

UMATILLA COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2022

UMATILLA COUNTY, OREGON

List of Officials
June 30, 2022

COMMISSIONERS

George Murdock
John Shafer, Chair
Dan Dorran, Vice Chair

TITLE

Commissioner - Position #1
Commissioner - Position #2
Commissioner - Position #3

CHIEF FINANCIAL OFFICER

Robert Pahl

ADDRESS

Umatilla County Courthouse
216 SE Fourth Street
Pendleton, OR 97801
Telephone: 541-276-7111

UMATILLA COUNTY, OREGON

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Barnett & Moro, P.C.

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Independent Auditors' Report

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of June 30, 2022, and the respective changes in modified cash-basis financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and Public Works Fund for the year then ended in accordance with the basis of accounting as described in Note 1.

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 Umatilla 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 these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 Umatilla 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 judgement 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 judgement 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 Umatilla 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla 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.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Umatilla County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the 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, other schedules, and the schedule of expenditures of federal expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of Management's Discussion and Analysis on pages 56-66, 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 consistency 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.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2023 on our consideration of Umatilla County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Umatilla County, Oregon's internal control over financial reporting and compliance.

Board of Commissioners
Umatilla County
Page four

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated June 6, 2023, on our consideration of the Umatilla 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.

Barnett & Moro, P.C.

By:



Cameron W. Anderson, Shareholder
June 6, 2023

BASIC FINANCIAL STATEMENTS

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
June 30, 2022

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 66,450,672
Capital assets:	
Land and construction in progress	4,539,021
Other capital assets (net of accumulated depreciation)	48,950,325
Total assets	<u>119,940,018</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Prepaid pension asset	7,665,000
Total deferred outflows of resources	<u>7,665,000</u>
<u>LIABILITIES:</u>	
Noncurrent liabilities:	
Due within one year	1,149,259
Due in more than one year	6,762,683
Total liabilities	<u>7,911,942</u>
<u>NET POSITION:</u>	
Net investment in capital assets	53,242,404
Restricted for:	
Debt service	89,498
Public safety	2,334,255
Highways and streets	8,207,313
Culture and recreation	231,363
Education	90,282
Health	1,778,601
Other purposes	6,464,856
Unrestricted	47,254,504
Total net position	<u><u>\$ 119,693,076</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Activities - Modified Cash Basis

Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
General government	\$ 20,669,741	\$ 9,037,145	\$ 16,772,165	\$ -	\$ 5,139,569
Public safety	23,004,554	2,373,715	7,312,047	-	(13,318,792)
Highways and streets	13,513,643	127,707	10,473,985	-	(2,911,951)
Cultural and recreation	1,888,115	1,537,500	170,509	-	(180,106)
Education	952,110	-	455,017	-	(497,093)
Health	9,505,603	749,141	7,909,244	-	(847,218)
Interest on long-term debt	451,561	-	-	-	(451,561)
Total governmental activities	<u>\$ 69,985,327</u>	<u>\$ 13,825,208</u>	<u>\$ 43,092,967</u>	<u>\$ -</u>	<u>(13,067,152)</u>
General revenues:					
Taxes:					
Property taxes				22,069,225	
Fines & forfeitures				297,427	
Interest and investment earnings				313,635	
Refunds, reimbursements, & miscellaneous				4,097,275	
Total general revenues				<u>26,777,562</u>	
Change in net position				<u>13,710,410</u>	
Net position--beginning				<u>105,982,666</u>	
Net position--ending				<u>\$ 119,693,076</u>	

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Balance Sheet - Modified Cash Basis

Governmental Funds

June 30, 2022

	Combined General	Public Works	Other Governmental	Total
<u>ASSETS:</u>				
Cash and investments	\$ 28,083,182	\$ 8,207,313	\$ 29,465,865	\$ 65,756,360
Total assets	<u>\$ 28,083,182</u>	<u>\$ 8,207,313</u>	<u>\$ 29,465,865</u>	<u>\$ 65,756,360</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	-	8,207,313	10,988,855	19,196,168
Committed	16,406,748	-	14,019,286	30,426,034
Assigned	-	-	4,457,724	4,457,724
Unassigned	<u>11,676,434</u>	<u>-</u>	<u>-</u>	<u>11,676,434</u>
Total fund balances	<u>28,083,182</u>	<u>8,207,313</u>	<u>29,465,865</u>	<u>65,756,360</u>
Total liabilities and fund balances	<u>\$ 28,083,182</u>	<u>\$ 8,207,313</u>	<u>\$ 29,465,865</u>	<u>\$ 65,756,360</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position - Modified Cash Basis
June 30, 2022

Fund balances - governmental funds	\$ 65,756,360
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Amounts reported for governmental activities in the statement of net position are different because:

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

Land	\$ 1,311,575	
Construction in progress	3,227,446	
Equipment, net of \$17,021,194 accumulated depreciation	4,114,752	
Buildings and improvements, net of \$14,740,299 accumulated depreciation	11,684,064	
Infrastructure, net of \$94,259,068 accumulated depreciation	<u>33,151,509</u>	53,489,346

Prepaid pension assets are not reported in the governmental funds.	7,665,000
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Internal service funds are used by management to charge the costs of industrial insurance, printing and warehouse services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

694,312

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds as liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

Bonds payable	(7,665,000)	
Notes payable	<u>(246,942)</u>	<u>(7,911,942)</u>

Net position of governmental activities	<u><u>\$ 119,693,076</u></u>
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The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

Governmental Funds

Year Ended June 30, 2022

	Combined General	Public Works	Other Governmental	Total
<u>REVENUES:</u>				
Taxes	\$ 21,484,434	\$ -	\$ 584,791	\$ 22,069,225
Intergovernmental	14,428,055	10,473,985	18,190,927	43,092,967
Charges for services	3,223,494	127,707	10,474,007	13,825,208
Fines & forfeitures	43,951	-	253,476	297,427
Interest	138,175	43,416	129,316	310,907
Miscellaneous & reimbursements	3,601,172	56,723	296,325	3,954,220
Total revenues	<u>42,919,281</u>	<u>10,701,831</u>	<u>29,928,842</u>	<u>83,549,954</u>
<u>EXPENDITURES:</u>				
Current:				
General government	9,420,196	-	8,788,843	18,209,039
Public safety	15,379,465	-	7,392,496	22,771,961
Highways and streets	-	9,330,966	-	9,330,966
Cultural and recreation	-	-	1,868,693	1,868,693
Education	468,797	-	480,713	949,510
Health	3,018,872	-	6,437,682	9,456,554
Capital outlay	1,156,987	924,808	1,462,718	3,544,513
Debt service:				
Principal	-	217,450	1,023,701	1,241,151
Interest	-	7,677	443,884	451,561
Total expenditures	<u>29,444,317</u>	<u>10,480,901</u>	<u>27,898,730</u>	<u>67,823,948</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>13,474,964</u>	<u>220,930</u>	<u>2,030,112</u>	<u>15,726,006</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	99,389	1,731,868	10,256,621	12,087,878
Operating transfers out	(9,364,410)	(150,000)	(3,136,365)	(12,650,775)
Total other financing sources (uses)	<u>(9,265,021)</u>	<u>1,581,868</u>	<u>7,120,256</u>	<u>(562,897)</u>
<u>NET CHANGE IN FUND BALANCES</u>	4,209,943	1,802,798	9,150,368	15,163,109
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>23,873,239</u>	<u>6,404,515</u>	<u>20,315,497</u>	<u>50,593,251</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 28,083,182</u>	<u>\$ 8,207,313</u>	<u>\$ 29,465,865</u>	<u>\$ 65,756,360</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Funds to the
Statement of Activities - Modified Cash Basis
Year Ended June 30, 2022**

Net change in fund balances - governmental funds			\$ 15,163,109
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.			
Expenditures for capital assets	\$ 3,681,373		
Adjustment to gain on disposal of assets	(62,644)		
Less current year depreciation	<u>(5,503,166)</u>	(1,884,437)	
Internal service funds are used by the County to charge the costs of vehicle maintenance and other costs to individual funds. The net revenue of the internal service funds is reported with governmental activities.			
		180,587	
Governmental funds reported the prepayment of the PERS unfunded actuarial liability as an Other Financing Use in prior years. However, in the Statement of Activities the expense is the amortization of the prepaid asset.			
		(990,000)	
Principal payments:			
Bonded debt	990,000		
Notes payable	33,701		
Capital leases	<u>217,450</u>	<u>1,241,151</u>	
Change in net position of governmental activities			<u><u>\$ 13,710,410</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Property taxes	\$ 18,450,000	\$ 18,450,000	\$ 20,332,944	\$ 1,882,944
Intergovernmental	3,227,580	5,844,474	6,857,618	1,013,144
Charges for services	2,489,818	2,679,818	3,223,494	543,676
Fine & forfeitures	40,000	40,000	43,951	3,951
Investment revenue	70,000	70,000	84,663	14,663
Miscellaneous & reimbursements	3,467,000	3,481,500	3,601,172	119,672
Total revenues	<u>27,744,398</u>	<u>30,565,792</u>	<u>34,143,842</u>	<u>3,578,050</u>
<u>EXPENDITURES:</u>				
General government	9,438,574	9,791,574	8,957,395	834,179
Public safety	17,434,280	17,624,280	15,379,465	2,244,815
Education	470,777	470,777	468,797	1,980
Health	2,870,468	4,342,328	3,018,872	1,323,456
Operating contingency	1,029,663	146,197	-	146,197
Total expenditures	<u>31,243,762</u>	<u>32,375,156</u>	<u>27,824,529</u>	<u>4,550,627</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(3,499,364)</u>	<u>(1,809,364)</u>	<u>6,319,313</u>	<u>8,128,677</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	2,725,000	2,725,000	99,389	(2,625,611)
Operating transfers out	<u>(2,225,636)</u>	<u>(5,915,636)</u>	<u>(5,049,410)</u>	<u>866,226</u>
Total other financing sources (uses)	<u>499,364</u>	<u>(3,190,636)</u>	<u>(4,950,021)</u>	<u>(1,759,385)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,000,000)</u>	<u>(5,000,000)</u>	<u>1,369,292</u>	<u>6,369,292</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,000,000</u>	<u>8,000,000</u>	<u>10,307,142</u>	<u>2,307,142</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 11,676,434</u>	<u>\$ 8,676,434</u>

UMATILLA COUNTY, OREGON

Public Works Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Federal revenues	\$ 3,200,000	\$ 3,200,000	\$ 348,782	\$ (2,851,218)
State revenues	2,588,400	2,588,400	1,788,752	(799,648)
Local revenues	179,920	179,920	437,947	258,027
Federal forest service rentals	100,000	100,000	82,883	(17,117)
State gas tax & vehicle licensing	7,000,000	7,000,000	7,815,621	815,621
Charges for services:				
Sale and rental of supplies	10,000	10,000	8,187	(1,813)
Sale of vehicle and equipment	300,000	300,000	110,000	(190,000)
Interest	50,000	50,000	43,416	(6,584)
Rent	-	-	9,520	9,520
Reimbursements and other revenues	35,000	35,000	56,723	21,723
Total revenues	<u>13,463,320</u>	<u>13,463,320</u>	<u>10,701,831</u>	<u>(2,761,489)</u>
<u>EXPENDITURES:</u>				
Weed control:				
Personnel services	279,207	279,207	220,695	58,512
Materials & services	154,353	154,353	140,304	14,049
Total weed control	<u>433,560</u>	<u>433,560</u>	<u>360,999</u>	<u>72,561</u>
Non-departmental:				
Personnel services	4,068,224	4,068,224	3,757,627	310,597
Materials & services	6,550,673	6,550,673	5,437,467	1,113,206
Capital outlay	2,351,000	2,351,000	924,808	1,426,192
Contingency	4,927,103	6,777,103	-	6,777,103
Total non-departmental	<u>17,897,000</u>	<u>19,747,000</u>	<u>10,119,902</u>	<u>9,627,098</u>
Total expenditures	<u>18,330,560</u>	<u>20,180,560</u>	<u>10,480,901</u>	<u>9,699,659</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(4,867,240)</u>	<u>(6,717,240)</u>	<u>220,930</u>	<u>6,938,170</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	367,240	2,367,240	1,731,868	(635,372)
Operating transfers out	-	(150,000)	(150,000)	-
Total other financing sources	<u>367,240</u>	<u>2,217,240</u>	<u>1,581,868</u>	<u>(635,372)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(4,500,000)</u>	<u>(4,500,000)</u>	<u>1,802,798</u>	<u>6,302,798</u>
<u>FUND BALANCES, BEGINNING</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>6,404,515</u>	<u>904,515</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 8,207,313</u>	<u>\$ 7,207,313</u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis

Proprietary Funds

June 30, 2022

	Governmental Activities Internal Service Fund - Fleet Management
<u>ASSETS:</u>	
Cash and investments	\$ 694,312
Total assets	<u>694,312</u>
 <u>LIABILITIES</u>	 <u>-</u>
 <u>NET POSITION:</u>	
Unrestricted	<u><u>\$ 694,312</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Revenues, Expenses, and Changes in Net Position -

Modified Cash Basis

Proprietary Funds

Year Ended June 30, 2022

	Governmental Activities Internal Service Fund - Fleet Management
<u>OPERATING REVENUES:</u>	
Miscellaneous revenue	<u>\$ 205,699</u>
<u>OPERATING EXPENSES:</u>	
Materials & services	453,877
Capital outlay	<u>136,860</u>
Total operating expenses	<u>590,737</u>
Operating income (loss)	<u>(385,038)</u>
<u>NONOPERATING REVENUES:</u>	
Interest revenues	2,728
Operating transfers in	<u>562,897</u>
Total nonoperating revenues	<u>565,625</u>
<u>CHANGE IN NET POSITION</u>	180,587
<u>TOTAL NET POSITION, BEGINNING</u>	<u>513,725</u>
<u>TOTAL NET POSITION, ENDING</u>	<u><u>\$ 694,312</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Statement of Cash Flows -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2022

	Governmental Activities Internal Service Fund - Fleet Management
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash receipts	\$ 205,699
Payments to suppliers	(590,737)
Total cash flows used in operating activities	<u>(385,038)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Transfers from other funds	<u>562,897</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest revenues	<u>2,728</u>
<u>NET INCREASE IN CASH AND INVESTMENTS</u>	180,587
<u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u>	<u>513,725</u>
<u>CASH AND INVESTMENTS, ENDING OF YEAR</u>	<u><u>\$ 694,312</u></u>

The notes to the financial statements
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Agency Funds

Statement of Fiduciary Net Position - Modified Cash Basis

June 30, 2022

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash and investments	\$ 1,948,668
Total assets	<u>1,948,668</u>
<u>LIABILITIES:</u>	
Payable to other entities - sheriff accounts	60,452
Payable to other entities - finance department accounts	<u>1,888,216</u>
Total liabilities	<u>1,948,668</u>
<u>NET POSITION</u>	<u>\$ -</u>

The notes to the financial statements are an
integral part of this statement.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of Umatilla County, Oregon (the County) have been prepared in accordance with the modified cash basis of reporting as applicable to municipal governments. This modified basis of accounting differs from accounting principles generally accepted in the United States of America. To the extent they are applicable to the modified basis of reporting, the County applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The more significant of the County's accounting policies are described below.

Reporting Entity:

Umatilla County, Oregon, was organized under statutory provisions of Oregon law on September 27, 1862. The County elected to be governed under Home Rule in 1992. The government of Umatilla County is vested in three county commissioners. Each commissioner is elected at large for a term of four years. The three commissioners exercise governance responsibilities over all activities related to county operations within the jurisdiction set by the State of Oregon. The commissioners, on behalf of the County, receive funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the commissioners are not included in any other governmental "reporting entity" as defined in Section 2100, codification of governmental accounting and financial reporting standards, since they are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. No other entities met requirements for inclusion as a component unit in the financial statements.

Description of Government-Wide Financial Statements:

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities for the year ended June 30, 2022.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Government-Wide Financial Statements (continued):

The government-wide financial statements use the economic resource measurement focus, and are presented on the modified cash basis of accounting, as are the proprietary and fiduciary fund financial statements. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or cash equivalents) during the period are recognized, except for the following modifications: 1) fixed assets with an original cost over \$5,000 and an estimated useful life longer than one year are capitalized and depreciated; 2) long-term debts have been recorded in the statement of net position. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between County proprietary funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivables, accounts payables, and accrued expenses are not reported. Additionally, equity investments in joint ventures are also not reported.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include : 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Description of Fund Financial Statements:

The fund financial statements provide information about the government's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary funds are presented. Fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds. The fund financial statements are presented on the modified cash basis of accounting, and use the current financial resource measurement focus.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally results from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements **June 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Since the governmental fund statements are presented on a different measurement focus than the government-wide statements column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

The County may fund certain programs by a combination of specific cost-reimbursement grants, restricted federal funds that are payments in lieu of taxes, limited categorical block grants, and general revenues. When program expenses are incurred for which both restricted and unrestricted net position are available to finance the program, it is the County's policy to first apply restricted resources to such programs, followed by general resources.

The financial activities of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements. There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section. The County reports the following major governmental funds:

- The General Fund -- This is the County's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.
- The Public Works Fund -- Accounts for the expenditures for construction, reconstruction, improvement, repair, maintenance, operations and use of public highways, roads and streets within the County.

Additionally, the County reports the following fund types:

Special Revenue Funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Debt Service Funds account for the accumulation of resources and payment of principal and interest on general obligations and other long-term debt.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Description of Fund Financial Statements (continued):

Capital Project Funds account for expenditures on major construction projects or equipment acquisition.

Internal Service Funds account for the printing, communication and information, and vehicle services provided by one department to other departments of the County on a cost-reimbursement basis.

Fiduciary Funds account for assets held by the County for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Assets, liabilities, and net position/fund balance:

Cash and investments:

Cash includes demand deposits, short-term cash investments, and deposits in the Oregon Local Government Investment Pool (LGIP). The County Treasurer combines each fund's cash in a cash pool which is accounted for monthly.

Oregon Revised Statutes authorize counties to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, bankers acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, or port, among others.

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares. Investments are stated at market value. All investments are carried at cost which equals market value.

For purposes of the statement of cash flows, proprietary fund types consider all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

Inventories:

The Public Works Fund has significant inventories. These inventories are not recorded as assets. Inventory items are recorded as expenditures when purchased and remain constant from year to year.

Net position flow assumptions:

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Fund balance flow assumptions:

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies:

In the fund financial statements, the fund balance for governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Commissioners pass a resolution that places specific constraints on how the resources may be used. The Board of Commissioners can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources 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 assigned to expenditure for particular purposes during the adoption of the annual budget. The County's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's financial statements.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Property taxes:

Umatilla County assesses, collects, and distributes property taxes for all local governments within the County. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on July 1. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

Capital assets:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements for budget comparison as capital outlay. Capital assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and an estimated useful life of greater than one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs for repairs and maintenance are expensed as incurred.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads and bridges, are also capitalized in the government-wide financial statements. These fixed assets and the associated accumulated depreciation have been provided for in the government-wide financial statements.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

Street system	40 years
Buildings	50 years
Bridges	20 - 50 years
Furniture and equipment	3 - 20 years

Interest incurred during construction phases of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year, the County incurred no interest expense for capital assets.

Long-term debt:

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements and the fund financial statements of the proprietary funds.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Compensated absences:

Accumulated vested vacation pay is not accrued for governmental funds, since the modified cash basis of accounting is being used. Sick pay, which does not vest, is recognized in all funds when leave is taken.

Income taxes:

The County is a municipal corporation exempt from federal and state income taxes.

Leases:

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as capital leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases which do not meet the criteria of a capital lease are classified as operating leases.

Short term interfund receivables and payables:

During the course of operation, numerous transactions occur between individual funds for goods provided or services rendered. If any remain at the end of the year, these receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" on the Balance Sheet - Modified Cash Basis - Governmental Funds.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenue in the fund that is reimbursed.

Use of estimates:

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Fund balances by classification for the year ended June 30, 2022 were as follows:

	Combined General	Public Works	Other Governmental	Total Governmental Funds
<u>Fund balances</u>				
Restricted:				
Debt service	\$ -	\$ -	\$ 89,498	\$ 89,498
Public safety	-	-	2,334,255	2,334,255
Highways and streets	-	8,207,313	-	8,207,313
Culture and recreation	-	-	231,363	231,363
Education	-	-	90,282	90,282
Health	-	-	1,778,601	1,778,601
General government	-	-	6,464,856	6,464,856
Total restricted	-	8,207,313	10,988,855	19,196,168
Committed:				
Debt service	-	-	2,529,825	2,529,825
Highways and streets	-	-	381,602	381,602
Culture and recreation	-	-	278,641	278,641
Health	-	-	1,286,889	1,286,889
General government	16,406,748	-	9,542,329	25,949,077
Total committed	16,406,748	-	14,019,286	30,426,034
Assigned:				
Capital projects	-	-	4,440,958	4,440,958
Culture and recreation	-	-	13,816	13,816
General government	-	-	2,950	2,950
Total assigned	-	-	4,457,724	4,457,724
Unassigned	11,676,434	-	-	11,676,434
Ending fund balance	\$ 28,083,182	\$ 8,207,313	\$ 29,465,865	\$ 65,756,360

The amount of restricted fund balances restricted by enabling legislation is \$8,207,313.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

(continued):

Budget procedures:

A budget is prepared for each fund in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the County Commissioners.

The budget for the General Fund includes capital outlay expenditures in each program for capital outlay applicable to that program. Capital outlay expenditures in other funds, which are not a part of an identifiable program, are reported separately.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the County Commissioners. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.
2. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the County's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.
3. After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the County Commissioners, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law. More detailed classifications of budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.
4. Management is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:
 - a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
 - b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the County can adopt the adoption resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the County can adopt it by publishing a notice five to thirty days before a meeting is held to pass the adoption resolution.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 2 – FUND BALANCES, STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
(continued):

The county adopted numerous supplemental budgets during the fiscal year.

5. The following funds legally adopt annual budgets:

General fund, all special revenue funds, all capital project funds, all debt service funds, and all internal service funds.

6. The agency funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.
7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund.
8. For budget preparation, capital lease proceeds and related capital outlay expenditures are recorded when the capital lease payments are disbursed.

NOTE 3 – CASH AND INVESTMENTS:

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 monthly balances.

Cash:

Demand deposits	\$ (1,167,643)
Money market accounts	<u>644,915</u>
Total cash	<u>(522,728)</u>

	Percentage of Total Investments	Weighted Avg. Maturity (Years)
Investments:		
Oregon Local Government Investment Pool	100%	0.55
Total investments	<u>100%</u>	
Total cash and investments		
	<u>\$68,399,340</u>	
Total investment portfolio weighted average maturities		0.55

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

Cash and investments - governmental activities	\$66,450,672
Statement of fiduciary net position	<u>1,948,668</u>
	<u>\$68,399,340</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (continued):

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 to it. Oregon Revised Statutes Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts set by the FDIC. The County maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer; however, the County does not have a formal deposit policy that addresses custodial credit risk. During the fiscal year ended June 30, 2022 the County's bank balances exceeded the \$250,000 FDIC insurance limitation and were therefore exposed to custodial credit risk, to the extent they were not covered by the PFCP.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County investment policy requires that a minimum of 80% of the County's investment portfolio have maturities of 18 months or less and that the remaining 20% of the County's investments must have maturities of 24 months or less. All of the County's investments on June 30, 2022 have maturities of 18 months or less.

Credit Risk - Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes authorizes the County to invest primarily in general obligations of the US Government and its agencies, debt obligations of the state of Oregon, California, Idaho, and Washington and their political subdivisions, banker's acceptances, corporate indebtedness, commercial paper, repurchase agreements, time certificates of deposit, fixed or variable life insurance contracts, the State Treasurer's Local Government Investment Pool, among others. The County's investment policy has been approved by the County Commissioners and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. As of June 30, 2022, the County's investment in U.S. Government agencies is limited to 75% of the portfolio and 50% in any single government sponsored enterprise. The County's investment in the Oregon State Treasurer's investment pool is not rated and is treated as a cash equivalent on the Statement of Net Position.

The State of Oregon Local Government Investment Pool (LGIP *or* Pool) is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which established diversification percentages and specify the types and maturities of investments.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 3 – CASH AND INVESTMENTS (continued):

Concentration Risk - Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy provides that the maximum that may be invested in any one issuer, as a percentage of the funds total investments, is 100% for U.S. Treasury, 75% for U.S. Government agencies with 50% of this amount in a single government sponsored enterprise, 100% in the State of Oregon Investment Pool or the maximum imposed by state statute, 25% in Certificates of Deposit with 30% of this amount in any single qualified financial institution, 20% for Commercial paper and Commercial notes with 5% of this amount in any one corporation, subsidiaries or affiliates, 25% for State and Local Government Securities, 25% for Repurchase Agreements with 10% of this amount in any single qualified financial institution. On June 30, 2022, the County did not hold investments with any one issuer that exceeded these limits.

Custodial Credit Risk - Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The County's investment policy provides that brokers/dealers and financial institutions meet certain qualifications, which are reviewed annually. The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form.

NOTE 4 – SPECIAL ASSESSMENTS:

Special assessments are the result of improvements made to the Nelson Lane Road Local Improvement District, Poverty Flats Road Local Improvement District, and Culp Road Local Improvement District.

Changes to special assessments receivable consisted of the following:

Balance, July 1, 2021	\$ 7,842
Adjustments	443
Collections	-
Interest included	-
Balance June 30, 2022	<u>\$ 8,285</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 5 – CAPITAL ASSETS:

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	1,116,456	2,110,990	-	3,227,446
Total capital assets, not being depreciated	2,428,031	2,110,990	-	4,539,021
Capital assets, being depreciated:				
Buildings and improvements	26,311,734	149,239	(36,610)	26,424,363
Machinery and equipment	20,498,747	1,421,144	(783,945)	21,135,946
Infrastructure	127,410,577	-	-	127,410,577
Total capital assets being depreciated	174,221,058	1,570,383	(820,555)	174,970,886
Less accumulated depreciation for:				
Buildings and improvements	(14,003,450)	(760,722)	23,873	(14,740,299)
Machinery and equipment	(16,000,533)	(1,754,699)	734,038	(17,021,194)
Infrastructure	(91,271,323)	(2,987,745)	-	(94,259,068)
Total accumulated depreciation	(121,275,306)	(5,503,166)	757,911	(126,020,561)
Total capital assets being depreciated, net	52,945,752	(3,932,783)	(62,644)	48,950,325
Governmental activities capital assets, net	<u>\$ 55,373,783</u>	<u>\$ (1,821,793)</u>	<u>\$ (62,644)</u>	<u>\$ 53,489,346</u>

Depreciation was charged to functions and programs as follows:

	Governmental Activities
Education	\$ 2,600
General government	1,016,825
Public safety	232,593
Highways and streets	4,182,677
Cultural and recreation	19,422
Health	49,049
	<u>\$ 5,503,166</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 6 – LONG TERM DEBT:

The table below presents current year changes in long-term debt, and the current portions for each issue:

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due in Current Year</u>
Bonded Debt:					
2005 PERS bond issue	\$ 8,655,000	\$ -	\$ (990,000)	\$ 7,665,000	\$ 1,110,000
Total bonded debt	8,655,000	-	(990,000)	7,665,000	1,110,000
Notes payable:					
Reith wastewater	147,315	-	(21,166)	126,149	21,691
EOAF detox center	133,328	-	(12,535)	120,793	17,568
Total notes payable	280,643	-	(33,701)	246,942	39,259
Capital leases:					
Wheel loader	217,450	-	(217,450)	-	-
Total capital leases	217,450	-	(217,450)	-	-
Total governmental activities	<u>\$ 9,153,093</u>	<u>\$ -</u>	<u>\$ (1,241,151)</u>	<u>\$ 7,911,942</u>	<u>\$ 1,149,259</u>

General obligations bonds:

General obligation bonds are direct obligations and pledge the full faith and credit of the County. The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

Series 2005 Limited Tax Pension Bonds:

On September 23, 2005, the County, through participation in the Local Government Pension Bond Pool, issued Limited Tax Pension Obligation Bonds, Series 2005. The County issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability. The limited tax pension bonds were issued with the principal amount of the issue being \$13,970,000. The bonds carry fixed interest rates ranging from 2.50% to 5.004% with the first payment due June 1, 2006. Principal amounts of the issue are redeemed annually beginning June 1, 2008, with the final coupon payment on June 1, 2028.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 6 – LONG TERM DEBT (continued):

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30,	Principal	Interest	Annual Debt Service
2023	\$ 1,110,000	\$ 383,557	\$ 1,493,557
2024	1,235,000	328,012	1,563,012
2025	1,375,000	266,213	1,641,213
2026	1,520,000	197,408	1,717,408
2027	1,675,000	121,347	1,796,347
2028-2032	750,000	37,530	787,530
Totals	<u>\$ 7,665,000</u>	<u>\$ 1,334,067</u>	<u>\$ 8,999,067</u>

Notes payable:

Department of Environmental Quality-Reith Wastewater Project Loan:

The County entered into a contract with the State of Oregon Department of Environmental Quality for a loan in the Clean Water State Revolving Loan Fund during the fiscal year ended June 30, 2005. This revolving loan allows the County to draw funds from the Revolving Loan Fund up to an approved maximum amount for the construction of a new wastewater collection system for the community of Reith, Oregon. Payments will be due semi-annually including interest at 2.47 percent of the outstanding balance for twenty years from the date of the first disbursement. The County's drawn-upon loan balance was \$381,000. The loan is required to have a loan reserve equal to 100% times one-half of the average annual debt service based on the final repayment schedule. At this time, the reserve is estimated to be \$12,306, which is required to be held by the County in segregated loan reserve account.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 6 – LONG TERM DEBT (continued):

Oregon Public Works Fund-EOAF Detoxification Center Loan:

The County entered into a contract with the State of Oregon Economic Community Development Department for a loan in the Special Public Works Loan Fund during the fiscal year ended June 30, 2008. This loan was for the construction for the Eastern Oregon Alcoholism Foundation's Detoxification Center project. Annual payments of \$22,186 will be due including interest at 3.71 percent of the outstanding balance for twenty five years. The total funds drawn were \$313,908.

Future maturities of notes payable principal and interest consist of the following:

Year Ending June 30,	Principal	Interest	Annual Debt Service
2023	\$ 39,259	\$ 9,625	\$ 48,884
2024	39,927	8,099	48,026
2025	40,587	6,578	47,165
2026	41,294	6,143	47,437
2027	42,028	2,480	44,508
2028-2032	43,847	2,479	46,326
Totals	<u>\$ 246,942</u>	<u>\$ 35,404</u>	<u>\$ 282,346</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 7 – COMMITMENTS AND CONTINGENCIES:

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any unforeseen disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds. Management believes that adjustments, if any, will not materially affect the County's financial position.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County Counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 8 – INTERFUND TRANSACTIONS:

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental and proprietary funds financial statements generally reflect such transactions as transfers. All transfers are routine in nature.

The following are the County's interfund transfers for the year ended June 30, 2022:

Transfer From	Transfer To	Purpose	Amount
General	Human Services	To supplement operations	1,500,000
General	911 Dispatch	To supplement operations	637,407
General	Fair	To supplement operations	100,000
General	Community Corrections	To supplement operations	22,355
General	Court Security	To supplement operations	414,874
General	Economic Development	To supplement operations	2,050,000
General	Road Fund	To supplement operations	231,868
General	Sheriff Spec Prog	To supplement operations	51,906
General	CARE Program	To supplement operations	26,000
General	Fleet Management	To supplement operations	15,000
911 Dispatch	Dispatch Reserve	To supplement future dispatch needs	122,316
Corrections Assessment	General	To supplement jail operations	51,315
Corrections Assessment	Human Services	To supplement A&D operations	16,728
Corrections Assessment	Community Corrections	To supplement operations	17,105
Law Library	General	To reimburse General Fund for support	9,500
Foreclosed Property	General	To reimburse General Fund for support	38,574
Community Benefit Plans	EOTEC Reserve	To supplement future obligations	75,000
Community Benefit Plans	Economic Development	To supplement operations	500,000
Reserve Fund	Economic Development	To supplement operations	240,000
Reserve Fund	Public Works	To supplement operations	1,500,000
Public Works	Parks	To supplement operations	150,000
Reserve Fund	County Fair	To supplement operations	75,000
Reserve Fund	Water Programs	To fund water programs	2,000,000
Community Benefit Plans	Water Programs	To fund water programs	20,000
Community Benefit Plans	Facilities Fund	To support facilities plans	1,500,000
Community Benefit Plans	Fleet Management	To fund Fleet Management plans	547,897
Community Benefit Plans	Capital Improvements	To fund capital purchases	237,930
Reserve Fund	Facilities Improvement	To supplement operations	500,000
Total			<u>\$ 12,650,775</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Because the financial statements have been prepared on a modified cash basis of accounting, pension liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. Pension expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan, which provides pension, death and disability benefits.

Tier One/Tier Two Retirement Benefit (Chapter 238).

Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier Two members are eligible for full benefits at age 60.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, if certain conditions are met.

Disability Benefits

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent plus \$750 on annual benefits above \$60,000.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

OPSRP Pension Program (ORS Chapter 238A)

Pension Benefits.

The Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are based on years of service and final average salary.

For police and fire, 2.0 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

For general service, 1.67 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2016 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and \$750 plus 0.15 percent on annual benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary will receive equal to one half of the retirement benefit that would have been available to the member on the later date of death or date of earliest retirement eligibility.

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions:

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 20.46% of Tier 1/Tier 2 wages, 14.31% of OPSRP general service wages, and 18.67% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

The employer contributions rates effective July 1, 2021, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:

At June 30, 2022, the County reported a liability of \$18,284,252 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2021, the County's proportion was 0.15279558%, which was lower than its proportionate share measured as of June 30, 2020 which was 0.15352442%.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Valuations:

The employer contribution rates effective July 1, 2021, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2020
Experience Study Report	2020, published July 2021
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of combined payroll. Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation method	Market value of assets, excluding reserves

Actuarial assumptions:

Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Projected salary increases	3.40 percent

Mortality

Healthy retirees and beneficiaries:

RP-2000 Sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.

Active members:

Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.

Disabled retirees:

Mortality rates are a percentage of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources (continued):

For the year ended June 30, 2022, the County recognized pension expense of 2,494,814, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,711,526	\$ -
Changes of assumptions	4,577,099	48,120
Net difference between projected and actual earnings on investments	-	13,535,690
Changes in proportional share	924,246	231,457
Differences between employer contributions and employer's proportional share of system contributions	-	1,409,977
Contributions subsequent to measurement date	3,086,670	-
Total as of June 30, 2022	<u>\$ 10,299,541</u>	<u>\$ 15,225,244</u>

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense/(income) as follows:

Fiscal Year ended	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
June 30, 2023	\$ (1,415,201)
June 30, 2024	(1,582,856)
June 30, 2025	(2,021,038)
June 30, 2026	(3,364,220)
June 30, 2027	370,942
Total	<u>\$ (8,012,373)</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Actuarial Methods and Assumptions Used in Developing Total Pension Liability (continued):

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

Discount Rate:

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Assumed Asset Allocation:

Asset Class/Strategy:	Low Range	High Range	OIC Target
Debt Securities	15.0	25.0	20.0
Public Equity	27.5	37.5	30.0
Private Equity	14.0	21.0	20.0
Real Estate	9.5	15.5	12.5
Alternative Equity	7.5	17.5	15.0
Opportunity Portfolio	-	3.0	-
Risk Parity	-	2.5	2.5
Total			100.0 %

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The following table shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Long-Term Expected Rate of Return (continued):

Asset Class	Target	Compound Annual Return (Geometric)
Global Equity	30.62 %	5.85 %
Private Equity	25.50	7.71
Core Fixed Income	23.75	2.73
Real Estate	12.25	5.66
Master Limited Partnerships	0.75	5.71
Infrastructure	1.50	6.26
Commodities	0.63	3.10
Hedge Fund of Funds - Multistrategy	1.25	5.11
Hedge Fund Equity - Hedge	0.63	5.31
Hedge Fund - Macro	5.62	5.06
US Cash	(2.50)	1.76
Assumed Inflation - Mean		2.40

Sensitivity Analysis :

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Employers' Net Pension Liability:			
Defined Benefit Pension Plan:	\$ 23,499,300	\$ 11,966,500	\$ 2,317,700

Oregon PERS produces an independently audited CAFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 9 – PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):

Changes in Plan Provisions:

GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. We are not aware of any changes that meet this disclosure requirement.

NOTE 10 – DEFERRED COMPENSATION PLAN:

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed and variable rate annuity contracts underwritten by insurance companies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair market value of the deferred amount of each participant.

The County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN:

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. There are approximately 310 active employees and 5 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability.

The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the County and plan members are \$1,011 for single coverage and \$2,925 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2022, the retired employees contributed \$64,232 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The County's annual other postemployment benefit (OPEB) liability is determined using the normal actuarial cost allocation method in accordance with the parameters of GASB Statement No. 75. In addition, GASB 75 requires that the allocation of costs for accounting purposes be made as a level percentage of employee's projected pay, including future anticipated pay increases. The following table shows the total OPEB liability as of June 30, 2021 and June 30, 2022 and shows the discount rate and other key actuarial assumptions used on each measurement date. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

	Year Ended June 30, 2021	Year Ended June 30, 2022
Total OPEB liability	\$ 2,385,361	\$ 2,564,311
Covered payroll	\$ 20,669,038	\$ 19,705,756
Total OPEB liability as a % of covered payroll	11.54%	13.01%

Key Actuarial Assumptions and Methods:

Valuation date	July 1, 2020	July 1, 2020
Measurement Date	June 30, 2020	June 30, 2021
Discount rate	2.21%	2.16%
Inflation	2.50%	2.50%
Salary Increases	3.50%	3.50%
Withdrawal, retirement & morality rates	December 31, 2019	December 31, 2019
Oregon PERS valuation		
Election and Lapse Rates	35% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.	35% of eligible employees. 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.
Actuarial Cost Method	Entry Age Normal	Entry Age Normal

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The following table shows the changes in net OPEB liability from June 30, 2021 to June 30, 2022:

	Increase (Decrease) Total
Balance as of June 30, 2021	\$ 2,385,361
Changes for the year:	
Service cost	192,568
Interest on total OPEB liability	56,094
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	10,181
Benefit payments	(79,893)
Balance as of June 30, 2022	<u>\$ 2,564,311</u>

The following presents the total OPEB liability of the Plan, calculated using the disclosure discount rate, as well as what the Plan's total OPEB liability would be if it were calculate using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	<u>\$ 2,777,982</u>	<u>\$ 2,564,311</u>	<u>\$ 2,365,274</u>
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 2,273,402</u>	<u>\$ 2,564,311</u>	<u>\$ 2,907,633</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (continued):

The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows, and recognized incrementally in the OPEB expense over time. The following table shows the OPEB expense for the fiscal year ending June 30, 2022.

	<u>July 1, 2021 to June 30, 2022</u>
Service cost	\$ 192,568
Interest on total OPEB liability	56,094
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	35,379
Recognition of assumptions changes or inputs	<u>(78,315)</u>
Balance as of June 30, 2022	<u><u>\$ 205,726</u></u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2022, along with a schedule showing the amounts that will be recognized in future years.

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of</u>
Difference between expected and actual experience	\$ (141,186)	\$ 288,854
Changes of assumptions or inputs	(561,800)	67,297
Benefit payments	<u>-</u>	<u>84,317</u>
Total as of June 30, 2022	<u><u>\$ (702,986)</u></u>	<u><u>\$ 440,468</u></u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Annual recognition</u>
2023	\$ (42,936)
2024	(42,936)
2025	(42,936)
2026	(42,936)
2027	(30,361)
Thereafter	<u>(144,730)</u>
	<u><u>\$ (346,835)</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA):

Because the financial statements have been prepared on a modified cash basis of accounting, other postemployment benefit (OPEB) liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. OPEB expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

Plan description:

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing multiple-employer Other Postemployment Benefit (OPEB) plan. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

Contributions:

PERS employers contributed 0.06 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. PERS employers contributed 0.39 percent of all PERS-covered salaries to amortize the unfunded actuarial accrued liability.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2022, the County reported an asset of \$409,245, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2021. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019 and rolled forward to the measurement date of June 30, 2021. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2021, the County's proportion was 0.11917433% compared to its proportion of 0.13330269% measured as of June 30, 2020.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

For the year ended June 30, 2022, the County recognized OPEB income of \$47,258. At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 11,386
Changes of assumptions	8,052	6,088
Net differences between projected and actual earnings on investments	-	97,258
Changes in proportionate share	26,777	107
Contributions subsequent to the measurement date	3,239	-
Totals as of June 30, 2021	<u>\$ 38,068</u>	<u>\$ 114,839</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Amounts</u>
2023	\$ (14,599)
2024	(12,484)
2025	(22,204)
2026	(30,723)
	<u>\$ (80,010)</u>

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2018 experience study, which reviewed the experience for the four-year period ended on December 31, 2018. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the County's pension plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 12 – RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA) (continued):

Discount rate:

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current discount rate (in millions):

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net OPEB Liability/(Asset)	<u>\$ (361,917)</u>	<u>\$ (409,245)</u>	<u>\$ (449,675)</u>

Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>.

NOTE 13 – DEFERRED OUTFLOWS OF RESOURCES:

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one item that qualifies for reporting in this category. It is the prepaid pension asset related to the Limited Tax Pension bonds (See Note 6) reported in the government-wide statement of net position. This amount is deferred and amortized over the life of the bonds at the same rate the principal of the bonds are paid. This amount does not represent the current balance of the Oregon PERS side account that was set up when the bonds were issued.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 14 – TAX ABATEMENT AGREEMENTS:

The County has seven programs through which tax abatements are authorized in ORS 285C and 307.

For the year ended June 30, 2022, the County abated taxes as follows:

<u>Tax Abatement Program</u>	<u>County Share of Taxes Abated (in thousands)</u>	<u>In-Lieu and Community Service Fees Collected (in thousands)</u>
Enterprise Zone	\$ 1,631	\$ 1,128
Strategic Investment	\$ 4,847	\$ 5,397
Rural Long Term EZ	\$ 800	\$ 500
Commercial Facility Under Construction	\$ 170	
Food Processing	\$ 107	
Housing Authority	\$ 4	
Special Assessment Low Income Housing	\$ 29	

NOTE 15 – RISK MANAGEMENT:

The county is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage in the prior year.

NOTE 16 – LEASES:

Because the financial statements have been prepared on a modified cash basis of accounting, leases have not been recorded in the financial statements. Lease expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2022

NOTE 16 – LEASES (continued):

Lease Assets

The County leases vehicles for its use in operations and has a total of 24 vehicles leased through BanCorp. Each vehicle is leased for a total of 4 years, with one payment on each due annually. At the end of each lease term, the County has an option to purchase the leased vehicle with a remaining balance of \$1. The County's lease payments are for stated amounts and do not have variable payments or residual value guarantees.

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Lease assets:				
Equipment	\$ 993,137	\$ 558,565	\$ -	\$ 1,551,702
Total lease assets	993,137	558,565	-	1,551,702
Less: Accumulated amortization:				
Equipment	(117,026)	(210,534)	-	(327,560)
Total accumulated amortization	(117,026)	(210,534)	-	(327,560)
Total lease assets, net	<u>\$ 876,111</u>	<u>\$ 348,031</u>	<u>\$ -</u>	<u>\$ 1,224,142</u>

Lease Liability

The County's future maturities for lease liabilities are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$374,765	\$ 36,270	\$411,035
2024	389,757	21,280	411,037
2025	142,266	5,690	147,956
	<u>\$906,788</u>	<u>\$ 63,240</u>	<u>\$970,028</u>

NOTE 17 – SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

The County is in the process of establishing a water project for commercial use in west end of the County. The County has spent \$1,128,717 on this project through June 30, 2022, and expects the project will eventually cost an estimated \$16,000,000. Multiple financing sources are currently being explored and this project is expected to be completed during the fiscal year 2024 or 2025.

MANAGEMENT'S DISCUSSION AND ANALYSIS

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

This discussion and analysis is intended to serve as an introduction to Umatilla County's basic financial statements. It offers the reader an overview of the County's financial activities for the fiscal year ended June 30, 2022. The basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the financial statements. To further assist readers, this report contains supplementary information in addition to the basic financial statements.

This narrative will focus on significant financial issues and will identify changes in financial position, material changes from the adopted budget, and individual fund issues or concerns.

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

Financial Highlights

The assets of Umatilla County primary government exceeded its liabilities at June 30, 2022 by \$119.7 million (Net Position). Of this amount, \$47.2 million (Unrestricted Net Position) may be used to meet the County's ongoing obligations to creditors and citizens of the County in accordance with Umatilla County's fund designation and fiscal policies.

The County's total Net Position increased by \$13,710,410 during the fiscal year ending June 30, 2022.

Overview of the Basic Financial Statements

Government-Wide Financial Statements—The government-wide statements are designed to provide readers with a broad overview of the County's finances in a presentation similar to a private sector business. The statements in this section are the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on the County primary government assets and liabilities with the difference between the two reported as net position. It uses a modified cash basis of accounting to focus on resources available for future operations.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

As viewed over time, increases or decreases may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities focuses on gross and net costs of County activities and the extent to which the activities are self-supporting or require assistance from general revenues including property taxes. This statement also uses a modified cash basis for reporting, which incorporates net fixed assets, including depreciation, and long-term debt.

The Statement of Net Position and the Statement of Activities both distinguish functions of the County that are principally supported by taxes and governmental revenues (governmental activities). The governmental functions of the County include general government, public safety, highways and streets, culture and recreation, education, and health. The County has no business-type activities.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the fund statements is major governmental funds. Of the 49 funds maintained by the County, 48 are characterized as governmental and the remaining fund is considered a proprietary fund. Unlike the government-wide statements, the governmental funds financial statements focus on current sources and uses of spendable resources, as well as spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's short-term financing decisions.

The governmental funds include the General Fund, forty two special revenue funds, three debt service funds, and two capital project funds.

Governmental Funds - Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of the governmental funds is narrower than that of the government-wide statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide statements.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

Both the governmental balance sheet-modified cash basis statements of assets, liabilities and equity and the governmental fund statements of revenues, expenditures and changes in fund balance-modified cash basis provide a reconciliation to assist in the comparison between governmental funds and governmental activities.

Of the 48 governmental funds maintained by the County, two are considered to be major funds: the General Fund and the Public Works Fund. The governmental fund statements focus separately on these major funds presenting each in its own column and combining the remaining funds into a column titled “other governmental funds”.

Proprietary Funds—The County maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County’s various functions. The County uses its internal service fund to account for internal financing activities of its vehicle fleet. As this service predominately benefits governmental services, it has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds—Fiduciary funds are used to account for resources held in trust for the benefit of parties outside the government. Fiduciary funds are not presented in the government-wide financial statements because the resources are not available to support the county’s programs.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the presentation provided in the government-wide and fund financial statements. The notes can be found immediately following the basic financial statements.

Other Supplemental Information—This section will provide the reader with additional information about the non-major governmental funds in the combining schedules of assets, liabilities and equity, and of revenues, expenditures and changes in fund balances. Also included is budgetary information for all funds.

Other supplemental information is available on County compliance and internal controls as required by Oregon statutes.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

	2022	2021	2020
Cash and investments	\$ 66,451	\$ 51,107	\$ 35,352
Notes receivables	-	-	40
Land and CIP	4,539	2,428	2,199
Other capital assets (net)	48,950	52,946	57,084
Total assets	119,940	106,481	94,675
Prepaid-pension asset	7,665	8,655	9,535
Total deferred outflow of resources	7,665	8,655	9,535
Non current liabilities due in one year	1,149	1,241	936
Non current liabilities due in less than one year	6,763	7,912	9,153
Total liabilities	7,912	9,153	10,089
Net position:			
Net investment in capital assets	53,242	54,876	58,730
Restricted for:			
Debt service	90	87	85
Public safety	2,334	1,817	1,617
Highways and streets	8,207	6,754	5,110
Culture and recreation	231	91	89
Education	90	55	84
Health	1,779	3,186	2,292
Other purposes	6,465	2,887	2,248
Unrestricted	47,255	36,230	23,867
Total net position	\$ 119,693	\$ 105,983	\$ 94,122

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$119.7 million as of June 30, 2022. This is an increase of \$13,710,410 when compared to net position at the end of the previous year.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

Exhibit 2

STATEMENT OF NET ACTIVITIES

(Dollars in Thousands)

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 13,825	\$ 12,680	\$ 11,763
Operating grants and contributions	43,093	44,372	30,006
Capital grants and contributions			
General receipts			
Property taxes	22,069	19,657	18,639
Fines and forfeitures	297	266	332
Earnings on investments	314	353	815
Refunds and miscellaneous	4,097	4,001	4,177
Total Revenues	<u>83,695</u>	<u>81,329</u>	<u>65,732</u>
Expenses:			
General government	\$ 20,670	\$ 22,382	\$ 16,952
Public safety	23,004	22,033	21,860
Highways and streets	13,514	11,864	11,587
Culture and recreation	1,888	1,214	1,772
Education	952	975	939
Health	9,506	10,503	8,978
Interest on long-term debt	451	497	535
Total Expenses	<u>69,985</u>	<u>69,468</u>	<u>62,623</u>
Change in net position	13,710	11,861	3,109
Net position, beginning	105,983	94,122	91,013
Net position, ending	<u>\$ 119,693</u>	<u>\$ 105,983</u>	<u>\$ 94,122</u>

39.48% of the balance of net position or \$47.25 million, is considered unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

The largest portion of the County's net position 44.49% reflects its investment in capital assets (land, buildings, equipment, improvements, construction in progress and infrastructure), less any related debt. The County uses these assets to provide services to the people of the County; consequently these assets are not available for future spending. Although the investment in its capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate this liability.

Governmental Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Umatilla County's governmental funds is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, Umatilla County's governmental funds reported combined ending fund balances of \$65.8 million, an increase of \$15,163,109 when compared to the previous year. The majority of the combined fund balances is reserved or committed and only available for spending within the designated funds and/or policies.

The Combined General Fund and the Public Works Fund are considered major funds by the County. These major funds account for 55.2% of the combined governmental fund balances.

The major funds account for 64.2% of total governmental revenues and 58.9% of total governmental expenditure.

Public Safety and Health programs account for 47.8% of all governmental expenditures.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

General Fund: The Combined General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the Combined General Fund was \$28.1 million. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The ending fund balance represents 95.4% of total combined general fund expenditures for the fiscal year ending 2022. The net change in the fund balance for the Combined General Fund was a \$4,209,943 increase.

Property tax is a significant revenue source for the General Fund. The year's collections represent 50.1% of total Combined General Fund revenues.

Public Works Fund. The Public Works Fund's primary source of revenue is the gas tax distributed by the State of Oregon. Gas tax receipts were \$7.82 million, compared to \$6.52 million the prior year.

The Public Works Fund revenues exceeded expenditures by \$220,930 in the current year.

General Fund Budgetary Highlights

The County made several revisions to the original General Fund appropriations adopted by the Board of Commissioners for the 2021-22 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 3.6% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budget by \$3,578,050 and expenditures were \$4,550,627 under budget.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

Exhibit 3

OUTSTANDING DEBT AT YEAR END

(Dollars in Thousands)

	2022	2021	2020
Limited tax bonds	\$ 7,665	\$ 8,655	\$ 9,535
Notes Payable	247	281	314
Capital leases	-	217	240
Total	<u>\$ 7,912</u>	<u>\$ 9,153</u>	<u>\$ 10,089</u>

The County sponsored a new wastewater collection system for the community of Reith. As part of that project the County entered into a contract for a loan from the Oregon Department of Environmental Quality in the year ended June 30, 2005. The project was completed in 2007-2008. The loan had a limit of \$381 thousand and payments commenced six months after project completion on a semi-annual basis. The Reith Sanitary District will pay the County back on the 20-year loan. Please see notes to basic financial statements for additional information.

Additionally, in 2008 the County constructed a new building with a construction loan of \$314 thousand.

Total County debt outstanding represents .10% of county real market value.

Economic Factors and Next Year's Budget

Oregon's seasonally adjusted unemployment annual rate has decreased over the last year from 3.8% to 3.5%, and is slightly lower than the U.S. rate of 3.6%. However, Oregon has typically trailed the U.S. rate over the last ten years leading to a shortfall of income taxes in the state and a continuing budget crisis. State programs operated by the County, particularly in areas of health and public safety, are always subject to reduction in the State's budget balancing exercise. The County continues to conservatively budget its resources.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$53.5 million (net of accumulated depreciation). The investment in fixed assets includes land, buildings, equipment, infrastructure (roadways and bridges) and construction in progress.

Additional information on Umatilla County's fixed assets can be found in the notes to the financial statements, immediately following the basic statements.

Exhibit 3

FIXED ASSETS AT YEAR END

(Dollars in Thousands)

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Non-depreciable assets:			
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	3,227	1,116	887
Sub-Total	<u>4,539</u>	<u>2,428</u>	<u>2,199</u>
Depreciable assets:			
Buildings	26,424	26,312	25,820
Equipment	21,136	20,499	20,770
Infrastructure	127,410	127,410	127,410
Sub-total	<u>174,970</u>	<u>174,221</u>	<u>174,000</u>
Accumulated Depreciation	<u>(126,020)</u>	<u>(121,275)</u>	<u>(116,915)</u>
Total general fixed assets	<u>\$ 53,489</u>	<u>\$ 55,374</u>	<u>\$ 59,284</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$7.9 million. Of this amount \$7.7 million is comprised of the Limited Tax Pension Bonds issued in 2005 and \$247 thousand is comprised of notes backed by the full faith and credit of the County.

Limited Tax Pension Bonds. The Pension Bonds were issued to address the County's estimated PERS unfunded actuarial liability in 2005. The 5% of real market value statutory limitation on pension bonds is well in excess of outstanding debt.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2022

The County's unemployment rate (not seasonally adjusted) decreased over the past year from 5.1% to 3.8%. The County enjoys certain economic advantages: location on both east-west and north-south major highway systems, available water and rail transportation, natural gas transmission lines, and an electrical transmission grid.

A beginning fund balance of \$6.0 million was projected for the General Fund in the 2022 budget. The actual beginning fund balance was \$10.3 million.

The certified property tax base continues to grow. The tax base for 2021-22 grew at a 5.78 rate over the prior year.

Next year's adopted operating budget is \$8.78 million higher than the 2022 operating budget. The General Fund requirements have been projected \$3.62 million above that of the previous year.

Contact Information

The County's financial statements are designed to provide the user (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 Finance Office at 216 S.E. 4th St., Pendleton, Oregon 97801.

SUPPLEMENTARY INFORMATION

UMATILLA COUNTY, OREGON

Combining Balance Sheet

General Fund

June 30, 2022

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash and investments	\$ 11,676,434	\$ 16,406,748	\$ 28,083,182
Total assets	<u>\$ 11,676,434</u>	<u>\$ 16,406,748</u>	<u>\$ 28,083,182</u>
<u>LIABILITIES</u>			
<u>AND FUND BALANCES</u>			
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	<u>11,676,434</u>	<u>16,406,748</u>	<u>28,083,182</u>
Total fund balances	<u>11,676,434</u>	<u>16,406,748</u>	<u>28,083,182</u>
Total liabilities and fund balances	<u>\$ 11,676,434</u>	<u>\$ 16,406,748</u>	<u>\$ 28,083,182</u>

UMATILLA COUNTY, OREGON

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year Ended June 30, 2022

	General Fund	PERS/Stimulus Reserve Fund	Totals
<u>REVENUES:</u>			
Taxes	\$ 20,332,944	\$ 1,151,490	\$ 21,484,434
Intergovernmental	6,857,618	7,570,437	14,428,055
Charges for services	3,223,494	-	3,223,494
Fines & forfeitures	43,951	-	43,951
Interest	84,663	53,512	138,175
Miscellaneous & reimbursements	3,601,172	-	3,601,172
Total revenues	<u>34,143,842</u>	<u>8,775,439</u>	<u>42,919,281</u>
<u>EXPENDITURES:</u>			
Current:			
General government	8,957,395	462,801	9,420,196
Public safety	15,379,465	-	15,379,465
Education	468,797	-	468,797
Health	3,018,872	-	3,018,872
Capital outlay	-	1,156,987	1,156,987
Total expenditures	<u>27,824,529</u>	<u>1,619,788</u>	<u>29,444,317</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>6,319,313</u>	<u>7,155,651</u>	<u>13,474,964</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	99,389	-	99,389
Operating transfers out	(5,049,410)	(4,315,000)	(9,364,410)
Total other financing sources (uses)	<u>(4,950,021)</u>	<u>(4,315,000)</u>	<u>(9,265,021)</u>
<u>NET CHANGE IN FUND BALANCES</u>	1,369,292	2,840,651	4,209,943
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>10,307,142</u>	<u>13,566,097</u>	<u>23,873,239</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 11,676,434</u>	<u>\$ 16,406,748</u>	<u>\$ 28,083,182</u>

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
REVENUES:				
Property taxes:				
Current year taxes	\$ 17,200,000	\$ 17,200,000	\$ 19,076,766	\$ 1,876,766
Prior year taxes	510,000	510,000	389,580	(120,420)
In-lieu of taxes	740,000	740,000	866,598	126,598
Intergovernmental:				
Federal revenues	11,000	11,000	26,084	15,084
State revenues	381,813	408,164	1,650,658	1,242,494
Local revenues	161,000	161,000	111,874	(49,126)
Amusement tax	15,000	15,000	19,699	4,699
Liquor tax	400,000	400,000	530,256	130,256
Cigarette tax	60,000	60,000	48,264	(11,736)
Railcar taxes	15,000	15,000	15,598	598
COVID grant	468,000	468,000	57,947	(410,053)
CAFFA grant	405,500	405,500	417,111	11,611
Emergency services grants	100,714	100,714	114,362	13,648
Nurse family partnership grants	223,450	223,450	241,768	18,318
Communicable disease grants	188,945	2,640,488	2,686,564	46,076
Family planning grants and other	133,815	133,815	68,397	(65,418)
Health department grants	180,668	319,668	420,997	101,329
Juvenile court/detention grants	175,140	175,140	88,373	(86,767)
Maternal & Child grants	63,735	63,735	48,839	(14,896)
VOCA grant	243,800	243,800	310,827	67,027
Charges for services:				
Miscellaneous fees	30,782	30,782	9,313	(21,469)
Marriage, court, and mediation fees	473,000	473,000	564,985	91,985
Jail fees	755,000	945,000	1,178,149	233,149
Civil fees	861,236	861,236	972,527	111,291
District attorney fees	91,000	91,000	110,680	19,680
Election fees	25,000	25,000	52,464	27,464
Planning fees	106,700	106,700	173,586	66,886
Code enforcement fees	54,600	54,600	56,397	1,797
Surveyor fees and other	52,000	52,000	55,819	3,819
Tax collector fees and other	40,500	40,500	49,574	9,074
Fines and forfeitures	40,000	40,000	43,951	3,951
Investment revenue	70,000	70,000	84,663	14,663
Other revenues:				
Indirect cost revenue	2,967,000	2,967,000	2,594,799	(372,201)
Refunds and reimbursements	343,000	357,500	355,527	(1,973)
Rent received	45,000	45,000	126,376	81,376
Donations	2,000	2,000	1,554	(446)
Vehicle donation	10,000	10,000	10,000	-
Miscellaneous	100,000	100,000	512,916	412,916
Total revenues	27,744,398	30,565,792	34,143,842	3,578,050

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<u>EXPENDITURES (by department):</u>				
<u>General government:</u>				
Assessor:				
Personnel services	1,342,844	1,342,844	1,258,055	84,789
Materials & services	293,666	293,666	266,817	26,849
Total assessor	1,636,510	1,636,510	1,524,872	111,638
Board of commissioners:				
Personnel services	771,533	776,533	774,517	2,016
Materials & services	197,836	457,836	453,732	4,104
Total board of commissioners	969,369	1,234,369	1,228,249	6,120
Human resources:				
Personnel services	373,886	373,886	368,120	5,766
Materials & services	130,680	130,680	90,517	40,163
Total human resources	504,566	504,566	458,637	45,929
Support enforcement:				
Personnel services	158,097	158,097	147,759	10,338
Materials & services	26,894	26,894	15,758	11,136
Total support enforcement	184,991	184,991	163,517	21,474
Finance:				
Personnel services	510,137	510,137	491,672	18,465
Materials & services	100,747	100,747	88,984	11,763
Total finance	610,884	610,884	580,656	30,228
County records:				
Personnel services	230,219	230,219	210,357	19,862
Materials & services	51,565	51,565	46,312	5,253
Total county records	281,784	281,784	256,669	25,115
Elections:				
Personnel services	220,409	220,409	197,967	22,442
Materials & services	215,201	215,201	150,998	64,203
Total elections	435,610	435,610	348,965	86,645
Planning:				
Personnel services	609,277	609,277	522,102	87,175
Materials & services	92,084	92,084	78,265	13,819
Total planning	701,361	701,361	600,367	100,994

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Surveyor:				
Personnel services	50,954	50,954	42,338	8,616
Materials & services	38,092	38,092	32,609	5,483
Total surveyor	89,046	89,046	74,947	14,099
Tax collector:				
Personnel services	259,961	259,961	258,715	1,246
Materials & services	78,125	78,125	63,618	14,507
Total tax collector	338,086	338,086	322,333	15,753
Veterans service:				
Personnel services	289,265	285,265	280,481	4,784
Materials & services	54,927	80,427	58,455	21,972
Total veterans service	344,192	365,692	338,936	26,756
Administration:				
Personnel services	264,064	269,064	268,069	995
Materials & services	114,617	109,617	95,505	14,112
Total administration	378,681	378,681	363,574	15,107
Building maintenance:				
Personnel services	483,563	483,563	463,397	20,166
Materials & services	136,432	136,432	74,211	62,221
Total building maintenance	619,995	619,995	537,608	82,387
Computer information services:				
Personnel services	728,293	728,293	675,056	53,237
Materials & services	190,507	174,507	170,611	3,896
Capital outlay	-	16,000	15,449	551
Total computer information services	918,800	918,800	861,116	57,684
Communication:				
Personnel services	75,085	75,085	72,943	2,142
Materials & services	54,284	54,284	48,833	5,451
Total communication	129,369	129,369	121,776	7,593
Code enforcement:				
Personnel services	108,600	108,600	56,165	52,435
Materials & services	13,569	13,569	8,398	5,171
Total code enforcement	122,169	122,169	64,563	57,606

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Geographical information director:				
Personnel services	247,350	237,350	198,224	39,126
Materials & services	37,606	74,106	61,366	12,740
Total geographical information director	284,956	311,456	259,590	51,866
General county:				
Personnel services	40,000	10,000	(3,366)	13,366
Materials & services	848,205	918,205	854,386	63,819
Total general county	888,205	928,205	851,020	77,185
Total general government	9,438,574	9,791,574	8,957,395	834,179
<u>Public safety:</u>				
District attorney:				
Personnel services	2,188,442	2,188,442	1,962,837	225,605
Materials & services	354,416	354,416	279,421	74,995
Total district attorney	2,542,858	2,542,858	2,242,258	300,600
Victim Witness:				
Personnel services	270,754	267,754	236,481	31,273
Materials & services	36,498	39,498	33,323	6,175
Total victim witness	307,252	307,252	269,804	37,448
Emergency services:				
Personnel services	184,412	184,412	180,184	4,228
Materials & services	151,954	151,954	130,973	20,981
Total emergency services	336,366	336,366	311,157	25,209
Jail:				
Personnel services	4,395,721	4,395,721	3,811,763	583,958
Materials & services	3,002,958	3,192,958	2,927,941	265,017
Total jail	7,398,679	7,588,679	6,739,704	848,975
Juvenile:				
Personnel services	929,597	929,597	547,691	381,906
Materials & services	458,252	458,252	287,546	170,706
Total juvenile	1,387,849	1,387,849	835,237	552,612

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - SO admin:				
Personnel services	938,761	938,761	836,474	102,287
Materials & services	180,706	180,706	145,549	35,157
Total sheriff - SO admin	1,119,467	1,119,467	982,023	137,444
Sheriff - criminal:				
Personnel services	3,394,917	3,394,917	3,122,793	272,124
Materials & services	946,892	946,892	876,489	70,403
Total sheriff - criminal	4,341,809	4,341,809	3,999,282	342,527
 Total public safety	17,434,280	17,624,280	15,379,465	2,244,815
<u>Education:</u>				
Cooperative extension service:				
Materials & services	470,777	470,777	468,797	1,980
Total education	470,777	470,777	468,797	1,980
<u>Health:</u>				
Nurse Family Partnership:				
Personnel services	284,507	230,057	196,222	33,835
Materials & services	102,580	217,030	136,534	80,496
Total nurse family partnership	387,087	447,087	332,756	114,331
Communicable disease:				
Personnel services	710,456	1,392,165	1,267,491	124,674
Materials & services	158,649	783,800	578,797	205,003
Total communicable disease	869,105	2,175,965	1,846,288	329,677
Family planning:				
Personnel services	347,579	347,579	74,716	272,863
Materials & services	181,669	181,669	60,035	121,634
Total family planning	529,248	529,248	134,751	394,497
Health department:				
Personnel services	677,944	677,944	419,416	258,528
Materials & services	137,320	242,320	159,595	82,725
Total health department	815,264	920,264	579,011	341,253

UMATILLA COUNTY, OREGON

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Maternal and child health care:				
Personnel services	144,360	144,360	62,250	82,110
Materials & services	125,404	125,404	63,816	61,588
Total maternal and child health care	269,764	269,764	126,066	143,698
Total health	2,870,468	4,342,328	3,018,872	1,323,456
Operating contingency	1,029,663	146,197	-	146,197
Total expenditures	31,243,762	32,375,156	27,824,529	4,550,627
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(3,499,364)</u>	<u>(1,809,364)</u>	<u>6,319,313</u>	<u>8,128,677</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	2,725,000	2,725,000	99,389	(2,625,611)
Operating transfers out	(2,225,636)	(5,915,636)	(5,049,410)	866,226
Total other financing sources (uses)	499,364	(3,190,636)	(4,950,021)	(1,759,385)
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,000,000)</u>	<u>(5,000,000)</u>	<u>1,369,292</u>	<u>6,369,292</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,000,000</u>	<u>8,000,000</u>	<u>10,307,142</u>	<u>2,307,142</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 11,676,434</u>	<u>\$ 8,676,434</u>

UMATILLA COUNTY, OREGON

PERS/Stimulus Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Payments in-lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,151,490	\$ 151,490
COVID-19 grant	-	-	7,570,437	7,570,437
Interest	40,000	40,000	53,512	13,512
Total revenues	1,040,000	1,040,000	8,775,439	7,735,439
<u>EXPENDITURES:</u>				
Materials & services	21,100	1,158,600	462,801	695,799
Capital outlay	-	1,610,000	1,156,987	453,013
Contingency	12,618,900	5,131,400	-	5,131,400
Total expenditures	12,640,000	7,900,000	1,619,788	6,280,212
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(11,600,000)</u>	<u>(6,860,000)</u>	<u>7,155,651</u>	<u>14,015,651</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(2,500,000)</u>	<u>(7,240,000)</u>	<u>(4,315,000)</u>	<u>2,925,000</u>
Total other financing sources (uses)	<u>(2,500,000)</u>	<u>(7,240,000)</u>	<u>(4,315,000)</u>	<u>2,925,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(14,100,000)</u>	<u>(14,100,000)</u>	<u>2,840,651</u>	<u>16,940,651</u>
<u>FUND BALANCES, BEGINNING</u>	<u>14,100,000</u>	<u>14,100,000</u>	<u>13,566,097</u>	<u>(533,903)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,406,748</u>	<u>\$ 16,406,748</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2022

Special revenue funds:

- Bicycle path fund
- Parks fund
- Emergency 911 telephone system fund
- Corrections assessment fund
- Special transportation fund
- Law library fund
- Records archiving fund
- Tax foreclosed property fund
- Human services fund
- Public land corner preservation fund
- Fair improvement fund
- EOTEC reserve fund
- Community corrections fund
- Economic development fund
- County road improvement fund
- Sheriff - marine fund
- School based health center fund
- Nuisance abatement fund
- Extension special equipment fund
- County fair fund
- County school fund
- Unitary assessment fund
- Community services development fund
- Mediation services fund
- Academic Achievements Awards fund
- Juvenile Work Crew fund
- Assessment and taxation fund
- Prepaid taxes fund
- CARES program fund
- Environment health fund
- Coalitions of Umatilla County fund
- Community Benefits Plan fund
- Special services fund
- 2050 plan fund
- Health Special Programs fund
- FPEP reserve fund
- GIS equipment reserve fund
- Assessor technology reserve fund
- Dispatch reserve fund
- NAIFA reserve fund
- Inmate welfare fund

Debt service funds:

- Debt service fund
- PERS bond fund
- Reith wastewater fund

Capital projects funds:

- Facilities improvement fund
- Capital purchases management fund

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>ASSETS:</u>				
Cash	\$ 22,405,584	\$ 2,619,323	\$ 4,440,958	\$ 29,465,865
Total assets	<u>\$ 22,405,584</u>	<u>\$ 2,619,323</u>	<u>\$ 4,440,958</u>	<u>\$ 29,465,865</u>
 <u>LIABILITIES</u>	 \$ -	 \$ -	 \$ -	 \$ -
 <u>FUND BALANCES:</u>				
Restricted	10,899,357	89,498	-	10,988,855
Committed	11,489,461	2,529,825	-	14,019,286
Assigned	16,766	-	4,440,958	4,457,724
Unassigned	-	-	-	-
Total fund balances	<u>22,405,584</u>	<u>2,619,323</u>	<u>4,440,958</u>	<u>29,465,865</u>
Total liabilities and fund balances	<u>\$ 22,405,584</u>	<u>\$ 2,619,323</u>	<u>\$ 4,440,958</u>	<u>\$ 29,465,865</u>

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Year Ended June 30, 2022

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Taxes	\$ 582,525	\$ 2,266	\$ -	\$ 584,791
Intergovernmental	14,857,984	1,535,943	1,797,000	18,190,927
Charges for services	10,474,007	-	-	10,474,007
Fines & forfeitures	253,476	-	-	253,476
Interest	94,676	16,696	17,944	129,316
Miscellaneous & reimbursements	296,325	-	-	296,325
Total revenues	<u>26,558,993</u>	<u>1,554,905</u>	<u>1,814,944</u>	<u>29,928,842</u>
<u>EXPENDITURES:</u>				
General government	8,650,391	-	138,452	8,788,843
Public safety	7,392,496	-	-	7,392,496
Highways and streets	-	-	-	-
Culture and recreation	1,868,693	-	-	1,868,693
Education	480,713	-	-	480,713
Health	6,437,682	-	-	6,437,682
Capital outlay	62,112	-	1,400,606	1,462,718
Debt Service:				
Principal	-	1,023,701	-	1,023,701
Interest	-	443,884	-	443,884
Total expenditures	<u>24,892,087</u>	<u>1,467,585</u>	<u>1,539,058</u>	<u>27,898,730</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>1,666,906</u>	<u>87,320</u>	<u>275,886</u>	<u>2,030,112</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	8,018,691	-	2,237,930	10,256,621
Operating transfers out	(3,136,365)	-	-	(3,136,365)
Total other financing sources (uses)	<u>4,882,326</u>	<u>-</u>	<u>2,237,930</u>	<u>7,120,256</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>6,549,232</u>	<u>87,320</u>	<u>2,513,816</u>	<u>9,150,368</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>15,856,352</u>	<u>2,532,003</u>	<u>1,927,142</u>	<u>20,315,497</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 22,405,584</u>	<u>\$ 2,619,323</u>	<u>\$ 4,440,958</u>	<u>\$ 29,465,865</u>

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2022

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Bicycle path fund** - accounts for one percent of State Motor Vehicle fees collected pursuant to ORS 366.514.
- **Parks fund** - accounts for county recreational vehicle registration fees from the State.
- **Tax anticipation notes fund** - budgeted each year in anticipation of a shortfall in resources before the property tax revenues come in as provided by ORS 278A.180.
- **Emergency 911 telephone system fund** - accounts for revenues from the State telephone excise tax and committed revenues from the General Fund and City of Pendleton under an intergovernmental agreement for dispatch of emergency communication services.
- **Corrections assessment fund** - accounts for assessments imposed by a circuit or municipal court or justice court.
- **Special transportation fund** - accounts for grant monies received from the State elderly and disabled special transportation fund.
- **Law library fund** - accounts for law library fees received from the State.
- **Records archiving fund** - accounts for clerk's record fees pursuant to ORS 205.320 for acquiring storage and retrieval systems.
- **Tax foreclosed property fund** - accounts for the receipt and sale of foreclosed properties for delinquent property taxes.
- **Human services fund** - accounts for revenues from the delivery of alcohol, drug, and gambling services.
- **Public land corner preservation fund** - accounts for the collection of recording fees on real property transactions and surveying activities.
- **Fair improvement fund** - accounts for receipts to be applied to the County's obligation for construction of EOTEC.
- **EOTEC reserve fund** - accounts for the accumulated and expending funds deemed necessary for the operation of EOTEC.
- **Community corrections fund** - accounts for grant activities under intergovernmental agreements between the State of Oregon and the County.
- **Economic development fund** - accounts for the receipt of video lottery monies distributed by the State of Oregon.
- **County road improvement fund** - accounts for activities of local improvement districts created by the County under Oregon
- **Sheriff - marine fund** - accounts for activities under state grant with Oregon State Marine Board.
- **School based health center fund** - accounts for health care activity at specified school locations within the County.
- **Nuisance abatement fund** - accounts for nuisance abatement activities.
- **Extension special equipment fund** - accounts for the activities of a soil probe truck.

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds (Continued)

June 30, 2022

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **County fair fund** - accounts for fair and fairgrounds activities.
- **County school fund** - accounts for federal forest reserve revenues.
- **Unitary assessment fund** - accounts for grant activity that supports the Victim/Witness Program.
- **Community services development fund** - accounts for grant activity associated with services to the community and staff development.
- **Mediation services fund** - accounts for mediation services fees.
- **Academic Achievements fund** - accumulates and accounts for funds intended to reward positive academic achievement.
- **Juvenile Work Crew fund** - accumulates proceeds for youth work crews for the benefit of the youth.
- **Assessment and taxation fund** - accounts for the collection of recording fees and interest, pursuant to state law.
- **Prepaid taxes fund** - funds for property taxes that have been collected but not yet assessed.
- **CARES program fund** - accounts for activity under a Memorandum of Agreement between several school districts, the ESD, Head Start, and the County.
- **Environment health fund** - accounts for economic activities for environmental health program under an intergovernmental agreement with the Oregon Public Health Foodborne Illness Program.
- **Coalitions of Umatilla County fund** - accounts for grant activities associated with youth and children services.
- **Community Benefits fund** - accounts for revenue streams under Strategic Investment Program plans.
- **Special services fund** - accounts for costs associated with physical security of the Courts.
- **2050 PLAN fund** - accounts for costs associated economic development, especially in critical groundwater areas.
- **Health Special Programs fund** - to segregate special programs within the Public Health Dept.
- **FPEP reserve fund** - to fund future needs of the health department.
- **GIS equipment reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the GIS program.
- **Assessor technology reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the assessor's office.
- **Dispatch reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the dispatch center.
- **NAIFA reserve fund** - accounts for usage of funds donated by NAIFA.
- **Inmate welfare fund** - accounts for funds intended to benefit inmates.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Tax Anticipation Notes</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>
<u>ASSETS:</u>							
Cash	\$ 326,957	\$ 231,363	\$ -	\$ -	\$ 34,724	\$ 2,485,454	\$ 61,720
Total assets	<u>\$ 326,957</u>	<u>\$ 231,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,724</u>	<u>\$ 2,485,454</u>	<u>\$ 61,720</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	326,957	231,363	-	-	34,724	2,485,454	61,720
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>326,957</u>	<u>231,363</u>	<u>-</u>	<u>-</u>	<u>34,724</u>	<u>2,485,454</u>	<u>61,720</u>
Total liabilities and fund balances	<u>\$ 326,957</u>	<u>\$ 231,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,724</u>	<u>\$ 2,485,454</u>	<u>\$ 61,720</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>ASSETS:</u>							
Cash	\$ 103,408	\$ 5,000	\$ 1,340,961	\$ 304,338	\$ 13,816	\$ 84,605	\$ 1,940,546
Total assets	<u>\$ 103,408</u>	<u>\$ 5,000</u>	<u>\$ 1,340,961</u>	<u>\$ 304,338</u>	<u>\$ 13,816</u>	<u>\$ 84,605</u>	<u>\$ 1,940,546</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	103,408	5,000	1,340,961	304,338	-	-	1,940,546
Committed	-	-	-	-	-	84,605	-
Assigned	-	-	-	-	13,816	-	-
Total fund balances	<u>103,408</u>	<u>5,000</u>	<u>1,340,961</u>	<u>304,338</u>	<u>13,816</u>	<u>84,605</u>	<u>1,940,546</u>
Total liabilities and fund balances	<u>\$ 103,408</u>	<u>\$ 5,000</u>	<u>\$ 1,340,961</u>	<u>\$ 304,338</u>	<u>\$ 13,816</u>	<u>\$ 84,605</u>	<u>\$ 1,940,546</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Sheriff Marine</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>	<u>County Fair</u>
<u>ASSETS:</u>							
Cash	\$ 3,010,814	\$ 381,602	\$ 32,028	\$ 582,205	\$ 65,520	\$ 23,037	\$ 194,036
Total assets	<u>\$ 3,010,814</u>	<u>\$ 381,602</u>	<u>\$ 32,028</u>	<u>\$ 582,205</u>	<u>\$ 65,520</u>	<u>\$ 23,037</u>	<u>\$ 194,036</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	3,010,814	-	32,028	-	-	-	-
Committed	-	381,602	-	582,205	65,520	23,037	194,036
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>3,010,814</u>	<u>381,602</u>	<u>32,028</u>	<u>582,205</u>	<u>65,520</u>	<u>23,037</u>	<u>194,036</u>
Total liabilities and fund balances	<u>\$ 3,010,814</u>	<u>\$ 381,602</u>	<u>\$ 32,028</u>	<u>\$ 582,205</u>	<u>\$ 65,520</u>	<u>\$ 23,037</u>	<u>\$ 194,036</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

Continued from previous page.

	<u>County School</u>	<u>Unitary Assessment</u>	<u>Comm. Serv. Develop.</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>
<u>ASSETS:</u>							
Cash	\$ 28,562	\$ 103,302	\$ 276,071	\$ 173,324	\$ 18,060	\$ 494	\$ 254,443
Total assets	<u>\$ 28,562</u>	<u>\$ 103,302</u>	<u>\$ 276,071</u>	<u>\$ 173,324</u>	<u>\$ 18,060</u>	<u>\$ 494</u>	<u>\$ 254,443</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	28,562	103,302	-	173,324	-	-	254,443
Committed	-	-	276,071	-	18,060	494	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>28,562</u>	<u>103,302</u>	<u>276,071</u>	<u>173,324</u>	<u>18,060</u>	<u>494</u>	<u>254,443</u>
Total liabilities and fund balances	<u>\$ 28,562</u>	<u>\$ 103,302</u>	<u>\$ 276,071</u>	<u>\$ 173,324</u>	<u>\$ 18,060</u>	<u>\$ 494</u>	<u>\$ 254,443</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

Continued from previous page.

	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Community Benefits</u>	<u>Special Services</u>	<u>2050 Plan</u>	<u>Health Special Programs</u>
<u>ASSETS:</u>								
Cash	\$ 128,075	\$ 677,843	\$ 334,338	\$ 2,950	\$ 3,200,031	\$ -	\$ 2,814,400	\$ 26,841
Total assets	<u>\$ 128,075</u>	<u>\$ 677,843</u>	<u>\$ 334,338</u>	<u>\$ 2,950</u>	<u>\$ 3,200,031</u>	<u>\$ -</u>	<u>\$ 2,814,400</u>	<u>\$ 26,841</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>								
Restricted	128,075	-	334,338	-	-	-	-	-
Committed	-	677,843	-	-	3,200,031	-	2,814,400	26,841
Assigned	-	-	-	2,950	-	-	-	-
Total fund balances	<u>128,075</u>	<u>677,843</u>	<u>334,338</u>	<u>2,950</u>	<u>3,200,031</u>	<u>-</u>	<u>2,814,400</u>	<u>26,841</u>
Total liabilities and fund balances	<u>\$ 128,075</u>	<u>\$ 677,843</u>	<u>\$ 334,338</u>	<u>\$ 2,950</u>	<u>\$ 3,200,031</u>	<u>\$ -</u>	<u>\$ 2,814,400</u>	<u>\$ 26,841</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

Continued from previous page.

	FPEP Reserve	GIS Equipment Reserve	Assessor Technology Reserve	Dispatch Reserve	NAIFA Reserve	Inmate Welfare	Totals
<u>ASSETS:</u>							
Cash	\$ 2,711,123	\$ 130,150	\$ -	\$ 168,710	\$ 15,576	\$ 119,157	\$ 22,405,584
Total assets	<u>\$ 2,711,123</u>	<u>\$ 130,150</u>	<u>\$ -</u>	<u>\$ 168,710</u>	<u>\$ 15,576</u>	<u>\$ 119,157</u>	<u>\$ 22,405,584</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	-	-	-	-	-	-	10,899,357
Committed	2,711,123	130,150	-	168,710	15,576	119,157	11,489,461
Assigned	-	-	-	-	-	-	16,766
Total fund balances	<u>2,711,123</u>	<u>130,150</u>	<u>-</u>	<u>168,710</u>	<u>15,576</u>	<u>119,157</u>	<u>22,405,584</u>
Total liabilities and fund balances	<u>\$ 2,711,123</u>	<u>\$ 130,150</u>	<u>\$ -</u>	<u>\$ 168,710</u>	<u>\$ 15,576</u>	<u>\$ 119,157</u>	<u>\$ 22,405,584</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

	Bicycle Path	Parks	Tax Anticipation Notes	Emergency 911 Telephone	Corrections Assessment	Special Transport	Law Library
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	74,177	117,342	-	2,127,967	-	2,546,213	-
Charges for services	-	89,360	-	625	-	-	-
Fines & forfeitures	-	-	-	-	87,072	-	68,903
Interest	1,752	900	-	-	98	11,515	328
Miscellaneous & reimbursements	-	446	-	37	-	-	-
Total revenues	<u>75,929</u>	<u>208,048</u>	<u>-</u>	<u>2,128,629</u>	<u>87,170</u>	<u>2,557,728</u>	<u>69,231</u>
<u>EXPENDITURES:</u>							
General government	-	-	-	-	-	1,059,841	-
Public safety	98,115	-	-	2,643,720	17,482	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	217,990	-	-	-	-	-
Education	-	-	-	-	-	-	25,553
Health	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>98,115</u>	<u>217,990</u>	<u>-</u>	<u>2,643,720</u>	<u>17,482</u>	<u>1,059,841</u>	<u>25,553</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(22,186)</u>	<u>(9,942)</u>	<u>-</u>	<u>(515,091)</u>	<u>69,688</u>	<u>1,497,887</u>	<u>43,678</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	150,000	-	637,407	-	-	-
Operating transfers out	-	-	-	(122,316)	(85,148)	-	(9,500)
Total other financing sources (uses)	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>515,091</u>	<u>(85,148)</u>	<u>-</u>	<u>(9,500)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(22,186)</u>	<u>140,058</u>	<u>-</u>	<u>-</u>	<u>(15,460)</u>	<u>1,497,887</u>	<u>34,178</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>349,143</u>	<u>91,305</u>	<u>-</u>	<u>-</u>	<u>50,184</u>	<u>987,567</u>	<u>27,542</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 326,957</u>	<u>\$ 231,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,724</u>	<u>\$ 2,485,454</u>	<u>\$ 61,720</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

Continued from previous page.

	Records Archiving	Tax Foreclosed Property	Human Services	Public Land Corner Preservation	Fair Improvement	EOTEC Reserve	Community Corrections
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	3,291,859	-	-	-	4,648,270
Charges for services	16,729	-	20,161	109,659	-	-	88,934
Fines & forfeitures	-	-	-	-	-	-	-
Interest	579	1,661	9,452	1,787	85	608	10,953
Miscellaneous & reimbursements	-	40,908	1,146	-	-	-	34,347
Total revenues	<u>17,308</u>	<u>42,569</u>	<u>3,322,618</u>	<u>111,446</u>	<u>85</u>	<u>608</u>	<u>4,782,504</u>
<u>EXPENDITURES:</u>							
General government	16,083	304,284	-	117,186	-	-	-
Public safety	-	-	-	-	-	-	4,591,191
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	5,170	75,000	-
Education	-	-	-	-	-	-	-
Health	-	-	4,641,483	-	-	-	-
Capital outlay	-	-	-	-	-	-	31,064
Total expenditures	<u>16,083</u>	<u>304,284</u>	<u>4,641,483</u>	<u>117,186</u>	<u>5,170</u>	<u>75,000</u>	<u>4,622,255</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>1,225</u>	<u>(261,715)</u>	<u>(1,318,865)</u>	<u>(5,740)</u>	<u>(5,085)</u>	<u>(74,392)</u>	<u>160,249</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	16,728	-	-	75,000	39,460
Operating transfers out	-	(38,574)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(38,574)</u>	<u>16,728</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>39,460</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>1,225</u>	<u>(300,289)</u>	<u>(1,302,137)</u>	<u>(5,740)</u>	<u>(5,085)</u>	<u>608</u>	<u>199,709</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>102,183</u>	<u>305,289</u>	<u>2,643,098</u>	<u>310,078</u>	<u>18,901</u>	<u>83,997</u>	<u>1,740,837</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 103,408</u>	<u>\$ 5,000</u>	<u>\$ 1,340,961</u>	<u>\$ 304,338</u>	<u>\$ 13,816</u>	<u>\$ 84,605</u>	<u>\$ 1,940,546</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

Continued from previous page.

	Economic Development	County Road Improvement	Sheriff Marine	School Based Health Center	Nuisance Abatement	Extension Special Equipment	County Fair
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	529,187	-	5,000	502,501	-	-	53,167
Charges for services	-	-	22,334	-	-	-	1,448,140
Fines & forfeitures	-	-	-	-	-	-	-
Interest	7,488	2,127	(130)	3,252	365	127	929
Miscellaneous & reimbursements	-	-	-	8,601	-	-	546
Total revenues	<u>536,675</u>	<u>2,127</u>	<u>27,204</u>	<u>514,354</u>	<u>365</u>	<u>127</u>	<u>1,502,782</u>
<u>EXPENDITURES:</u>							
General government	994,940	-	-	-	-	-	-
Public safety	-	-	41,988	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	1,570,533
Education	-	-	-	-	-	-	-
Health	-	-	-	501,564	-	-	-
Capital outlay	-	-	31,048	-	-	-	-
Total expenditures	<u>994,940</u>	<u>-</u>	<u>73,036</u>	<u>501,564</u>	<u>-</u>	<u>-</u>	<u>1,570,533</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(458,265)</u>	<u>2,127</u>	<u>(45,832)</u>	<u>12,790</u>	<u>365</u>	<u>127</u>	<u>(67,751)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	2,790,000	-	51,906	-	-	-	175,000
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,790,000</u>	<u>-</u>	<u>51,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>2,331,735</u>	<u>2,127</u>	<u>6,074</u>	<u>12,790</u>	<u>365</u>	<u>127</u>	<u>107,249</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>679,079</u>	<u>379,475</u>	<u>25,954</u>	<u>569,415</u>	<u>65,155</u>	<u>22,910</u>	<u>86,787</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 3,010,814</u>	<u>\$ 381,602</u>	<u>\$ 32,028</u>	<u>\$ 582,205</u>	<u>\$ 65,520</u>	<u>\$ 23,037</u>	<u>\$ 194,036</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

Continued from previous page.

	County School	Unitary Assessment	Community Services Development	Mediation Services	Academic Achievement Awards	Juvenile Work Crew	Assessment and Taxation
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,521
Intergovernmental	455,017	41,396	-	-	-	-	-
Charges for services	-	650	-	53,037	-	-	840,919
Fines & forfeitures	-	-	-	-	-	-	-
Interest	994	669	1,576	1,010	110	2	1,070
Miscellaneous & reimbursements	-	-	-	-	-	-	-
Total revenues	<u>456,011</u>	<u>42,715</u>	<u>1,576</u>	<u>54,047</u>	<u>110</u>	<u>2</u>	<u>1,126,510</u>
<u>EXPENDITURES:</u>							
General government	-	-	12,918	40,110	4,220	-	1,195,145
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	455,160	-	-	-	-	-	-
Health	-	33,968	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>455,160</u>	<u>33,968</u>	<u>12,918</u>	<u>40,110</u>	<u>4,220</u>	<u>-</u>	<u>1,195,145</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>851</u>	<u>8,747</u>	<u>(11,342)</u>	<u>13,937</u>	<u>(4,110)</u>	<u>2</u>	<u>(68,635)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>851</u>	<u>8,747</u>	<u>(11,342)</u>	<u>13,937</u>	<u>(4,110)</u>	<u>2</u>	<u>(68,635)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>27,711</u>	<u>94,555</u>	<u>287,413</u>	<u>159,387</u>	<u>22,170</u>	<u>492</u>	<u>323,078</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 28,562</u>	<u>\$ 103,302</u>	<u>\$ 276,071</u>	<u>\$ 173,324</u>	<u>\$ 18,060</u>	<u>\$ 494</u>	<u>\$ 254,443</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

Continued from previous page.

	Prepaid Taxes	CARES Program	Environment Health	Coalitions of Umatilla County	Community Benefits	Special Services	2050 Plan	Health Special Programs
<u>REVENUES:</u>								
Taxes	\$ 298,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	392,887	2,293	-	-	-	25,000	45,708
Charges for services	-	308,824	416,635	-	7,024,901	990	-	-
Fines & forfeitures	-	-	-	-	-	97,501	-	-
Interest	-	4,270	2,420	17	2,333	-	15,355	-
Miscellaneous & reimbursements	-	5,000	-	-	75,000	-	-	-
Total revenues	<u>298,004</u>	<u>710,981</u>	<u>421,348</u>	<u>17</u>	<u>7,102,234</u>	<u>98,491</u>	<u>40,355</u>	<u>45,708</u>
<u>EXPENDITURES:</u>								
General government	189,695	-	-	-	3,606,656	513,365	332,026	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Health	-	706,281	535,519	-	-	-	-	18,867
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	<u>189,695</u>	<u>706,281</u>	<u>535,519</u>	<u>-</u>	<u>3,606,656</u>	<u>513,365</u>	<u>332,026</u>	<u>18,867</u>
<u>EXCESS (DEFICIENCY) OF</u>								
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>108,309</u>	<u>4,700</u>	<u>(114,171)</u>	<u>17</u>	<u>3,495,578</u>	<u>(414,874)</u>	<u>(291,671)</u>	<u>26,841</u>
<u>OTHER FINANCING SOURCES (USES):</u>								
Operating transfers in	-	26,000	-	-	-	414,874	2,020,000	-
Operating transfers out	-	-	-	-	(2,880,827)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>(2,880,827)</u>	<u>414,874</u>	<u>2,020,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>108,309</u>	<u>30,700</u>	<u>(114,171)</u>	<u>17</u>	<u>614,751</u>	<u>-</u>	<u>1,728,329</u>	<u>26,841</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>19,766</u>	<u>647,143</u>	<u>448,509</u>	<u>2,933</u>	<u>2,585,280</u>	<u>-</u>	<u>1,086,071</u>	<u>-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 128,075</u>	<u>\$ 677,843</u>	<u>\$ 334,338</u>	<u>\$ 2,950</u>	<u>\$3,200,031</u>	<u>\$ -</u>	<u>\$ 2,814,400</u>	<u>\$ 26,841</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis

June 30, 2022

Continued from previous page.

	FPEP Reserve	GIS Equipment Reserve	Assessor Technology Reserve	Dispatch Reserve	NAIFA Reserve	Inmate Welfare	Totals
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,525
Intergovernmental	-	-	-	-	-	-	14,857,984
Charges for services	-	10,867	-	-	-	21,242	10,474,007
Fines & forfeitures	-	-	-	-	-	-	253,476
Interest	8,880	679	13	825	86	491	94,676
Miscellaneous & reimbursements	-	9,924	-	12,336	5,000	103,034	296,325
Total revenues	<u>8,880</u>	<u>21,470</u>	<u>13</u>	<u>13,161</u>	<u>5,086</u>	<u>124,767</u>	<u>26,558,993</u>
<u>EXPENDITURES:</u>							
General government	-	6,391	3,247	116,596	9,018	128,670	8,650,391
Public safety	-	-	-	-	-	-	7,392,496
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	1,868,693
Education	-	-	-	-	-	-	480,713
Health	-	-	-	-	-	-	6,437,682
Capital outlay	-	-	-	-	-	-	62,112
Total expenditures	<u>-</u>	<u>6,391</u>	<u>3,247</u>	<u>116,596</u>	<u>9,018</u>	<u>128,670</u>	<u>24,892,087</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>8,880</u>	<u>15,079</u>	<u>(3,234)</u>	<u>(103,435)</u>	<u>(3,932)</u>	<u>(3,903)</u>	<u>1,666,906</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	1,500,000	-	-	122,316	-	-	8,018,691
Operating transfers out	-	-	-	-	-	-	(3,136,365)
Total other financing sources (uses)	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>122,316</u>	<u>-</u>	<u>-</u>	<u>4,882,326</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>1,508,880</u>	<u>15,079</u>	<u>(3,234)</u>	<u>18,881</u>	<u>(3,932)</u>	<u>(3,903)</u>	<u>6,549,232</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>1,202,243</u>	<u>115,071</u>	<u>3,234</u>	<u>149,829</u>	<u>19,508</u>	<u>123,060</u>	<u>15,856,352</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 2,711,123</u>	<u>\$ 130,150</u>	<u>\$ -</u>	<u>\$ 168,710</u>	<u>\$ 15,576</u>	<u>\$ 119,157</u>	<u>\$ 22,405,584</u>

UMATILLA COUNTY, OREGON

Bicycle Path Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
DMV license and gas tax	\$ 75,000	\$ 75,000	\$ 74,177	\$ (823)
Interest	5,000	5,000	1,752	(3,248)
Total revenues	80,000	80,000	75,929	(4,071)
<u>EXPENDITURES:</u>				
Materials & services	158,250	258,250	98,115	160,135
Contingency	175,000	75,000	-	75,000
Total expenditures	333,250	333,250	98,115	235,135
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(253,250)	(253,250)	(22,186)	231,064
<u>FUND BALANCES, BEGINNING</u>	294,000	294,000	349,143	55,143
<u>FUND BALANCES, ENDING</u>	\$ 40,750	\$ 40,750	\$ 326,957	\$ 286,207

UMATILLA COUNTY, OREGON

Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State vehicle fees	\$ 100,000	\$ 100,000	\$ 117,342	\$ 17,342
Charges for services:				
Park user fees	68,000	68,000	89,360	21,360
Miscellaneous revenue	-	-	446	446
Interest	1,000	1,000	900	(100)
Total revenues	<u>169,000</u>	<u>169,000</u>	<u>208,048</u>	<u>39,048</u>
<u>EXPENDITURES:</u>				
Personnel services	151,765	161,765	157,886	3,879
Materials & services	79,296	79,296	60,104	19,192
Capital outlay	30,000	30,000	-	30,000
Contingency	57,939	197,939	-	197,939
Total expenditures	<u>319,000</u>	<u>469,000</u>	<u>217,990</u>	<u>251,010</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(150,000)	(300,000)	(9,942)	290,058
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(150,000)	(150,000)	140,058	290,058
<u>FUND BALANCES, BEGINNING</u>	<u>150,000</u>	<u>150,000</u>	<u>91,305</u>	<u>(58,695)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,363</u>	<u>\$ 231,363</u>

UMATILLA COUNTY, OREGON

Tax Anticipation Notes Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	20,000	20,000	-	(20,000)
<u>EXPENDITURES:</u>				
Interest expense	15,000	15,000	-	15,000
Materials & services	5,000	5,000	-	5,000
Total expenditures	20,000	20,000	-	20,000
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	-	-	-	-
<u>OTHER FINANCING SOURCES (USES):</u>				
Tax anticipation note proceeds	2,000,000	2,000,000	-	2,000,000
Repayment of tax anticipation notes	(2,000,000)	(2,000,000)	-	(2,000,000)
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY, OREGON

Emergency 911 Telephone System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
911 apportionment	\$ 727,136	\$ 727,136	\$ 935,767	\$ 208,631
State apportionments	12,000	12,000	13,500	1,500
Local apportionments	1,177,815	1,177,815	1,175,700	(2,115)
National Forest rental	4,000	4,000	3,000	(1,000)
Charges for services	460	460	625	165
Refunds and reimbursements	200	200	37	(163)
Total revenues	<u>1,921,611</u>	<u>1,921,611</u>	<u>2,128,629</u>	<u>207,018</u>
<u>EXPENDITURES:</u>				
Personnel services	2,817,502	2,817,502	2,294,458	523,044
Materials & services	332,097	432,097	349,262	82,835
Total expenditures	<u>3,149,599</u>	<u>3,249,599</u>	<u>2,643,720</u>	<u>605,879</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,227,988)</u>	<u>(1,327,988)</u>	<u>(515,091)</u>	<u>812,897</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,350,304	1,450,304	637,407	(812,897)
Operating transfers out	(122,316)	(122,316)	(122,316)	-
Total other financing sources (uses)	<u>1,227,988</u>	<u>1,327,988</u>	<u>515,091</u>	<u>(812,897)</u>
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Corrections Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Fines & impound fees	\$ 144,000	\$ 144,000	\$ 87,072	\$ (56,928)
Interest	-	-	98	98
Total revenues	<u>144,000</u>	<u>144,000</u>	<u>87,170</u>	<u>(56,830)</u>
<u>EXPENDITURES:</u>				
Materials & services	-	30,000	17,482	12,518
Contingency	<u>20,000</u>	<u>20,000</u>	-	<u>20,000</u>
Total expenditures	<u>20,000</u>	<u>50,000</u>	<u>17,482</u>	<u>32,518</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	124,000	94,000	69,688	(24,312)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(144,000)</u>	<u>(114,000)</u>	<u>(85,148)</u>	<u>28,852</u>
<u>NET CHANGE IN FUND BALANCES</u>	(20,000)	(20,000)	(15,460)	4,540
<u>FUND BALANCES, BEGINNING</u>	<u>20,000</u>	<u>20,000</u>	<u>50,184</u>	<u>30,184</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,724</u>	<u>\$ 34,724</u>

UMATILLA COUNTY, OREGON

Special Transportation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ 1,200,000	\$ 1,200,000	\$ 2,546,213	\$ 1,346,213
Local grant	120,000	120,000	-	(120,000)
Interest	-	-	11,515	11,515
Total revenues	<u>1,320,000</u>	<u>1,320,000</u>	<u>2,557,728</u>	<u>1,237,728</u>
<u>EXPENDITURES:</u>				
Materials & services	1,124,722	1,224,722	1,059,841	164,881
Contingency	<u>1,445,278</u>	<u>1,345,278</u>	<u>-</u>	<u>1,345,278</u>
Total expenditures	<u>2,570,000</u>	<u>2,570,000</u>	<u>1,059,841</u>	<u>1,510,159</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(1,250,000)	(1,250,000)	1,497,887	2,747,887
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,250,000</u>	<u>1,250,000</u>	<u>987,567</u>	<u>(262,433)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,485,454</u>	<u>\$ 2,485,454</u>

UMATILLA COUNTY, OREGON

Law Library Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Fines & forfeitures:				
Court fees	\$ 50,000	\$ 50,000	\$ 68,903	\$ 18,903
Interest	1,000	1,000	328	(672)
Total revenues	51,000	51,000	69,231	18,231
<u>EXPENDITURES:</u>				
Materials & services	45,840	45,840	25,553	20,287
Contingency	7,160	7,160	-	7,160
Total expenditures	53,000	53,000	25,553	27,447
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(2,000)	(2,000)	43,678	45,678
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(38,000)	(38,000)	(9,500)	28,500
<u>NET CHANGE IN FUND BALANCES</u>	(40,000)	(40,000)	34,178	45,678
<u>FUND BALANCES, BEGINNING</u>	40,000	40,000	27,542	(12,458)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,720</u>	<u>\$ 33,220</u>

UMATILLA COUNTY, OREGON

Records Archiving Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Land transaction fees	\$ 14,500	\$ 14,500	\$ 16,729	\$ 2,229
Interest	1,000	1,000	579	(421)
Total revenues	<u>15,500</u>	<u>15,500</u>	<u>17,308</u>	<u>1,808</u>
<u>EXPENDITURES:</u>				
Materials & services	6,330	21,330	16,083	5,247
Capital outlay	15,000	-	-	-
Contingency	89,170	89,170	-	89,170
Total expenditures	<u>110,500</u>	<u>110,500</u>	<u>16,083</u>	<u>94,417</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(95,000)	(95,000)	1,225	96,225
<u>FUND BALANCES, BEGINNING</u>	<u>95,000</u>	<u>95,000</u>	<u>102,183</u>	<u>7,183</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,408</u>	<u>\$ 103,408</u>

UMATILLA COUNTY, OREGON

Tax Foreclosed Property Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ 500	\$ 500	\$ 1,661	\$ 1,161
Sale of public lands	100,000	100,000	40,908	(59,092)
Total revenues	100,500	100,500	42,569	(57,931)
<u>EXPENDITURES:</u>				
Materials & services	65,500	365,500	304,284	61,216
Total expenditures	65,500	365,500	304,284	61,216
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	35,000	(265,000)	(261,715)	3,285
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(40,000)	(40,000)	(38,574)	1,426
<u>NET CHANGE IN FUND BALANCES</u>	(5,000)	(305,000)	(300,289)	4,711
<u>FUND BALANCES, BEGINNING</u>	5,000	305,000	305,289	289
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

UMATILLA COUNTY, OREGON

Human Services Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grants & contracts	\$ 4,320,980	\$ 4,509,980	\$ 3,291,859	\$ (1,218,121)
Charges for services:				
Customer services	90,000	90,000	20,161	(69,839)
Interest	3,000	3,000	9,452	6,452
Insurance reimbursements and other	5,200	5,200	1,146	(4,054)
Total revenues	<u>4,419,180</u>	<u>4,608,180</u>	<u>3,322,618</u>	<u>(1,285,562)</u>
<u>EXPENDITURES:</u>				
Personnel services	3,255,059	2,446,059	1,800,348	645,711
Materials & services	2,058,376	3,787,376	2,841,135	946,241
Capital outlay	20,000	-	-	-
Contingency	1,098,564	730,564	-	730,564
Total expenditures	<u>6,431,999</u>	<u>6,963,999</u>	<u>4,641,483</u>	<u>2,322,516</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(2,012,819)	(2,355,819)	(1,318,865)	1,036,954
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>48,000</u>	<u>18,000</u>	<u>16,728</u>	<u>(1,272)</u>
<u>NET CHANGE IN FUND BALANCES</u>	(1,964,819)	(2,337,819)	(1,302,137)	1,035,682
<u>FUND BALANCES, BEGINNING</u>	<u>1,964,819</u>	<u>2,337,819</u>	<u>2,643,098</u>	<u>305,279</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,340,961</u>	<u>\$ 1,340,961</u>

UMATILLA COUNTY, OREGON

Public Land Corner Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Public corner fees	\$ 85,000	\$ 85,000	\$ 109,659	\$ 24,659
Interest	6,000	6,000	1,787	(4,213)
Total revenues	91,000	91,000	111,446	20,446
<u>EXPENDITURES:</u>				
Materials & services	162,787	162,787	117,186	45,601
Capital outlay	30,000	30,000	-	30,000
Contingency	113,213	113,213	-	113,213
Total expenditures	306,000	306,000	117,186	188,814
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(215,000)	(215,000)	(5,740)	209,260
<u>FUND BALANCES, BEGINNING</u>	215,000	215,000	310,078	95,078
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 304,338	\$ 304,338

UMATILLA COUNTY, OREGON

Fair Improvement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 85	\$ 85
Total revenues	-	-	85	85
<u>EXPENDITURES:</u>				
Materials & services	-	10,000	5,170	4,830
Contingency	19,000	9,000	-	9,000
Total expenditures	19,000	19,000	5,170	13,830
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(19,000)	(19,000)	(5,085)	13,915
<u>FUND BALANCES, BEGINNING</u>	19,000	19,000	18,901	(99)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 13,816	\$ 13,816

UMATILLA COUNTY, OREGON

Eastern Oregon Trade and Event Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 608	\$ 608
Total revenues	-	-	608	608
<u>EXPENDITURES:</u>				
Materials & services	80,000	80,000	75,000	5,000
Contingency	82,000	82,000	-	82,000
Total expenditures	162,000	162,000	75,000	87,000
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(162,000)	(162,000)	(74,392)	87,608
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	80,000	80,000	75,000	(5,000)
<u>NET CHANGE IN FUND BALANCES</u>	(82,000)	(82,000)	608	82,608
<u>FUND BALANCES, BEGINNING</u>	82,000	82,000	83,997	1,997
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 84,605	\$ 84,605

UMATILLA COUNTY, OREGON

Community Corrections Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 604,383	\$ 604,383	\$ 352,134	\$ (252,249)
Federal grants	153,822	153,822	131,315	(22,507)
Corrections allocation grant	3,336,188	3,336,188	3,678,025	341,837
Justice reinvestment	438,650	438,650	486,796	48,146
Inmate welfare	8,599	8,599	-	(8,599)
Charges for services:				
Supervision fees	212,500	212,500	85,058	(127,442)
Client fees	7,000	7,000	3,876	(3,124)
Interest	20,250	20,250	10,953	(9,297)
Equipment sales	-	-	6,300	6,300
Rent	5,000	5,000	5,736	736
Refunds and reimbursements	21,900	21,900	22,311	411
Total revenues	<u>4,808,292</u>	<u>4,808,292</u>	<u>4,782,504</u>	<u>(25,788)</u>
<u>EXPENDITURES:</u>				
Community corrections:				
Personnel services	3,264,523	3,264,523	2,976,750	287,773
Materials & services	1,020,887	1,020,887	862,198	158,689
Capital outlay	-	32,000	31,064	936
Total community corrections	<u>4,285,410</u>	<u>4,317,410</u>	<u>3,870,012</u>	<u>447,398</u>
Transitional housing:				
Material & services	<u>23,896</u>	<u>25,896</u>	<u>24,989</u>	<u>907</u>
Justice reinvestment:				
Personnel services	191,536	191,536	169,649	21,887
Materials & services	<u>351,253</u>	<u>351,253</u>	<u>276,599</u>	<u>74,654</u>
Total justice reinvestment	<u>542,789</u>	<u>542,789</u>	<u>446,248</u>	<u>96,541</u>
Treatment court:				
Material & services	498,943	498,943	281,006	217,937
Operating contingency	<u>989,147</u>	<u>955,147</u>	<u>-</u>	<u>955,147</u>
Total expenditures	<u>6,340,185</u>	<u>6,340,185</u>	<u>4,622,255</u>	<u>1,717,930</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,531,893)</u>	<u>(1,531,893)</u>	<u>160,249</u>	<u>1,692,142</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>24,000</u>	<u>24,000</u>	<u>39,460</u>	<u>15,460</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(1,507,893)</u>	<u>(1,507,893)</u>	<u>199,709</u>	<u>1,707,602</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,507,893</u>	<u>1,507,893</u>	<u>1,740,837</u>	<u>232,944</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,940,546</u>	<u>\$ 1,940,546</u>

UMATILLA COUNTY, OREGON

Economic Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Video lottery	\$ 360,000	\$ 360,000	\$ 429,187	\$ 69,187
COVID grant	-	100,000	100,000	-
Interest	2,000	2,000	7,488	5,488
Total revenues	362,000	462,000	536,675	74,675
<u>EXPENDITURES:</u>				
Personnel services	115,452	115,452	66,053	49,399
Materials & services	1,746,626	4,086,626	928,887	3,157,739
Operating contingency	349,789	349,789	-	349,789
Total expenditures	2,211,867	4,551,867	994,940	3,556,927
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,849,867)	(4,089,867)	(458,265)	3,631,602
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	1,500,000	3,740,000	2,790,000	(950,000)
<u>NET CHANGE IN FUND BALANCES</u>	(349,867)	(349,867)	2,331,735	2,681,602
<u>FUND BALANCES, BEGINNING</u>	349,867	349,867	679,079	329,212
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,010,814</u>	<u>\$ 3,010,814</u>

UMATILLA COUNTY, OREGON

County Road Improvement Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Loan Receipts	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	3,000	3,000	2,127	(873)
Total revenues	5,000	5,000	2,127	(2,873)
<u>EXPENDITURES:</u>				
Operating contingency	380,000	380,000	-	380,000
Total expenditures	380,000	380,000	-	380,000
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(375,000)	(375,000)	2,127	377,127
<u>FUND BALANCES, BEGINNING</u>	375,000	375,000	379,475	4,475
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,602</u>	<u>\$ 381,602</u>

UMATILLA COUNTY, OREGON

Sheriff - Marine Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Emergency mgmt	\$ 141,050	\$ 57,418	\$ 5,000	\$ (52,418)
Charges for services:				
Fees	25,000	25,000	22,334	(2,666)
Interest	-	-	(130)	(130)
Total revenues	<u>166,050</u>	<u>82,418</u>	<u>27,204</u>	<u>(55,214)</u>
<u>EXPENDITURES:</u>				
Materials & services	61,050	39,550	21,243	18,307
Capital Outlay	120,000	72,418	51,793	20,625
Operating contingency	<u>15,000</u>	<u>10,450</u>		<u>10,450</u>
Total expenditures	<u>196,050</u>	<u>122,418</u>	<u>73,036</u>	<u>49,382</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(30,000)	(40,000)	(45,832)	(5,832)
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>-</u>	<u>10,000</u>	<u>51,906</u>	<u>41,906</u>
<u>NET CHANGE IN FUND BALANCES</u>	(30,000)	(30,000)	6,074	36,074
<u>FUND BALANCES, BEGINNING</u>	<u>30,000</u>	<u>30,000</u>	<u>25,954</u>	<u>(4,046)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,028</u>	<u>\$ 32,028</u>

UMATILLA COUNTY, OREGON

School Based Health Center Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 692,053	\$ 692,053	\$ 502,501	\$ (189,552)
Interest	5,000	5,000	3,252	(1,748)
Reimbursements	20,000	20,000	8,601	(11,399)
Total revenues	717,053	717,053	514,354	(202,699)
<u>EXPENDITURES:</u>				
Personnel services	608,885	608,885	349,857	259,028
Materials & services	209,422	309,422	151,707	157,715
Operating contingency	448,746	348,746	-	348,746
Total expenditures	1,267,053	1,267,053	501,564	765,489
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(550,000)	(550,000)	12,790	562,790
<u>FUND BALANCES, BEGINNING</u>	550,000	550,000	569,415	19,415
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 582,205	\$ 582,205

UMATILLA COUNTY, OREGON

Nuisance Abatement Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ -	\$ (500)
Fines & forfeitures	100	100	-	(100)
Interest	300	300	365	65
Refund and reimbursements	100	100	-	(100)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>365</u>	<u>(635)</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	5,275	-	5,275
Contingency	<u>45,725</u>	<u>45,725</u>	<u>-</u>	<u>45,725</u>
Total expenditures	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(50,000)	(50,000)	365	50,365
<u>FUND BALANCES, BEGINNING</u>				
	<u>65,000</u>	<u>65,000</u>	<u>65,155</u>	<u>155</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 65,520</u>	<u>\$ 50,520</u>

UMATILLA COUNTY, OREGON

Extension Special Equipment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	-	-	127	127
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>127</u>	<u>(1,873)</u>
<u>EXPENDITURES:</u>				
Material & services	5,275	5,275	-	5,275
Operating contingency	<u>17,725</u>	<u>17,725</u>	<u>-</u>	<u>17,725</u>
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(21,000)	(21,000)	127	21,127
<u>FUND BALANCES, BEGINNING</u>	<u>21,000</u>	<u>21,000</u>	<u>22,910</u>	<u>1,910</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,037</u>	<u>\$ 23,037</u>

UMATILLA COUNTY, OREGON

County Fair Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 53,167	\$ 167
Charges for services:				
Admissions	145,000	145,000	155,219	10,219
Refunds and reimbursements	19,400	19,400	10,571	(8,829)
Concessions and commercial space	69,000	69,000	64,476	(4,524)
Carnival	75,000	75,000	106,986	31,986
Livestock sales	650,000	780,000	799,406	19,406
Rentals				-
Concert	39,000	39,000	60,778	21,778
Fair-sponsorships	125,000	125,000	122,850	(2,150)
Fair-parking	40,000	40,000	52,360	12,360
Fair-concessions & merchandise	31,000	31,000	30,925	(75)
Fair-other	74,550	74,550	40,794	(33,756)
Sign and bench sales	5,000	5,000	3,775	(1,225)
Interest	100	100	929	829
Donations	1,000	1,000	546	(454)
	<u>1,327,050</u>	<u>1,457,050</u>	<u>1,502,782</u>	<u>45,732</u>
<u>EXPENDITURES:</u>				
Personnel services	187,333	187,333	169,249	18,084
Materials & services	1,319,128	1,449,128	1,401,284	47,844
	<u>1,506,461</u>	<u>1,636,461</u>	<u>1,570,533</u>	<u>65,928</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	<u>(179,411)</u>	<u>(179,411)</u>	<u>(67,751)</u>	<u>111,660</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	100,000	100,000	175,000	75,000
Total other financing sources	100,000	100,000	175,000	75,000
<u>NET CHANGE IN FUND BALANCES</u>	<u>(79,411)</u>	<u>(79,411)</u>	<u>107,249</u>	<u>186,660</u>
<u>FUND BALANCES, BEGINNING</u>	<u>79,411</u>	<u>79,411</u>	<u>86,787</u>	<u>7,376</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,036</u>	<u>\$ 119,036</u>

UMATILLA COUNTY, OREGON

County School Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
National forest rental	\$ 30,000	\$ 30,000	\$ 27,626	\$ (2,374)
Federal revenues	1,000	1,000	354	(646)
Mineral leasing	5,000	5,000	455	(4,545)
Railcar taxes	15,000	15,000	12,408	(2,592)
In-lieu taxes, local	425,000	425,000	414,174	(10,826)
Interest	3,000	3,000	994	(2,006)
Total revenues	<u>479,000</u>	<u>479,000</u>	<u>456,011</u>	<u>(22,989)</u>
<u>EXPENDITURES:</u>				
Materials & services	479,000	479,000	455,160	23,840
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>509,000</u>	<u>509,000</u>	<u>455,160</u>	<u>53,840</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(30,000)	(30,000)	851	30,851
<u>FUND BALANCES, BEGINNING</u>	<u>30,000</u>	<u>30,000</u>	<u>27,711</u>	<u>(2,289)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,562</u>	<u>\$ 28,562</u>

UMATILLA COUNTY, OREGON

Unitary Assessment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 50,901	\$ 50,901	\$ 41,396	\$ (9,505)
Fees	6,250	6,250	650	(5,600)
Interest	1,000	1,000	669	(331)
Total revenues	<u>58,151</u>	<u>58,151</u>	<u>42,715</u>	<u>(15,436)</u>
<u>EXPENDITURES:</u>				
Materials & services	74,414	74,414	33,968	40,446
Contingency	38,397	38,397	-	38,397
Total expenditures	<u>112,811</u>	<u>112,811</u>	<u>33,968</u>	<u>78,843</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(54,660)	(54,660)	8,747	63,407
 <u>FUND BALANCES, BEGINNING</u>				
	<u>54,660</u>	<u>54,660</u>	<u>94,555</u>	<u>39,895</u>
 <u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,302</u>	<u>\$ 103,302</u>

UMATILLA COUNTY, OREGON

Community Services Development Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ 3,000	\$ 3,000	\$ 1,576	\$ (1,424)
Total revenues	3,000	3,000	1,576	(1,424)
<u>EXPENDITURES:</u>				
Materials & services	10,550	25,550	12,918	12,632
Contingency	292,450	277,450	-	277,450
Total expenditures	303,000	303,000	12,918	290,082
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(300,000)	(300,000)	(11,342)	288,658
<u>FUND BALANCES, BEGINNING</u>	300,000	300,000	287,413	(12,587)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276,071</u>	<u>\$ 276,071</u>

UMATILLA COUNTY, OREGON

Mediation Services Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 5,311	\$ (689)
Mediation services	45,454	45,454	47,726	2,272
Interest	-	-	1,010	1,010
Total revenues	<u>51,454</u>	<u>51,454</u>	<u>54,047</u>	<u>2,593</u>
<u>EXPENDITURES:</u>				
Materials & services	66,993	66,993	40,110	26,883
Operating contingency	<u>144,461</u>	<u>144,461</u>	<u>-</u>	<u>144,461</u>
Total expenditures	<u>211,454</u>	<u>211,454</u>	<u>40,110</u>	<u>171,344</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(160,000)	(160,000)	13,937	173,937
<u>FUND BALANCES, BEGINNING</u>	<u>160,000</u>	<u>160,000</u>	<u>159,387</u>	<u>(613)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,324</u>	<u>\$ 173,324</u>

UMATILLA COUNTY, OREGON

Academic Achievement Awards Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 110	\$ 110
Total revenues	-	-	110	110
<u>EXPENDITURES:</u>				
Materials & services	4,220	4,220	4,220	-
Operating contingency	22,780	22,780	-	22,780
Total expenditures	27,000	27,000	4,220	22,780
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(27,000)	(27,000)	(4,110)	22,890
<u>FUND BALANCES, BEGINNING</u>	27,000	27,000	22,170	(4,830)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 18,060	\$ 18,060

UMATILLA COUNTY, OREGON

Juvenile Work Crew Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Fees	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)
Interest	-	-	2	2
Total revenues	12,000	12,000	2	(11,998)
<u>EXPENDITURES:</u>				
Materials & services	12,660	12,660	-	12,660
Total expenditures	12,660	12,660	-	12,660
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(660)	(660)	2	662
<u>FUND BALANCES, BEGINNING</u>	660	660	492	(168)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 494</u>	<u>\$ 494</u>

UMATILLA COUNTY, OREGON

Assessment and Taxation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Taxes:				
Current year taxes	\$ 290,000	\$ 330,000	\$ 284,521	\$ (45,479)
Charges for services:				
Land transactions and other fees	770,000	980,000	840,919	(139,081)
Interest	<u>1,000</u>	<u>1,000</u>	<u>1,070</u>	<u>70</u>
Total revenues	<u>1,061,000</u>	<u>1,311,000</u>	<u>1,126,510</u>	<u>(184,490)</u>
<u>EXPENDITURES:</u>				
Materials & services	1,060,000	1,360,000	1,195,145	164,855
Operating contingency	<u>271,000</u>	<u>271,000</u>	<u>-</u>	<u>271,000</u>
Total expenditures	<u>1,331,000</u>	<u>1,631,000</u>	<u>1,195,145</u>	<u>435,855</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(270,000)	(320,000)	(68,635)	251,365
<u>FUND BALANCES, BEGINNING</u>	<u>270,000</u>	<u>320,000</u>	<u>323,078</u>	<u>3,078</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 254,443</u>	<u>\$ 254,443</u>

UMATILLA COUNTY, OREGON

Prepaid Taxes Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Taxes:				
Unsegregated taxes	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 298,004</u>	<u>\$ 148,004</u>
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>298,004</u>	<u>148,004</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>200,000</u>	<u>200,000</u>	<u>189,695</u>	<u>10,305</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>189,695</u>	<u>10,305</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>108,309</u>	<u>158,309</u>
<u>FUND BALANCES, BEGINNING</u>	<u>50,000</u>	<u>50,000</u>	<u>19,766</u>	<u>(30,234)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,075</u>	<u>\$ 128,075</u>

UMATILLA COUNTY, OREGON

CARES Program Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 183,000	\$ 343,480	\$ 392,887	\$ 49,407
Fees	285,807	300,807	308,824	8,017
Donations	-	5,000	5,000	-
Interest	8,000	8,000	4,270	(3,730)
Total revenues	<u>476,807</u>	<u>657,287</u>	<u>710,981</u>	<u>53,694</u>
<u>EXPENDITURES:</u>				
Personnel services	529,025	675,525	550,210	125,315
Materials & services	148,791	182,771	156,071	26,700
Capital outlay	25,000	25,000	-	25,000
Operating contingency	199,991	199,991	-	199,991
Total expenditures	<u>902,807</u>	<u>1,083,287</u>	<u>706,281</u>	<u>377,006</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(426,000)	(426,000)	4,700	430,700
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(400,000)	(400,000)	30,700	430,700
<u>FUND BALANCES, BEGINNING</u>	<u>400,000</u>	<u>400,000</u>	<u>647,143</u>	<u>247,143</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 677,843</u>	<u>\$ 677,843</u>

UMATILLA COUNTY, OREGON

Environment Health Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Local contracts	\$ -	\$ -	\$ 2,293	\$ 2,293
Charges for services:				
Fees	399,047	399,047	416,635	17,588
Interest	4,500	4,500	2,420	(2,080)
Total revenues	403,547	403,547	421,348	17,801
<u>EXPENDITURES:</u>				
Personnel services	536,990	536,990	401,717	135,273
Materials & services	152,389	165,389	133,802	31,587
Operating contingency	106,029	93,029	-	93,029
Total expenditures	795,408	795,408	535,519	259,889
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(391,861)	(391,861)	(114,171)	277,690
<u>FUND BALANCES, BEGINNING</u>	391,861	391,861	448,509	56,648
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 334,338	\$ 334,338

UMATILLA COUNTY, OREGON

Coalitions of Umatilla County Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 40	\$ 40	\$ 17	\$ (23)
Total revenues	40	40	17	(23)
<u>EXPENDITURES:</u>				
Materials & services	3,040	3,040	-	3,040
Total expenditures	3,040	3,040	-	3,040
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(3,000)	(3,000)	17	3,017
<u>FUND BALANCES, BEGINNING</u>	3,000	3,000	2,933	(67)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,950</u>	<u>\$ 2,950</u>

UMATILLA COUNTY, OREGON

Community Benefit Plans Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Wind/SIP agreements	\$ 5,810,000	\$ 5,810,000	\$ 5,896,542	\$ 86,542
Vadata in-lieu taxes	1,200,000	1,200,000	1,128,359	(71,641)
Interest	-	-	2,333	2,333
Donations	100,000	100,000	75,000	(25,000)
Total revenues	<u>7,110,000</u>	<u>7,110,000</u>	<u>7,102,234</u>	<u>(7,766)</u>
<u>EXPENDITURES:</u>				
Materials & services	4,205,478	4,245,478	3,606,656	638,822
Operating contingency	1,066,522	886,522	-	886,522
Total expenditures	<u>5,272,000</u>	<u>5,132,000</u>	<u>3,606,656</u>	<u>1,525,344</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	1,838,000	1,978,000	3,495,578	1,517,578
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(3,848,000)</u>	<u>(3,988,000)</u>	<u>(2,880,827)</u>	<u>1,107,173</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,010,000)</u>	<u>(2,010,000)</u>	<u>614,751</u>	<u>2,624,751</u>
<u>FUND BALANCES, BEGINNING</u>	<u>2,010,000</u>	<u>2,010,000</u>	<u>2,585,280</u>	<u>575,280</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,200,031</u>	<u>\$ 3,200,031</u>

UMATILLA COUNTY, OREGON

Special Services Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Fingerprinting fees	\$ 4,000	\$ 4,000	\$ 990	\$ (3,010)
Fines and forfeitures	90,000	90,000	97,501	7,501
Total revenues	94,000	94,000	98,491	4,491
<u>EXPENDITURES:</u>				
Personnel services	412,054	492,054	467,012	25,042
Materials & services	49,038	49,038	46,353	2,685
Total expenditures	461,092	541,092	513,365	27,727
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(367,092)	(447,092)	(414,874)	32,218
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	367,092	447,092	414,874	(32,218)
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

2050 Plan Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 45,000	\$ 45,000	\$ 25,000	\$ (20,000)
Interest	1,000	1,000	15,355	14,355
Total revenues	46,000	46,000	40,355	(5,645)
<u>EXPENDITURES:</u>				
Materials & services	112,885	2,112,885	332,026	1,780,859
Operating contingency	963,115	963,115	-	963,115
Total expenditures	1,076,000	3,076,000	332,026	2,743,974
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,030,000)	(3,030,000)	(291,671)	2,738,329
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	20,000	2,020,000	2,020,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(1,010,000)	(1,010,000)	1,728,329	2,738,329
<u>FUND BALANCES, BEGINNING</u>	1,010,000	1,010,000	1,086,071	76,071
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 2,814,400	\$ 2,814,400

UMATILLA COUNTY, OREGON

Health Special Programs Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ -	\$ 436,707	\$ 45,708	\$ (390,999)
Total revenues	-	436,707	45,708	(390,999)
<u>EXPENDITURES:</u>				
Personnel services	-	116,877	17,126	99,751
Materials & services	-	12,067	1,741	10,326
Operating contingency	-	307,763	-	307,763
Total expenditures	-	436,707	18,867	417,840
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	-	-	26,841	26,841
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 26,841	\$ 26,841

UMATILLA COUNTY, OREGON

FPEP Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 8,880	\$ 8,880
Total revenues	-	-	8,880	8,880
<u>EXPENDITURES:</u>				
Contingency	1,200,000	2,700,000	-	2,700,000
Total expenditures	1,200,000	2,700,000	-	2,700,000
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,200,000)	(2,700,000)	8,880	2,708,880
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	1,500,000	1,500,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(1,200,000)	(1,200,000)	1,508,880	2,708,880
<u>FUND BALANCES, BEGINNING</u>	1,200,000	1,200,000	1,202,243	2,243
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 2,711,123	\$ 2,711,123

UMATILLA COUNTY, OREGON

GIS Equipment Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
GIS/Aerial photos	\$ 5,000	\$ 5,000	\$ 10,867	\$ 5,867
Reimbursements	9,000	9,000	9,924	924
Interest	2,000	2,000	679	(1,321)
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>21,470</u>	<u>5,470</u>
<u>EXPENDITURES:</u>				
Materials & services	4,220	20,220	6,391	13,829
Capital outlay	12,000	6,000	-	6,000
Contingency	103,780	93,780	-	93,780
Total expenditures	<u>120,000</u>	<u>120,000</u>	<u>6,391</u>	<u>113,609</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(104,000)	(104,000)	15,079	119,079
<u>FUND BALANCES, BEGINNING</u>	<u>104,000</u>	<u>104,000</u>	<u>115,071</u>	<u>11,071</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,150</u>	<u>\$ 130,150</u>

UMATILLA COUNTY, OREGON

Assessor Technology Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 13	\$ 13
Total revenues	-	-	13	13
<u>EXPENDITURES:</u>				
Materials & services	-	3,500	3,247	253
Contingency	3,100	-	-	-
Total expenditures	3,100	3,500	3,247	253
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(3,100)	(3,500)	(3,234)	266
<u>FUND BALANCES, BEGINNING</u>	3,100	3,500	3,234	(266)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Dispatch Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Reimbursements	\$ 12,000	\$ 12,000	\$ 12,336	\$ 336
Interest	-	-	825	825
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>13,161</u>	<u>1,161</u>
<u>EXPENDITURES:</u>				
Materials & services	92,817	132,817	116,596	16,221
Operating contingency	<u>161,499</u>	<u>121,499</u>	<u>-</u>	<u>121,499</u>
Total expenditures	<u>254,316</u>	<u>254,316</u>	<u>116,596</u>	<u>137,720</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(242,316)	(242,316)	(103,435)	138,881
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>122,316</u>	<u>122,316</u>	<u>122,316</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(120,000)	(120,000)	18,881	138,881
<u>FUND BALANCES, BEGINNING</u>	<u>120,000</u>	<u>120,000</u>	<u>149,829</u>	<u>29,829</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168,710</u>	<u>\$ 168,710</u>

UMATILLA COUNTY, OREGON

NAIFA Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Donations	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Interest	-	-	86	86
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,086</u>	<u>86</u>
<u>EXPENDITURES:</u>				
Materials & services	10,550	10,550	9,018	1,532
Contingency	<u>9,650</u>	<u>9,650</u>	<u>-</u>	<u>9,650</u>
Total expenditures	<u>20,200</u>	<u>20,200</u>	<u>9,018</u>	<u>11,182</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(15,200)	(15,200)	(3,932)	11,268
<u>FUND BALANCES, BEGINNING</u>	<u>15,200</u>	<u>15,200</u>	<u>19,508</u>	<u>4,308</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,576</u>	<u>\$ 15,576</u>

UMATILLA COUNTY, OREGON

Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Charges for services:				
Commission revenue	\$ -	\$ 20,000	\$ 21,242	\$ 1,242
Miscellaneous revenue	-	100,000	103,034	3,034
Interest	-	-	491	491
Total revenues	-	120,000	124,767	4,767
<u>EXPENDITURES:</u>				
Materials & services	-	195,000	128,670	66,330
Contingency	-	48,000	-	48,000
Total expenditures	-	243,000	128,670	114,330
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	-	(123,000)	(3,903)	119,097
<u>FUND BALANCES, BEGINNING</u>	-	123,000	123,060	60
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 119,157	\$ 119,157

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2022

DEBT SERVICE FUNDS:

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal or interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. After repayment of the principal and interest, any receipts remaining are returned to the originating jurisdiction or County General Fund. Funds included are:

- **Debt service fund** - accounts for payment of principal and interest on EOAF note for which proceeds are derived from a payment each year from GEODC.
- **PERS bond fund** - accounts for the principal and interest payments on the 2005 Limited Tax Pension Bonds issued to retire the County's PERS unfunded actuarial accrued liability. Revenues are derived from charge backs to departments based on their departmental payroll costs.
- **Reith Wastewater fund** - accounts for the principal and interest payments on the Department of Environmental Quality loan for the Reith Wastewater project.

UMATILLA COUNTY, OREGON
Nonmajor Debt Service Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2022

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$ 74,702	\$ 2,529,825	\$ 14,796	\$ 2,619,323
Total assets	<u>\$ 74,702</u>	<u>\$ 2,529,825</u>	<u>\$ 14,796</u>	<u>\$ 2,619,323</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	74,702	-	14,796	89,498
Committed	<u>-</u>	<u>2,529,825</u>	<u>-</u>	<u>2,529,825</u>
Total fund balances	<u>74,702</u>	<u>2,529,825</u>	<u>14,796</u>	<u>2,619,323</u>
Total liabilities and fund balances	<u>\$ 74,702</u>	<u>\$ 2,529,825</u>	<u>\$ 14,796</u>	<u>\$ 2,619,323</u>

UMATILLA COUNTY, OREGON

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

- Modified Cash Basis

Year Ended June 30, 2022

	Debt Service	PERS Bond Fund	Reith Wastewater	Totals
<u>REVENUES:</u>				
Taxes	\$ 2,266	\$ -	\$ -	\$ 2,266
Intergovernmental	19,078	1,491,454	25,411	1,535,943
Interest	417	16,196	83	16,696
Total revenues	21,761	1,507,650	25,494	1,554,905
<u>EXPENDITURES:</u>				
Principal	12,535	990,000	21,166	1,023,701
Interest	6,543	433,096	4,245	443,884
Total expenditures	19,078	1,423,096	25,411	1,467,585
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	2,683	84,554	83	87,320
<u>FUND BALANCES, BEGINNING</u>	72,019	2,445,271	14,713	2,532,003
<u>FUND BALANCES, ENDING</u>	\$ 74,702	\$ 2,529,825	\$ 14,796	\$ 2,619,323

UMATILLA COUNTY, OREGON

Debt Service Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 2,266	\$ 2,266
Intergovernmental:				
Local revenues	24,000	24,000	19,078	(4,922)
Interest	-	-	417	417
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>21,761</u>	<u>(2,239)</u>
<u>EXPENDITURES:</u>				
Principal	18,000	18,000	12,535	5,465
Interest	<u>6,000</u>	<u>6,000</u>	<u>6,543</u>	<u>(543)</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>19,078</u>	<u>4,922</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	-	-	2,683	2,683
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>2,683</u>	<u>77,683</u>
<u>FUND BALANCES, BEGINNING</u>	<u>75,000</u>	<u>75,000</u>	<u>72,019</u>	<u>(2,981)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,702</u>	<u>\$ 74,702</u>

UMATILLA COUNTY, OREGON

PERS Bond Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
County apportionment	\$ 1,500,000	\$ 1,500,000	\$ 1,491,454	\$ (8,546)
Interest	30,000	30,000	16,196	(13,804)
Total revenues	<u>1,530,000</u>	<u>1,530,000</u>	<u>1,507,650</u>	<u>(22,350)</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	990,000	990,000	990,000	-
Interest	<u>440,000</u>	<u>440,000</u>	<u>433,096</u>	<u>6,904</u>
Total expenditures	<u>1,430,000</u>	<u>1,430,000</u>	<u>1,423,096</u>	<u>6,904</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	100,000	100,000	84,554	(15,446)
<u>FUND BALANCES, BEGINNING</u>	<u>2,300,000</u>	<u>2,300,000</u>	<u>2,445,271</u>	<u>145,271</u>
<u>FUND BALANCES, ENDING</u>	<u><u>\$ 2,400,000</u></u>	<u><u>\$ 2,400,000</u></u>	<u><u>\$ 2,529,825</u></u>	<u><u>\$ 129,825</u></u>

UMATILLA COUNTY, OREGON

Reith Wastewater Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
Loan receipts	\$ 26,000	\$ 26,000	\$ 25,411	\$ (589)
Interest	-	-	83	83
Total revenues	26,000	26,000	25,494	(506)
<u>EXPENDITURES:</u>				
Principal retirements	21,000	21,000	21,166	(166)
Interest	5,000	5,000	4,245	755
Contingency	14,500	14,500	-	14,500
Total expenditures	40,500	40,500	25,411	15,089
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(14,500)	(14,500)	83	14,583
<u>FUND BALANCES, BEGINNING</u>	14,500	14,500	14,713	213
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 14,796	\$ 14,796

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2022

These funds account for the purchase and construction of the capital assets of the County. The majority of the funds used to purchase capital assets are transfers from other funds. Funds included are:

- **Facilities improvements fund** - accounts for acquisition, remodeling, or construction of county facilities other than fairgrounds and juvenile facilities.
- **Capital purchases management fund** - accounts for the acquisition of capital equipment.

UMATILLA COUNTY, OREGON
Nonmajor Capital Projects Funds
Combining Balance Sheet- Modified Cash Basis
June 30, 2022

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash	\$ 4,409,776	\$ 31,182	\$ 4,440,958
Total assets	<u>\$ 4,409,776</u>	<u>\$ 31,182</u>	<u>\$ 4,440,958</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Assigned	<u>4,409,776</u>	<u>31,182</u>	<u>4,440,958</u>
Total fund balances	<u>4,409,776</u>	<u>31,182</u>	<u>4,440,958</u>
Total liabilities and fund balances	<u>\$ 4,409,776</u>	<u>\$ 31,182</u>	<u>\$ 4,440,958</u>

UMATILLA COUNTY, OREGON

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

- Modified Cash Basis

Year Ended June 30, 2022

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>REVENUES:</u>			
Intergovernmental revenue:			
State	\$ 1,785,000	\$ -	\$ 1,785,000
Loan receipts	-	12,000	12,000
Interest	17,944	-	17,944
Total revenues	<u>1,802,944</u>	<u>12,000</u>	<u>1,814,944</u>
<u>EXPENDITURES:</u>			
Materials & services	113,527	24,925	138,452
Capital outlay	1,103,242	297,364	1,400,606
Total expenditures	<u>1,216,769</u>	<u>322,289</u>	<u>1,539,058</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	586,175	(310,289)	275,886
<u>OTHER FINANCING SOURCES:</u>			
Operating transfers in	<u>2,000,000</u>	<u>237,930</u>	<u>2,237,930</u>
<u>NET CHANGE IN FUND BALANCES</u>	2,586,175	(72,359)	2,513,816
<u>FUND BALANCES, BEGINNING</u>	<u>1,823,601</u>	<u>103,541</u>	<u>1,927,142</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 4,409,776</u>	<u>\$ 31,182</u>	<u>\$ 4,440,958</u>

UMATILLA COUNTY, OREGON

Facilities Improvements Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Intergovernmental:				
State	\$ -	\$ 1,800,000	\$ 1,785,000	\$ (15,000)
Interest	-	-	17,944	17,944
Total revenues	-	1,800,000	1,802,944	2,944
<u>EXPENDITURES:</u>				
Materials & services	-	250,000	113,527	136,473
Capital outlay	-	3,700,000	1,103,242	2,596,758
Operating contingency	2,900,000	1,650,000	-	1,650,000
Total expenditures	2,900,000	5,600,000	1,216,769	4,383,231
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(2,900,000)	(3,800,000)	586,175	4,386,175
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,500,000	2,000,000	2,000,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(1,400,000)	(1,800,000)	2,586,175	4,386,175
<u>FUND BALANCES, BEGINNING</u>	1,400,000	1,800,000	1,823,601	23,601
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 4,409,776	\$ 4,409,776

UMATILLA COUNTY, OREGON

Capital Purchases Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Loan receipts	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Total revenues	12,000	12,000	12,000	-
<u>EXPENDITURES:</u>				
Materials & services	20,000	20,000	14,750	5,250
Capital outlay	180,000	420,000	307,539	112,461
Total expenditures	200,000	440,000	322,289	117,711
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(188,000)	(428,000)	(310,289)	117,711
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	188,000	328,000	237,930	(90,070)
Total other financing sources	188,000	328,000	237,930	(90,070)
<u>NET CHANGE IN FUND BALANCES</u>	-	(100,000)	(72,359)	27,641
<u>FUND BALANCES, BEGINNING</u>	-	100,000	103,541	3,541
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 31,182	\$ 31,182

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2022

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various functions of the government. Fund included is:

- **Fleet management fund** - the County uses its internal service fund to account for internal financing of its vehicle fleet.

UMATILLA COUNTY, OREGON

Fleet Management Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Miscellaneous revenue	\$ -	\$ -	\$ 21,600	\$ 21,600
Interest	4,000	4,000	2,728	(1,272)
Sales - vehicle/equip	30,000	30,000	184,099	154,099
Total revenue	34,000	34,000	208,427	174,427
<u>EXPENDITURES:</u>				
Materials & services	26,375	66,375	42,839	23,536
Capital outlay	560,000	760,000	547,898	212,102
Operating contingency	522,625	282,625	-	282,625
Total expenditures	1,109,000	1,109,000	590,737	518,263
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,075,000)	(1,075,000)	(382,310)	692,690
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	575,000	575,000	562,897	(12,103)
<u>NET CHANGE IN FUND BALANCES</u>	(500,000)	(500,000)	180,587	680,587
<u>FUND BALANCES, BEGINNING</u>	500,000	500,000	513,725	13,725
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 694,312	\$ 694,312

UMATILLA COUNTY, OREGON

Other Schedules
June 30, 2022

Property taxes:

- Schedule of property tax transactions and outstanding balances
- Schedule of property taxes receivable -- by fund

Schedule of accountability:

- Other elected officials

UMATILLA COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances
Year Ended June 30, 2022

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2021</u>	<u>Current Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>	<u>Corrections and Adjustments</u>	<u>Interest Collected</u>	<u>Cash Collections</u>	<u>Property Taxes Receivable June 30, 2022</u>
2021-22	\$ -	\$114,259,127	\$ (3,051,600)	\$ (438,109)	\$ 48,447	\$(108,929,903)	\$ 1,887,962
2020-21	2,206,295	-	-	(169,212)	86,728	(1,213,915)	909,896
2019-20	1,035,314	-	-	(144,954)	86,215	(424,289)	552,286
2018-19	631,326	-	-	(93,294)	109,352	(416,537)	230,847
2017-18	252,166	-	-	(93,431)	62,850	(163,670)	57,915
2016-17	63,004	-	-	(52,213)	13,031	4,145	27,967
Prior years	110,211	-	-	(112,852)	86,758	(8,527)	75,590
	<u>\$ 4,298,316</u>	<u>\$114,259,127</u>	<u>\$ (3,051,600)</u>	<u>\$ (1,104,065)</u>	<u>\$ 493,381</u>	<u>\$(111,152,696)</u>	<u>\$ 3,742,463</u>

Summary by Fund:

County Operations *	\$ 756,131	\$ 19,855,238	\$ (533,709)	\$ (250,166)	\$ 100,707	\$ (19,273,944)	\$ 654,257
Agency Funds	<u>3,542,185</u>	<u>94,403,889</u>	<u>(2,517,891)</u>	<u>(853,899)</u>	<u>392,674</u>	<u>(91,878,752)</u>	<u>3,088,206</u>
	<u>\$ 4,298,316</u>	<u>\$114,259,127</u>	<u>\$ (3,051,600)</u>	<u>\$ (1,104,065)</u>	<u>\$ 493,381</u>	<u>\$(111,152,696)</u>	<u>\$ 3,742,463</u>

* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2022

General fund	\$ 653,232
Debt service fund	<u>1,025</u>
Sub-total	654,257
Agency funds	<u>3,088,206</u>
Total	<u><u>\$ 3,742,463</u></u>

UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials

Cash Transactions

Year Ended June 30, 2022

Accountability for independently elected officials:

The Sheriff's department collects funds from inmates (Trust Fund) and outside source (Commissary Fund). Trust funds are used to pay for damages, with any balance remaining returned to the inmate upon release. The commissary funds are used by inmates and by the County to pay for commissary items. It is now tracked by the Inmate Welfare Fund as part of the financial statements of the County. The Trust Fund continues to be included as part of the fiduciary statement amounts.

	<u>Sheriff</u>
<u>CASH BALANCE, JUNE 30, 2021</u>	\$ 97,522
<u>CASH RECEIPTS</u>	531,493
<u>CASH DISBURSEMENTS</u>	<u>(568,563)</u>
<u>CASH BALANCE, JUNE 30, 2022</u>	<u><u>\$ 60,452</u></u>

AUDIT REPORTS, COMMENTS AND DISCLOSURES
REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND STATE REGULATIONS

Barnett & Moro, P.C.

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DAVID J. BARNETT, C.P.A.

**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**

Board of Commissioners
Umatilla County
Pendleton, Oregon

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, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Umatilla County, Oregon's basic financial statements, and have issued our report thereon dated June 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Umatilla 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 Umatilla County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Umatilla 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. 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.


Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Umatilla 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*.

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.

Barnett & Moro, P.C.

By 
Cameron W. Anderson, Shareholder
June 6, 2023

AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures as set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.

Barnett & Moro, P.C.

Certified Public Accountants

DENNIS L. BARNETT, C.P.A.
KRISTIE L. SHASTEEN, C.P.A.
CAMERON W. ANDERSON, C.P.A.
RICHARD L. STODDARD, C.P.A.
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DAVID J. BARNETT, C.P.A.

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

Board of Commissioners
Umatilla County
Pendleton, Oregon

We have audited the basic financial statements of Umatilla County, Oregon as of and for the year ended June 30, 2022, and have issued our report thereon dated June 6, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Umatilla 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 162-010-0000 through 162-10-0320 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 statements 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.
- 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 that Umatilla County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except the following:

- On June 30, 2022, the County's investment in the Oregon Local Government Investment Pool was \$68,922,068. This amount is over the amount limitation allowed per ORS 294.810.

OAR 162-10-0230 Internal Control


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

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commissioners, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Barnett & Moro, P.C.

By: 
Cameron W. Anderson, Shareholder
June 6, 2023

SINGLE AUDIT SECTION

UMATILLA COUNTY, OREGON

Schedule of Expenditures of Federal Awards Year Ended June 30, 2022

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
Oregon Department of Administrative Services			
Schools and Roads - Grants to States	10.665		\$ 110,510
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Oregon Department of Administrative Services			
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	X	\$ 679,792
COVID-19 - Coronavirus Relief Fund	21.019		55,439
			\$ 735,231
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Payments in Lieu of Taxes	15.226	X	\$ 1,151,490
Distribution of Receipts to States & Local Governments	15.227		510
Non-Sale Disposals of Mineral Material	15.214		1,819
Refuge Revenue Sharing	15.659		261
Wolf Livestock Loss Compensation and Prevention	15.666		97,553
			\$ 1,251,633
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Oregon Military Department			
Emergency management performance grants	97.042		\$ 92,762
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Oregon Department of Justice			
Crime victim assistance	16.575		\$ 310,827
<u>U.S. DEPARTMENT OF DEFENSE:</u>			
Payments to States in Lieu of Real Estate Taxes	12.112		\$ 1,415
<u>U.S. DEPARTMENT OF ENERGY:</u>			
Oregon Department of Transportation			
Environmental Remediation and Waste Processing and Disposal	81.104		\$ 21,600
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority			
Public Health Emergency Preparedness	93.069		\$ 54,993
Injury Prevention and Control Research	93.136		3,175
Substance abuse and mental health services	93.243		5,614
Immunization cooperative agreements	93.268		698,467
COVID-19 - Epidemiology and laboratory capacity for infectious diseases	93.323	X	922,762
OSPHD-OCIVD-19 PH Workforce Supp Funding	93.354		81,122
State Targeted Response to the Opioid Crisis Grants	93.788		117,787
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		157,658
Block Grants for Community Mental Health Services	93.958		165,811
Block Grants for Prevention and Treatment of Substance Abuse	93.959		283,282
CPHP-Comprehensive STD Prevention System	93.977		110,895
Mental Health Disaster Assistance & Emergency Mental Health	93.982		12,546
Maternal and Child Health Services Block Grant to the States	93.994		18,578
			2,632,690
Oregon Department of Justice:			
Child support enforcement	93.563		116,909
			\$ 2,749,599
Total expenditures of federal awards			\$ 5,273,577

See notes to schedule of
expenditures of federal awards.

UMATILLA COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

NOTE A – BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County, Oregon and is presented on the modified cash basis of accounting as described in note 1 to the basic financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. Such 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.

All federal awards received through pass-through agencies with the State of Oregon, with the exception of the Payments in Lieu of Taxes, CFDA #15.226. These amounts are direct awards from the federal government.

Umatilla County, Oregon has elected to use the 10% de minimis indirect cost rate.

Barnett & Moro, P.C.

Certified Public Accountants

DENNIS L. BARNETT, C.P.A.
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla County, Oregon's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County, Oregon's major federal programs for the year ended June 30, 2022. Umatilla 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, Umatilla County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Umatilla 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 legal determination of Umatilla County, Oregon's compliance with the compliance requirements referred to above.

Report on Compliance for Each Major Federal Program (continued)

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 to Umatilla County, Oregon's federal programs. federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' 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 Umatilla 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 Umatilla 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 Standard, 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 Umatilla 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 Umatilla 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 Umatilla 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

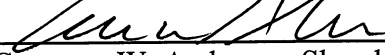
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 Auditors' 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 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.

Barnett & Moro, P.C.

By: 
Cameron W. Anderson, Shareholder
June 6, 2023

UMATILLA COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I-Summary of Auditors' Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the modified cash basis of accounting: unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? _____ yes X none reported

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster:
15.226	Payments in Lieu of Taxes
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

Section II-Financial Statement Findings

There are no financial statement findings for the year ended June 30, 2022.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2022.

UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2022

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2021.

FINDINGS:

There were no findings for the year ended June 30, 2021.