

UMATILLA COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2021

UMATILLA COUNTY, OREGON

List of Officials
June 30, 2021

COMMISSIONERS

George Murdock, Chair

John Shafer, Vice Chair

Dan Dorran

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 Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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 error or fraud.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2021, 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 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.

Other Matters

Report on Supplementary and Other 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.

The combining and individual nonmajor fund financial statements and schedules, other schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing 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 according with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, other schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Board of Commissioners
Umatilla County
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Management's discussion and analysis on pages 58-68 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

Reports on Other Legal and Regulatory Requirements

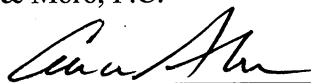
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2022 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.

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 March 15, 2022, 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
March 15, 2022

BASIC FINANCIAL STATEMENTS

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
June 30, 2021

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 51,106,976
Capital assets:	
Land and construction in progress	2,428,031
Other capital assets (net of accumulated depreciation)	52,945,752
Total assets	<u>106,480,759</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Prepaid pension asset	8,655,000
Total deferred outflows of resources	<u>8,655,000</u>
<u>LIABILITIES:</u>	
Noncurrent liabilities:	
Due within one year	1,241,061
Due in more than one year	7,912,032
Total liabilities	<u>9,153,093</u>
<u>NET POSITION:</u>	
Net investment in capital assets	54,875,690
Restricted for:	
Debt service	86,732
Public safety	1,816,975
Highways and streets	6,753,658
Culture and recreation	91,305
Education	55,253
Health	3,186,162
Other purposes	2,886,427
Unrestricted	36,230,464
Total net position	<u>\$ 105,982,666</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, 2021

<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	\$ 22,381,660	\$ 9,088,419	\$ 18,035,085	\$ -	\$ 4,741,844
Public safety	22,033,027	1,644,100	6,965,667	-	(13,423,260)
Highways and streets	11,864,403	344,135	9,018,731	-	(2,501,537)
Cultural and recreation	1,214,502	749,710	173,738	-	(291,054)
Education	974,964	-	494,019	-	(480,945)
Health	10,503,144	853,386	9,684,538	-	34,780
Interest on long-term debt	496,873	-	-	-	(496,873)
Total governmental activities	<u>\$ 69,468,573</u>	<u>\$ 12,679,750</u>	<u>\$ 44,371,778</u>	<u>\$ -</u>	<u>(12,417,045)</u>
General revenues:					
Taxes:					
Property taxes					19,656,776
Fines & forfeitures					266,451
Interest and investment earnings					353,424
Refunds, reimbursements, & miscellaneous					4,001,199
Total general revenues					<u>24,277,850</u>
Change in net position					<u>11,860,805</u>
Net position--beginning					<u>94,121,861</u>
Net position--ending					<u>\$ 105,982,666</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, 2021

	<u>Combined General</u>	<u>Public Works</u>	<u>Other Governmental</u>	<u>Total</u>
<u>ASSETS:</u>				
Cash and investments	\$ 23,873,239	\$ 6,404,515	\$ 20,315,497	\$ 50,593,251
Total assets	<u>\$ 23,873,239</u>	<u>\$ 6,404,515</u>	<u>\$ 20,315,497</u>	<u>\$ 50,593,251</u>
<u>LIABILITIES</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	-	6,404,515	8,471,997	14,876,512
Committed	13,566,097	-	9,894,524	23,460,621
Assigned	-	-	1,948,976	1,948,976
Unassigned	<u>10,307,142</u>	<u>-</u>	<u>-</u>	<u>10,307,142</u>
Total fund balances	<u>23,873,239</u>	<u>6,404,515</u>	<u>20,315,497</u>	<u>50,593,251</u>
Total liabilities and fund balances	<u>\$ 23,873,239</u>	<u>\$ 6,404,515</u>	<u>\$ 20,315,497</u>	<u>\$ 50,593,251</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, 2021**

Fund balances - governmental funds		\$ 50,593,251
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Land	\$ 1,311,575	
Construction in progress	1,116,456	
Equipment, net of \$16,000,533 accumulated depreciation	4,498,214	
Buildings and improvements, net of \$14,003,450 accumulated depreciation	12,308,284	
Infrastructure, net of \$91,271,323 accumulated depreciation	<u>36,139,254</u>	55,373,783
Prepaid pension assets are not reported in the governmental funds.		8,655,000
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.		513,725
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	(8,655,000)	
Notes payable	(280,643)	
Capital leases payable	<u>(217,450)</u>	<u>(9,153,093)</u>
Net position of governmental activities		<u>\$ 105,982,666</u>

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, 2021

	<u>Combined General</u>	<u>Public Works</u>	<u>Other Governmental</u>	<u>Total</u>
<u>REVENUES:</u>				
Taxes	\$ 19,249,094	\$ -	\$ 407,682	\$ 19,656,776
Intergovernmental	15,026,838	8,952,872	20,432,068	44,411,778
Charges for services	2,294,885	344,135	10,040,730	12,679,750
Fines & forfeitures	54,364	-	212,087	266,451
Interest	170,180	42,641	136,493	349,314
Miscellaneous & reimbursements	3,059,959	236,222	705,389	4,001,570
Total revenues	<u>39,855,320</u>	<u>9,575,870</u>	<u>31,934,449</u>	<u>81,365,639</u>
<u>EXPENDITURES:</u>				
Current:				
General government	9,937,522	-	10,308,076	20,245,598
Public safety	14,850,473	-	6,893,458	21,743,931
Highways and streets	-	7,694,978	-	7,694,978
Cultural and recreation	-	-	1,194,239	1,194,239
Education	492,147	-	480,217	972,364
Health	3,564,091	-	6,872,461	10,436,552
Capital outlay	51,690	467,041	1,019,413	1,538,144
Debt service:				
Principal	-	22,637	912,914	935,551
Interest	-	7,563	489,310	496,873
Total expenditures	<u>28,895,923</u>	<u>8,192,219</u>	<u>28,170,088</u>	<u>65,258,230</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	<u>10,959,397</u>	<u>1,383,651</u>	<u>3,764,361</u>	<u>16,107,409</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	93,553	192,048	4,571,167	4,856,768
Operating transfers out	<u>(2,092,791)</u>	-	<u>(3,109,416)</u>	<u>(5,202,207)</u>
Total other financing sources (uses)	<u>(1,999,238)</u>	<u>192,048</u>	<u>1,461,751</u>	<u>(345,439)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	8,960,159	1,575,699	5,226,112	15,761,970
<u>FUND BALANCES, BEGINNING OF YEAR</u>				
	<u>14,913,080</u>	<u>4,828,816</u>	<u>15,089,385</u>	<u>34,831,281</u>
<u>FUND BALANCES, END OF YEAR</u>				
	<u>\$ 23,873,239</u>	<u>\$ 6,404,515</u>	<u>\$ 20,315,497</u>	<u>\$ 50,593,251</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, 2021**

Net change in fund balances - governmental funds		\$ 15,761,970
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Notes receivable collections are revenues in the governmental funds and not reported as assets in the governmental funds. The repayments are reported as reductions to the note receivable balance in the governmental activities statement of net position.</p>		
		(40,000)
<p>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.</p>		
Expenditures for capital assets	\$ 1,624,493	
Adjustment to gain on disposal of assets	(27,071)	
Less current year depreciation	<u>(5,507,156)</u>	(3,909,734)
<p>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.</p>		
		(6,982)
<p>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.</p>		
		(880,000)
<p>Principal payments:</p>		
Bonded debt	880,000	
Notes payable	32,914	
Capital leases	<u>22,637</u>	<u>935,551</u>
Change in net position of governmental activities		<u>\$ 11,860,805</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, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 17,920,000	\$ 17,920,000	\$ 19,249,094	\$ 1,329,094
Intergovernmental	3,458,838	7,381,838	6,340,121	(1,041,717)
Charges for services	1,973,442	1,988,442	2,294,885	306,443
Fine & forfeitures	40,000	40,000	54,364	14,364
Investment revenue	100,000	100,000	110,514	10,514
Miscellaneous & reimbursements	3,186,999	3,186,999	3,059,959	(127,040)
Total revenues	<u>26,679,279</u>	<u>30,617,279</u>	<u>31,108,937</u>	<u>491,658</u>
<u>EXPENDITURES:</u>				
General government	9,738,817	10,278,817	8,355,173	1,923,644
Public safety	16,452,659	16,590,659	14,850,473	1,740,186
Education	517,903	517,903	492,147	25,756
Health	1,997,954	5,315,954	3,564,091	1,751,863
Operating contingency	1,500,000	810,000	-	810,000
Total expenditures	<u>30,207,333</u>	<u>33,513,333</u>	<u>27,261,884</u>	<u>6,251,449</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(3,528,054)</u>	<u>(2,896,054)</u>	<u>3,847,053</u>	<u>6,743,107</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	2,070,000	2,073,000	93,553	(1,979,447)
Operating transfers out	(1,979,578)	(2,614,578)	(2,017,791)	596,787
Total other financing sources (uses)	<u>90,422</u>	<u>(541,578)</u>	<u>(1,924,238)</u>	<u>(1,382,660)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,437,632)</u>	<u>(3,437,632)</u>	<u>1,922,815</u>	<u>5,360,447</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,187,632</u>	<u>6,187,632</u>	<u>8,384,327</u>	<u>2,196,695</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ 10,307,142</u>	<u>\$ 7,557,142</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Federal revenues	\$ -	\$ -	\$ 780,654	\$ 780,654
State revenues	638,950	638,950	1,448,145	809,195
Local revenues	86,120	86,120	123,193	37,073
Federal forest service rentals	50,000	50,000	80,829	30,829
State gas tax & vehicle licensing	7,400,000	7,400,000	6,520,051	(879,949)
Charges for services:				
Sale and rental of supplies	10,000	10,000	8,401	(1,599)
Sale of vehicle and equipment	300,000	300,000	330,414	30,414
Interest	70,000	70,000	42,641	(27,359)
Rent	-	-	5,320	5,320
Reimbursements and other revenues	142,000	142,000	236,222	94,222
Total revenues	<u>8,697,070</u>	<u>8,697,070</u>	<u>9,575,870</u>	<u>878,800</u>
<u>EXPENDITURES:</u>				
Weed control:				
Personnel services	272,883	272,883	208,249	64,634
Materials & services	187,765	187,765	99,581	88,184
Total weed control	<u>460,648</u>	<u>460,648</u>	<u>307,830</u>	<u>152,818</u>
Non-departmental:				
Personnel services	3,880,163	3,880,163	3,577,021	303,142
Materials & services	4,206,254	4,206,254	2,503,087	1,703,167
Capital outlay	2,031,000	2,031,000	1,804,281	226,719
Contingency	2,454,583	2,454,583	-	2,454,583
Total non-departmental	<u>12,572,000</u>	<u>12,572,000</u>	<u>7,884,389</u>	<u>4,687,611</u>
Total expenditures	<u>13,032,648</u>	<u>13,032,648</u>	<u>8,192,219</u>	<u>4,840,429</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(4,335,578)</u>	<u>(4,335,578)</u>	<u>1,383,651</u>	<u>5,719,229</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>335,578</u>	<u>335,578</u>	<u>192,048</u>	<u>(143,530)</u>
Total other financing sources	<u>335,578</u>	<u>335,578</u>	<u>192,048</u>	<u>(143,530)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>1,575,699</u>	<u>5,575,699</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>4,828,816</u>	<u>(1,171,184)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 6,404,515</u>	<u>\$ 4,404,515</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, 2021

	Governmental Activities Internal Service Fund - Fleet Management
<u>ASSETS:</u>	
Cash and investments	\$ 513,725
Total assets	<u>513,725</u>
<u>LIABILITIES</u>	<u>-</u>
<u>NET POSITION:</u>	
Unrestricted	<u><u>\$ 513,725</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, 2021

	Governmental Activities Internal Service Fund - Fleet Management
<u>OPERATING REVENUES:</u>	
Miscellaneous revenue	<u>\$ 26,700</u>
<u>OPERATING EXPENSES:</u>	
Materials & services	296,882
Capital outlay	86,349
Total operating expenses	<u>383,231</u>
Operating income (loss)	<u>(356,531)</u>
<u>NONOPERATING REVENUES:</u>	
Interest revenues	4,110
Operating transfers in	345,439
Total nonoperating revenues	<u>349,549</u>
<u>CHANGE IN NET POSITION</u>	(6,982)
<u>TOTAL NET POSITION, BEGINNING</u>	<u>520,707</u>
<u>TOTAL NET POSITION, ENDING</u>	<u>\$ 513,725</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, 2021

	<u>Governmental Activities Internal Service Fund - Fleet Management</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash receipts	\$ 26,700
Payments to suppliers	(383,231)
Total cash flows used in operating activities	<u>(356,531)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Transfers from other funds	<u>345,439</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest revenues	<u>4,110</u>
<u>NET DECREASE IN CASH AND INVESTMENTS</u>	(6,982)
<u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u>	<u>520,707</u>
<u>CASH AND INVESTMENTS, ENDING OF YEAR</u>	<u>\$ 513,725</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, 2021

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash and investments	\$ 2,249,588
Total assets	<u>2,249,588</u>
<u>LIABILITIES:</u>	
Payable to other entities - sheriff accounts	97,522
Payable to other entities - finance department accounts	<u>2,152,066</u>
Total liabilities	<u>2,249,588</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, 2021

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, 2021.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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

Fund balances by classification for the year ended June 30, 2021 were as follows:

	<u>Combined General</u>	<u>Public Works</u>	<u>Other Governmental</u>	<u>Total Governmental Funds</u>
<u>Fund balances</u>				
Restricted:				
Debt service	\$ -	\$ -	\$ 86,732	\$ 86,732
Public safety	-	-	1,816,975	1,816,975
Highways and streets	-	6,404,515	349,143	6,753,658
Culture and recreation	-	-	91,305	91,305
Education	-	-	55,253	55,253
Health	-	-	3,186,162	3,186,162
General government	-	-	2,886,427	2,886,427
Total restricted	<u>-</u>	<u>6,404,515</u>	<u>8,471,997</u>	<u>14,876,512</u>
Committed:				
Debt service	-	-	2,445,271	2,445,271
Highways and streets	-	-	379,475	379,475
Culture and recreation	-	-	170,784	170,784
Health	-	-	1,216,558	1,216,558
General government	13,566,097	-	5,682,436	19,248,533
Total committed	<u>13,566,097</u>	<u>-</u>	<u>9,894,524</u>	<u>23,460,621</u>
Assigned:				
Capital projects	-	-	1,927,142	1,927,142
Culture and recreation	-	-	18,901	18,901
General government	-	-	2,933	2,933
Total assigned	<u>-</u>	<u>-</u>	<u>1,948,976</u>	<u>1,948,976</u>
Unassigned	10,307,142	-	-	10,307,142
Ending fund balance	<u><u>\$ 23,873,239</u></u>	<u><u>\$ 6,404,515</u></u>	<u><u>\$ 20,315,497</u></u>	<u><u>\$ 50,593,251</u></u>

The amount of restricted fund balances restricted by enabling legislation is \$6,404,515.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021

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	\$ (896,425)
Money market accounts	<u>2,118,537</u>
Total cash	<u>1,222,112</u>

Investments:

Oregon Local Government Investment Pool	<u>52,134,452</u>
Total investments	<u>52,134,452</u>
Total cash and investments	<u><u>\$53,356,564</u></u>

Percentage of Total Investments	Weighted Avg. Maturity (Years)
---------------------------------------	--------------------------------------

100%	<u>0.55</u>
------	-------------

100%	
------	--

Total investment portfolio weighted average maturities	0.55
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Cash and investments are reflected in the basic financial statements as follows:

Cash and investments - governmental activities	\$51,106,976
Statement of fiduciary net position	<u>2,249,588</u>
	<u><u>\$53,356,564</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021 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, 2021 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, 2021, 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, 2021

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, 2021, 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, 2020	\$ 20,007
Adjustments	(2,944)
Collections	(9,955)
Interest included	<u>734</u>
Balance June 30, 2021	<u><u>\$ 7,842</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	887,529	250,049	(21,122)	1,116,456
Total capital assets, not being depreciated	<u>2,199,104</u>	<u>250,049</u>	<u>(21,122)</u>	<u>2,428,031</u>
Capital assets, being depreciated:				
Buildings and improvements	25,819,611	560,971	(68,848)	26,311,734
Machinery and equipment	20,769,617	834,595	(1,105,465)	20,498,747
Infrastructure	127,410,577	-	-	127,410,577
Total capital assets being depreciated	<u>173,999,805</u>	<u>1,395,566</u>	<u>(1,174,313)</u>	<u>174,221,058</u>
Less accumulated depreciation for:				
Buildings and improvements	(13,300,350)	(746,642)	43,542	(14,003,450)
Machinery and equipment	(15,333,126)	(1,771,107)	1,103,700	(16,000,533)
Infrastructure	(88,281,916)	(2,989,407)	-	(91,271,323)
Total accumulated depreciation	<u>(116,915,392)</u>	<u>(5,507,156)</u>	<u>1,147,242</u>	<u>(121,275,306)</u>
Total capital assets being depreciated, net	<u>57,084,413</u>	<u>(4,111,590)</u>	<u>(27,071)</u>	<u>52,945,752</u>
Governmental activities capital assets, net	<u>\$ 59,283,517</u>	<u>\$ (3,861,541)</u>	<u>\$ (48,193)</u>	<u>\$ 55,373,783</u>

Depreciation was charged to functions and programs as follows:

	<u>Governmental Activities</u>
Education	\$ 2,600
General government	959,180
Public safety	289,096
Highways and streets	4,169,425
Cultural and recreation	20,263
Health	66,592
	<u>\$ 5,507,156</u>

UMATILLA COUNTY, OREGON

Notes To Basic Financial Statements

June 30, 2021

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</u> <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balance</u>	<u>Due in</u> <u>Current</u> <u>Year</u>
Bonded Debt:					
2005 PERS bond issue	\$ 9,535,000	\$ -	\$ (880,000)	\$ 8,655,000	\$ 990,000
Total bonded debt	<u>9,535,000</u>	<u>-</u>	<u>(880,000)</u>	<u>8,655,000</u>	<u>990,000</u>
Notes payable:					
Reith wastewater	167,967	-	(20,652)	147,315	21,166
EOAF detox center	145,590	-	(12,262)	133,328	12,445
Total notes payable	<u>313,557</u>	<u>-</u>	<u>(32,914)</u>	<u>280,643</u>	<u>33,611</u>
Capital leases:					
Wheel loader	240,087	-	(22,637)	217,450	217,450
Total capital leases	<u>240,087</u>	<u>-</u>	<u>(22,637)</u>	<u>217,450</u>	<u>217,450</u>
Total governmental activities	<u>\$10,088,644</u>	<u>\$ -</u>	<u>\$ (935,551)</u>	<u>\$ 9,153,093</u>	<u>\$ 1,241,061</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, 2021

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
2022	\$ 990,000	\$ 433,096	\$ 1,423,096
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
2027-2031	2,425,000	158,877	2,583,877
Totals	<u>\$ 8,655,000</u>	<u>\$ 1,767,163</u>	<u>\$ 10,422,163</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, 2021

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
2022	\$ 33,611	\$ 10,878	\$ 44,489
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
2027-2031	85,965	4,959	90,924
Totals	<u>\$ 280,643</u>	<u>\$ 46,282</u>	<u>\$ 326,925</u>

Capital lease obligations:

Lease purchase agreement payable in annual installments of \$30,200, including interest at 3.15%, collateralized by CAT Model 966M wheel loader. A balloon payment of \$224,300 is due during the 2021-22 fiscal year to pay off the obligation in full. Future minimum lease obligations as of June 30, 2021, are as follows:

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2022	224,300
Amount representing interest	<u>(6,850)</u>
Present value of minimum lease payments	<u>\$ 217,450</u>

UMATILLA COUNTY, OREGON

Notes To Basic Financial Statements

June 30, 2021

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, 2021:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	Human Services	To supplement operations	250,000
General	911 Dispatch	To supplement operations	888,725
General	Fair	To supplement operations	100,000
General	Public Works	To supplement operations	192,048
General	Community Corrections	To supplement operations	2,409
General	CARE Program	To supplement operations	26,000
General	Court Security	To supplement operations	260,609
General	Economic Development	To supplement operations	283,000
General	Fleet Management	To supplement operations	15,000
911 Dispatch	Dispatch Reserve	To supplement future dispatch needs	113,256
Corrections Assessment	General	To supplement jail operations	18,582
Corrections Assessment	Human Services	To supplement A&D operations	12,388
Corrections Assessment	Community Corrections	To supplement operations	6,194
Law Library	General	To reimburse General Fund for support	38,000
Foreclosed Property	General	To reimburse General Fund for support	36,971
Community Benefit Plans	EOTEC Reserve	To supplement future obligations	75,000
Community Benefit Plans	Economic Development	To supplement operations	730,000
PERS Reserve	County Fair	To supplement operations	75,000
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	330,439
Community Benefit Plans	Capital Improvements	To fund capital purchases	111,793
Facilities Reserve	Facilities Improvement	To supplement operations	116,793
		Total	<u>\$ 5,202,207</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021

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, 1.8 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, 1.5 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, 2021

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, 2017 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 19.84% of Tier 1/Tier 2 wages, 11.46% of OPSRP general service wages, and 16.09% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

The employer contributions rates effective July 1, 2019, through June 30, 2021, 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, 2021, the County reported a liability of \$33,504,309 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, 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, 2020, the County's proportion was 0.15352442%, which was higher than its proportionate share measured as of June 30, 2019 which was 0.14448001%.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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

Actuarial Valuations:

The employer contribution rates effective July 1, 2019, through June 30, 2021, 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, 2018
Experience Study Report	2018, published July 2019
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	2.50 percent
Investment rate of return	7.20 percent
Projected salary increases	3.50 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 (70% for males, 95% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021, the County recognized pension expense of 7,542,239, 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	\$ 1,474,595	\$ -
Changes of assumptions	1,798,070	63,001
Net difference between projected and actual earnings on investments	3,939,671	-
Changes in proportional share	1,394,253	188,378
Differences between employer contributions and employer's proportional share of system contributions	-	1,773,400
Contributions subsequent to measurement date	2,810,429	-
Total as of June 30, 2021	<u>\$ 11,417,018</u>	<u>\$ 2,024,779</u>

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

<u>Fiscal Year ended</u>	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
June 30, 2022	\$ 1,560,293
June 30, 2023	2,002,408
June 30, 2024	1,834,040
June 30, 2025	1,393,038
June 30, 2026	43,411
Total	<u>\$ 6,833,190</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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 7.20 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	32.5
Private Equity	14.0	21.0	17.5
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 2019 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, 2021

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

Long-Term Expected Rate of Return (continued):

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	9.60 %	4.14 %
Short-Term Bonds	9.60	3.70
Bank/Leveraged Loans	3.60	5.40
High Yield Bonds	1.20	6.13
Large Cap/ Mid Cap US Equities	16.17	7.35
Small Cap US Equities	1.35	8.35
Micro Cap US Equities	1.35	8.86
Developed Foreign Equities	13.48	8.30
Emerging Market Equities	4.24	10.35
Non-US Small Cap Equities	1.93	8.81
Private Equity	17.50	11.95
Real Estate (Property)	10.00	6.19
Real Estate (REITS)	2.50	8.29
Hedge Fund of Funds - Diversified	1.50	4.28
Hedge Fund - Event-driven	0.38	5.89
Timber	1.13	6.36
Farmland	1.13	6.87
Infrastructure	2.25	7.51
Commodities	1.13	5.34
 Assumed Inflation - Mean		 2.50

Sensitivity Analysis :

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
Employers' Net Pension Liability:			
Defined Benefit Pension Plan:	\$ 32,406,000	\$ 21,823,400	\$ 12,949,500

Oregon PERS produces an independently audited CAFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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 330 active employees and 4 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 \$958 for single coverage and \$2,771 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2021, the retired employees contributed \$63,469 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2020 and June 30, 2021 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.

	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2021</u>
Total OPEB liability	\$ 2,998,355	\$ 2,385,361
Covered payroll	\$ 17,892,392	\$ 20,669,038
Total OPEB liability as a % of covered payroll	16.76%	11.54%

Key Actuarial Assumptions and Methods:

Valuation date	July 1, 2018	July 1, 2020
Measurement Date	June 30, 2019	June 30, 2020
Discount rate	3.50%	2.21%
Inflation	2.50%	2.50%
Salary Increases	3.50%	3.50%
Withdrawal, retirement & morality rates	December 31, 2017	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, 2021

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

The following table shows the changes in net OPEB liability from June 30, 2020 to June 30, 2021:

	Increase (Decrease) Total
Balance as of June 30, 2020	\$ 2,998,355
Changes for the year:	
Service cost	204,281
Interest on total OPEB liability	109,191
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	(181,524)
Effect of assumptions changes or inputs	(577,695)
Benefit payments	(167,247)
Balance as of June 30, 2021	<u>\$ 2,385,361</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>\$ 2,584,246</u>	<u>\$ 2,385,361</u>	<u>\$ 2,200,156</u>
	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	<u>\$ 2,115,186</u>	<u>\$ 2,385,361</u>	<u>\$ 2,704,151</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021.

	<u>July 1, 2020 to June 30, 2021</u>
Service cost	\$ 204,281
Interest on total OPEB liability	109,191
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	35,379
Recognition of assumptions changes or inputs	<u>(79,446)</u>
Balance as of June 30, 2021	<u><u>\$ 269,405</u></u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2021, 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	\$ (161,355)	\$ 344,402
Changes of assumptions or inputs	(650,641)	67,642
Benefit payments	-	79,893
Total as of June 30, 2021	<u><u>\$ (811,996)</u></u>	<u><u>\$ 491,937</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>
2022	\$ (44,067)
2023	(44,067)
2024	(44,067)
2025	(44,067)
2026	(44,067)
Thereafter	<u>(179,617)</u>
	<u><u>\$ (399,952)</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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, 2021, the County reported an asset of \$271,618, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018 and rolled forward to the measurement date of June 30, 2020. 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, 2020, the County's proportion was 0.13330269% compared to its proportion of 0.15287432% measured as of June 30, 2019.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2021

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

For the year ended June 30, 2021, the County recognized OPEB income of \$34,417. At June 30, 2021, 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	\$ -	\$ 27,767
Changes of assumptions	-	14,438
Net differences between projected and actual earnings on investments	30,206	-
Changes in proportionate share	19,992	1,165
Contributions subsequent to the measurement date	3,189	-
Totals as of June 30, 2021	<u>\$ 53,387</u>	<u>\$ 43,370</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>
2022	\$ (17,601)
2023	3,735
2024	11,166
2025	9,528
	<u>\$ 6,828</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, 2021

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

Discount rate:

The discount rate used to measure the total OPEB liability was 7.20 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 (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current discount rate (in millions):

	<u>1% Decrease (6.2%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (8.2%)</u>
Employers' Net OPEB Liability/(Asset)	<u>\$ (219,286)</u>	<u>\$ (271,618)</u>	<u>\$ (316,364)</u>

Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.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, 2021

NOTE 14 – TAX ABATEMENT AGREEMENTS:

The County has two programs through which tax abatements are provided:

Enterprise Zone Program ORS 285C.175: This program is authorized by Oregon Revised Statutes and is intended to attract and retain jobs through abatement of property taxes. Businesses apply to for exemption with the County. Some program agreements have In Lieu of Taxes payments that are required to be paid to the County.

Strategic Investment Program ORS 285C.600: This program is authorized by Oregon Revised Statutes and is intended to attract large, capital intensive facilities to locate and grown in the County through property tax abatements. The County approves the agreements between businesses after holding public hearings. The property taxes are abated for 15 years. The businesses agree to pay a Community Service Fee that is included in the agreement.

For the year ended June 30, 2021, 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	\$ 1,199	\$ 1,478
Strategic Investment	\$ 2,636	\$ 5,049

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.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements
June 30, 2021

NOTE 16 – 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 was allocated \$15,140,874 of Coronavirus State and Local Fiscal Recovery Funds. As of June 30, 2021, the County had received \$7,570,437. The remaining allocation is expected to be received subsequent to June 30, 2021 to assist the County in navigating the impact of the COVID-19 pandemic.

The County is in the process of establishing a water project for commercial use in west end of the County. The County has spent \$835,000 on this project through June 30, 2021, and expects the project will eventually cost an estimated \$16,000,000. Multiple financing sources are currently being explored.

SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2021

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, 2021. 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, 2021 by \$106.0 million (Net Position). Of this amount, \$36.2 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 \$11,860,805 during the fiscal year ending June 30, 2021.

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, 2021

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 48 funds maintained by the County, 47 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 one 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, 2021

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, 2021

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Cash and investments	\$ 51,107	\$ 35,352	\$ 29,988
Notes receivables	-	40	-
Land and CIP	2,428	2,199	1,328
Other capital assets (net)	52,946	57,084	60,305
Total assets	<u>106,481</u>	<u>94,675</u>	<u>91,621</u>
Prepaid-pension asset	<u>8,655</u>	<u>9,535</u>	<u>10,315</u>
Total deferred outflow of resources	<u>8,655</u>	<u>9,535</u>	<u>10,315</u>
Non current liabilities due in one year	1,241	936	834
Non current liabilities due in less than one year	7,912	9,153	10,089
Total liabilities	<u>9,153</u>	<u>10,089</u>	<u>10,923</u>
Net position:			
Net investment in capital assets	54,876	58,730	61,025
Restricted for:			
Debt service	87	85	79
Public safety	1,817	1,617	1,810
Highways and streets	6,754	5,110	6,548
Culture and recreation	91	89	147
Education	55	84	90
Health	3,186	2,292	2,022
Other purposes	2,887	2,248	1,383
Unrestricted	36,230	23,867	17,909
Total net position	<u>\$ 105,983</u>	<u>\$ 94,122</u>	<u>\$ 91,013</u>

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$106.0 million as of June 30, 2021. This is an increase of \$11,860,805 when compared to net position at the end of the previous year.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2021

Exhibit 2

STATEMENT OF NET ACTIVITIES

(Dollars in Thousands)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 12,680	\$ 11,763	\$ 6,684
Operating grants and contributions	44,372	30,006	26,765
Capital grants and contributions			
General receipts			
Property taxes	19,657	18,639	17,390
Fines and forfeitures	266	332	292
Earnings on investments	353	815	806
Refunds and miscellaneous	4,001	4,177	4,704
Total Revenues	<u>81,329</u>	<u>65,732</u>	<u>56,641</u>
Expenses:			
General government	\$ 22,382	\$ 16,952	\$ 12,798
Public safety	22,033	21,860	21,428
Highways and streets	11,864	11,587	10,093
Culture and recreation	1,214	1,772	1,648
Education	975	939	928
Health	10,503	8,978	8,451
Interest on long-term debt	497	535	566
Total Expenses	<u>69,468</u>	<u>62,623</u>	<u>55,912</u>
Change in net position	11,861	3,109	729
Net position, beginning	94,122	91,013	90,284
Net position, ending	<u>\$ 105,983</u>	<u>\$ 94,122</u>	<u>\$ 91,013</u>

34.19% of the balance of net position or \$36.23 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, 2021

The largest portion of the County's net position 51.78% 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 \$50.6 million, an increase of \$15,761,970 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 59.9% of the combined governmental fund balances.

The major funds account for 60.8% of total governmental revenues and 56.8% of total governmental expenditure.

Public Safety and Health programs account for 49.3% of all governmental expenditures.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2021

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 \$23.9 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 82.6% of total combined general fund expenditures for the fiscal year ending 2021. The net change in the fund balance for the Combined General Fund was a \$8,960,159 increase.

Property tax is a significant revenue source for the General Fund. The year's collections represent 48.3% 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 \$6.52 million, compared to \$6.35 million the prior year.

The Public Works Fund expenditures exceeded revenues by \$1,575,699 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 2020-21 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 10.9% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budget by \$491,658 and expenditures were \$6,251,449 under budget.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2021

Exhibit 3

OUTSTANDING DEBT AT YEAR END

(Dollars in Thousands)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Limited tax bonds	\$ 8,655	\$ 9,535	\$ 10,315
Notes Payable	281	314	346
Capital leases	217	240	262
Total	<u>\$ 9,153</u>	<u>\$ 10,089</u>	<u>\$ 10,923</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 and replaced two aging boilers at the Justice Center with debt financing of \$130 thousand. Energy savings provide the debt service for the boiler debt.

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 increased over the last year from 3.8% to 11.6%, and is higher than the U.S. rate of 11.1%. 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, 2021

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$59.3 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>2021</u>	<u>2020</u>	<u>2019</u>
Non-depreciable assets:			
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	1,116	887	16
Sub-Total	<u>2,428</u>	<u>2,199</u>	<u>1,328</u>
Depreciable assets:			
Buildings	26,312	25,820	26,366
Equipment	20,499	20,770	18,655
Infrastructure	127,410	127,410	127,410
Sub-total	<u>174,221</u>	<u>174,000</u>	<u>172,431</u>
Accumulated Depreciation	(121,275)	(116,915)	(112,126)
Total general fixed assets	<u>\$ 55,374</u>	<u>\$ 59,284</u>	<u>\$ 61,633</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$9.2 million. Of this amount \$8.7 million is comprised of the Limited Tax Pension Bonds issued in 2005, \$281 thousand is comprised of notes backed by the full faith and credit of the County, and \$217 thousand in a capital lease secured by equipment.

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, 2021

The County's seasonally adjusted unemployment rate also increased over the past year from 4.3% to 8.6%. 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 \$6.2 million was projected for the General Fund in the 2021 budget. The actual beginning fund balance was \$8.4 million.

The certified property tax base continues to grow. The tax base for 2020-21 grew at a 6.27 rate over the prior year.

Next year's adopted operating budget is \$19.99 million higher than the 2021 operating budget. The General Fund requirements have been projected \$1.5 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.

UMATILLA COUNTY, OREGON

Combining Balance Sheet
General Fund
June 30, 2021

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash and investments	\$ 10,307,142	\$ 13,566,097	\$ 23,873,239
Total assets	<u>\$ 10,307,142</u>	<u>\$ 13,566,097</u>	<u>\$ 23,873,239</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	10,307,142	13,566,097	23,873,239
Total fund balances	<u>10,307,142</u>	<u>13,566,097</u>	<u>23,873,239</u>
Total liabilities and fund balances	<u>\$ 10,307,142</u>	<u>\$ 13,566,097</u>	<u>\$ 23,873,239</u>

UMATILLA COUNTY, OREGON

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

General Fund

Year Ended June 30, 2021

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>REVENUES:</u>			
Taxes	\$ 19,249,094	\$ -	\$ 19,249,094
Intergovernmental	6,340,121	8,686,717	15,026,838
Charges for services	2,294,885	-	2,294,885
Fines & forfeitures	54,364	-	54,364
Interest	110,514	59,666	170,180
Miscellaneous & reimbursements	3,059,959	-	3,059,959
Total revenues	<u>31,108,937</u>	<u>8,746,383</u>	<u>39,855,320</u>
<u>EXPENDITURES:</u>			
Current:			
General government	8,355,173	1,634,039	9,989,212
Public safety	14,850,473	-	14,850,473
Education	492,147	-	492,147
Health	3,564,091	-	3,564,091
Total expenditures	<u>27,261,884</u>	<u>1,634,039</u>	<u>28,895,923</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>			
	<u>3,847,053</u>	<u>7,112,344</u>	<u>10,959,397</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	93,553	-	93,553
Operating transfers out	<u>(2,017,791)</u>	<u>(75,000)</u>	<u>(2,092,791)</u>
Total other financing sources (uses)	<u>(1,924,238)</u>	<u>(75,000)</u>	<u>(1,999,238)</u>
<u>NET CHANGE IN FUND BALANCES</u>			
	1,922,815	7,037,344	8,960,159
<u>FUND BALANCE, BEGINNING OF YEAR</u>			
	<u>8,384,327</u>	<u>6,528,753</u>	<u>14,913,080</u>
<u>FUND BALANCE, END OF YEAR</u>			
	<u>\$ 10,307,142</u>	<u>\$ 13,566,097</u>	<u>\$ 23,873,239</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current year taxes	\$ 16,700,000	\$ 16,700,000	\$ 17,858,962	\$ 1,158,962
Prior year taxes	500,000	500,000	546,091	46,091
In-lieu of taxes	720,000	720,000	844,041	124,041
Intergovernmental:				
Federal revenues	1,000	1,000	4,223	3,223
State revenues	970,106	970,106	910,659	(59,447)
Local revenues	155,720	155,720	143,001	(12,719)
Salary supplements	55,439	55,439	62,304	6,865
Amusement tax	15,000	15,000	13,203	(1,797)
Liquor tax	380,000	380,000	545,267	165,267
Cigarette tax	70,000	70,000	53,602	(16,398)
Railcar taxes	15,000	15,000	2,627	(12,373)
COVID grant	-	3,133,000	2,108,000	(1,025,000)
CAFFA grant	405,500	405,500	442,062	36,562
Emergency services grants	152,818	152,818	130,044	(22,774)
Nurse family partnership grants	223,450	223,450	249,543	26,093
Communicable disease grants	193,245	983,245	1,084,700	101,455
Family planning grants and other	133,815	133,815	77,822	(55,993)
Health department grants	180,668	180,668	159,180	(21,488)
Juvenile court/detention grants	181,140	181,140	161,628	(19,512)
Maternal & Child grants	63,735	63,735	57,968	(5,767)
VOCA grant	262,202	262,202	134,288	(127,914)
Charges for services:				
Miscellaneous fees	21,482	21,482	23,840	2,358
Marriage, court, and mediation fees	425,500	425,500	600,496	174,996
Jail fees	1,016,000	1,016,000	1,066,633	50,633
Civil fees	156,360	156,360	208,018	51,658
District attorney fees	87,000	87,000	86,972	(28)
Election fees	36,000	36,000	16,610	(19,390)
Planning fees	109,000	109,000	109,272	272
Surveyor fees and other	82,100	97,100	127,972	30,872
Tax collector fees and other	40,000	40,000	55,072	15,072
Fines and forfeitures	40,000	40,000	54,364	14,364
Investment revenue	100,000	100,000	110,514	10,514
Other revenues:				
Indirect cost revenue	2,671,524	2,671,524	2,424,120	(247,404)
Refunds and reimbursements	343,475	343,475	357,695	14,220
Rent received	45,000	45,000	57,216	12,216
Donations	2,000	2,000	243	(1,757)
Vehicle sales	-	-	1,153	1,153
Vehicle donation	10,000	10,000	35,000	25,000
Miscellaneous	115,000	115,000	184,532	69,532
Total revenues	26,679,279	30,617,279	31,108,937	491,658

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>EXPENDITURES (by department):</u>				
<u>General government:</u>				
Assessor:				
Personnel services	1,293,578	1,293,578	1,119,944	173,634
Materials & services	271,544	271,544	241,590	29,954
Total assessor	<u>1,565,122</u>	<u>1,565,122</u>	<u>1,361,534</u>	<u>203,588</u>
Board of commissioners:				
Personnel services	689,826	729,826	720,069	9,757
Materials & services	197,562	197,562	168,358	29,204
Total board of commissioners	<u>887,388</u>	<u>927,388</u>	<u>888,427</u>	<u>38,961</u>
Human resources:				
Personal services	373,416	373,416	339,971	33,445
Materials & services	128,545	128,545	92,201	36,344
Total human resources	<u>501,961</u>	<u>501,961</u>	<u>432,172</u>	<u>69,789</u>
Support enforcement:				
Personal services	145,115	145,115	141,083	4,032
Materials & services	24,492	24,492	17,344	7,148
Total support enforcement	<u>169,607</u>	<u>169,607</u>	<u>158,427</u>	<u>11,180</u>
Finance:				
Personal services	481,659	481,659	460,874	20,785
Materials & services	93,378	93,378	89,902	3,476
Total finance	<u>575,037</u>	<u>575,037</u>	<u>550,776</u>	<u>24,261</u>
County records:				
Personal services	222,020	222,020	185,318	36,702
Materials & services	45,839	45,839	42,042	3,797
Total county records	<u>267,859</u>	<u>267,859</u>	<u>227,360</u>	<u>40,499</u>
Elections:				
Personal services	214,566	214,566	192,368	22,198
Materials & services	179,872	250,872	181,604	69,268
Capital outlay	-	94,000	46,134	47,866
Total elections	<u>394,438</u>	<u>559,438</u>	<u>420,106</u>	<u>139,332</u>
Planning:				
Personal services	576,379	576,379	451,250	125,129
Materials & services	99,347	99,347	74,122	25,225
Total planning	<u>675,726</u>	<u>675,726</u>	<u>525,372</u>	<u>150,354</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Surveyor:				
Personal services	49,288	49,288	41,332	7,956
Materials & services	27,556	49,556	43,744	5,812
Total surveyor	<u>76,844</u>	<u>98,844</u>	<u>85,076</u>	<u>13,768</u>
Tax collector:				
Personal services	276,886	276,886	230,339	46,547
Materials & services	73,254	76,254	61,966	14,288
Total tax collector	<u>350,140</u>	<u>353,140</u>	<u>292,305</u>	<u>60,835</u>
Veterans service:				
Personal services	275,256	275,256	262,146	13,110
Materials & services	55,106	55,106	44,360	10,746
Total veterans service	<u>330,362</u>	<u>330,362</u>	<u>306,506</u>	<u>23,856</u>
Administration:				
Personal services	255,609	255,609	247,272	8,337
Materials & services	108,877	108,877	102,964	5,913
Total administration	<u>364,486</u>	<u>364,486</u>	<u>350,236</u>	<u>14,250</u>
Building maintenance:				
Personal services	487,849	487,849	456,667	31,182
Materials & services	155,805	155,805	90,589	65,216
Total building maintenance	<u>643,654</u>	<u>643,654</u>	<u>547,256</u>	<u>96,398</u>
Computer information services:				
Personal services	584,519	594,519	589,318	5,201
Materials & services	154,641	204,641	190,869	13,772
Total computer information services	<u>739,160</u>	<u>799,160</u>	<u>780,187</u>	<u>18,973</u>
Communication:				
Personal services	72,841	72,841	70,250	2,591
Materials & services	53,317	53,317	48,944	4,373
Total communication	<u>126,158</u>	<u>126,158</u>	<u>119,194</u>	<u>6,964</u>
Code enforcement:				
Personal services	105,172	105,172	68,387	36,785
Materials & services	13,380	13,380	7,396	5,984
Total code enforcement	<u>118,552</u>	<u>118,552</u>	<u>75,783</u>	<u>42,769</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
West County facility maintenance:				
Materials & services	4,273	4,273	2,682	1,591
Total West County facility maintenance	<u>4,273</u>	<u>4,273</u>	<u>2,682</u>	<u>1,591</u>
Geographical information director:				
Personal services	240,155	240,155	228,626	11,529
Materials & services	34,467	34,467	28,111	6,356
Total geographical information director	<u>274,622</u>	<u>274,622</u>	<u>256,737</u>	<u>17,885</u>
General county:				
Personal services	40,000	40,000	(6,756)	46,756
Materials & services	783,428	1,033,428	981,793	51,635
Total general county	<u>823,428</u>	<u>1,073,428</u>	<u>975,037</u>	<u>98,391</u>
Nondepartmental:				
Capital outlay	850,000	850,000	-	850,000
Total nondepartmental	<u>850,000</u>	<u>850,000</u>	<u>-</u>	<u>850,000</u>
Total general government	<u>9,738,817</u>	<u>10,278,817</u>	<u>8,355,173</u>	<u>1,923,644</u>
<u>Public safety:</u>				
District attorney:				
Personal services	2,206,538	2,206,538	1,907,854	298,684
Materials & services	324,816	351,816	298,058	53,758
Total district attorney	<u>2,531,354</u>	<u>2,558,354</u>	<u>2,205,912</u>	<u>352,442</u>
Victim Witness:				
Personal services	242,613	242,613	208,643	33,970
Materials & services	31,094	42,094	35,904	6,190
Total victim witness	<u>273,707</u>	<u>284,707</u>	<u>244,547</u>	<u>40,160</u>
Emergency services:				
Personal services	166,641	176,641	169,706	6,935
Materials & services	148,149	148,149	124,746	23,403
Total emergency services	<u>314,790</u>	<u>324,790</u>	<u>294,452</u>	<u>30,338</u>
Jail:				
Personal services	4,224,266	4,224,266	3,902,609	321,657
Materials & services	2,714,806	2,798,806	2,622,394	176,412
Total jail	<u>6,939,072</u>	<u>7,023,072</u>	<u>6,525,003</u>	<u>498,069</u>
Juvenile:				
Personal services	856,406	856,406	665,763	190,643
Materials & services	454,227	454,227	364,102	90,125
Total juvenile	<u>1,310,633</u>	<u>1,310,633</u>	<u>1,029,865</u>	<u>280,768</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - civil:				
Personal services	581,493	581,493	524,281	57,212
Materials & services	128,757	128,757	100,053	28,704
Total sheriff - civil	<u>710,250</u>	<u>710,250</u>	<u>624,334</u>	<u>85,916</u>
Sheriff - criminal:				
Personal services	3,391,602	3,391,602	3,144,259	247,343
Materials & services	981,251	981,251	776,545	204,706
Capital outlay	-	6,000	5,556	444
Total sheriff - criminal	<u>4,372,853</u>	<u>4,378,853</u>	<u>3,926,360</u>	<u>452,493</u>
Total public safety	<u>16,452,659</u>	<u>16,590,659</u>	<u>14,850,473</u>	<u>1,740,186</u>
<u>Education:</u>				
Cooperative extension service:				
Materials & services	517,903	517,903	492,147	25,756
Total education	<u>517,903</u>	<u>517,903</u>	<u>492,147</u>	<u>25,756</u>
<u>Health:</u>				
Nurse Family Partnership:				
Personal services	268,656	268,656	146,720	121,936
Materials & services	95,906	95,906	60,269	35,637
Total nurse family partnership	<u>364,562</u>	<u>364,562</u>	<u>206,989</u>	<u>157,573</u>
Communicable disease:				
Personal services	169,444	2,014,444	1,767,324	247,120
Materials & services	124,673	1,537,673	945,850	591,823
Total communicable disease	<u>294,117</u>	<u>3,552,117</u>	<u>2,713,174</u>	<u>838,943</u>
Family planning:				
Personal services	251,599	251,599	123,633	127,966
Materials & services	171,643	171,643	86,098	85,545
Total family planning	<u>423,242</u>	<u>423,242</u>	<u>209,731</u>	<u>213,511</u>
Health department:				
Personal services	542,280	542,280	136,476	405,804
Materials & services	126,693	186,693	133,377	53,316
Total health department	<u>668,973</u>	<u>728,973</u>	<u>269,853</u>	<u>459,120</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Maternal and child health care:				
Personal services	125,840	125,840	69,055	56,785
Materials & services	121,220	121,220	95,289	25,931
Total maternal and child health care	247,060	247,060	164,344	82,716
Total health	1,997,954	5,315,954	3,564,091	1,751,863
Operating contingency	1,500,000	810,000	-	810,000
Total expenditures	30,207,333	33,513,333	27,261,884	6,251,449
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(3,528,054)</u>	<u>(2,896,054)</u>	<u>3,847,053</u>	<u>6,743,107</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	2,070,000	2,073,000	93,553	(1,979,447)
Operating transfers out	(1,979,578)	(2,614,578)	(2,017,791)	596,787
Total other financing sources (uses)	90,422	(541,578)	(1,924,238)	(1,382,660)
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,437,632)</u>	<u>(3,437,632)</u>	<u>1,922,815</u>	<u>5,360,447</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,187,632</u>	<u>6,187,632</u>	<u>8,384,327</u>	<u>2,196,695</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,750,000</u>	<u>\$ 2,750,000</u>	<u>\$ 10,307,142</u>	<u>\$ 7,557,142</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Payments in-lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,116,280	\$ 116,280
Coronavirus Fiscal Recovery Fund	-	7,500,000	7,570,437	70,437
Interest	50,000	50,000	59,666	9,666
Total revenues	<u>1,050,000</u>	<u>8,550,000</u>	<u>8,746,383</u>	<u>196,383</u>
<u>EXPENDITURES:</u>				
Materials & services	21,100	821,100	65,687	755,413
Personnel services	-	1,700,000	1,568,352	131,648
Contingency	5,428,900	10,353,900	-	10,353,900
Total expenditures	<u>5,450,000</u>	<u>12,875,000</u>	<u>1,634,039</u>	<u>11,240,961</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(4,400,000)</u>	<u>(4,325,000)</u>	<u>7,112,344</u>	<u>11,437,344</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(1,000,000)</u>	<u>(1,075,000)</u>	<u>(75,000)</u>	<u>1,000,000</u>
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>(1,075,000)</u>	<u>(75,000)</u>	<u>1,000,000</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(5,400,000)</u>	<u>(5,400,000)</u>	<u>7,037,344</u>	<u>12,437,344</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>5,400,000</u>	<u>5,400,000</u>	<u>6,528,753</u>	<u>1,128,753</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,566,097</u>	<u>\$ 13,566,097</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2021

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
- 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, 2021

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>				
Cash	\$ 15,856,352	\$ 2,532,003	\$ 1,927,142	\$ 20,315,497
Total assets	<u>\$ 15,856,352</u>	<u>\$ 2,532,003</u>	<u>\$ 1,927,142</u>	<u>\$ 20,315,497</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	8,385,265	86,732	-	8,471,997
Committed	7,449,253	2,445,271	-	9,894,524
Assigned	21,834	-	1,927,142	1,948,976
Unassigned	-	-	-	-
Total fund balances	<u>15,856,352</u>	<u>2,532,003</u>	<u>1,927,142</u>	<u>20,315,497</u>
Total liabilities and fund balances	<u>\$ 15,856,352</u>	<u>\$ 2,532,003</u>	<u>\$ 1,927,142</u>	<u>\$ 20,315,497</u>

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Year Ended June 30, 2021

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Taxes	\$ 406,921	\$ 761	\$ -	\$ 407,682
Intergovernmental	18,744,465	1,628,062	59,541	20,432,068
Charges for services	10,040,730	-	-	10,040,730
Fines & forfeitures	212,087	-	-	212,087
Interest	97,974	23,371	15,148	136,493
Miscellaneous & reimbursements	705,389	-	-	705,389
Total revenues	<u>30,207,566</u>	<u>1,652,194</u>	<u>74,689</u>	<u>31,934,449</u>
<u>EXPENDITURES:</u>				
General government	10,260,074	-	48,002	10,308,076
Public safety	6,893,458	-	-	6,893,458
Highways and streets	-	-	-	-
Culture and recreation	1,194,239	-	-	1,194,239
Education	480,217	-	-	480,217
Health	6,872,461	-	-	6,872,461
Capital outlay	144,726	-	874,687	1,019,413
Debt Service:				
Principal	-	912,914	-	912,914
Interest	-	489,310	-	489,310
Total expenditures	<u>25,845,175</u>	<u>1,402,224</u>	<u>922,689</u>	<u>28,170,088</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	<u>4,362,391</u>	<u>249,970</u>	<u>(848,000)</u>	<u>3,764,361</u>
<u>OTHER FINANCING SOURCES</u>				
<u>(USES):</u>				
Operating transfers in	2,842,581	-	1,728,586	4,571,167
Operating transfers out	(2,992,624)	-	(116,792)	(3,109,416)
Total other financing sources (uses)	<u>(150,043)</u>	<u>-</u>	<u>1,611,794</u>	<u>1,461,751</u>
<u>NET CHANGE IN FUND</u>				
<u>BALANCES</u>	4,212,348	249,970	763,794	5,226,112
<u>FUND BALANCE, BEGINNING</u>				
<u>OF YEAR</u>	<u>11,644,004</u>	<u>2,282,033</u>	<u>1,163,348</u>	<u>15,089,385</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 15,856,352</u>	<u>\$ 2,532,003</u>	<u>\$ 1,927,142</u>	<u>\$ 20,315,497</u>

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2021

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, 2021

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.
- **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, 2021

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>	<u>Records Archiving</u>
<u>ASSETS:</u>							
Cash	\$ 349,143	\$ 91,305	\$ -	\$ 50,184	\$ 987,567	\$ 27,542	\$ 102,183
Total assets	<u>\$ 349,143</u>	<u>\$ 91,305</u>	<u>\$ -</u>	<u>\$ 50,184</u>	<u>\$ 987,567</u>	<u>\$ 27,542</u>	<u>\$ 102,183</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	349,143	91,305	-	50,184	987,567	27,542	102,183
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>349,143</u>	<u>91,305</u>	<u>-</u>	<u>50,184</u>	<u>987,567</u>	<u>27,542</u>	<u>102,183</u>
Total liabilities and fund balances	<u>\$ 349,143</u>	<u>\$ 91,305</u>	<u>\$ -</u>	<u>\$ 50,184</u>	<u>\$ 987,567</u>	<u>\$ 27,542</u>	<u>\$ 102,183</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2021

Continued from previous page.

	<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	\$ 305,289	\$ 2,643,098	\$ 310,078	\$ 18,901	\$ 83,997	\$ 1,740,837
Total assets	<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>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	305,289	2,643,098	310,078	-	-	1,740,837
Committed	-	-	-	-	83,997	-
Assigned	-	-	-	18,901	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2021

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	\$ 679,079	\$ 379,475	\$ 25,954	\$ 569,415	\$ 65,155	\$ 22,910	\$ 86,787
Total assets	<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>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	679,079	-	25,954	-	-	-	-
Committed	-	379,475	-	569,415	65,155	22,910	86,787
Assigned	-	-	-	-	-	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2021

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	\$ 27,711	\$ 94,555	\$ 287,413	\$ 159,387	\$ 22,170	\$ 492	\$ 323,078
Total assets	<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>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	27,711	94,555	-	159,387	-	-	323,078
Committed	-	-	287,413	-	22,170	492	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2021

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>ASSETS:</u>							
Cash	\$ 19,766	\$ 647,143	\$ 448,509	\$ 2,933	\$ 2,585,280	\$ -	\$ 1,086,071
Total assets	<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>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	19,766	-	448,509	-	-	-	-
Committed	-	647,143	-	-	2,585,280	-	1,086,071
Assigned	-	-	-	2,933	-	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2021

Continued from previous page.

	<u>FPEP Reserve</u>	<u>GIS Equipment Reserve</u>	<u>Assessor Technology Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Inmate Welfare</u>	<u>Totals</u>
<u>ASSETS:</u>							
Cash	\$ 1,202,243	\$ 115,071	\$ 3,234	\$ 149,829	\$ 19,508	\$ 123,060	\$ 15,856,352
Total assets	<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>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	-	-	-	-	-	-	8,385,265
Committed	1,202,243	115,071	3,234	149,829	19,508	123,060	7,449,253
Assigned	-	-	-	-	-	-	21,834
Total fund balances	<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>
Total liabilities and fund balances	<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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>	<u>Records Archiving</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	65,859	100,950	1,749,919	-	686,904	-	-
Charges for services	-	93,567	460	-	-	-	18,336
Fines & forfeitures	-	-	-	77,305	-	48,818	-
Interest	2,633	810	-	55	10,649	524	866
Miscellaneous & reimbursements	-	836	16,719	-	2,519	-	-
Total revenues	<u>68,492</u>	<u>196,163</u>	<u>1,767,098</u>	<u>77,360</u>	<u>700,072</u>	<u>49,342</u>	<u>19,202</u>
<u>EXPENDITURES:</u>							
General government	-	-	-	-	945,059	-	175
Public safety	-	-	2,542,567	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	193,999	-	-	-	-	-
Education	-	-	-	-	-	36,051	-
Health	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	14,990
Total expenditures	<u>-</u>	<u>193,999</u>	<u>2,542,567</u>	<u>-</u>	<u>945,059</u>	<u>36,051</u>	<u>15,165</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>68,492</u>	<u>2,164</u>	<u>(775,469)</u>	<u>77,360</u>	<u>(244,987)</u>	<u>13,291</u>	<u>4,037</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	888,725	-	-	-	-
Operating transfers out	-	-	(113,256)	(37,164)	-	(38,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>775,469</u>	<u>(37,164)</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>68,492</u>	<u>2,164</u>	<u>-</u>	<u>40,196</u>	<u>(244,987)</u>	<u>(24,709)</u>	<u>4,037</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>280,651</u>	<u>89,141</u>	<u>-</u>	<u>9,988</u>	<u>1,232,554</u>	<u>52,251</u>	<u>98,146</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 349,143</u>	<u>\$ 91,305</u>	<u>\$ -</u>	<u>\$ 50,184</u>	<u>\$ 987,567</u>	<u>\$ 27,542</u>	<u>\$ 102,183</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

Continued from previous page.

	<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>REVENUES:</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	5,912,903	-	-	-	4,137,553
Charges for services	-	131,845	120,783	-	-	260,926
Fines & forfeitures	-	-	-	-	-	-
Interest	1,097	17,341	2,315	164	731	17,044
Miscellaneous & reimbursements	353,631	9,020	-	-	-	65,690
Total revenues	<u>354,728</u>	<u>6,071,109</u>	<u>123,098</u>	<u>164</u>	<u>731</u>	<u>4,481,213</u>
<u>EXPENDITURES:</u>						
General government	143,395	-	60,132	-	-	-
Public safety	-	-	-	-	-	4,339,738
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	75,000	-
Education	-	-	-	-	-	-
Health	-	5,489,019	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>143,395</u>	<u>5,489,019</u>	<u>60,132</u>	<u>-</u>	<u>75,000</u>	<u>4,339,738</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>211,333</u>	<u>582,090</u>	<u>62,966</u>	<u>164</u>	<u>(74,269)</u>	<u>141,475</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	-	262,388	-	-	75,000	8,603
Operating transfers out	(36,971)	-	-	-	-	-
Total other financing sources (uses)	<u>(36,971)</u>	<u>262,388</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>8,603</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>174,362</u>	<u>844,478</u>	<u>62,966</u>	<u>164</u>	<u>731</u>	<u>150,078</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>130,927</u>	<u>1,798,620</u>	<u>247,112</u>	<u>18,737</u>	<u>83,266</u>	<u>1,590,759</u>
<u>FUND BALANCE, END OF YEAR</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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

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>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,307,392	-	105,000	463,535	-	-	72,788
Charges for services	-	-	15,000	-	-	874	656,143
Fines & forfeitures	-	-	-	-	-	-	-
Interest	(517)	3,250	(22)	4,686	563	195	847
Miscellaneous & reimbursements	-	9,955	-	2,171	488	-	10,000
Total revenues	<u>3,306,875</u>	<u>13,205</u>	<u>119,978</u>	<u>470,392</u>	<u>1,051</u>	<u>1,069</u>	<u>739,778</u>
<u>EXPENDITURES:</u>							
General government	3,668,267	-	-	-	158	-	-
Public safety	-	-	11,153	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	925,240
Education	-	-	-	-	-	-	-
Health	-	-	-	374,559	-	-	-
Capital outlay	-	-	99,300	-	-	-	-
Total expenditures	<u>3,668,267</u>	<u>-</u>	<u>110,453</u>	<u>374,559</u>	<u>158</u>	<u>-</u>	<u>925,240</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(361,392)</u>	<u>13,205</u>	<u>9,525</u>	<u>95,833</u>	<u>893</u>	<u>1,069</u>	<u>(185,462)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	1,013,000	-	-	-	-	-	175,000
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,013,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>651,608</u>	<u>13,205</u>	<u>9,525</u>	<u>95,833</u>	<u>893</u>	<u>1,069</u>	<u>(10,462)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>27,471</u>	<u>366,270</u>	<u>16,429</u>	<u>473,582</u>	<u>64,262</u>	<u>21,841</u>	<u>97,249</u>
<u>FUND BALANCE, END 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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

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	<u>County School</u>	<u>Unitary Assessment</u>	<u>Community Services Development</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,941
Intergovernmental	438,313	38,176	5,000	-	-	-	-
Charges for services	-	-	-	50,549	-	-	923,290
Fines & forfeitures	-	-	-	-	-	-	-
Interest	1,650	748	2,774	1,478	208	2	1,744
Miscellaneous & reimbursements	-	-	-	-	-	-	-
Total revenues	<u>439,963</u>	<u>38,924</u>	<u>7,774</u>	<u>52,027</u>	<u>208</u>	<u>2</u>	<u>1,244,975</u>
<u>EXPENDITURES:</u>							
General government	-	-	41,672	45,447	4,220	-	1,190,678
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	444,166	-	-	-	-	-	-
Health	-	27,096	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>444,166</u>	<u>27,096</u>	<u>41,672</u>	<u>45,447</u>	<u>4,220</u>	<u>-</u>	<u>1,190,678</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(4,203)</u>	<u>11,828</u>	<u>(33,898)</u>	<u>6,580</u>	<u>(4,012)</u>	<u>2</u>	<u>54,297</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>(4,203)</u>	<u>11,828</u>	<u>(33,898)</u>	<u>6,580</u>	<u>(4,012)</u>	<u>2</u>	<u>54,297</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>31,914</u>	<u>82,727</u>	<u>321,311</u>	<u>152,807</u>	<u>26,182</u>	<u>490</u>	<u>268,781</u>
<u>FUND BALANCE, END 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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

	<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>REVENUES:</u>							
Taxes	\$ 86,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	363,738	4,340	-	-	47,095	45,000
Charges for services	-	324,311	396,388	-	7,005,706	300	-
Fines & forfeitures	-	-	-	-	-	85,964	-
Interest	-	5,000	3,666	25	3,752	-	9,357
Miscellaneous & reimbursements	-	-	-	-	102,587	-	-
Total revenues	<u>86,980</u>	<u>693,049</u>	<u>404,394</u>	<u>25</u>	<u>7,112,045</u>	<u>133,359</u>	<u>54,357</u>
<u>EXPENDITURES:</u>							
General government	178,414	-	-	-	3,449,069	393,968	31,676
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Health	-	615,449	366,338	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>178,414</u>	<u>615,449</u>	<u>366,338</u>	<u>-</u>	<u>3,449,069</u>	<u>393,968</u>	<u>31,676</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(91,434)</u>	<u>77,600</u>	<u>38,056</u>	<u>25</u>	<u>3,662,976</u>	<u>(260,609)</u>	<u>22,681</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	26,000	-	-	-	260,609	20,000
Operating transfers out	-	-	-	-	(2,767,233)	-	-
Total other financing sources (uses)	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>(2,767,233)</u>	<u>260,609</u>	<u>20,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(91,434)</u>	<u>103,600</u>	<u>38,056</u>	<u>25</u>	<u>895,743</u>	<u>-</u>	<u>42,681</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>111,200</u>	<u>543,543</u>	<u>410,453</u>	<u>2,908</u>	<u>1,689,537</u>	<u>-</u>	<u>1,043,390</u>
<u>FUND BALANCE, END 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>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2021

Continued from previous page.

	<u>FPEP</u> <u>Reserve</u>	<u>GIS</u> <u>Equipment</u> <u>Reserve</u>	<u>Assessor</u> <u>Technology</u> <u>Reserve</u>	<u>Dispatch</u> <u>Reserve</u>	<u>NAIFA</u> <u>Reserve</u>	<u>Inmate</u> <u>Welfare</u>	<u>Totals</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,921
Intergovernmental	1,200,000	-	-	-	-	-	18,744,465
Charges for services	-	7,245	-	-	-	35,007	10,040,730
Fines & forfeitures	-	-	-	-	-	-	212,087
Interest	2,243	966	28	910	145	47	97,974
Miscellaneous & reimbursements	-	12,465	-	11,948	5,000	102,360	705,389
Total revenues	<u>1,202,243</u>	<u>20,676</u>	<u>28</u>	<u>12,858</u>	<u>5,145</u>	<u>137,414</u>	<u>30,207,566</u>
<u>EXPENDITURES:</u>							
General government	-	13,504	-	79,623	263	14,354	10,260,074
Public safety	-	-	-	-	-	-	6,893,458
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	1,194,239
Education	-	-	-	-	-	-	480,217
Health	-	-	-	-	-	-	6,872,461
Capital outlay	-	-	-	30,436	-	-	144,726
Total expenditures	<u>-</u>	<u>13,504</u>	<u>-</u>	<u>110,059</u>	<u>263</u>	<u>14,354</u>	<u>25,845,175</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>1,202,243</u>	<u>7,172</u>	<u>28</u>	<u>(97,201)</u>	<u>4,882</u>	<u>123,060</u>	<u>4,362,391</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	-	113,256	-	-	2,842,581
Operating transfers out	-	-	-	-	-	-	(2,992,624)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,256</u>	<u>-</u>	<u>-</u>	<u>(150,043)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>1,202,243</u>	<u>7,172</u>	<u>28</u>	<u>16,055</u>	<u>4,882</u>	<u>123,060</u>	<u>4,212,348</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>-</u>	<u>107,899</u>	<u>3,206</u>	<u>133,774</u>	<u>14,626</u>	<u>-</u>	<u>11,644,004</u>
<u>FUND BALANCE, END 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>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
DMV license and gas tax	\$ 75,000	\$ 75,000	\$ 65,859	\$ (9,141)
Interest	5,000	5,000	2,633	(2,367)
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>68,492</u>	<u>(11,508)</u>
<u>EXPENDITURES:</u>				
Materials & services	79,125	79,125	-	79,125
Contingency	135,875	135,875	-	135,875
Total expenditures	<u>215,000</u>	<u>215,000</u>	<u>-</u>	<u>215,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(135,000)	(135,000)	68,492	203,492
<u>FUND BALANCES, BEGINNING</u>	<u>294,000</u>	<u>294,000</u>	<u>280,651</u>	<u>(13,349)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 159,000</u>	<u>\$ 159,000</u>	<u>\$ 349,143</u>	<u>\$ 190,143</u>

UMATILLA COUNTY, OREGON

Parks Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State vehicle fees	\$ 100,000	\$ 100,000	\$ 100,950	\$ 950
Charges for services:				
Park user fees	68,000	68,000	93,567	25,567
Miscellaneous revenue	-	-	836	836
Interest	3,000	3,000	810	(2,190)
Total revenues	<u>171,000</u>	<u>171,000</u>	<u>196,163</u>	<u>25,163</u>
<u>EXPENDITURES:</u>				
Personnel services	148,829	148,829	137,812	11,017
Materials & services	82,510	82,510	56,187	26,323
Capital outlay	30,000	30,000	-	30,000
Contingency	109,661	109,661	-	109,661
Total expenditures	<u>371,000</u>	<u>371,000</u>	<u>193,999</u>	<u>177,001</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(200,000)	(200,000)	2,164	202,164
<u>FUND BALANCES, BEGINNING</u>				
	<u>200,000</u>	<u>200,000</u>	<u>89,141</u>	<u>(110,859)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,305</u>	<u>\$ 91,305</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<u>EXPENDITURES:</u>				
Interest expense	15,000	15,000	-	15,000
Materials & services	5,000	5,000	-	5,000
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
<u>EXCESS OF REVENUES 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	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>(2,000,000)</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

Emergency 911 Telephone System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
911 apportionment	\$ 684,536	\$ 684,536	\$ 727,116	\$ 42,580
State apportionments	12,000	12,000	27,000	15,000
Local apportionments	993,873	993,873	990,803	(3,070)
National Forest rental	4,000	4,000	5,000	1,000
Charges for services	460	460	460	-
Refunds and reimbursements	24,633	24,633	16,719	(7,914)
Total revenues	<u>1,719,502</u>	<u>1,719,502</u>	<u>1,767,098</u>	<u>47,596</u>
<u>EXPENDITURES:</u>				
Personnel services	2,579,772	2,579,772	2,295,431	284,341
Materials & services	258,101	278,101	247,136	30,965
Total expenditures	<u>2,837,873</u>	<u>2,857,873</u>	<u>2,542,567</u>	<u>315,306</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(1,118,371)</u>	<u>(1,138,371)</u>	<u>(775,469)</u>	<u>362,902</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,231,627	1,251,627	888,725	(362,902)
Operating transfers out	(113,256)	(113,256)	(113,256)	-
Total other financing sources (uses)	<u>1,118,371</u>	<u>1,138,371</u>	<u>775,469</u>	<u>(362,902)</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & impound fees	\$ 144,000	\$ 144,000	\$ 77,305	\$ (66,695)
Interest	-	-	55	55
Total revenues	<u>144,000</u>	<u>144,000</u>	<u>77,360</u>	<u>(66,640)</u>
<u>EXPENDITURES:</u>				
Contingency	<u>36,000</u>	<u>36,000</u>	-	<u>36,000</u>
Total expenditures	<u>36,000</u>	<u>36,000</u>	-	<u>36,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	108,000	108,000	77,360	(30,640)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(144,000)</u>	<u>(144,000)</u>	<u>(37,164)</u>	<u>106,836</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(36,000)	(36,000)	40,196	76,196
<u>FUND BALANCES, BEGINNING</u>				
	<u>36,000</u>	<u>36,000</u>	<u>9,988</u>	<u>(26,012)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,184</u>	<u>\$ 50,184</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ 1,300,000	\$ 1,300,000	\$ 686,904	\$ (613,096)
Interest	-	-	10,649	10,649
Reimbursements	-	-	2,519	2,519
Total revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>700,072</u>	<u>(599,928)</u>
<u>EXPENDITURES:</u>				
Materials & services	839,872	1,069,872	945,059	124,813
Contingency	600,128	370,128	-	370,128
Total expenditures	<u>1,440,000</u>	<u>1,440,000</u>	<u>945,059</u>	<u>494,941</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(140,000)	(140,000)	(244,987)	(104,987)
<u>FUND BALANCES, BEGINNING</u>				
	<u>140,000</u>	<u>140,000</u>	<u>1,232,554</u>	<u>1,092,554</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 987,567</u>	<u>\$ 987,567</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & forfeitures:				
Court fees	\$ 65,000	\$ 65,000	\$ 48,818	\$ (16,182)
Interest	1,000	1,000	524	(476)
Total revenues	<u>66,000</u>	<u>66,000</u>	<u>49,342</u>	<u>(16,658)</u>
<u>EXPENDITURES:</u>				
Materials & services	51,115	51,115	36,051	15,064
Contingency	40,885	40,885	-	40,885
Total expenditures	<u>92,000</u>	<u>92,000</u>	<u>36,051</u>	<u>55,949</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(26,000)	(26,000)	13,291	39,291
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(38,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(64,000)	(64,000)	(24,709)	39,291
<u>FUND BALANCES, BEGINNING</u>				
	<u>64,000</u>	<u>64,000</u>	<u>52,251</u>	<u>(11,749)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,542</u>	<u>\$ 27,542</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Land transaction fees	\$ 13,000	\$ 13,000	\$ 18,336	\$ 5,336
Interest	1,000	1,000	866	(134)
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>19,202</u>	<u>5,202</u>
<u>EXPENDITURES:</u>				
Materials & services	6,330	6,330	175	6,155
Capital outlay	15,000	15,000	14,990	10
Contingency	87,670	87,670	-	87,670
Total expenditures	<u>109,000</u>	<u>109,000</u>	<u>15,165</u>	<u>93,835</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(95,000)	(95,000)	4,037	99,037
<u>FUND BALANCES, BEGINNING</u>				
	<u>95,000</u>	<u>95,000</u>	<u>98,146</u>	<u>3,146</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,183</u>	<u>\$ 102,183</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 500	\$ 500	\$ 1,097	\$ 597
Sale of public lands	100,000	100,000	353,631	253,631
Total revenues	<u>100,500</u>	<u>100,500</u>	<u>354,728</u>	<u>254,228</u>
<u>EXPENDITURES:</u>				
Materials & services	65,517	191,517	143,395	48,122
Contingency	7,983	4,983	-	4,983
Total expenditures	<u>73,500</u>	<u>196,500</u>	<u>143,395</u>	<u>53,105</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	27,000	(96,000)	211,333	307,333
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(32,000)</u>	<u>(35,000)</u>	<u>(36,971)</u>	<u>(1,971)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(5,000)	(131,000)	174,362	305,362
<u>FUND BALANCES, BEGINNING</u>				
	<u>5,000</u>	<u>131,000</u>	<u>130,927</u>	<u>(73)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 305,289</u>	<u>\$ 305,289</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants & contracts	\$ 4,754,230	\$ 5,599,230	\$ 5,912,903	\$ 313,673
Charges for services:				
Customer services	47,639	117,639	131,845	14,206
Interest	2,000	2,000	17,341	15,341
Insurance reimbursements and other	5,200	5,200	9,020	3,820
Total revenues	<u>4,809,069</u>	<u>5,724,069</u>	<u>6,071,109</u>	<u>347,040</u>
<u>EXPENDITURES:</u>				
Personnel services	3,533,298	3,442,298	2,792,602	649,696
Materials & services	2,002,997	2,966,997	2,696,417	270,580
Capital outlay	20,000	20,000	-	20,000
Contingency	941,934	1,321,934	-	1,321,934
Total expenditures	<u>6,498,229</u>	<u>7,751,229</u>	<u>5,489,019</u>	<u>2,262,210</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,689,160)	(2,027,160)	582,090	2,609,250
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>144,000</u>	<u>394,000</u>	<u>262,388</u>	<u>(131,612)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(1,545,160)	(1,633,160)	844,478	2,477,638
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,545,160</u>	<u>1,633,160</u>	<u>1,798,620</u>	<u>165,460</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,643,098</u>	<u>\$ 2,643,098</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Public corner fees	\$ 85,000	\$ 85,000	\$ 120,783	\$ 35,783
Interest	3,000	3,000	2,315	(685)
Total revenues	<u>88,000</u>	<u>88,000</u>	<u>123,098</u>	<u>35,098</u>
<u>EXPENDITURES:</u>				
Materials & services	126,178	126,178	60,132	66,046
Capital outlay	20,000	20,000	-	20,000
Contingency	121,822	121,822	-	121,822
Total expenditures	<u>268,000</u>	<u>268,000</u>	<u>60,132</u>	<u>207,868</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(180,000)	(180,000)	62,966	242,966
<u>FUND BALANCES, BEGINNING</u>				
	<u>180,000</u>	<u>180,000</u>	<u>247,112</u>	<u>67,112</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,078</u>	<u>\$ 310,078</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 164	\$ 164
Total revenues	-	-	164	164
<u>EXPENDITURES:</u>				
Materials & services	-	-	-	-
Contingency	38,000	19,000	-	19,000
Total expenditures	38,000	19,000	-	19,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(38,000)	(19,000)	164	19,164
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	19,000	-	-	-
<u>NET CHANGE IN FUND BALANCES</u>	(19,000)	(19,000)	164	19,164
<u>FUND BALANCES, BEGINNING</u>	19,000	19,000	18,737	(263)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 18,901	\$ 18,901

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 731	\$ 731
Total revenues	-	-	731	731
<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 OVER (UNDER) EXPENDITURES</u>				
	(162,000)	(162,000)	(74,269)	87,731
<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)	731	82,731
<u>FUND BALANCES, BEGINNING</u>				
	82,000	82,000	83,266	1,266
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 83,997	\$ 83,997

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 908,905	\$ 1,144,160	\$ 1,039,101	\$ (105,059)
Federal grants	-	335,054	381	(334,673)
Corrections allocation grant	3,145,793	3,145,793	3,089,140	(56,653)
Local grants	-	12,000	-	(12,000)
Inmate welfare	8,599	8,599	8,931	332
Charges for services:				
Supervision fees	215,500	215,500	225,119	9,619
Client fees	70,500	72,300	35,807	(36,493)
Interest	50,550	50,550	17,044	(33,506)
Refunds and reimbursements	5,900	5,900	65,690	59,790
Total revenues	<u>4,405,747</u>	<u>4,989,856</u>	<u>4,481,213</u>	<u>(508,643)</u>
<u>EXPENDITURES:</u>				
Community corrections:				
Personnel services	3,087,131	3,087,131	2,826,164	260,967
Materials & services	1,014,652	1,014,652	793,040	221,612
Total community corrections	<u>4,101,783</u>	<u>4,101,783</u>	<u>3,619,204</u>	<u>482,579</u>
Drug court:				
Material & services	<u>228,965</u>	<u>228,965</u>	<u>18,611</u>	<u>210,354</u>
Transitional housing:				
Material & services	<u>32,336</u>	<u>32,336</u>	<u>15,287</u>	<u>17,049</u>
Justice reinvestment:				
Personnel services	179,426	179,426	158,740	20,686
Materials & services	319,555	319,555	215,136	104,419
Total justice reinvestment	<u>498,981</u>	<u>498,981</u>	<u>373,876</u>	<u>125,105</u>
Treatment court:				
Material & services	-	584,109	312,760	271,349
Operating contingency	768,468	768,468	-	768,468
Total expenditures	<u>5,630,533</u>	<u>6,214,642</u>	<u>4,339,738</u>	<u>1,874,904</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,224,786)	(1,224,786)	141,475	1,366,261
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	24,000	24,000	8,603	(15,397)
<u>NET CHANGE IN FUND BALANCES</u>	(1,200,786)	(1,200,786)	150,078	1,350,864
<u>FUND BALANCES, BEGINNING</u>	1,200,786	1,200,786	1,590,759	389,973
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,740,837</u>	<u>\$ 1,740,837</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Video lottery	\$ 360,000	\$ 360,000	\$ 419,195	\$ 59,195
COVID grant	-	2,900,000	2,883,197	(16,803)
Local grants	-	-	5,000	5,000
Interest	2,000	2,000	(517)	(2,517)
Total revenues	<u>362,000</u>	<u>3,262,000</u>	<u>3,306,875</u>	<u>44,875</u>
<u>EXPENDITURES:</u>				
Personnel services	154,372	154,372	104,275	50,097
Materials & services	284,985	4,684,985	3,563,992	1,120,993
Operating contingency	17,510	317,510	-	317,510
Total expenditures	<u>456,867</u>	<u>5,156,867</u>	<u>3,668,267</u>	<u>1,488,600</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(94,867)	(1,894,867)	(361,392)	1,533,475
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>30,000</u>	<u>1,830,000</u>	<u>1,013,000</u>	<u>(817,000)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(64,867)	(64,867)	651,608	716,475
<u>FUND BALANCES, BEGINNING</u>				
	<u>64,867</u>	<u>64,867</u>	<u>27,471</u>	<u>(37,396)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 679,079</u>	<u>\$ 679,079</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	-	-	9,955	9,955
Interest	5,000	5,000	3,250	(1,750)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>13,205</u>	<u>8,205</u>
<u>EXPENDITURES:</u>				
Operating contingency	365,000	365,000	-	365,000
Total expenditures	<u>365,000</u>	<u>365,000</u>	<u>-</u>	<u>365,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(360,000)	(360,000)	13,205	373,205
<u>FUND BALANCES, BEGINNING</u>				
	<u>360,000</u>	<u>360,000</u>	<u>366,270</u>	<u>6,270</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 379,475</u>	<u>\$ 379,475</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Emergency mgmt	\$ -	\$ 105,000	\$ 105,000	\$ -
Charges for services:				
Fees	25,000	25,000	15,000	(10,000)
Interest	-	-	(22)	(22)
Total revenues	<u>25,000</u>	<u>130,000</u>	<u>119,978</u>	<u>(10,022)</u>
<u>EXPENDITURES:</u>				
Materials & services	25,000	40,000	11,153	28,847
Capital Outlay	15,000	120,000	99,300	20,700
Operating contingency	10,000	10,000		10,000
Total expenditures	<u>50,000</u>	<u>170,000</u>	<u>110,453</u>	<u>59,547</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(25,000)	(40,000)	9,525	49,525
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	15,000	-	(15,000)
<u>NET CHANGE IN FUND BALANCES</u>				
	(25,000)	(25,000)	9,525	34,525
<u>FUND BALANCES, BEGINNING</u>				
	25,000	25,000	16,429	(8,571)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,954</u>	<u>\$ 25,954</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 858,053	\$ 858,053	\$ 463,535	\$ (394,518)
Interest	5,000	5,000	4,686	(314)
Reimbursements	20,000	20,000	2,171	(17,829)
Total revenues	<u>883,053</u>	<u>883,053</u>	<u>470,392</u>	<u>(412,661)</u>
<u>EXPENDITURES:</u>				
Personnel services	576,386	576,386	215,491	360,895
Materials & services	368,888	368,888	159,068	209,820
Operating contingency	447,407	447,407	-	447,407
Total expenditures	<u>1,392,681</u>	<u>1,392,681</u>	<u>374,559</u>	<u>1,018,122</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(509,628)</u>	<u>(509,628)</u>	<u>95,833</u>	<u>605,461</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>509,628</u>	<u>509,628</u>	<u>473,582</u>	<u>(36,046)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 569,415</u>	<u>\$ 569,415</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ -	\$ (500)
Fines & forfeitures	100	100	-	(100)
Interest	300	300	563	263
Refund and reimbursements	100	100	488	388
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,051</u>	<u>51</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	5,275	158	5,117
Contingency	45,725	45,725	-	45,725
Total expenditures	<u>51,000</u>	<u>51,000</u>	<u>158</u>	<u>50,842</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(50,000)	(50,000)	893	50,893
<u>FUND BALANCES, BEGINNING</u>	<u>65,000</u>	<u>65,000</u>	<u>64,262</u>	<u>(738)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 65,155</u>	<u>\$ 50,155</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ 874	\$ (1,126)
Interest	-	-	195	195
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,069</u>	<u>(931)</u>
<u>EXPENDITURES:</u>				
Material & services	5,275	5,275	-	5,275
Operating contingency	17,725	17,725	-	17,725
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(21,000)	(21,000)	1,069	22,069
<u>FUND BALANCES, BEGINNING</u>	<u>21,000</u>	<u>21,000</u>	<u>21,841</u>	<u>841</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,910</u>	<u>\$ 22,910</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 72,788	\$ 19,788
Charges for services:				
Admissions	175,000	175,000	10,000	(165,000)
Refunds and reimbursements	16,900	16,900	11,116	(5,784)
Concessions and commercial space	99,000	99,000	5,075	(93,925)
Carnival	75,000	75,000	-	(75,000)
Livestock sales	650,000	650,000	588,327	(61,673)
Rentals	8,000	8,000	2,025	(5,975)
Concert	37,500	37,500	-	(37,500)
Fair-sponsorships	125,000	125,000	35,975	(89,025)
Fair-parking	40,000	40,000	-	(40,000)
Fair-concessions & merchandise	1,000	1,000	-	(1,000)
Fair-other	16,000	16,000	-	(16,000)
Sign and bench sales	5,000	5,000	3,625	(1,375)
Interest	100	100	847	747
Donations	1,000	1,000	10,000	9,000
Miscellaneous	15,050	15,050	-	(15,050)
Total revenues	<u>1,317,550</u>	<u>1,317,550</u>	<u>739,778</u>	<u>(577,772)</u>
<u>EXPENDITURES:</u>				
Personnel services	179,322	179,322	159,997	19,325
Materials & services	1,318,688	1,318,688	765,243	553,445
Operating contingency	39,540	114,540	-	114,540
Total expenditures	<u>1,537,550</u>	<u>1,612,550</u>	<u>925,240</u>	<u>687,310</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(220,000)</u>	<u>(295,000)</u>	<u>(185,462)</u>	<u>109,538</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	100,000	175,000	175,000	-
Total other financing sources	<u>100,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(120,000)</u>	<u>(120,000)</u>	<u>(10,462)</u>	<u>109,538</u>
<u>FUND BALANCES, BEGINNING</u>	<u>120,000</u>	<u>120,000</u>	<u>97,249</u>	<u>(22,751)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,787</u>	<u>\$ 86,787</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 470,000	\$ 470,000	\$ 437,960	\$ (32,040)
Federal revenues	-	-	353	353
Mineral leasing	5,000	5,000	-	(5,000)
Interest	5,000	5,000	1,650	(3,350)
Total revenues	<u>480,000</u>	<u>480,000</u>	<u>439,963</u>	<u>(40,037)</u>
<u>EXPENDITURES:</u>				
Materials & services	480,000	480,000	444,166	35,834
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>510,000</u>	<u>510,000</u>	<u>444,166</u>	<u>65,834</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(30,000)	(30,000)	(4,203)	25,797
<u>FUND BALANCES, BEGINNING</u>				
	30,000	30,000	31,914	1,914
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,711</u>	<u>\$ 27,711</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 49,877	\$ 49,877	\$ 38,176	\$ (11,701)
Fees	6,250	6,250	-	(6,250)
Interest	1,000	1,000	748	(252)
Total revenues	<u>57,127</u>	<u>57,127</u>	<u>38,924</u>	<u>(18,203)</u>
<u>EXPENDITURES:</u>				
Materials & services	69,002	69,002	27,096	41,906
Contingency	37,468	37,468	-	37,468
Total expenditures	<u>106,470</u>	<u>106,470</u>	<u>27,096</u>	<u>79,374</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(49,343)	(49,343)	11,828	61,171
<u>FUND BALANCES, BEGINNING</u>				
	<u>49,343</u>	<u>49,343</u>	<u>82,727</u>	<u>33,384</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,555</u>	<u>\$ 94,555</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
COVID grant	\$ -	\$ -	\$ 5,000	\$ 5,000
Interest	5,000	5,000	2,774	(2,226)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,774</u>	<u>2,774</u>
<u>EXPENDITURES:</u>				
Materials & services	10,550	55,550	41,672	13,878
Contingency	294,450	249,450	-	249,450
Total expenditures	<u>305,000</u>	<u>305,000</u>	<u>41,672</u>	<u>263,328</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(300,000)	(300,000)	(33,898)	266,102
<u>FUND BALANCES, BEGINNING</u>				
	<u>300,000</u>	<u>300,000</u>	<u>321,311</u>	<u>21,311</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,413</u>	<u>\$ 287,413</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 4,790	\$ (1,210)
Mediation services	45,454	45,454	45,759	305
Interest	-	-	1,478	1,478
Total revenues	<u>51,454</u>	<u>51,454</u>	<u>52,027</u>	<u>573</u>
<u>EXPENDITURES:</u>				
Materials & services	66,993	66,993	45,447	21,546
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>45,447</u>	<u>166,007</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(160,000)	(160,000)	6,580	166,580
<u>FUND BALANCES, BEGINNING</u>				
	<u>160,000</u>	<u>160,000</u>	<u>152,807</u>	<u>(7,193)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,387</u>	<u>\$ 159,387</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 208	\$ 208
Total revenues	<u>-</u>	<u>-</u>	<u>208</u>	<u>208</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	5,275	4,220	1,055
Operating contingency	<u>21,725</u>	<u>21,725</u>	<u>-</u>	<u>21,725</u>
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>4,220</u>	<u>22,780</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(27,000)	(27,000)	(4,012)	22,988
<u>FUND BALANCES, BEGINNING</u>	<u>27,000</u>	<u>27,000</u>	<u>26,182</u>	<u>(818)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,170</u>	<u>\$ 22,170</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)
Interest	-	-	2	2
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>2</u>	<u>(11,998)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>12,660</u>	<u>12,660</u>	-	<u>12,660</u>
Total expenditures	<u>12,660</u>	<u>12,660</u>	<u>-</u>	<u>12,660</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(660)	(660)	2	662
<u>FUND BALANCES, BEGINNING</u>				
	<u>660</u>	<u>660</u>	<u>490</u>	<u>(170)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 492</u>	<u>\$ 492</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Current year taxes	\$ 290,000	\$ 315,000	\$ 319,941	\$ 4,941
Charges for services:				
Land transactions and other fees	759,000	879,000	923,290	44,290
Interest	1,000	1,000	1,744	744
Total revenues	<u>1,050,000</u>	<u>1,195,000</u>	<u>1,244,975</u>	<u>49,975</u>
<u>EXPENDITURES:</u>				
Materials & services	1,050,000	1,245,000	1,190,678	54,322
Operating contingency	220,000	220,000	-	220,000
Total expenditures	<u>1,270,000</u>	<u>1,465,000</u>	<u>1,190,678</u>	<u>274,322</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(220,000)	(270,000)	54,297	324,297
<u>FUND BALANCES, BEGINNING</u>				
	<u>220,000</u>	<u>270,000</u>	<u>268,781</u>	<u>(1,219)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323,078</u>	<u>\$ 323,078</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Unsegregated taxes	\$ 70,000	\$ 70,000	\$ 86,980	\$ 16,980
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>86,980</u>	<u>16,980</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>110,000</u>	<u>180,000</u>	<u>178,414</u>	<u>1,586</u>
Total expenditures	<u>110,000</u>	<u>180,000</u>	<u>178,414</u>	<u>1,586</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(40,000)	(110,000)	(91,434)	18,566
<u>FUND BALANCES, BEGINNING</u>				
	<u>40,000</u>	<u>110,000</u>	<u>111,200</u>	<u>1,200</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,766</u>	<u>\$ 19,766</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 183,000	\$ 183,000	\$ 363,738	\$ 180,738
Fees	285,807	285,807	324,311	38,504
Interest	8,000	8,000	5,000	(3,000)
Total revenues	<u>476,807</u>	<u>476,807</u>	<u>693,049</u>	<u>216,242</u>
<u>EXPENDITURES:</u>				
Personnel services	502,916	502,916	491,621	11,295
Materials & services	142,080	142,080	123,828	18,252
Capital outlay	25,000	25,000	-	25,000
Operating contingency	232,811	232,811	-	232,811
Total expenditures	<u>902,807</u>	<u>902,807</u>	<u>615,449</u>	<u>287,358</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(426,000)	(426,000)	77,600	503,600
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	26,000	26,000	26,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(400,000)	(400,000)	103,600	503,600
<u>FUND BALANCES, BEGINNING</u>	400,000	400,000	543,543	143,543
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,143</u>	<u>\$ 647,143</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Federal grants	\$ -	\$ -	\$ 4,340	\$ 4,340
Charges for services:				
Fees	399,047	399,047	396,388	(2,659)
Interest	4,500	4,500	3,666	(834)
Total revenues	<u>403,547</u>	<u>403,547</u>	<u>404,394</u>	<u>847</u>
<u>EXPENDITURES:</u>				
Personnel services	445,447	445,447	260,645	184,802
Materials & services	129,419	139,419	105,693	33,726
Operating contingency	187,542	220,542	-	220,542
Total expenditures	<u>762,408</u>	<u>805,408</u>	<u>366,338</u>	<u>439,070</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(358,861)	(401,861)	38,056	439,917
<u>FUND BALANCES, BEGINNING</u>				
	<u>358,861</u>	<u>401,861</u>	<u>410,453</u>	<u>8,592</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 448,509</u>	<u>\$ 448,509</u>

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, 2021

	<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	\$ 25	\$ (15)
Total revenues	<u>40</u>	<u>40</u>	<u>25</u>	<u>(15)</u>
<u>EXPENDITURES:</u>				
Materials & services	2,940	2,940	-	2,940
Total expenditures	<u>2,940</u>	<u>2,940</u>	<u>-</u>	<u>2,940</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(2,900)	(2,900)	25	2,925
<u>FUND BALANCES, BEGINNING</u>	<u>2,900</u>	<u>2,900</u>	<u>2,908</u>	<u>8</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,933</u>	<u>\$ 2,933</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Wind/SIP agreements	\$ 5,810,000	\$ 5,810,000	\$ 6,028,104	\$ 218,104
Vadata in-lieu taxes	1,200,000	1,200,000	977,602	(222,398)
Interest	-	-	3,752	3,752
Reimbursements	-	-	2,587	2,587
Donations	100,000	100,000	100,000	-
Total revenues	<u>7,110,000</u>	<u>7,110,000</u>	<u>7,112,045</u>	<u>2,045</u>
<u>EXPENDITURES:</u>				
Materials & services	4,205,478	4,205,478	3,449,069	756,409
Operating contingency	4,144,522	2,644,522	-	2,644,522
Total expenditures	<u>8,350,000</u>	<u>6,850,000</u>	<u>3,449,069</u>	<u>3,400,931</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(1,240,000)	260,000	3,662,976	3,402,976
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(770,000)	(2,270,000)	(2,767,233)	(497,233)
<u>NET CHANGE IN FUND BALANCES</u>	(2,010,000)	(2,010,000)	895,743	2,905,743
<u>FUND BALANCES, BEGINNING</u>	<u>2,010,000</u>	<u>2,010,000</u>	<u>1,689,537</u>	<u>(320,463)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,585,280</u>	<u>\$ 2,585,280</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
COVID grant	\$ -	\$ -	\$ 47,095	\$ 47,095
Charges for services:				
Fingerprinting fees	4,000	4,000	300	(3,700)
Fines and forfeitures	90,000	90,000	85,964	(4,036)
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>133,359</u>	<u>39,359</u>
<u>EXPENDITURES:</u>				
Personnel services	325,325	370,325	357,158	13,167
Materials & services	40,048	45,048	36,810	8,238
Total expenditures	<u>365,373</u>	<u>415,373</u>	<u>393,968</u>	<u>21,405</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(271,373)	(321,373)	(260,609)	60,764
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	271,373	321,373	260,609	(60,764)
<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, 2021

	<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	\$ -
Interest	1,000	1,000	9,357	8,357
Total revenues	<u>1,000</u>	<u>46,000</u>	<u>54,357</u>	<u>8,357</u>
<u>EXPENDITURES:</u>				
Materials & services	65,410	110,410	31,676	78,734
Operating contingency	955,590	955,590	-	955,590
Total expenditures	<u>1,021,000</u>	<u>1,066,000</u>	<u>31,676</u>	<u>1,034,324</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,020,000)	(1,020,000)	22,681	1,042,681
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	20,000	20,000	20,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(1,000,000)	(1,000,000)	42,681	1,042,681
<u>FUND BALANCES, BEGINNING</u>	1,000,000	1,000,000	1,043,390	43,390
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,086,071</u>	<u>\$ 1,086,071</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
COVID grant	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -
Interest	-	-	2,243	2,243
Total revenues	-	1,200,000	1,202,243	2,243
<u>EXPENDITURES:</u>				
Contingency	-	1,200,000	-	1,200,000
Total expenditures	-	1,200,000	-	1,200,000
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	1,202,243	1,202,243
<u>FUND BALANCES, BEGINNING</u>				
	-	-	-	-
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 1,202,243	\$ 1,202,243

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
GIS/Aerial photos	\$ 5,000	\$ 5,000	\$ 7,245	\$ 2,245
Miscellaneous revenue	9,000	9,000	12,465	3,465
Interest	2,000	2,000	966	(1,034)
Total revenues	<u>16,000</u>	<u>16,000</u>	<u>20,676</u>	<u>4,676</u>
<u>EXPENDITURES:</u>				
Materials & services	4,220	15,220	13,504	1,716
Capital outlay	12,000	3,000	-	3,000
Contingency	96,780	94,780	-	94,780
Total expenditures	<u>113,000</u>	<u>113,000</u>	<u>13,504</u>	<u>99,496</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(97,000)	(97,000)	7,172	104,172
<u>FUND BALANCES, BEGINNING</u>				
	<u>97,000</u>	<u>97,000</u>	<u>107,899</u>	<u>10,899</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,071</u>	<u>\$ 115,071</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 28	\$ 28
Total revenues	<u>-</u>	<u>-</u>	<u>28</u>	<u>28</u>
<u>EXPENDITURES:</u>				
Materials & services	1,055	1,055	-	1,055
Contingency	2,045	2,045	-	2,045
Total expenditures	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(3,100)	(3,100)	28	3,128
<u>FUND BALANCES, BEGINNING</u>	<u>3,100</u>	<u>3,100</u>	<u>3,206</u>	<u>106</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,234</u>	<u>\$ 3,234</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ 11,451	\$ 11,451	\$ 11,948	\$ 497
Interest	-	-	910	910
Total revenues	<u>11,451</u>	<u>11,451</u>	<u>12,858</u>	<u>1,407</u>
<u>EXPENDITURES:</u>				
Materials & services	83,584	83,584	79,623	3,961
Capital outlay	-	31,000	30,436	564
Operating contingency	161,123	130,123	-	130,123
Total expenditures	<u>244,707</u>	<u>244,707</u>	<u>110,059</u>	<u>134,648</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(233,256)	(233,256)	(97,201)	136,055
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	113,256	113,256	113,256	-
<u>NET CHANGE IN FUND BALANCES</u>				
	(120,000)	(120,000)	16,055	136,055
<u>FUND BALANCES, BEGINNING</u>				
	120,000	120,000	133,774	13,774
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 149,829</u>	<u>\$ 149,829</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Donations	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Interest	-	-	145	145
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,145</u>	<u>145</u>
<u>EXPENDITURES:</u>				
Materials & services	10,550	10,550	263	10,287
Contingency	9,650	9,650	-	9,650
Total expenditures	<u>20,200</u>	<u>20,200</u>	<u>263</u>	<u>19,937</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(15,200)	(15,200)	4,882	20,082
<u>FUND BALANCES, BEGINNING</u>				
	<u>15,200</u>	<u>15,200</u>	<u>14,626</u>	<u>(574)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,508</u>	<u>\$ 19,508</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Commission revenue	\$ -	\$ 30,000	\$ 35,007	\$ 5,007
Miscellaneous revenue	-	-	102,360	102,360
Interest	-	-	47	47
Total revenues	<u>-</u>	<u>30,000</u>	<u>137,414</u>	<u>107,414</u>
<u>EXPENDITURES:</u>				
Materials & services	-	30,000	14,354	15,646
Total expenditures	<u>-</u>	<u>30,000</u>	<u>14,354</u>	<u>15,646</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	-	-	123,060	123,060
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,060</u>	<u>\$ 123,060</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2021

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, 2021

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$ 72,019	\$ 2,445,271	\$ 14,713	\$ 2,532,003
Total assets	<u>\$ 72,019</u>	<u>\$ 2,445,271</u>	<u>\$ 14,713</u>	<u>\$ 2,532,003</u>
<u>LIABILITIES</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	72,019	-	14,713	86,732
Committed	<u>-</u>	<u>2,445,271</u>	<u>-</u>	<u>2,445,271</u>
Total fund balance	<u>72,019</u>	<u>2,445,271</u>	<u>14,713</u>	<u>2,532,003</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 72,019</u>	<u>\$ 2,445,271</u>	<u>\$ 14,713</u>	<u>\$ 2,532,003</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, 2021

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>REVENUES:</u>				
Taxes	\$ 761	\$ -	\$ -	\$ 761
Intergovernmental	19,579	1,582,969	25,514	1,628,062
Interest	565	22,684	122	23,371
Total revenues	<u>20,905</u>	<u>1,605,653</u>	<u>25,636</u>	<u>1,652,194</u>
<u>EXPENDITURES:</u>				
Principal	12,262	880,000	20,652	912,914
Interest	7,317	477,131	4,862	489,310
Total expenditures	<u>19,579</u>	<u>1,357,131</u>	<u>25,514</u>	<u>1,402,224</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	1,326	248,522	122	249,970
<u>FUND BALANCES, BEGINNING</u>				
	<u>70,693</u>	<u>2,196,749</u>	<u>14,591</u>	<u>2,282,033</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 72,019</u>	<u>\$ 2,445,271</u>	<u>\$ 14,713</u>	<u>\$ 2,532,003</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 761	\$ 761
Intergovernmental:				
Local revenues	20,000	20,000	19,579	(421)
Interest	-	-	565	565
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>20,905</u>	<u>905</u>
<u>EXPENDITURES:</u>				
Principal	12,500	12,500	12,262	238
Interest	7,500	7,500	7,317	183
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>19,579</u>	<u>421</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	1,326	1,326
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(75,000)	(75,000)	-	75,000
<u>NET CHANGE IN FUND BALANCES</u>	(75,000)	(75,000)	1,326	76,326
<u>FUND BALANCES, BEGINNING</u>	75,000	75,000	70,693	(4,307)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,019</u>	<u>\$ 72,019</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
County apportionment	\$ 1,320,000	\$ 1,320,000	\$ 1,582,969	\$ 262,969
Interest	40,000	40,000	22,684	(17,316)
Total revenues	<u>1,360,000</u>	<u>1,360,000</u>	<u>1,605,653</u>	<u>245,653</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	880,000	880,000	880,000	-
Interest	480,000	480,000	477,131	2,869
Total expenditures	<u>1,360,000</u>	<u>1,360,000</u>	<u>1,357,131</u>	<u>2,869</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	248,522	248,522
<u>FUND BALANCES, BEGINNING</u>				
	<u>2,070,000</u>	<u>2,070,000</u>	<u>2,196,749</u>	<u>126,749</u>
<u>FUND BALANCES, ENDING</u>				
	<u><u>\$ 2,070,000</u></u>	<u><u>\$ 2,070,000</u></u>	<u><u>\$ 2,445,271</u></u>	<u><u>\$ 375,271</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Loan receipts	\$ 26,000	\$ 26,000	\$ 25,514	\$ (486)
Interest	-	-	122	122
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>25,636</u>	<u>(364)</u>
<u>EXPENDITURES:</u>				
Principal retirements	21,000	21,000	20,652	348
Interest	5,000	5,000	4,862	138
Contingency	14,500	14,500	-	14,500
Total expenditures	<u>40,500</u>	<u>40,500</u>	<u>25,514</u>	<u>14,986</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(14,500)	(14,500)	122	14,622
<u>FUND BALANCES, BEGINNING</u>				
	<u>14,500</u>	<u>14,500</u>	<u>14,591</u>	<u>91</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,713</u>	<u>\$ 14,713</u>

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2021

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, 2021

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash	\$ 1,823,601	\$ 103,541	\$ 1,927,142
Total assets	<u>\$ 1,823,601</u>	<u>\$ 103,541</u>	<u>\$ 1,927,142</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Assigned	<u>1,823,601</u>	<u>103,541</u>	<u>1,927,142</u>
Total fund balances	<u>1,823,601</u>	<u>103,541</u>	<u>1,927,142</u>
Total liabilities and fund balances	<u>\$ 1,823,601</u>	<u>\$ 103,541</u>	<u>\$ 1,927,142</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, 2021

	<u>Facilities</u> <u>Improvements</u>	<u>Capital</u> <u>Purchases</u> <u>Management</u>	<u>Totals</u>
<u>REVENUES:</u>			
Intergovernmental revenue:			
Reimbursements	\$ -	\$ 7,541	\$ 7,541
Loan receipts	-	52,000	52,000
Interest	15,148	-	15,148
Total revenues	<u>15,148</u>	<u>59,541</u>	<u>74,689</u>
<u>EXPENDITURES:</u>			
Materials & services	1,914	46,088	48,002
Capital outlay	811,017	63,670	874,687
Total expenditures	<u>812,931</u>	<u>109,758</u>	<u>922,689</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER (UNDER) EXPENDITURES</u>	<u>(797,783)</u>	<u>(50,217)</u>	<u>(848,000)</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	1,616,793	111,793	1,728,586
Operating transfers out	(116,792)	-	(116,792)
Total other financing sources	<u>1,500,001</u>	<u>111,793</u>	<u>1,611,794</u>
<u>NET CHANGE IN FUND BALANCES</u>	702,218	61,576	763,794
<u>FUND BALANCES, BEGINNING</u>	<u>1,121,383</u>	<u>41,965</u>	<u>1,163,348</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 1,823,601</u>	<u>\$ 103,541</u>	<u>\$ 1,927,142</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 2,000	\$ 2,000	\$ 15,148	\$ 13,148
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>15,148</u>	<u>13,148</u>
<u>EXPENDITURES:</u>				
Capital outlay	-	950,000	812,931	137,069
Operating contingency	<u>1,786,000</u>	<u>1,805,000</u>	<u>-</u>	<u>1,805,000</u>
Total expenditures	<u>1,786,000</u>	<u>2,755,000</u>	<u>812,931</u>	<u>1,942,069</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(1,784,000)</u>	<u>(2,753,000)</u>	<u>(797,783)</u>	<u>1,955,217</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,500,000	1,637,000	1,616,793	(20,207)
Operating transfers out	<u>(732,000)</u>	<u>(1,000)</u>	<u>(116,792)</u>	<u>(115,792)</u>
Total other financing sources (uses)	<u>768,000</u>	<u>1,636,000</u>	<u>1,500,001</u>	<u>(135,999)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(1,016,000)</u>	<u>(1,117,000)</u>	<u>702,218</u>	<u>1,819,218</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,016,000</u>	<u>1,117,000</u>	<u>1,121,383</u>	<u>4,383</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,823,601</u>	<u>\$ 1,823,601</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ -	\$ -	\$ 7,541	\$ 7,541
Loan receipts	22,000	22,000	52,000	30,000
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>59,541</u>	<u>37,541</u>
<u>EXPENDITURES:</u>				
Materials & services	20,000	20,000	4,720	15,280
Capital outlay	172,000	172,000	105,038	66,962
Operating contingency	10,000	10,000	-	10,000
Total expenditures	<u>202,000</u>	<u>202,000</u>	<u>109,758</u>	<u>92,242</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(180,000)</u>	<u>(180,000)</u>	<u>(50,217)</u>	<u>129,783</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>180,000</u>	<u>180,000</u>	<u>111,793</u>	<u>(68,207)</u>
Total other financing sources	<u>180,000</u>	<u>180,000</u>	<u>111,793</u>	<u>(68,207)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	61,576	61,576
<u>FUND BALANCES, BEGINNING</u>				
	-	-	41,965	41,965
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,541</u>	<u>\$ 103,541</u>

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2021

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Miscellaneous revenue	\$ 20,000	\$ 20,000	\$ 26,700	\$ 6,700
Interest	5,000	5,000	4,110	(890)
Total revenue	<u>25,000</u>	<u>25,000</u>	<u>30,810</u>	<u>5,810</u>
<u>EXPENDITURES:</u>				
Materials & services	26,375	41,375	29,606	11,769
Capital outlay	560,000	560,000	353,625	206,375
Operating contingency	193,625	418,625	-	418,625
Total expenditures	<u>780,000</u>	<u>1,020,000</u>	<u>383,231</u>	<u>636,769</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(755,000)	(995,000)	(352,421)	642,579
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>475,000</u>	<u>475,000</u>	<u>345,439</u>	<u>(129,561)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(280,000)	(520,000)	(6,982)	513,018
<u>FUND BALANCES, BEGINNING</u>				
	<u>280,000</u>	<u>520,000</u>	<u>520,707</u>	<u>707</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 513,725</u>	<u>\$ 513,725</u>

UMATILLA COUNTY, OREGON

Other Schedules
June 30, 2021

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, 2021

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2020</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, 2021</u>
2020-21	\$ -	\$108,164,007	\$ (2,841,720)	\$ (280,388)	\$ 47,866	\$ (102,865,008)	\$ 2,224,757
2019-20	2,718,162	-	-	(203,348)	114,293	(1,591,328)	1,037,779
2018-19	1,251,227	-	-	(118,633)	100,893	(600,133)	633,354
2017-18	727,874	-	-	(57,963)	124,982	(540,109)	254,784
2016-17	303,341	-	-	(54,553)	61,272	(247,056)	63,004
2015-16	67,778	-	-	(14,359)	3,654	(16,173)	40,900
Prior years	103,036	-	-	(18,928)	11,804	(26,602)	69,310
	<u>\$ 5,171,418</u>	<u>\$108,164,007</u>	<u>\$ (2,841,720)</u>	<u>\$ (748,172)</u>	<u>\$ 464,764</u>	<u>\$ (105,886,409)</u>	<u>\$ 4,323,888</u>

Summary by Fund:

County Operations *	\$ 901,056	\$ 18,978,205	\$ (498,421)	\$ (222,501)	\$ 98,591	\$ (18,577,058)	\$ 679,872
Agency Funds	4,270,362	89,185,802	(2,343,299)	(525,671)	366,173	(87,309,351)	3,644,016
	<u>\$ 5,171,418</u>	<u>\$108,164,007</u>	<u>\$ (2,841,720)</u>	<u>\$ (748,172)</u>	<u>\$ 464,764</u>	<u>\$ (105,886,409)</u>	<u>\$ 4,323,888</u>

* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2021

General fund	\$ 678,449
Debt service fund	<u>1,423</u>
Sub-total	679,872
Agency funds	<u>3,644,016</u>
Total	<u><u>\$ 4,323,888</u></u>

UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials
Cash Transactions
Year Ended June 30, 2021

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, 2020</u>	\$ 127,874
<u>CASH RECEIPTS</u>	797,235
<u>CASH DISBURSEMENTS</u>	<u>(827,587)</u>
<u>CASH BALANCE, JUNE 30, 2021</u>	<u>\$ 97,522</u>

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

Barnett & Moro, P.C.

Certified Public Accountants

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KRISTIE L. SHASTEEN, C.P.A.
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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, 2021, 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 March 15, 2022.

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) to determine the 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.

Board of Commissioners
Umatilla County
Page two


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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. 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
March 15, 2022

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.
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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, 2021, and have issued our report thereon dated March 15, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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).

Board of Commissioners
Umatilla County
Page two

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.

OAR 162-10-0230 Internal Control

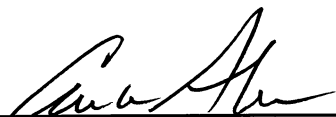
In planning and performing our audit, we considered Umatilla County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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
March 15, 2022

SINGLE AUDIT SECTION

UMATILLA COUNTY, OREGON

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

<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		\$ 107,772
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Oregon Department of Administrative Services COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	X	\$ 1,695,852
COVID-19 - Coronavirus Relief Fund	21.019	X	4,822,132
			<u>\$ 6,517,984</u>
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Payments in Lieu of Taxes	15.226		\$ 1,116,280
Distribution of Receipts to States & Local Governments	15.227		593
Non-Sale Disposals of Mineral Material	15.214		81
Wolf Livestock Loss Compensation and Prevention	15.666		40,000
			<u>\$ 1,156,954</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Oregon Military Department State homeland security program	97.032		\$ 17,795
Emergency management performance grants	97.042		92,256
			<u>\$ 110,051</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Oregon Department of Justice Crime victim assistance	16.575		\$ 134,288
<u>U.S. DEPARTMENT OF DEFENSE:</u>			
Payments to States in Lieu of Real Estate Taxes	12.112		\$ 353
<u>U.S. GENERAL SERVICES ADMINISTRATION:</u>			
Donation of federal surplus property	39.003		\$ 28,221
<u>U.S. DEPARTMENT OF ENERGY:</u>			
Oregon Department of Transportation Environmental Remediation and Waste Processing and Disposal	81.104		\$ 5,600
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority Public Health Emergency Preparedness	93.069		\$ 78,937
Substance abuse and mental health services	93.243		19,275
Immunization cooperative agreements	93.268		76,856
Viral Hepatitis Prevention and Control	93.270		15,273
COVID-19 - Epidemiology and laboratory capacity for infectious diseases	93.323	X	617,917
State Targeted Response to the Opioid Crisis Grants	93.788		141,516
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		155,087
Block Grants for Community Mental Health Services	93.958		165,811
Block Grants for Prevention and Treatment of Substance Abuse	93.959		219,886
Mental Health Disaster Assistance & Emergency Mental Health	93.982		147,528
Maternal and Child Health Services Block Grant to the States	93.994		32,700
			<u>1,670,786</u>
Oregon Department of Justice: Child support enforcement	93.563		122,499
			<u>\$ 1,793,285</u>
Total expenditures of federal awards			<u>\$ 9,854,508</u>

See notes to schedule of
expenditures of federal awards.

UMATILLA COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

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.

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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

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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Umatilla County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Umatilla County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Umatilla County, Oregon's compliance.

Board of Commissioners
Umatilla County, Oregon
Page two

Opinion on Each Major Federal Program

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 its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

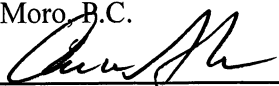
Management of Umatilla County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Umatilla County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Umatilla County, Oregon's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, B.C.

By: 
Cameron W. Anderson, Shareholder
March 15, 2022

UMATILLA COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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:
20.019	Coronavirus Relief Fund
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, 2021.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2021.

UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2021

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2020.

FINDINGS:

There were no findings for the year ended June 30, 2020.