation	- -	212,239	- -	- -	- -	- -
Community development	- -	- -	- -	- -	- -	- -
Education	- -	- -	- -	- -	- -	- -
Health	- -	- -	- -	- -	- -	- -
Debt service:						
Principal	- -	- -	- -	- -	- -	- -
Interest	- -	- -	- -	- -	- -	- -
Capital outlay	- -	200,454	- -	- -	- -	- -
Total expenditures	<u>25,001</u>	<u>412,693</u>	<u>147</u>	<u>- -</u>	<u>10,000</u>	<u>6,495</u>
Excess of revenues over (under) expenditures	<u>(12,776)</u>	<u>120,127</u>	<u>11,365</u>	<u>4,107</u>	<u>(6,056)</u>	<u>9,915</u>
Other Financing Sources (Uses)						
Transfers in	- -	- -	- -	- -	15,000	- -
Transfers out	- -	- -	- -	- -	- -	(10,000)
Total other financing sources (uses)	- -	- -	- -	- -	15,000	(10,000)
Net change in fund balance	<u>(12,776)</u>	<u>120,127</u>	<u>11,365</u>	<u>4,107</u>	<u>8,944</u>	<u>(85)</u>
Beginning fund balance	<u>63,211</u>	<u>1,038,730</u>	<u>56,641</u>	<u>52,813</u>	<u>88,603</u>	<u>66,452</u>
Ending fund balance	<u>\$ 50,435</u>	<u>\$ 1,158,857</u>	<u>\$ 68,006</u>	<u>\$ 56,920</u>	<u>\$ 97,547</u>	<u>\$ 66,367</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, 2025

307 Transit HUB Maintenance	308 Communications System	312 Dispute Resolution	313 Surveyor	315 Map	902 Union County 4-H Extension	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,840	\$ 650,683
-	-	-	-	-	-	165,054
-	-	-	-	-	-	343,812
-	1,151,330	33,082	-	-	-	4,217,024
-	-	2,135	-	-	-	940,111
-	68,509	-	24,054	-	-	157,840
-	-	-	-	-	-	7,997
7,500	-	-	-	-	73,759	115,132
2,623	17,242	8,802	2,656	517	18,785	516,158
-	-	-	-	-	3,733	1,021,744
10,123	1,237,081	44,019	26,710	517	478,117	8,135,555
-	-	-	60,130	-	-	70,772
-	-	-	-	-	-	78,231
-	46,373	-	-	-	-	2,117,940
-	-	48,590	-	-	-	1,580,529
-	-	-	-	-	331,076	845,858
-	-	-	-	-	-	616,655
-	-	-	-	-	-	208,560
-	-	-	-	-	-	63,220
-	-	-	-	-	14,448	14,448
-	-	-	-	-	3,328	3,328
-	1,151,330	-	-	-	-	1,351,784
-	1,197,703	48,590	60,130	-	348,852	6,951,325
10,123	39,378	(4,571)	(33,420)	517	129,265	1,184,230
-	-	-	32,000	-	-	582,726
-	-	-	-	-	-	(277,000)
-	-	-	32,000	-	-	305,726
10,123	39,378	(4,571)	(1,420)	517	129,265	1,489,956
50,620	358,639	176,401	48,178	10,677	275,674	9,823,318
\$ 60,743	\$ 398,017	\$ 171,830	\$ 46,758	\$ 11,194	\$ 404,939	\$ 11,313,274

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 260,000	\$ 260,000	\$ 268,843	\$ 8,843
Intergovernmental	77,718	77,718	27,434	(50,284)
Interest on investments	-	-	10,203	10,203
Miscellaneous	26,700	26,700	57,537	30,837
Total revenues	<u>364,418</u>	<u>364,418</u>	<u>364,017</u>	<u>(401)</u>
Expenditures				
Personnel services	140,869	140,869	138,966	1,903
Materials and services	215,207	215,207	170,335	44,872
Contingency	108,342	108,342	-	108,342
Total expenditures	<u>464,418</u>	<u>464,418</u>	<u>309,301</u>	<u>155,117</u>
Net change in fund balance	(100,000)	(100,000)	54,716	154,716
Beginning fund balance	<u>100,000</u>	<u>100,000</u>	<u>172,897</u>	<u>72,897</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,613</u>	<u>\$ 227,613</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 155,000	\$ 155,000	\$ 174,443	\$ 19,443
Interest on investments	12,000	12,000	36,047	24,047
Total revenues	<u>167,000</u>	<u>167,000</u>	<u>210,490</u>	<u>43,490</u>
Expenditures				
Personnel services	9,150	9,150	6,792	2,358
Materials and services	135,850	135,850	71,439	64,411
Capital outlay	65,000	65,000	-	65,000
Contingency	602,000	602,000	-	602,000
Total expenditures	<u>812,000</u>	<u>812,000</u>	<u>78,231</u>	<u>733,769</u>
Net change in fund balance	(645,000)	(645,000)	132,259	777,259
Beginning fund balance	<u>645,000</u>	<u>645,000</u>	<u>663,087</u>	<u>18,087</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 795,346</u>	<u>\$ 795,346</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 59,537	\$ 59,537	\$ 50,319	\$ (9,218)
Interest on investments	1,500	1,500	12,635	11,135
Total revenues	<u>61,037</u>	<u>61,037</u>	<u>62,954</u>	<u>1,917</u>
Expenditures				
Personnel services	39,427	39,427	38,153	1,274
Materials and services	25,000	25,000	19,229	5,771
Contingency	<u>230,498</u>	<u>230,498</u>	-	<u>230,498</u>
Total expenditures	<u>294,925</u>	<u>294,925</u>	<u>57,382</u>	<u>237,543</u>
Excess of revenues over (under) expenditures	(233,888)	(233,888)	5,572	239,460
Other Financing Sources (Uses)				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	(243,888)	(243,888)	(4,428)	239,460
Beginning fund balance	<u>243,888</u>	<u>243,888</u>	<u>271,260</u>	<u>27,372</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,832</u>	<u>\$ 266,832</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 500	\$ 500	\$ -	\$ (500)
Licenses and permits	5,000	5,000	-	(5,000)
Fines and forfeitures	5,000	5,000	7,232	2,232
Miscellaneous	44,500	44,500	44,500	-
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>51,732</u>	<u>(3,268)</u>
Expenditures				
Personnel services	72,948	72,948	59,241	13,707
Materials and services	69,550	69,550	65,617	3,933
Total expenditures	<u>142,498</u>	<u>142,498</u>	<u>124,858</u>	<u>17,640</u>
Excess of revenues over (under) expenditures	(87,498)	(87,498)	(73,126)	14,372
Other Financing Sources (Uses)				
Transfers in	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>
Net change in fund balance	(2,498)	(2,498)	11,874	14,372
Beginning fund balance	<u>2,498</u>	<u>2,498</u>	<u>(2,716)</u>	<u>(5,214)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,158</u>	<u>\$ 9,158</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Payments in lieu of tax	\$ 155,000	\$ 155,000	\$ 165,054	\$ 10,054
Other taxes	12,000	12,000	2,524	(9,476)
Intergovernmental	200,000	200,000	34,037	(165,963)
Interest on investments	4,000	4,000	6,440	2,440
Total revenues	<u>371,000</u>	<u>371,000</u>	<u>208,055</u>	<u>(162,945)</u>
Expenditures				
Distributions to school districts	<u>371,000</u>	<u>371,000</u>	<u>208,560</u>	<u>162,440</u>
Net change in fund balance	-	-	(505)	(505)
Beginning fund balance	-	-	917	917
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412</u>	<u>\$ 412</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 85,000	\$ 85,000	\$ 70,644	\$ (14,356)
Interest on investments	3,000	3,000	7,432	4,432
Miscellaneous	9,500	9,500	5,665	(3,835)
Total revenues	<u>97,500</u>	<u>97,500</u>	<u>83,741</u>	<u>(13,759)</u>
Expenditures				
Personnel services	44,061	44,061	36,522	7,539
Materials and services	93,439	93,439	46,938	46,501
Total expenditures	<u>137,500</u>	<u>137,500</u>	<u>83,460</u>	<u>54,040</u>
Net change in fund balance	(40,000)	(40,000)	281	40,281
Beginning fund balance	<u>40,000</u>	<u>40,000</u>	<u>163,796</u>	<u>123,796</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,077</u>	<u>\$ 164,077</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 44,000	\$ 44,000	\$ 43,650	\$ (350)
Interest on investments	4,000	4,000	5,835	1,835
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>49,485</u>	<u>1,485</u>
Expenditures				
Materials and services	49,000	49,000	42,000	7,000
Contingency	120,500	120,500	-	120,500
Total expenditures	<u>169,500</u>	<u>169,500</u>	<u>42,000</u>	<u>127,500</u>
Net change in fund balance	(121,500)	(121,500)	7,485	128,985
Beginning fund balance	121,500	121,500	124,166	2,666
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,651</u>	<u>\$ 131,651</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 20,000	\$ 20,000	\$ 18,214	\$ (1,786)
Interest on investments	-	-	693	693
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>18,907</u>	<u>(1,093)</u>
Expenditures	-	-	-	-
Excess of revenues over (under) expenditures	20,000	20,000	18,907	(1,093)
Other Financing Sources (Uses)				
Transfers out	(23,500)	(23,500)	(22,000)	1,500
Net change in fund balance	(3,500)	(3,500)	(3,093)	407
Beginning fund balance	<u>3,500</u>	<u>3,500</u>	<u>3,561</u>	<u>61</u>
Ending fund balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 468</u></u>	<u><u>\$ 468</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 19,500	\$ 19,500	\$ 9,445	\$ (10,055)
Interest on investments	-	-	361	361
Total revenues	<u>19,500</u>	<u>19,500</u>	<u>9,806</u>	<u>(9,694)</u>
Expenditures				
Materials and services	<u>25,000</u>	<u>25,000</u>	<u>4,104</u>	<u>20,896</u>
Net change in fund balance	(5,500)	(5,500)	5,702	11,202
Beginning fund balance	<u>5,500</u>	<u>5,500</u>	<u>5,809</u>	<u>309</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,511</u>	<u>\$ 11,511</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 855,000	\$ 855,000	\$ 616,052	\$ (238,948)
Interest on investments	14,000	14,000	24,518	10,518
Total revenues	<u>869,000</u>	<u>869,000</u>	<u>640,570</u>	<u>(228,430)</u>
Expenditures				
Materials and services	<u>1,234,000</u>	<u>1,234,000</u>	<u>463,989</u>	<u>770,011</u>
Net change in fund balance	(365,000)	(365,000)	176,581	541,581
Beginning fund balance	<u>365,000</u>	<u>365,000</u>	<u>338,914</u>	<u>(26,086)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 515,495</u>	<u>\$ 515,495</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 365,180	\$ 365,180	\$ 351,475	\$ (13,705)
Charges for services	1,019,945	1,019,945	931,326	(88,619)
Fines and forfeitures	-	-	765	765
Interest on investments	60,000	60,000	109,574	49,574
Miscellaneous	2,500	2,500	2,600	100
Total revenues	<u>1,447,625</u>	<u>1,447,625</u>	<u>1,395,740</u>	<u>(51,885)</u>
Expenditures				
Personnel services	982,281	982,281	886,615	95,666
Materials and services	592,049	592,049	490,062	101,987
Contingency	1,931,295	1,931,295	-	1,931,295
Total expenditures	<u>3,505,625</u>	<u>3,505,625</u>	<u>1,376,677</u>	<u>2,128,948</u>
Net change in fund balance	(2,058,000)	(2,058,000)	19,063	2,077,063
Beginning fund balance	<u>2,058,000</u>	<u>2,058,000</u>	<u>2,041,494</u>	<u>(16,506)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,060,557</u>	<u>\$ 2,060,557</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 254,892	\$ 254,892	\$ 192,681	\$ (62,211)
Expenditures				
Personnel services	242,481	242,481	240,115	2,366
Materials and services	12,411	17,411	14,890	2,521
Total expenditures	<u>254,892</u>	<u>259,892</u>	<u>255,005</u>	<u>4,887</u>
Excess of revenues over (under) expenditures	-	(5,000)	(62,324)	(57,324)
Other Financing Sources (Uses)				
Transfers in	<u>15,000</u>	<u>20,000</u>	<u>15,000</u>	<u>(5,000)</u>
Net change in fund balance	15,000	15,000	(47,324)	(62,324)
Beginning fund balance	<u>(15,000)</u>	<u>(15,000)</u>	<u>(34,954)</u>	<u>(19,954)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (82,278)</u>	<u>\$ (82,278)</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 213,475	\$ 213,475	\$ 163,591	\$ (49,884)
Interest on investments	-	-	1,517	1,517
Miscellaneous	500	500	15,554	15,054
Total revenues	<u>213,975</u>	<u>213,975</u>	<u>180,662</u>	<u>(33,313)</u>
Expenditures				
Personnel services	99,359	99,359	98,971	388
Materials and services	199,384	199,384	138,581	60,803
Capital outlay	98,680	98,680	-	98,680
Total expenditures	<u>397,423</u>	<u>397,423</u>	<u>237,552</u>	<u>159,871</u>
Excess of revenues over (under) expenditures	(183,448)	(183,448)	(56,890)	126,558
Other Financing Sources (Uses)				
Transfers in	<u>143,100</u>	<u>143,100</u>	<u>73,626</u>	<u>(69,474)</u>
Net change in fund balance	(40,348)	(40,348)	16,736	57,084
Beginning fund balance	<u>40,348</u>	<u>40,348</u>	<u>62,524</u>	<u>22,176</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,260</u>	<u>\$ 79,260</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 35,850	\$ 35,850	\$ 6,650	\$ (29,200)
Miscellaneous	200	200	458	258
Total revenues	<u>36,050</u>	<u>36,050</u>	<u>7,108</u>	<u>(28,942)</u>
Expenditures				
Personnel services	25,000	25,000	14,050	10,950
Materials and services	21,050	21,050	7,438	13,612
Total expenditures	<u>46,050</u>	<u>46,050</u>	<u>21,488</u>	<u>24,562</u>
Net change in fund balance	(10,000)	(10,000)	(14,380)	(4,380)
Beginning fund balance	10,000	10,000	10,462	462
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,918)</u>	<u>\$ (3,918)</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 12,000	\$ 12,000	\$ 20,473	\$ 8,473
Expenditures				
Materials and services	457,000	457,000	10,642	446,358
Net change in fund balance	(445,000)	(445,000)	9,831	454,831
Beginning fund balance	445,000	445,000	57,295	(387,705)
Ending fund balance	\$ -	\$ -	\$ 67,126	\$ 67,126

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	3,000	3,000	3,744	744
Expenditures				
Materials and services	123,000	123,000	83,865	39,135
Net change in fund balance	(120,000)	(120,000)	(80,121)	39,879
Beginning fund balance	120,000	120,000	125,975	5,975
Ending fund balance	\$ -	\$ -	\$ 45,854	\$ 45,854

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, 2025

	Budgeted Amounts		Actual		Variance with Final Budget Positive (Negative)
	Original	Final	Amounts		
Revenues					
Other taxes	\$ 295,000	\$ 295,000	\$ 341,288	\$ 46,288	
Intergovernmental	150,000	150,000	224,522	74,522	
Interest on investments	45,000	45,000	83,427	38,427	
Miscellaneous	-	-	2,070	2,070	
Total revenues	<u>490,000</u>	<u>490,000</u>	<u>651,307</u>	<u>161,307</u>	
Expenditures					
Materials and services	300,700	300,700	152,666	148,034	
Capital outlay	30,000	30,000	-	30,000	
Contingency	1,449,300	1,449,300	-	1,449,300	
Total expenditures	<u>1,780,000</u>	<u>1,780,000</u>	<u>152,666</u>	<u>1,627,334</u>	
Excess of revenues over (under) expenditures	<u>(1,290,000)</u>	<u>(1,290,000)</u>	<u>498,641</u>	<u>1,788,641</u>	
Other Financing Sources (Uses)					
Sale of land	100,000	100,000	107,747	7,747	
Transfers out	(235,000)	(235,000)	(235,000)	-	
Total other financing sources (uses)	<u>(135,000)</u>	<u>(135,000)</u>	<u>(127,253)</u>	<u>7,747</u>	
Net change in fund balance	(1,425,000)	(1,425,000)	371,388	1,796,388	
Beginning fund balance	1,425,000	1,425,000	1,609,505	184,505	
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,980,893</u>	<u>\$ 1,980,893</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 350	\$ 350	\$ 570	\$ 220
Expenditures				
Materials and services	12,050	12,050	-	12,050
Net change in fund balance	(11,700)	(11,700)	570	12,270
Beginning fund balance	11,700	11,700	11,744	44
Ending fund balance	\$ -	\$ -	\$ 12,314	\$ 12,314

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ 694,518	\$ 694,518	\$ 579,830	\$ (114,688)
Expenditures				
Personnel services	<u>694,518</u>	<u>694,518</u>	<u>579,830</u>	<u>114,688</u>
Net change in fund balance	-	-	-	-
Beginning fund balance	<u>-</u>	<u>-</u>	<u>846</u>	<u>846</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 3,500	\$ 3,500	\$ 5,132	\$ 1,632
Expenditures				
Materials and services	13,100	13,100	2,161	10,939
Contingency	99,000	99,000	-	99,000
Total expenditures	<u>112,100</u>	<u>112,100</u>	<u>2,161</u>	<u>109,939</u>
Excess of revenues over (under) expenditures	(108,600)	(108,600)	2,971	111,571
Other Financing Sources (Uses)				
Transfers in	2,100	2,100	2,100	-
Net change in fund balance	(106,500)	(106,500)	5,071	111,571
Beginning fund balance	<u>106,500</u>	<u>106,500</u>	<u>106,309</u>	<u>(191)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,380</u>	<u>\$ 111,380</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 5,884	\$ (44,116)
Interest on investments	-	-	963	963
Miscellaneous	10,000	10,000	3,892	(6,108)
Total revenues	60,000	60,000	10,739	(49,261)
Expenditures				
Materials and services	60,000	60,000	9,520	50,480
Net change in fund balance	-	-	1,219	1,219
Beginning fund balance	-	-	20,110	20,110
Ending fund balance	\$ -	\$ -	\$ 21,329	\$ 21,329

UNION COUNTY, OREGON
Schedule of Revenues, Expenditures and Changes
in Fund Balances - Budget and Actual
Opioid Settlement - 267
For the Fiscal Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 5,000	\$ 5,000	\$ 7,170	\$ 2,170
Miscellaneous	150,000	150,000	108,211	(41,789)
Total revenues	<u>155,000</u>	<u>155,000</u>	<u>115,381</u>	<u>(39,619)</u>
Expenditures				
Materials and services	50,000	75,000	63,220	11,780
Capital outlay	50,000	50,000	-	50,000
Contingency	390,000	365,000	-	365,000
Total expenditures	<u>490,000</u>	<u>490,000</u>	<u>63,220</u>	<u>426,780</u>
Excess of revenues over (under) expenditures	(335,000)	(335,000)	52,161	387,161
Other Financing Sources (Uses)				
Transfers in	<u>335,000</u>	<u>335,000</u>	<u>335,000</u>	<u>-</u>
Net change in fund balance	-	-	387,161	387,161
Beginning fund balance	-	-	-	-
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 387,161</u>	<u>\$ 387,161</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 28,150	\$ 28,150	\$ 300	\$ (27,850)
Interest on investments	100	100	3,934	3,834
Total revenues	<u>28,250</u>	<u>28,250</u>	<u>4,234</u>	<u>(24,016)</u>
Expenditures				
Materials and services	40,050	40,050	26,021	14,029
Contingency	84,813	84,813	-	84,813
Total expenditures	<u>124,863</u>	<u>124,863</u>	<u>26,021</u>	<u>98,842</u>
Net change in fund balance	(96,613)	(96,613)	(21,787)	74,826
Beginning fund balance	<u>96,613</u>	<u>96,613</u>	<u>90,068</u>	<u>(6,545)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,281</u>	<u>\$ 68,281</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 50	\$ 50	\$ 91	\$ 41
Expenditures				
Materials and services	1,905	1,905	-	1,905
Net change in fund balance	(1,855)	(1,855)	91	1,946
Beginning fund balance	1,855	1,855	1,879	24
Ending fund balance	\$ -	\$ -	\$ 1,970	\$ 1,970

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 150	\$ 150	\$ 242	\$ 92
Expenditures				
Materials and services	5,100	5,100	-	5,100
Net change in fund balance	(4,950)	(4,950)	242	5,192
Beginning fund balance	4,950	4,950	4,990	40
Ending fund balance	\$ -	\$ -	\$ 5,232	\$ 5,232

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 650,000	\$ 650,000	\$ 511,901	\$ (138,099)
Interest on investments	35,000	35,000	53,085	18,085
Total revenues	<u>685,000</u>	<u>685,000</u>	<u>564,986</u>	<u>(120,014)</u>
Expenditures				
Materials and services	500,000	500,000	499,999	1
Contingency	1,515,000	1,515,000	-	1,515,000
Total expenditures	<u>2,015,000</u>	<u>2,015,000</u>	<u>499,999</u>	<u>1,515,001</u>
Net change in fund balance	(1,330,000)	(1,330,000)	64,987	1,394,987
Beginning fund balance	1,330,000	1,330,000	1,381,960	51,960
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,446,947</u>	<u>\$ 1,446,947</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Rental income	30,000	30,000	-	(30,000)
Interest on investments	250	250	153	(97)
Total revenues	<u>130,250</u>	<u>130,250</u>	<u>153</u>	<u>(130,097)</u>
Expenditures				
Materials and services	45,000	45,000	27,226	17,774
Capital outlay	100,000	100,000	-	100,000
Contingency	20,250	20,250	-	20,250
Total expenditures	<u>165,250</u>	<u>165,250</u>	<u>27,226</u>	<u>138,024</u>
Excess of revenues over (under) expenditures	(35,000)	(35,000)	(27,073)	7,927
Other Financing Sources (Uses)				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in fund balance	(10,000)	(10,000)	(2,073)	7,927
Beginning fund balance	<u>10,000</u>	<u>10,000</u>	<u>6,750</u>	<u>(3,250)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,677</u>	<u>\$ 4,677</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 26,370	\$ 26,370	\$ 26,371	\$ 1
Interest on investments	100	100	1,020	920
Total revenues	<u>26,470</u>	<u>26,470</u>	<u>27,391</u>	<u>921</u>
Expenditures				
Materials and services	25,000	25,000	7,609	17,391
Contingency	1,590	1,590	-	1,590
Total expenditures	<u>26,590</u>	<u>26,590</u>	<u>7,609</u>	<u>18,981</u>
Net change in fund balance	(120)	(120)	19,782	19,902
Beginning fund balance	<u>120</u>	<u>120</u>	<u>119</u>	<u>(1)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,901</u>	<u>\$ 19,901</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 434,000	\$ 434,000	\$ 178,264	\$ (255,736)
Miscellaneous	10,933	10,933	228	(10,705)
Licenses and permits	3,000	3,000	5,901	2,901
Total revenues	<u>447,933</u>	<u>447,933</u>	<u>184,393</u>	<u>(263,540)</u>
Expenditures				
Materials and services	<u>447,933</u>	<u>447,933</u>	<u>116,348</u>	<u>331,585</u>
Net change in fund balance	-	-	68,045	68,045
Beginning fund balance	<u>-</u>	<u>-</u>	<u>182,290</u>	<u>182,290</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,335</u>	<u>\$ 250,335</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 3,500	\$ 3,500	\$ 5,609	\$ 2,109
Expenditures				
Capital outlay	50,000	50,000	-	50,000
Contingency	68,500	68,500	-	68,500
Total expenditures	<u>118,500</u>	<u>118,500</u>	<u>-</u>	<u>118,500</u>
Net change in fund balance	(115,000)	(115,000)	5,609	120,609
Beginning fund balance	<u>115,000</u>	<u>115,000</u>	<u>115,622</u>	<u>622</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,231</u>	<u>\$ 121,231</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 1,800	\$ 1,800	\$ 2,475	\$ 675
Miscellaneous	9,000	9,000	9,750	750
Total revenues	<u>10,800</u>	<u>10,800</u>	<u>12,225</u>	<u>1,425</u>
Expenditures				
Materials and services	10,000	10,000	-	10,000
Capital outlay	63,800	63,800	25,001	38,799
Total expenditures	<u>73,800</u>	<u>73,800</u>	<u>25,001</u>	<u>48,799</u>
Net change in fund balance	(63,000)	(63,000)	(12,776)	50,224
Beginning fund balance	63,000	63,000	63,211	211
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,435</u>	<u>\$ 50,435</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 2,303,167	\$ 2,303,167	\$ 369,501	\$ (1,933,666)
Rental income	5,500	5,500	33,873	28,373
Interest on investments	35,000	35,000	49,477	14,477
Miscellaneous	470,445	470,445	79,969	(390,476)
Total revenues	<u>2,814,112</u>	<u>2,814,112</u>	<u>532,820</u>	<u>(2,281,292)</u>
Expenditures				
Personnel services	38,250	41,750	39,641	2,109
Materials and services	330,960	330,960	172,598	158,362
Capital outlay	3,444,495	3,444,495	200,454	3,244,041
Contingency	100,000	96,500	-	96,500
Total expenditures	<u>3,913,705</u>	<u>3,913,705</u>	<u>412,693</u>	<u>3,501,012</u>
Net change in fund balance	(1,099,593)	(1,099,593)	120,127	1,219,720
Beginning fund balance	<u>1,099,593</u>	<u>1,099,593</u>	<u>1,038,730</u>	<u>(60,863)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,158,857</u>	<u>\$ 1,158,857</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 8,000	\$ 8,000	\$ 8,601	\$ 601
Interest on investments	1,500	1,500	2,911	1,411
Total revenues	<u>9,500</u>	<u>9,500</u>	<u>11,512</u>	<u>2,012</u>
Expenditures				
Materials and services	10,000	10,000	147	9,853
Capital outlay	10,000	10,000	-	10,000
Contingency	43,500	43,500	-	43,500
Total expenditures	<u>63,500</u>	<u>63,500</u>	<u>147</u>	<u>63,353</u>
Net change in fund balance	(54,000)	(54,000)	11,365	65,365
Beginning fund balance	<u>54,000</u>	<u>54,000</u>	<u>56,641</u>	<u>2,641</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,006</u>	<u>\$ 68,006</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 1,500	\$ 1,500	\$ 1,516	\$ 16
Interest on investments	1,500	1,500	2,591	1,091
Total revenues	3,000	3,000	4,107	1,107
Expenditures				
Contingency	55,000	55,000	-	55,000
Net change in fund balance	(52,000)	(52,000)	4,107	56,107
Beginning fund balance	52,000	52,000	52,813	813
Ending fund balance	\$ -	\$ -	\$ 56,920	\$ 56,920

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 2,000	\$ 2,000	\$ 3,944	\$ 1,944
Miscellaneous	300	300	35,000	34,700
Total revenues	<u>2,300</u>	<u>2,300</u>	<u>38,944</u>	<u>36,644</u>
Expenditures				
Capital outlay	<u>104,600</u>	<u>104,600</u>	<u>45,000</u>	<u>59,600</u>
Excess of revenues over (under) expenditures	(102,300)	(102,300)	(6,056)	96,244
Other Financing Sources (Uses)				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(87,300)	(87,300)	8,944	96,244
Beginning fund balance	<u>87,300</u>	<u>87,300</u>	<u>88,603</u>	<u>1,303</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,547</u>	<u>\$ 97,547</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 6,000	\$ 6,000	\$ 13,143	\$ 7,143
Interest on investments	750	750	3,267	2,517
Total revenues	<u>6,750</u>	<u>6,750</u>	<u>16,410</u>	<u>9,660</u>
Expenditures				
Materials and services	8,096	8,096	6,495	1,601
Contingency	51,154	51,154	-	51,154
Total expenditures	<u>59,250</u>	<u>59,250</u>	<u>6,495</u>	<u>52,755</u>
Excess of revenues over (under) expenditures	(52,500)	(52,500)	9,915	62,415
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	(62,500)	(62,500)	(85)	62,415
Beginning fund balance	<u>62,500</u>	<u>62,500</u>	<u>66,452</u>	<u>3,952</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,367</u>	<u>\$ 66,367</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 1,500	\$ 1,500	\$ 2,623	\$ 1,123
Rental income	6,000	6,000	7,500	1,500
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>10,123</u>	<u>2,623</u>
Expenditures				
Materials and services	25,000	25,000	-	25,000
Contingency	33,500	33,500	-	33,500
Total expenditures	<u>58,500</u>	<u>58,500</u>	<u>-</u>	<u>58,500</u>
Net change in fund balance	(51,000)	(51,000)	10,123	61,123
Beginning fund balance	51,000	51,000	50,620	(380)
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,743</u>	<u>\$ 60,743</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 77,826	\$ 77,826	\$ 68,509	\$ (9,317)
Intergovernmental	1,384,813	1,384,813	1,151,330	(233,483)
Interest on investments	5,000	5,000	17,242	12,242
Total revenues	<u>1,467,639</u>	<u>1,467,639</u>	<u>1,237,081</u>	<u>(230,558)</u>
Expenditures				
Materials and services	85,000	85,000	46,373	38,627
Capital outlay	1,454,813	1,454,813	1,151,330	303,483
Contingency	285,826	285,826	-	285,826
Total expenditures	<u>1,825,639</u>	<u>1,825,639</u>	<u>1,197,703</u>	<u>627,936</u>
Net change in fund balance	(358,000)	(358,000)	39,378	397,378
Beginning fund balance	<u>358,000</u>	<u>358,000</u>	<u>358,639</u>	<u>639</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,017</u>	<u>\$ 398,017</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 15,892	\$ 15,892	\$ 33,082	\$ 17,190
Charges for services	1,125	1,125	2,135	1,010
Interest on investments	5,000	5,000	8,802	3,802
Total revenues	<u>22,017</u>	<u>22,017</u>	<u>44,019</u>	<u>22,002</u>
Expenditures				
Personnel services	14,370	14,370	13,597	773
Materials and services	68,600	68,600	34,993	33,607
Contingency	107,940	107,940	-	107,940
Total expenditures	<u>190,910</u>	<u>190,910</u>	<u>48,590</u>	<u>142,320</u>
Net change in fund balance	(168,893)	(168,893)	(4,571)	164,322
Beginning fund balance	<u>168,893</u>	<u>168,893</u>	<u>176,401</u>	<u>7,508</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 171,830</u>	<u>\$ 171,830</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and permits	\$ 27,000	\$ 27,000	\$ 24,054	\$ (2,946)
Interest on investments	1,000	1,000	2,656	1,656
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>26,710</u>	<u>(1,290)</u>
Expenditures				
Materials and services	64,500	64,500	60,130	4,370
Contingency	30,500	30,500	-	30,500
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>60,130</u>	<u>34,870</u>
Excess of revenues over (under) expenditures	(67,000)	(67,000)	(33,420)	33,580
Other Financing Sources (Uses)				
Transfers in	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Net change in fund balance	(35,000)	(35,000)	(1,420)	33,580
Beginning fund balance	<u>35,000</u>	<u>35,000</u>	<u>48,178</u>	<u>13,178</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,758</u>	<u>\$ 46,758</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest on investments	\$ 350	\$ 350	\$ 517	\$ 167
Expenditures				
Materials and services	10,950	10,950	-	10,950
Net change in fund balance	(10,600)	(10,600)	517	11,117
Beginning fund balance	10,600	10,600	10,677	77
Ending fund balance	\$ -	\$ -	\$ 11,194	\$ 11,194

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, 2025

	Budgeted Amounts		Actual		Variance with Final Budget Positive (Negative)
	Original	Final	Amounts	Amounts	
	Original	Final	Original	Final	
Revenues					
Property taxes	\$ 370,549	\$ 370,549	\$ 381,840	\$ 11,291	
Rental income	78,000	78,000	73,759	(4,241)	
Interest on investments	4,000	4,000	18,785	14,785	
Miscellaneous	10,500	10,500	3,733	(6,767)	
Total revenues	<u>463,049</u>	<u>463,049</u>	<u>478,117</u>	<u>15,068</u>	
Expenditures					
Personnel services	337,350	337,350	295,619	41,731	
Materials and services	169,238	169,238	35,457	133,781	
Debt service	18,000	18,000	17,776	224	
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>348,852</u>	<u>333,197</u>	
Net change in fund balance	(219,000)	(219,000)	129,265	348,265	
Beginning fund balance	<u>219,000</u>	<u>219,000</u>	<u>275,674</u>	<u>56,674</u>	
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404,939</u>	<u>\$ 404,939</u>	

UNION COUNTY, OREGON
Combining Statement of Net Position
Airport Proprietary Funds
June 30, 2025

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Assets			
Current assets:			
Cash and investments	\$ 2,391,677	\$ 449,844	\$ 2,841,521
Accounts receivable	50,379	419,654	470,033
Lease receivable- current	19,003	-	19,003
Inventory	168,120	-	168,120
Total current assets	<u>2,629,179</u>	<u>869,498</u>	<u>3,498,677</u>
Noncurrent assets:			
Lease receivable- non current	11,834	-	11,834
Capital assets not being depreciated:			
Land	60,705	-	60,705
Construction in progress	1,682,247	-	1,682,247
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	(13,137,720)	-	(13,137,720)
Total noncurrent assets	<u>24,823,060</u>	<u>-</u>	<u>24,823,060</u>
Total assets	<u>27,452,239</u>	<u>869,498</u>	<u>28,321,737</u>
Deferred Outflows of Resources			
OPEB deferred outflows of resources	<u>818</u>	<u>-</u>	<u>818</u>
Liabilities			
Current liabilities:			
Accounts payable	5,933	-	5,933
Accrued interest payable	27,851	-	27,851
Compensated absences	6,905	-	6,905
Loans payable - current	305,403	-	305,403
Total current liabilities	<u>346,092</u>	<u>-</u>	<u>346,092</u>
Noncurrent liabilities:			
OPEB liability	4,283	-	4,283
Loans payable	2,718,724	-	2,718,724
Total noncurrent liabilities	<u>2,723,007</u>	<u>-</u>	<u>2,723,007</u>
Total liabilities	<u>3,069,099</u>	<u>-</u>	<u>3,069,099</u>
Deferred Inflows of Resources			
Deferred lease resources	30,837	-	30,837
OPEB deferred inflows of resources	1,357	-	1,357
Total deferred inflows of resources	<u>32,194</u>	<u>-</u>	<u>32,194</u>
Net Position			
Net investment in capital assets	21,726,394	-	21,726,394
Unrestricted	2,625,370	869,498	3,494,868
Total net position	<u>\$ 24,351,764</u>	<u>\$ 869,498</u>	<u>\$ 25,221,262</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, 2025

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Operating Revenues			
Charges for services	\$ 2,270,070	\$ -	\$ 2,270,070
Licenses and permits	88,700	-	88,700
Rental income	87,750	386,994	474,744
Miscellaneous	7,111	200,000	207,111
Total operating revenues	<u>2,453,631</u>	<u>586,994</u>	<u>3,040,625</u>
Operating Expenses			
Personnel services	170,115	-	170,115
Materials and services	1,470,297	91,072	1,561,369
Depreciation	886,459	-	886,459
Total operating expenses	<u>2,526,871</u>	<u>91,072</u>	<u>2,617,943</u>
Operating income (loss)	<u>(73,240)</u>	<u>495,922</u>	<u>422,682</u>
Nonoperating Revenues (Expenses)			
Interest on investments	111,199	26,163	137,362
Interest expense	-	(48,674)	(48,674)
Grant revenue	-	806,535	806,535
Total nonoperating revenues (expenses)	<u>111,199</u>	<u>784,024</u>	<u>895,223</u>
Income (loss) before transfers	37,959	1,279,946	1,317,905
Transfers in	-	50,321	50,321
Transfers out	<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>
Change in net position	7,959	1,330,267	1,338,226
Net position - beginning	22,989,174	893,862	23,883,036
Equity transfer	1,354,631	(1,354,631)	-
Net position - ending	<u>\$ 24,351,764</u>	<u>\$ 869,498</u>	<u>\$ 25,221,262</u>

UNION COUNTY, OREGON
Combining Statement of Cash Flows
Airport Proprietary Funds
For the Fiscal Year Ended June 30, 2025

	501 Airport Operations	320 Airport Capital Improvement	Total Airport Fund
Cash Flows from Operating Activities:			
Cash received from customers	\$ 2,379,148	\$ -	\$ 2,379,148
Cash received from rentals	87,750	386,994	474,744
Other operating receipts	7,111	200,000	207,111
Cash payments for personnel services	(168,274)	-	(168,274)
Cash payments for fuel purchases	(1,325,800)	-	(1,325,800)
Cash payments for insurance	(45,226)	-	(45,226)
Cash payments for miscellaneous	(54,176)	-	(54,176)
Cash payments for contractual services	(26,794)	(91,072)	(117,866)
Cash payments for supplies	(14,855)	-	(14,855)
Cash payments for repairs	(62,243)	-	(62,243)
Net cash provided (used) by operating activities	<u>776,641</u>	<u>495,922</u>	<u>1,272,563</u>
Cash Flows from Noncapital Financing Activities:			
Interfund transfers	(30,000)	50,321	20,321
Nonoperating grants	-	<u>622,523</u>	<u>622,523</u>
Net cash provided (used) by noncapital financing activities	<u>(30,000)</u>	<u>672,844</u>	<u>642,844</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of capital assets	-	(1,133,565)	(1,133,565)
Principal payments on indebtedness	-	(257,157)	(257,157)
Interest paid on indebtedness	-	(49,644)	(49,644)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(1,440,366)</u>	<u>(1,440,366)</u>
Cash Flows from Investing Activities:			
Interest income	<u>111,199</u>	<u>26,163</u>	<u>137,362</u>
Net increase (decrease) in cash and investments	857,840	(245,437)	612,403
Beginning cash and investments	<u>1,533,837</u>	<u>695,281</u>	<u>2,229,118</u>
Ending cash and investments	<u>\$ 2,391,677</u>	<u>\$ 449,844</u>	<u>\$ 2,841,521</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (73,240)	\$ 495,922	\$ 422,682
<i>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</i>			
Depreciation	886,459	-	886,459
(Increase) decrease in accounts receivable	20,378	-	20,378
(Increase) decrease in inventory	(30,449)	-	(30,449)
(Increase) decrease in deferred outflows	(399)	-	(399)
Increase (decrease) in compensated absences	1,250	-	1,250
Increase (decrease) in OPEB liability	302	-	302
Increase (decrease) in deferred inflows	688	-	688
Increase (decrease) in accounts payable	<u>(28,348)</u>	<u>-</u>	<u>(28,348)</u>
Net cash provided (used) by operating activities	<u>\$ 776,641</u>	<u>\$ 495,922</u>	<u>\$ 1,272,563</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 1,080,550	\$ 1,080,550	\$ 2,270,070	\$ 1,189,520
Licenses and permits	-	-	88,700	88,700
Rental income	70,000	70,000	88,476	18,476
Interest on investments	1,500	1,500	110,473	108,973
Miscellaneous	-	-	7,111	7,111
Total revenues	<u>1,152,050</u>	<u>1,152,050</u>	<u>2,564,830</u>	<u>1,412,780</u>
Expenditures				
Personnel services	214,269	214,269	169,524	44,745
Materials and services	2,240,519	2,240,519	1,470,297	770,222
Capital outlay	15,000	15,000	-	15,000
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>2,519,788</u>	<u>2,519,788</u>	<u>1,639,821</u>	<u>879,967</u>
Excess of revenues over (under) expenditures	(1,367,738)	(1,367,738)	925,009	2,292,747
Other Financing Sources (Uses)				
Transfers out	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(1,397,738)	(1,397,738)	895,009	2,292,747
Beginning fund balance	<u>1,397,738</u>	<u>1,397,738</u>	<u>1,702,329</u>	<u>304,591</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,597,338</u>	<u>\$ 2,597,338</u>
Adjustments to GAAP				
Capital assets, net			24,811,226	
Accrued interest payable			(27,851)	
Loans payable			(3,024,127)	
OPEB deferred outflow			818	
OPEB liability			(4,283)	
OPEB deferred inflow			(1,357)	
			<u>\$ 24,351,764</u>	
Detail of Fund Balance				
Cash and investments			\$ 2,391,677	
Accounts receivable			50,379	
Inventory			168,120	
Accounts payable			(5,933)	
Compensated absences			(6,905)	
			<u>\$ 2,597,338</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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Grant revenue	\$ 1,698,200	\$ 1,698,200	\$ 806,535	\$ (891,665)
Interest on investments	20,000	20,000	26,163	6,163
Rental income	377,000	377,000	386,994	9,994
Miscellaneous	-	-	200,000	200,000
Total revenues	2,095,200	2,095,200	1,419,692	(675,508)
Expenditures				
Materials and services	50,000	110,000	91,072	18,928
Debt service	307,000	307,000	306,801	199
Capital outlay	2,510,000	2,510,000	1,096,504	1,413,496
Contingency	2,428,200	2,368,200	-	2,368,200
Total expenditures	5,295,200	5,295,200	1,494,377	3,800,823
Excess of revenues over (under) expenditures	(3,200,000)	(3,200,000)	(74,685)	3,125,315
Other Financing Sources (Uses)				
Transfers in	700,000	700,000	50,321	(649,679)
Net change in fund balance	(2,500,000)	(2,500,000)	(24,364)	2,475,636
Beginning fund balance	2,500,000	2,500,000	893,862	(1,606,138)
Ending fund balance	\$ -	\$ -	\$ 869,498	\$ 869,498
<u>Detail of Fund Balance</u>				
Cash and investments			\$ 449,844	
Accounts receivable			419,654	
			\$ 869,498	

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, 2025

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Revenues				
Charges for services	\$ 540,100	\$ 540,100	\$ 600,928	\$ 60,828
Expenditures				
Personnel services	331,944	391,944	384,033	7,911
Materials and services	299,100	314,100	314,042	58
Debt service	102,125	102,125	101,241	884
Capital outlay	28,275	28,275	27,765	510
Total expenditures	<u>761,444</u>	<u>836,444</u>	<u>827,081</u>	<u>9,363</u>
Excess of revenues over (under) expenditures	<u>(221,344)</u>	<u>(296,344)</u>	<u>(226,153)</u>	<u>70,191</u>
Other Financing Sources (Uses)				
Transfers out	-	-	-	-
Transfers in	233,500	308,500	232,000	(76,500)
Total other financing sources (uses)	<u>233,500</u>	<u>308,500</u>	<u>232,000</u>	<u>(76,500)</u>
Net change in fund balance	12,156	12,156	5,847	(6,309)
Beginning fund balance	<u>(12,156)</u>	<u>(12,156)</u>	<u>(1,301,732)</u>	<u>(1,289,576)</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,295,885)</u>	<u>\$ (1,295,885)</u>
Adjustments to GAAP				
Capital assets, net			1,597,590	
Accrued interest payable			(13,389)	
Loans payable			(633,297)	
Leases payable			(26,372)	
Deferred revenue - debt refunding			(1,145)	
OPEB deferred outflow			1,877	
OPEB liability			(9,826)	
OPEB deferred inflow			(3,112)	
			<u>\$ (383,559)</u>	
Detail of Fund Balance				
Inventory			\$ 78,723	
Accounts receivable			113,851	
Interfund payable			(1,401,090)	
Accounts payable			(8,999)	
Unearned revenue			(1,262)	
Unearned golf course pass revenue			(64,517)	
Compensated absences			(12,591)	
			<u>\$ (1,295,885)</u>	

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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Franchise fees	\$ 190,000	\$ 190,000	\$ 210,790	\$ 20,790
Grant revenue	10,000	10,000	-	(10,000)
Interest on investments	70	70	5	(65)
Miscellaneous	6,400	6,400	1,389	(5,011)
Total revenues	206,470	206,470	212,184	5,714
Expenditures				
Materials and services	374,910	374,910	212,906	162,004
Capital outlay	10,000	10,000	-	10,000
Contingency	549,507	549,507	-	549,507
Total expenditures	934,417	934,417	212,906	721,511
Net change in fund balance	(727,947)	(727,947)	(722)	727,225
Beginning fund balance	727,947	727,947	754,243	26,296
Ending fund balance	\$ -	\$ -	753,521	\$ 753,521
Adjustments to GAAP				
Capital assets, net			363,201	
Closure and post-closure care costs			(354,794)	
			\$ 761,928	
Detail of Fund Balance				
Cash and cash equivalents			\$ 705,024	
Accounts receivable			51,440	
Accounts payable			(2,943)	
			\$ 753,521	

OTHER FINANCIAL SCHEDULES

UNION COUNTY, OREGON
Statement of Changes in Assets and Liabilities
Custodial Funds
For the Fiscal Year Ended June 30, 2025

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
<u>Property Tax & Other Agency Funds</u>				
Assets				
Cash and investments	\$ 467,807	\$ 27,573,235	\$ 27,365,939	\$ 675,103
Accounts receivable	18,070	-	2,170	15,900
Taxes receivable	1,331,790	72,219	-	1,404,009
Total assets	\$ 1,817,667	\$ 27,645,454	\$ 27,368,109	\$ 2,095,012
Liabilities				
Distributions pending to other entities	<u>\$ 1,850,250</u>	<u>\$ 27,645,454</u>	<u>\$ 27,368,109</u>	<u>\$ 2,095,012</u>

UNION COUNTY, OREGON
Schedule of Property Tax Transactions
For the Fiscal Year Ended June 30, 2025

Tax Year	Uncollected Taxes July 1, 2024	Current Tax Levy	Less: Collections 2024-2025	Adjustments & Discounts	Uncollected Taxes June 30, 2025
2024-2025	\$ -	\$ 36,247,888	\$ 34,379,731	\$ (995,380)	\$ 872,777
2023-2024	823,094	-	324,315	(13,328)	485,451
2022-2023	478,085	-	126,319	(31,216)	320,550
2021-2022	294,549	-	141,064	(24,874)	128,611
2020-2021	118,740	-	91,304	(2,401)	25,035
2019-2020	21,114	-	3,824	(2,326)	14,964
2018-2019	8,345	-	1,895	(2,264)	4,186
Prior	47,654	-	4,603	(2,607)	40,444
	<u>\$ 1,791,581</u>	<u>\$ 36,247,888</u>	<u>\$ 35,073,055</u>	<u>\$ (1,074,396)</u>	<u>\$ 1,892,018</u>

Tax Turnovers:

July 2024	\$ 49,705
August 2024	187,697
September 2024	73,450.00
October 2024	4,749,293
November 2024	26,327,334
December 2024	1,361,222
January 2025	310,237
February 2025	274,923
March 2025	950,681
April 2025	60,983
May 2025	780,900
June 2025	181,460
Less:	
Interest	<u>(234,830)</u>
	<u>\$ 35,073,055</u>

UNION COUNTY, OREGON
Schedule of Accountability of Independently Elected Officials
For the Fiscal Year Ended June 30, 2025

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

<u>Elected Position</u>	<u>Beginning Cash Balance</u>	<u>Receipts/ Collections</u>	<u>Disbursements</u>	<u>Turnovers to Treasurer</u>	<u>Ending Balance</u>
Treasurer	\$ 26,231,952	\$ 36,771,474	\$ 70,449,742	\$ 35,694,077	\$ 28,247,761
Sheriff	43,596	468,397	448,940	-	63,053
County Clerk	(330)	406,341	(20,178)	(386,192)	(359)
Assessor	-	35,307,885	-	(35,307,885)	-
Total	<u>\$ 26,275,218</u>	<u>\$ 72,954,097</u>	<u>\$ 70,918,860</u>	<u>\$ -</u>	<u>\$ 28,310,455</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, 2025, and have issued our report hereon dated December 15, 2025. 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 15, 2025

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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, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Number	Pass-through Grantor ID	Expenditures	Subrecipient Expenditures
U.S. Department of Agriculture:				
<u>Pass-Through Oregon Health Authority:</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557		\$ 166,957	\$ 166,957
U.S. Department of Interior:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
Non-Sale Disposals of Mineral Material	15.214		26	
Disposal of Federal Surplus Real Property	39.002		1,023	
Acquisition Value of Federal Surplus Property	39.003		106,722	
Total U.S. Department of Interior			<u>107,771</u>	
U.S. Department of Justice:				
<u>Direct Programs:</u>				
Rural Violent Crime Reduction Initiative Grant	16.039		32,513	
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Program	16.589		251,757	
Public Safety Partnership and Community Policing Grant	16.710		1,151,330	
Total Direct Programs:			<u>1,435,600</u>	
<u>Pass-Through Oregon Department of Justice:</u>				
Crime Victim Assistance	16.575		90,103	
Total Pass-Through Oregon Department of Justice:			<u>90,103</u>	
Total U.S. Department of Justice			<u>1,525,703</u>	
U.S. Department of Treasury:				
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus Relief Fund - ARPA Funds	21.019		692,937	
<u>Pass-Through Oregon Department of Administrative Services:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		96,511	
Total U.S. Department of Treasury			<u>789,448</u>	
U.S. Department of Transportation:				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106		397,857	
<u>Pass-Through Oregon Department of Transportation:</u>				
Transit Services Programs Cluster - Enhanced Mobility for Seniors and Individuals with Disabilities	20.513		69,335	69,335
Total U.S. Department of Transportation			<u>467,192</u>	<u>69,335</u>
U.S. Environmental Protection Agency				
<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, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Number	Pass-through Grantor ID	Expenditures	Subrecipient Expenditures
U.S. Department of Health and Human Services:				
Direct Programs:				
CARA Act - Comprehensive Addiction and Recovery Act of 2016	93.799		<u>70,634</u>	
Pass-Through Oregon Department of Education:				
Medicaid Cluster - Medical Assistance Program	93.778		<u>119,080</u>	
Pass-Through Oregon Health Authority:				
Public Health Emergency Preparedness	93.069		61,707	61,707
CP&HP Family Planning	93.217		7,684	7,684
Immunization Cooperative Agreements	93.268		56,916	56,916
CPHP-Epidemiology Lab Capacity	93.323		1,518	1,518
MHS 20	93.958		40,291	40,291
Block Grants for Prevention and Treatment of Substance Abuse	93.959		136,436	136,436
Maternal and Child Health Services Block Grant to the States	93.994		<u>23,509</u>	<u>23,509</u>
Total Pass-Through Oregon Health Authority:			<u>328,061</u>	<u>328,061</u>
Pass-Through Oregon Department of Justice:				
Child Support Enforcement	93.563		<u>17,473</u>	
Total U.S. Department of Health and Human Services			<u>535,248</u>	
U.S. Department of Homeland Security:				
Pass-Through Oregon State Military:				
Emergency Management Performance Grant	97.042		66,136	
Homeland Security Grant Program	97.067		43,363	
Total Pass-Through Oregon State Military:			<u>109,499</u>	
Total expenditures of federal awards			<u>\$ 3,712,968</u>	<u>\$ 575,503</u>

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

Note A - Purpose of the Schedule:

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

Note B - Significant Accounting Policies:

Reporting Entity

The reporting entity is fully described in Note 1 to the County's basic financial statements. The Schedule includes all federal programs administered by the County for the year ended June 30, 2025.

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, 2025. 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, 2025, 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, 2025, 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 15, 2025.

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 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Union County, Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Union County, Oregon's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Union County, Oregon's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

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

La Grande, Oregon
December 15, 2025

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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Union County, Oregon's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Union County, Oregon's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Union County, Oregon's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Union County, Oregon's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

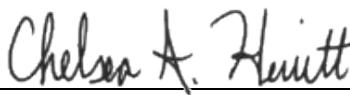
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CONNECTED PROFESSIONAL ACCOUNTANTS, LLC
Certified Public Accountants

By 
Chelsea A. Hewitt, CPA
Owner/Member

La Grande, Oregon
December 15, 2025

UNION COUNTY, OREGON
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

A. Summary of Audit Results

	Results
Financial Statements Audit	
1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
Were significant deficiencies disclosed?	Yes
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Did the audit disclose any noncompliance material to the financial statements?	No
Federal Awards	
1. Type of auditor's report issued:	
<i>Major programs:</i>	
Public Safety Partnership and Community Policing Grant	
Federal Assistance Number 16.710	Unmodified
Airport Improvement Program	
Federal Assistance Number 20.106	Unmodified
2. Internal control over major programs:	
Were significant deficiencies disclosed?	No
Of the significant deficiencies disclosed were any material weaknesses?	No
3. Were any of the following disclosed in accordance with 2 CFR Section 200.516(a)?	
Significant deficiencies in internal control over major programs?	No
Material Noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to major programs?	No
Known questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program?	No
Known questioned costs which are greater than \$25,000 for a federal program which is not audited as a major program?	No
4. The threshold for distinguishing Types A and B programs:	\$ 750,000
5. Auditee qualified as a low-risk auditee	Yes

B. Findings and Questioned Costs - Financial Statement Audit

2025-001 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, 2025

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 2024 finding number was 2024-001.

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

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

C. Federal Awards Findings and Questioned Costs

None noted as a result of our audit procedures.

UNION COUNTY, OREGON
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2025

June 30, 2024:

Financial Statement Findings:

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 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.