

**UMATILLA COUNTY, OREGON**

**Financial Statements and  
Independent Auditors' Report**

**June 30, 2020**

**UMATILLA COUNTY, OREGON**

**List of Officials**  
**June 30, 2020**

**COMMISSIONERS**

George Murdock, Vice-Chair

John Shafer, Board Chair

Bill Elfering

**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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**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, 2020, 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, 2020, 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, Public Works Fund, and PERS Reserve 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.

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 December 29, 2020 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 December 29, 2020, 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  
December 29, 2020

**BASIC FINANCIAL STATEMENTS**

**UMATILLA COUNTY, OREGON**

**Statement of Net Position - Modified Cash Basis**  
**June 30, 2020**

	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 35,351,988
Notes receivables	40,000
Capital assets:	
Land and construction in progress	2,199,104
Other capital assets (net of accumulated depreciation)	57,084,413
Total assets	<u>94,675,505</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>	
Prepaid pension asset	<u>9,535,000</u>
Total deferred outflows of resources	<u>9,535,000</u>
<b><u>LIABILITIES:</u></b>	
Noncurrent liabilities:	
Due within one year	935,641
Due in more than one year	9,153,003
Total liabilities	<u>10,088,644</u>
<b><u>NET POSITION:</u></b>	
Net investment in capital assets	58,729,873
Restricted for:	
Debt service	85,284
Public safety	1,617,176
Highways and streets	5,109,467
Culture and recreation	89,141
Education	84,165
Health	2,291,800
Other purposes	2,248,120
Unrestricted	<u>23,866,835</u>
Total net position	<u>\$ 94,121,861</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, 2020**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>			<b><u>Net (Expense) Revenue and Change in Net Position</u></b>
		<b><u>Fees, Fines, and Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>	
General government	\$ 16,951,914	\$ 7,907,971	\$ 7,812,127	\$ -	\$ (1,231,816)
Public safety	21,860,320	1,618,465	6,591,709	-	(13,650,146)
Highways and streets	11,587,449	148,286	7,311,136	-	(4,128,027)
Cultural and recreation	1,771,656	1,164,117	171,165	-	(436,374)
Education	938,717	-	473,048	-	(465,669)
Health	8,977,521	924,605	7,646,743	-	(406,173)
Interest on long-term debt	535,380	-	-	-	(535,380)
Total governmental activities	<u>\$ 62,622,957</u>	<u>\$ 11,763,444</u>	<u>\$ 30,005,928</u>	<u>\$ -</u>	<u>(20,853,585)</u>
General revenues:					
Taxes:					
Property taxes					18,639,145
Fines & forfeitures					331,855
Interest and investment earnings					814,980
Refunds, reimbursements, & miscellaneous					4,176,767
Total general revenues					<u>23,962,747</u>
Change in net position					<u>3,109,162</u>
Net position--beginning					<u>91,012,699</u>
Net position--ending					<u>\$ 94,121,861</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, 2020**

	<u>General</u>	<u>Public Works</u>	<u>PERS Reserve</u>	<u>Community Benefits</u>	<u>Other Governmental</u>	<u>Total</u>
<b><u>ASSETS:</u></b>						
Cash and investments	\$8,384,327	\$4,828,816	\$6,528,753	\$1,689,537	\$13,399,848	\$34,831,281
Total assets	<u>\$8,384,327</u>	<u>\$4,828,816</u>	<u>\$6,528,753</u>	<u>\$1,689,537</u>	<u>\$13,399,848</u>	<u>\$34,831,281</u>
<b><u>LIABILITIES</u></b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>FUND BALANCES:</u></b>						
Restricted	-	4,828,816	-	-	6,717,215	11,546,031
Committed	-	-	6,528,753	1,689,537	5,497,640	13,715,930
Assigned	-	-	-	-	1,184,993	1,184,993
Unassigned	8,384,327	-	-	-	-	8,384,327
Total fund balances	<u>8,384,327</u>	<u>4,828,816</u>	<u>6,528,753</u>	<u>1,689,537</u>	<u>13,399,848</u>	<u>34,831,281</u>
Total liabilities and fund balances	<u>\$8,384,327</u>	<u>\$4,828,816</u>	<u>\$6,528,753</u>	<u>\$1,689,537</u>	<u>\$13,399,848</u>	<u>\$34,831,281</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, 2020**

Fund balances - governmental funds		\$ 34,831,281
Amounts reported for governmental activities in the statement of net position are different because:		
Notes receivable are expenditures in the governmental funds and not reported as assets in the governmental funds. The assets are included in governmental activities in the statement of net position.		40,000
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Land	\$ 1,311,575	
Construction in progress	887,529	
Equipment, net of \$15,333,126 accumulated depreciation	5,436,491	
Buildings and improvements, net of \$13,300,350 accumulated depreciation	12,519,261	
Infrastructure, net of \$88,281,916 accumulated depreciation	<u>39,128,661</u>	59,283,517
Prepaid pension assets are not reported in the governmental funds.		9,535,000
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.		520,707
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	(9,535,000)	
Notes payable	(313,557)	
Capital leases payable	<u>(240,087)</u>	<u>(10,088,644)</u>
Net position of governmental activities		<u>\$ 94,121,861</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, 2020**

	<u>General</u>	<u>Public Works</u>	<u>PERS Reserve</u>	<u>Community Benefits</u>	<u>Other Governmental</u>	<u>Total</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ 18,213,736	\$ -	\$ -	\$ -	\$ 425,409	\$ 18,639,145
Intergovernmental	3,698,794	7,246,985	1,108,877	-	17,951,272	30,005,928
Charges for services	2,063,151	148,286	-	6,879,101	2,672,906	11,763,444
Fines & forfeitures	52,166	-	-	-	279,689	331,855
Interest	204,471	143,044	130,590	13,670	311,448	803,223
Miscellaneous & reimbursements	4,240,737	309,706	-	100,000	422,864	5,073,307
Total revenues	<u>28,473,055</u>	<u>7,848,021</u>	<u>1,239,467</u>	<u>6,992,771</u>	<u>22,063,588</u>	<u>66,616,902</u>
<b><u>EXPENDITURES:</u></b>						
Current:						
General government	8,564,723	-	11,200	3,559,170	3,158,582	15,293,675
Public safety	13,952,792	-	-	-	7,615,043	21,567,835
Highways and streets	-	7,510,984	-	-	3,000	7,513,984
Cultural and recreation	-	-	-	-	1,749,505	1,749,505
Education	481,241	-	-	-	454,876	936,117
Health	1,712,339	-	-	-	7,175,641	8,887,980
Capital outlay	537,507	1,997,095	-	-	1,032,214	3,566,816
Debt service:						
Principal	-	21,946	-	-	812,401	834,347
Interest	-	8,254	-	-	527,126	535,380
Total expenditures	<u>25,248,602</u>	<u>9,538,279</u>	<u>11,200</u>	<u>3,559,170</u>	<u>22,528,388</u>	<u>60,885,639</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>3,224,453</u>	<u>(1,690,258)</u>	<u>1,228,267</u>	<u>3,433,601</u>	<u>(464,800)</u>	<u>5,731,263</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	654,502	184,871	223,000	-	4,632,479	5,694,852
Operating transfers out	(1,977,099)	-	-	(3,222,579)	(831,359)	(6,031,037)
Total other financing sources (uses)	<u>(1,322,597)</u>	<u>184,871</u>	<u>223,000</u>	<u>(3,222,579)</u>	<u>3,801,120</u>	<u>(336,185)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	1,901,856	(1,505,387)	1,451,267	211,022	3,336,320	5,395,078
<b><u>FUND BALANCES, BEGINNING OF YEAR</u></b>	6,482,471	6,334,203	5,077,486	1,478,515	10,063,528	29,436,203
<b><u>FUND BALANCES, END OF YEAR</u></b>	<u>\$ 8,384,327</u>	<u>\$ 4,828,816</u>	<u>\$ 6,528,753</u>	<u>\$1,689,537</u>	<u>\$ 13,399,848</u>	<u>\$ 34,831,281</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, 2020**

Net change in fund balances - governmental funds		\$ 5,395,078
Amounts reported for governmental activities in the statement of activities are different because:		
Notes receivable are expenditures in the governmental funds and not reported as assets in the governmental funds. The assets are included in governmental activities in the statement of net position.		40,000
Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	\$ 3,936,567	
Other adjustments - Transfer of Milton-Freewater Head Start	(905,947)	
Less current year depreciation	<u>(5,379,912)</u>	(2,349,292)
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.		(30,971)
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.		(780,000)
Principal payments:		
Bonded debt	780,000	
Notes payable	32,401	
Capital leases	<u>21,946</u>	<u>834,347</u>
Change in net position of governmental activities		<u>\$ 3,109,162</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Property taxes	\$ 16,320,000	\$ 16,320,000	\$ 18,213,736	\$ 1,893,736
Intergovernmental	2,708,209	2,978,214	3,698,794	720,580
Charges for services	1,800,442	1,997,442	2,063,151	65,709
Fine & forfeitures	35,000	35,000	52,166	17,166
Investment revenue	100,000	100,000	204,471	104,471
Miscellaneous & reimbursements	3,996,343	4,093,343	4,240,737	147,394
Total revenues	<u>24,959,994</u>	<u>25,523,999</u>	<u>28,473,055</u>	<u>2,949,056</u>
<b><u>EXPENDITURES:</u></b>				
General government	8,520,879	9,588,662	8,564,723	1,023,939
Public safety	15,819,723	16,092,233	14,490,299	1,601,934
Education	482,696	482,696	481,241	1,455
Health	1,803,073	2,123,295	1,712,339	410,956
Operating contingency	500,000	348,490	-	348,490
Total expenditures	<u>27,126,371</u>	<u>28,635,376</u>	<u>25,248,602</u>	<u>3,386,774</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>(2,166,377)</u>	<u>(3,111,377)</u>	<u>3,224,453</u>	<u>6,335,830</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	1,607,000	2,122,000	654,502	(1,467,498)
Operating transfers out	<u>(2,236,262)</u>	<u>(2,486,262)</u>	<u>(1,977,099)</u>	<u>509,163</u>
Total other financing sources (uses)	<u>(629,262)</u>	<u>(364,262)</u>	<u>(1,322,597)</u>	<u>(958,335)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(2,795,639)</u>	<u>(3,475,639)</u>	<u>1,901,856</u>	<u>5,377,495</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>5,795,639</u>	<u>6,475,639</u>	<u>6,482,471</u>	<u>6,832</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 8,384,327</u>	<u>\$ 5,384,327</u>

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

**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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal revenues	\$ -	\$ -	\$ 999	\$ 999
State revenues	550,000	550,000	701,407	151,407
Local revenues	60,000	60,000	104,910	44,910
Federal forest service rentals	50,000	50,000	88,697	38,697
State gas tax & vehicle licensing	7,000,000	7,000,000	6,350,972	(649,028)
Charges for services:				
Sale and rental of supplies	10,000	10,000	37,097	27,097
Sale of vehicle and equipment	400,000	400,000	106,989	(293,011)
Interest	50,000	50,000	143,044	93,044
Rent	-	-	4,200	4,200
Reimbursements and other revenues	279,490	279,490	309,706	30,216
Total revenues	8,399,490	8,399,490	7,848,021	(551,469)
<b><u>EXPENDITURES:</u></b>				
Weed control:				
Personal services	267,380	267,380	194,632	72,748
Materials & services	138,950	138,950	114,888	24,062
Total weed control	406,330	406,330	309,520	96,810
Non-departmental:				
Personal services	3,675,394	3,675,394	3,540,229	135,165
Materials & services	3,762,079	4,062,079	3,661,235	400,844
Capital outlay	1,831,000	2,161,000	2,027,295	133,705
Contingency	2,513,527	1,883,527	-	1,883,527
Total non-departmental	11,782,000	11,782,000	9,228,759	2,553,241
Total expenditures	12,188,330	12,188,330	9,538,279	2,650,051
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>				
	(3,788,840)	(3,788,840)	(1,690,258)	2,098,582
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	288,840	288,840	184,871	(103,969)
Total other financing sources	288,840	288,840	184,871	(103,969)
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(3,500,000)	(3,500,000)	(1,505,387)	1,994,613
<b><u>FUND BALANCES, BEGINNING</u></b>	5,500,000	5,500,000	6,334,203	834,203
<b><u>FUND BALANCES, ENDING</u></b>	\$ 2,000,000	\$ 2,000,000	\$ 4,828,816	\$ 2,828,816

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

**UMATILLA COUNTY, OREGON**

**PERS Reserve Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Payments in-lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,108,877	\$ 108,877
Interest	30,000	30,000	130,590	100,590
Total revenues	<u>1,030,000</u>	<u>1,030,000</u>	<u>1,239,467</u>	<u>209,467</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	21,200	21,200	11,200	10,000
Contingency	3,631,800	3,631,800	-	3,631,800
Total expenditures	<u>3,653,000</u>	<u>3,653,000</u>	<u>11,200</u>	<u>3,641,800</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(2,623,000)</u>	<u>(2,623,000)</u>	<u>1,228,267</u>	<u>3,851,267</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	223,000	223,000	223,000	-
Operating transfers out	(1,000,000)	(1,000,000)	-	1,000,000
Total other financing sources (uses)	<u>(777,000)</u>	<u>(777,000)</u>	<u>223,000</u>	<u>1,000,000</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	<u>(3,400,000)</u>	<u>(3,400,000)</u>	<u>1,451,267</u>	<u>4,851,267</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>3,400,000</u>	<u>3,400,000</u>	<u>5,077,486</u>	<u>1,677,486</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,528,753</u>	<u>\$ 6,528,753</u>

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

**UMATILLA COUNTY, OREGON**

**Community Benefit Plans Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Wind/SIP agreements	\$ 4,188,000	\$ 6,958,000	\$ 6,879,101	\$ (78,899)
Interest	-	-	13,670	13,670
Donations	100,000	100,000	100,000	-
Total revenues	<u>4,288,000</u>	<u>7,058,000</u>	<u>6,992,771</u>	<u>(65,229)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	1,515,330	4,296,330	3,559,170	737,160
Operating contingency	1,542,670	264,670	-	264,670
Total expenditures	<u>3,058,000</u>	<u>4,561,000</u>	<u>3,559,170</u>	<u>1,001,830</u>
<b><u>EXCESS OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>				
	1,230,000	2,497,000	3,433,601	936,601
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	<u>(2,590,000)</u>	<u>(3,926,000)</u>	<u>(3,222,579)</u>	<u>703,421</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(1,360,000)	(1,429,000)	211,022	1,640,022
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>1,360,000</u>	<u>1,429,000</u>	<u>1,478,515</u>	<u>49,515</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,689,537</u>	<u>\$ 1,689,537</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, 2020**

	Governmental Activities Internal Service Fund - Fleet Management
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 520,707
Total assets	<u>520,707</u>
<b><u>LIABILITIES:</u></b>	<u>-</u>
<b><u>NET POSITION:</u></b>	
Unrestricted	<u><u>\$ 520,707</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, 2020**

	Governmental Activities Internal Service Fund - Fleet Management
<b><u>OPERATING REVENUES:</u></b>	
Miscellaneous revenue	<u>\$ 9,407</u>
<b><u>OPERATING EXPENSES:</u></b>	
Materials & services	18,569
Capital outlay	<u>369,751</u>
Total operating expenses	<u>388,320</u>
Operating income (loss)	<u>(378,913)</u>
<b><u>NONOPERATING REVENUES:</u></b>	
Interest revenues	11,757
Operating transfers in	<u>336,185</u>
Total nonoperating revenues	<u>347,942</u>
<b><u>CHANGE IN NET POSITION</u></b>	(30,971)
<b><u>TOTAL NET POSITION, BEGINNING</u></b>	<u>551,678</u>
<b><u>TOTAL NET POSITION, ENDING</u></b>	<u>\$ 520,707</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, 2020**

	<u>Governmental Activities Internal Service Fund - Fleet Management</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	
Cash receipts	\$ 9,407
Payments to suppliers	(388,320)
Total cash flows used in operating activities	<u>(378,913)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>	
Transfers from other funds	<u>336,185</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>	
Interest revenues	<u>11,757</u>
<b><u>NET DECREASE IN CASH AND INVESTMENTS</u></b>	(30,971)
<b><u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u></b>	<u>551,678</u>
<b><u>CASH AND INVESTMENTS, ENDING OF YEAR</u></b>	<u>\$ 520,707</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, 2020**

	<b><u>Agency Funds</u></b>
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 954,865
Total assets	<u>954,865</u>
<b><u>LIABILITIES:</u></b>	
Payable to other entities - sheriff accounts	127,874
Payable to other entities - finance department accounts	826,991
Total liabilities	<u>954,865</u>
<b><u>NET POSITION</u></b>	<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, 2020**

#### **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, 2020.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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, 2020**

**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.
- The PERS Reserve Fund -- Accounts for potential costs associated with increases or court decisions related to PERS.
- The Community Benefit Plans Fund -- Accounts for revenue streams under Strategic Investment Program plans.

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, 2020**

**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, 2020**

**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, 2020**

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

Fund balances by classification for the year ended June 30, 2020 were as follows:

	General	Public Works	PERS Reserve	Community Benefits	Other Governmental	Total Governmental Funds
<b><u>Fund balances</u></b>						
Restricted:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 85,284	\$ 85,284
Public safety	-	-	-	-	1,617,176	1,617,176
Highways and streets	-	4,828,816	-	-	280,651	5,109,467
Culture and recreation	-	-	-	-	89,141	89,141
Education	-	-	-	-	84,165	84,165
Health	-	-	-	-	2,291,800	2,291,800
General government	-	-	-	-	2,248,120	2,248,120
Total restricted	<u>-</u>	<u>4,828,816</u>	<u>-</u>	<u>-</u>	<u>6,696,337</u>	<u>11,525,153</u>
Committed:						
Debt service	-	-	-	-	2,196,749	2,196,749
Highways and streets	-	-	-	-	366,270	366,270
Culture and recreation	-	-	-	-	180,515	180,515
Health	-	-	-	-	1,017,125	1,017,125
General government	-	-	6,528,753	1,689,537	1,736,981	9,955,271
Total committed	<u>-</u>	<u>-</u>	<u>6,528,753</u>	<u>1,689,537</u>	<u>5,497,640</u>	<u>13,715,930</u>
Assigned:						
Capital projects	-	-	-	-	1,163,348	1,163,348
Culture and recreation	-	-	-	-	18,737	18,737
General government	-	-	-	-	2,908	2,908
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,184,993</u>	<u>1,184,993</u>
Unassigned	<u>8,405,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,405,205</u>
Ending fund balance	<u>\$ 8,405,205</u>	<u>\$ 4,828,816</u>	<u>\$ 6,528,753</u>	<u>\$ 1,689,537</u>	<u>\$ 13,378,970</u>	<u>\$ 34,831,281</u>

The amount of restricted fund balances restricted by enabling legislation is \$4,828,816.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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, 2020**

**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, 2020**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:**

**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, 2020**

**NOTE 2 – 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	\$ (8,810)
Money market accounts	<u>2,672,922</u>
Total cash	<u>2,664,112</u>

	<u>Percentage of Total Investments</u>	<u>Weighted Avg. Maturity (Years)</u>
Investments:		
Oregon Local Government Investment Pool	<u>33,642,741</u>	100%
Total investments	<u>33,642,741</u>	<u>100%</u>
Total cash and investments	<u>\$36,306,853</u>	
Total investment portfolio weighted average maturities		0.55

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

Cash and investments - governmental activities	\$35,351,988
Statement of fiduciary net position	<u>954,865</u>
	<u>\$36,306,853</u>

## UMATILLA COUNTY, OREGON

### Notes to Basic Financial Statements

June 30, 2020

#### **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, 2020 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, 2020 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, 2020, 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, 2020**

**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, 2020, 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, 2019	\$ 18,457
Adjustments	1,550
Collections	-
Interest included	-
	<hr/>
Balance June 30, 2020	<u>\$ 20,007</u>

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**  
**June 30, 2020**

**NOTE 5 – CAPITAL ASSETS:**

Capital asset activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	16,456	887,529	(16,456)	887,529
Total capital assets, not being depreciated	<u>1,328,031</u>	<u>887,529</u>	<u>(16,456)</u>	<u>2,199,104</u>
Capital assets, being depreciated:				
Buildings and improvements	26,365,544	360,014	(905,947)	25,819,611
Machinery and equipment	18,654,548	2,705,480	(590,411)	20,769,617
Infrastructure	127,410,577	-	-	127,410,577
Total capital assets being depreciated	<u>172,430,669</u>	<u>3,065,494</u>	<u>(1,496,358)</u>	<u>173,999,805</u>
Less accumulated depreciation for:				
Buildings and improvements	(12,582,912)	(717,438)	-	(13,300,350)
Machinery and equipment	(14,259,391)	(1,664,146)	590,411	(15,333,126)
Infrastructure	(85,283,588)	(2,998,328)	-	(88,281,916)
Total accumulated depreciation	<u>(112,125,891)</u>	<u>(5,379,912)</u>	<u>590,411</u>	<u>(116,915,392)</u>
Total capital assets being depreciated, net	<u>60,304,778</u>	<u>(2,314,418)</u>	<u>(905,947)</u>	<u>57,084,413</u>
Governmental activities capital assets, net	<u>\$ 61,632,809</u>	<u>\$(1,426,889)</u>	<u>\$ (922,403)</u>	<u>\$ 59,283,517</u>

Depreciation was charged to functions and programs as follows:

	<u>Governmental Activities</u>
Education	\$ 2,600
General government	899,670
Public safety	292,485
Highways and streets	4,073,465
Cultural and recreation	22,151
Health	89,541
	<u>\$ 5,379,912</u>

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2020**

**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>
<b>Bonded Debt:</b>					
2005 PERS bond issue	\$10,315,000	\$ -	\$ (780,000)	\$ 9,535,000	\$ 880,000
<b>Total bonded debt</b>	<u>10,315,000</u>	<u>-</u>	<u>(780,000)</u>	<u>9,535,000</u>	<u>880,000</u>
<b>Notes payable:</b>					
Reith wastewater	188,118	-	(20,151)	167,967	20,652
EOAF detox center	157,840	-	(12,250)	145,590	12,352
<b>Total notes payable</b>	<u>345,958</u>	<u>-</u>	<u>(32,401)</u>	<u>313,557</u>	<u>33,004</u>
<b>Capital leases:</b>					
Wheel loader	262,033	-	(21,946)	240,087	22,637
<b>Total capital leases</b>	<u>262,033</u>	<u>-</u>	<u>(21,946)</u>	<u>240,087</u>	<u>22,637</u>
<b>Total governmental activities</b>	<u>\$10,922,991</u>	<u>\$ -</u>	<u>\$ (834,347)</u>	<u>\$ 10,088,644</u>	<u>\$ 935,641</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, 2020**

**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
2021	\$ 880,000	\$ 477,131	\$ 1,357,131
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
2026-2030	3,945,000	356,285	4,301,285
Totals	<u>\$ 9,535,000</u>	<u>\$ 2,244,294</u>	<u>\$ 11,779,294</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, 2020**

**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
2021	\$ 33,004	\$ 12,089	\$ 45,093
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
2026-2030	127,169	11,102	138,271
Totals	<u>\$ 313,557</u>	<u>\$ 58,371</u>	<u>\$ 371,928</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, 2020, are as follows:

Year Ending June 30,	Lease Payments
2021	30,200
2022	224,300
Amount representing interest	(14,413)
Present value of minimum lease payments	<u>\$ 240,087</u>

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2020**

**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, 2020:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	CARE	To supplement operations	26,000
General	911 Dispatch	To supplement operations	1,188,277
General	Fair	To supplement operations	100,000
General	Public Works - Weed	To supplement operations	184,871
General	School Based Health Center	To supplement operations	18,000
General	Special Services	To supplement operations	221,952
General	PERS Reserve	To fund future obligations	223,000
General	Fleet Management	To fund future purchases	15,000
Dispatch Service	Dispatch Reserve	To supplement future dispatch needs	105,847
Corrections Assessment	Community Justice	To supplement corrections operations	23,670
Corrections Assessment	General	To supplement jail operations	71,009
Corrections Assessment	Human Services	To supplement A&D operations	47,339
Law Library	Admin Services	To reimburse General Fund for support	35,000
Foreclosed Property	General	To reimburse General Fund for support	35,000
Community Benefit Plans	Economic Development	To supplement operations	180,000
Community Benefit Plans	EOTEC Reserve	To supplement future obligations	150,399
Community Benefit Plans	2050 Plan	To supplement operations	881,000
Community Benefit Plans	Facility Reserve	To fund future facility needs	1,000,000
Community Benefit Plans	Software Reserve	To fund future software needs	500,000
Community Benefit Plans	Fleet Management	To support Fleet Management plans	321,185
Community Benefit Plans	Capital Purchases	To fund capital purchases	189,995
Facilities Improvement	General	To supplement operations	455,147
Facilities Improvement	General	To supplement operations	31,407
Facilities Improvement	General	To supplement operations	26,940
		Total	<u>\$ 6,031,038</u>

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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 on annual benefits above \$60,000.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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 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, 2020**

**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, 2020, the County reported a liability of \$24,991,582 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, 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, 2019, the County's proportion was 0.14448001%, which was higher than its proportionate share measured as of June 30, 2018 which was 0.14707772%.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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	3.5 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, 2020**

**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, 2020, the County recognized pension expense of 6,173,805, 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	\$ 1,378,212	\$ -
Changes of assumptions	3,390,393	-
Net difference between projected and actual earnings on investments	-	708,486
Changes in proportional share	566,679	251,572
Differences between employer contributions and employer's proportional share of system contributions	-	952,020
Contributions subsequent to measurement date	2,505,329	-
Total as of June 30, 2020	\$ 7,840,613	\$ 1,912,078

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

Fiscal Year ended	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
June 30, 2021	\$ 2,267,731
June 30, 2022	161,458
June 30, 2023	573,021
June 30, 2024	413,504
June 30, 2025	7,492
Total	\$ 3,423,206

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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:**

<b>Asset Class/Strategy:</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Cash	- %	3.0 %	- %
Debt Securities	15.0	25.0	20.0
Public Equity	32.5	42.5	37.5
Private Equity	13.5	21.5	17.5
Real Estate	9.5	15.5	12.5
Alternative Equity	-	12.5	12.5
Opportunity Portfolio	-	3.0	-
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, 2020**

**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 :**

	<b><u>1% Decrease (6.2%)</u></b>	<b><u>Current Discount Rate</u></b>	<b><u>1% Increase (8.2%)</u></b>
<b>Employers' Net Pension Liability:</b>			
<b>Defined Benefit Pension Plan:</b>	<b><u>\$ 40,021,801</u></b>	<b><u>\$ 24,991,582</u></b>	<b><u>\$ 12,413,359</u></b>

Oregon PERS produces an independently audited CAFR which can be found at:  
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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 299 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 \$955 for single coverage and \$2,762 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2020, the retired employees contributed \$73,264 to the plan.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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, 2019 and June 30, 2020 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, 2019</u>	<u>Year Ended June 30, 2020</u>
Total OPEB liability	\$ 2,790,703	\$ 2,998,355
Covered payroll	\$ 16,098,108	\$ 17,892,392
Total OPEB liability as a % of covered payroll	17.34%	16.76%

Key Actuarial Assumptions and Methods:

Valuation date	July 1, 2018	July 1, 2018
Measurement Date	June 30, 2018	June 30, 2019
Discount rate	3.87%	3.50%
Inflation	2.50%	2.50%
Salary Increases	3.50%	3.50%
Withdrawal, retirement & morality rates	December 31, 2017	December 31, 2017
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, 2020**

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

The following table shows the changes in net OPEB liability from June 30, 2019 to June 30, 2020:

	Increase (Decrease) Total
Balance as of June 30, 2019	\$ 2,790,703
Changes for the year:	
Service cost	182,040
Interest on total OPEB liability	111,738
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	86,432
Benefit payments	(172,558)
Balance as of June 30, 2020	<u>\$ 2,998,355</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.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 3,242,152</u>	<u>\$ 2,998,355</u>	<u>\$ 2,773,244</u>
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 2,695,040</u>	<u>\$ 2,998,355</u>	<u>\$ 3,354,297</u>

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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, 2020.

	<u>July 1, 2019 to June 30, 2020</u>
Service cost	\$ 182,040
Interest on total OPEB liability	111,738
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	55,548
Recognition of assumptions changes or inputs	<u>(15,258)</u>
Balance as of June 30, 2020	<u><u>\$ 334,068</u></u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2020, 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	\$ -	\$ 399,950
Changes of assumptions or inputs	(161,787)	77,037
Benefit payments	-	167,247
Total as of June 30, 2020	<u><u>\$ (161,787)</u></u>	<u><u>\$ 644,234</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>
2021	\$ 40,290
2022	40,290
2023	40,290
2024	40,290
2025	40,290
Thereafter	113,750
	<u><u>\$ 315,200</u></u>

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

**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, 2020, the County reported an asset of \$295,408, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2019. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017 and rolled forward to the measurement date of June 30, 2019. 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, 2019, the County's proportion was 0.15287432% compared to its proportion of 0.14881781% measured as of June 30, 2018.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2020**

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

For the year ended June 30, 2020, the County recognized OPEB income of \$39,781. At June 30, 2020, 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	\$ -	\$ 38,956
Changes of assumptions	-	306
Net differences between projected and actual earnings on investments	-	18,234
Changes in proportionate share	164	2,525
Contributions subsequent to the measurement date	9,519	-
Totals as of June 30, 2020	<u>\$ 9,683</u>	<u>\$ 60,021</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>
2021	\$ (30,787)
2022	(27,467)
2023	(3,481)
2024	1,878
	<u>\$ (59,857)</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, 2020**

**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):

	<b><u>1% Decrease (6.2%)</u></b>	<b><u>Current Discount Rate</u></b>	<b><u>1% Increase (8.2%)</u></b>
Employers' Net OPEB Liability/(Asset)	<b><u>\$ (229,018)</u></b>	<b><u>\$ (295,408)</u></b>	<b><u>\$ (351,978)</u></b>

Oregon PERS produces an independently audited CAFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/CAFR/2019-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, 2020**

**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, 2020, 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	\$ 2,190	\$ 2,533
Strategic Investment	\$ 1,292	\$ 493

**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, 2020**

**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 \$3,032,000 of Coronavirus Relief Fund. As of June 30, 2020, the County had received \$725,857. The remaining allocation was received subsequent to June 30, 2020 to assist the County in navigating the impact of the COVID-19 outbreak.

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, 2020, and expects the project will eventually cost an estimated \$16,000,000.

**SUPPLEMENTARY INFORMATION**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## UMATILLA COUNTY

### Management's Discussion and Analysis

June 30, 2020

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, 2020. 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, 2020 by \$94.1 million (Net Position). Of this amount, \$23.9 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 \$3,109,162 during the fiscal year ending June 30, 2020.

#### 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, 2020

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 47 funds maintained by the County, 46 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 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, 2020**

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 47 governmental funds maintained by the County, four are considered to be major funds: the General Fund, the Public Works Fund, the PERS Reserve Fund, and the Community Benefits 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, 2020**

Government-Wide Financial Analysis  
Exhibit 1  
STATEMENT OF NET POSITION  
(Dollars in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Cash and investments	\$ 35,352	\$ 29,988	\$ 26,510
Notes receivables	40	-	-
Land and CIP	2,199	1,328	1,603
Other capital assets (net)	57,084	60,305	62,832
Total assets	<u>94,675</u>	<u>91,621</u>	<u>90,945</u>
Prepaid-pension asset	<u>9,535</u>	<u>10,315</u>	<u>11,000</u>
Total deferred outflow of resources	<u>9,535</u>	<u>10,315</u>	<u>11,000</u>
Non current liabilities due in one year	936	834	738
Non current liabilities due in less than one year	<u>9,153</u>	<u>10,089</u>	<u>10,923</u>
Total liabilities	<u>10,089</u>	<u>10,923</u>	<u>11,661</u>
Net position:			
Net investment in capital assets	58,730	61,025	63,775
Restricted for:			
Debt service	85	79	66
Public safety	1,617	1,810	2,214
Highways and streets	5,110	6,548	5,764
Culture and recreation	89	147	165
Education	84	90	91
Health	2,292	2,022	1,989
Other purposes	2,248	1,383	830
Unrestricted	<u>23,867</u>	<u>17,909</u>	<u>15,390</u>
Total net position	<u>\$ 94,122</u>	<u>\$ 91,013</u>	<u>\$ 90,284</u>

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$94.1 million as of June 30, 2020. This is an increase of \$3,109,162 when compared to net position at the end of the previous year.

**UMATILLA COUNTY**

**Management's Discussion and Analysis**

**June 30, 2020**

Exhibit 2

STATEMENT OF NET ACTIVITIES

(Dollars in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Revenues:</b>			
Program Revenues:			
Charges for services	\$ 11,763	\$ 6,684	\$ 6,229
Operating grants and contributions	30,006	26,765	24,560
Capital grants and contributions			
General receipts			
Property taxes	18,639	17,390	16,651
Fines and forfeitures	332	292	262
Earnings on investments	815	806	456
Refunds and miscellaneous	4,177	4,704	3,631
Total Revenues	<u>65,732</u>	<u>56,641</u>	<u>51,789</u>
<b>Expenses:</b>			
General government	\$ 16,952	\$ 12,798	\$ 11,482
Public safety	21,860	21,428	19,798
Highways and streets	11,587	10,093	9,569
Culture and recreation	1,772	1,648	2,103
Education	939	928	806
Health	8,978	8,451	7,272
Interest on long-term debt	535	566	603
Total Expenses	<u>62,623</u>	<u>55,912</u>	<u>51,633</u>
Change in net position	3,109	729	156
Net position, beginning	91,013	90,284	90,128
Net position, ending	<u>\$ 94,122</u>	<u>\$ 91,013</u>	<u>\$ 90,284</u>

25.36% of the balance of net position or \$23.87 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, 2020

The largest portion of the County's net position 62.4% 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 \$34.8 million, an increase of \$5,395,078 when compared to the previous year. The majority of the combined fund balances is reserved and only available for spending within the designated funds and/or policies.

The General Fund, the Public Works Fund, the PERS Reserve Fund, and the Community Benefits Fund are considered major funds by the County. These major funds account for 61.6% of the combined governmental fund balances.

The major funds account for 66.9% of total governmental revenues and 63.0% of total governmental expenditure.

Public Safety and Health programs account for 50.0% of all governmental expenditures.

## UMATILLA COUNTY

### Management's Discussion and Analysis

June 30, 2020

General Fund. The General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the General Fund was \$8.4 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 33.3% of total general fund expenditures for the fiscal year ending 2020 compared to 27.4% the prior year. The net change in the fund balance for the General Fund was a \$1,922,734 increase.

Property tax is a significant revenue source for the General Fund. The year's collections represent 63.9% of total General Fund revenues, compared to 65.0% the previous year.

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 \$6.35 million, compared to \$6.44 million the prior year.

The Public Works Fund expenditures exceeded revenues by \$1,690,258 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 2019-2020 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 5.6% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budget by \$2,969,934 and expenditures were \$3,386,774 under budget.

**UMATILLA COUNTY**

**Management's Discussion and Analysis**

**June 30, 2020**

Exhibit 3

OUTSTANDING DEBT AT YEAR END

(Dollars in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Limited tax bonds	\$ 9,535	\$ 10,315	\$ 11,000
Notes Payable	314	346	378
Capital leases	240	262	283
Total	<u>\$ 10,089</u>	<u>\$ 10,923</u>	<u>\$ 11,661</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, 2020**

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>2020</u>	<u>2019</u>	<u>2018</u>
Non-depreciable assets:			
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	887	16	292
Sub-Total	<u>2,199</u>	<u>1,328</u>	<u>1,604</u>
Depreciable assets:			
Buildings	25,820	26,366	25,906
Equipment	20,770	18,655	17,195
Infrastructure	127,410	127,410	127,411
Sub-total	<u>174,000</u>	<u>172,431</u>	<u>170,512</u>
Accumulated Depreciation	(116,915)	(112,126)	(107,680)
Total general fixed assets	<u>\$ 59,284</u>	<u>\$ 61,633</u>	<u>\$ 64,436</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$10.1 million. Of this amount \$9.5 million is comprised of the Limited Tax Pension Bonds issued in 2005, \$314 thousand is comprised of notes backed by the full faith and credit of the County, and \$240 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, 2020**

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 \$5.8 million was projected for the General Fund in the 2020 budget. The actual beginning fund balance was \$6.48 million.

The certified property tax base continues to grow. The tax base for 2019-2020 grew at a 4.1% rate over the prior year.

Next year's adopted operating budget is \$10.88 million higher than the 2019 operating budget. The General Fund requirements have been projected \$2.7 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**

**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual - Detail**  
**Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes:				
Current year taxes	\$ 15,200,000	\$ 15,200,000	\$ 16,867,899	\$ 1,667,899
Prior year taxes	400,000	400,000	555,819	155,819
In-lieu of taxes	720,000	720,000	790,018	70,018
Intergovernmental:				
Federal revenues	86,583	86,583	64,903	(21,680)
State revenues	310,922	271,705	287,117	15,412
Local revenues	85,756	85,756	112,472	26,716
Salary supplements	89,000	130,000	105,922	(24,078)
Amusement tax	15,000	15,000	17,968	2,968
Liquor tax	380,000	380,000	446,903	66,903
Cigarette tax	70,000	70,000	62,057	(7,943)
Railcar taxes	15,000	15,000	17,941	2,941
COVID grant	-	-	403,492	403,492
CAFFA grant	405,500	405,500	413,917	8,417
Emergency services grants	147,358	197,358	213,188	15,830
Nurse family partnership grants	223,450	223,450	339,938	116,488
Communicable disease grants	193,245	411,167	450,079	38,912
Family planning grants and other	130,815	130,815	117,008	(13,807)
Health department grants	151,267	151,267	227,741	76,474
Juvenile court/detention grants	172,830	172,830	179,418	6,588
Maternal & Child grants	63,735	64,035	58,617	(5,418)
VOCA grant	167,748	167,748	180,113	12,365
Charges for services:				
Miscellaneous fees	24,532	24,532	38,842	14,310
Marriage, court, and mediation fees	394,750	459,750	506,124	46,374
Jail fees	990,000	1,105,000	1,105,880	880
Civil fees	176,360	176,360	129,922	(46,438)
District attorney fees	75,000	75,000	91,074	16,074
Election fees	9,000	9,000	20,193	11,193
Planning fees	109,000	109,000	100,798	(8,202)
Surveyor fees and other	1,800	18,800	25,860	7,060
Tax collector fees and other	20,000	20,000	44,458	24,458
Fines and forfeitures	35,000	35,000	52,166	17,166
Investment revenue	100,000	100,000	204,471	104,471
Other revenues:				
Indirect cost revenue	2,810,000	2,810,000	2,857,807	47,807
Refunds and reimbursements	297,400	394,400	405,579	11,179
Rent received	49,340	49,340	68,474	19,134
Donations	-	-	1,835	1,835
Vehicle sales	-	-	18,825	18,825
Vehicle donation	10,000	10,000	-	(10,000)
Landfill	44,000	44,000	55,328	11,328
Miscellaneous	785,603	785,603	832,889	47,286
<b>Total revenues</b>	<b>24,959,994</b>	<b>25,523,999</b>	<b>28,473,055</b>	<b>2,949,056</b>

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>EXPENDITURES (by department):</u></b>				
<b><u>General government:</u></b>				
Assessor:				
Personal services	1,268,743	1,268,743	1,157,753	110,990
Materials & services	152,816	195,816	150,183	45,633
Total assessor	<u>1,421,559</u>	<u>1,464,559</u>	<u>1,307,936</u>	<u>156,623</u>
Board of commissioners:				
Personal services	671,963	689,963	684,652	5,311
Materials & services	148,120	200,120	179,841	20,279
Total board of commissioners	<u>820,083</u>	<u>890,083</u>	<u>864,493</u>	<u>25,590</u>
Human resources:				
Personal services	329,035	329,035	301,048	27,987
Materials & services	109,734	109,734	92,656	17,078
Total human resources	<u>438,769</u>	<u>438,769</u>	<u>393,704</u>	<u>45,065</u>
Support enforcement:				
Personal services	139,340	139,340	135,849	3,491
Materials & services	18,801	25,501	20,227	5,274
Total support enforcement	<u>158,141</u>	<u>164,841</u>	<u>156,076</u>	<u>8,765</u>
Finance:				
Personal services	459,916	459,916	435,644	24,272
Materials & services	86,955	86,955	83,929	3,026
Total finance	<u>546,871</u>	<u>546,871</u>	<u>519,573</u>	<u>27,298</u>
County records:				
Personal services	214,907	214,907	212,824	2,083
Materials & services	36,082	49,582	46,142	3,440
Total county records	<u>250,989</u>	<u>264,489</u>	<u>258,966</u>	<u>5,523</u>
Elections:				
Personal services	207,365	207,365	186,566	20,799
Materials & services	187,314	187,314	146,736	40,578
Total elections	<u>394,679</u>	<u>394,679</u>	<u>333,302</u>	<u>61,377</u>
Planning:				
Personal services	455,584	455,584	421,556	34,028
Materials & services	68,696	103,696	79,494	24,202
Total planning	<u>524,280</u>	<u>559,280</u>	<u>501,050</u>	<u>58,230</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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Surveyor:				
Personal services	37,972	43,972	41,824	2,148
Materials & services	13,048	27,048	25,064	1,984
Capital Outlay	-	5,000	4,470	530
Total surveyor	51,020	76,020	71,358	4,662
Tax collector:				
Personal services	280,788	280,788	255,202	25,586
Materials & services	61,049	73,049	60,125	12,924
Total tax collector	341,837	353,837	315,327	38,510
Veterans service:				
Personal services	262,318	262,318	241,560	20,758
Materials & services	54,429	56,212	46,641	9,571
Total veterans service	316,747	318,530	288,201	30,329
Administration:				
Personal services	244,829	244,829	241,200	3,629
Materials & services	99,198	114,498	97,756	16,742
Total administration	344,027	359,327	338,956	20,371
Building maintenance:				
Personal services	454,415	454,415	444,777	9,638
Materials & services	371,447	371,447	152,918	218,529
Total building maintenance	825,862	825,862	597,695	228,167
Main St. bldg MF:				
Materials & services	3,127	3,127	-	3,127
Total Main St. bldg MF	3,127	3,127	-	3,127
Broadway bldg MF:				
Materials & services	3,127	3,127	-	3,127
Total Broadway bldg MF	3,127	3,127	-	3,127
Sam Cook bldg Herm:				
Materials & services	4,187	4,187	-	4,187
Total Sam Cook bldg Herm	4,187	4,187	-	4,187
Computer information services:				
Personal services	548,292	548,292	533,867	14,425
Materials & services	243,103	273,103	254,715	18,388
Total computer information services	791,395	821,395	788,582	32,813
Communication:				
Personal services	73,564	73,564	68,896	4,668
Materials & services	54,870	54,870	44,705	10,165
Total communication	128,434	128,434	113,601	14,833
Code enforcement:				
Personal services	103,404	103,404	88,809	14,595
Materials & services	12,644	13,144	11,549	1,595
Total code enforcement	116,048	116,548	100,358	16,190

**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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
West County facility maintenance:				
Materials & services	139,019	139,019	12,252	126,767
Total West County facility maintenance	<u>139,019</u>	<u>139,019</u>	<u>12,252</u>	<u>126,767</u>
Geographical information director:				
Personal services	230,046	230,046	226,180	3,866
Materials & services	31,982	31,982	28,535	3,447
Total geographical information director	<u>262,028</u>	<u>262,028</u>	<u>254,715</u>	<u>7,313</u>
General county:				
Personal services	-	40,000	12,674	27,326
Materials & services	638,650	898,650	849,350	49,300
Total general county	<u>638,650</u>	<u>938,650</u>	<u>862,024</u>	<u>76,626</u>
Nondepartmental:				
Capital outlay	-	515,000	486,554	28,446
Total nondepartmental	<u>-</u>	<u>515,000</u>	<u>486,554</u>	<u>28,446</u>
<b>Total general government</b>	<b><u>8,520,879</u></b>	<b><u>9,588,662</u></b>	<b><u>8,564,723</u></b>	<b><u>1,023,939</u></b>
<b><u>Public safety:</u></b>				
District attorney:				
Personal services	2,104,928	2,104,928	1,798,256	306,672
Materials & services	284,819	334,819	294,094	40,725
Total district attorney	<u>2,389,747</u>	<u>2,439,747</u>	<u>2,092,350</u>	<u>347,397</u>
Victim Witness:				
Personal services	215,459	215,459	197,846	17,613
Materials & services	21,461	29,961	25,162	4,799
Total victim witness	<u>236,920</u>	<u>245,420</u>	<u>223,008</u>	<u>22,412</u>
Emergency services:				
Personal services	162,905	162,905	157,694	5,211
Materials & services	117,307	117,307	96,254	21,053
Capital outlay	-	50,000	46,483	3,517
Total emergency services	<u>280,212</u>	<u>330,212</u>	<u>300,431</u>	<u>29,781</u>
Jail:				
Personal services	4,146,803	4,146,803	3,743,618	403,185
Materials & services	2,519,926	2,683,936	2,566,062	117,874
Total jail	<u>6,666,729</u>	<u>6,830,739</u>	<u>6,309,680</u>	<u>521,059</u>
Juvenile:				
Personal services	834,324	834,324	673,703	160,621
Materials & services	489,156	489,156	326,150	163,006
Total juvenile	<u>1,323,480</u>	<u>1,323,480</u>	<u>999,853</u>	<u>323,627</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, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - civil:				
Personal services	564,776	564,776	483,431	81,345
Materials & services	131,795	131,795	90,973	40,822
Total sheriff - civil	<u>696,571</u>	<u>696,571</u>	<u>574,404</u>	<u>122,167</u>
Sheriff - criminal:				
Personal services	3,363,763	3,363,763	3,141,857	221,906
Materials & services	862,301	862,301	848,716	13,585
Total sheriff - criminal	<u>4,226,064</u>	<u>4,226,064</u>	<u>3,990,573</u>	<u>235,491</u>
<b>Total public safety</b>	<b><u>15,819,723</u></b>	<b><u>16,092,233</u></b>	<b><u>14,490,299</u></b>	<b><u>1,601,934</u></b>
<b>Education:</b>				
Cooperative extension service:				
Materials & services	482,696	482,696	481,241	1,455
<b>Total education</b>	<b><u>482,696</u></b>	<b><u>482,696</u></b>	<b><u>481,241</u></b>	<b><u>1,455</u></b>
<b>Health:</b>				
Nurse Family Partnership:				
Personal services	286,043	286,043	207,005	79,038
Materials & services	101,327	101,327	80,682	20,645
Total nurse family partnership	<u>387,370</u>	<u>387,370</u>	<u>287,687</u>	<u>99,683</u>
Communicable disease:				
Personal services	139,467	390,467	390,466	1
Materials & services	122,736	149,658	119,537	30,121
Total communicable disease	<u>262,203</u>	<u>540,125</u>	<u>510,003</u>	<u>30,122</u>
Family planning:				
Personal services	220,357	220,357	120,581	99,776
Materials & services	159,289	159,289	141,749	17,540
Total family planning	<u>379,646</u>	<u>379,646</u>	<u>262,330</u>	<u>117,316</u>
Health department:				
Personal services	443,131	443,131	346,336	96,795
Materials & services	90,506	125,506	104,543	20,963
Total health department	<u>533,637</u>	<u>568,637</u>	<u>450,879</u>	<u>117,758</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Maternal and child health care:				
Personal services	112,820	112,820	88,369	24,451
Materials & services	127,397	134,697	113,071	21,626
Total maternal and child health care	<u>240,217</u>	<u>247,517</u>	<u>201,440</u>	<u>46,077</u>
<b>Total health</b>	<b><u>1,803,073</u></b>	<b><u>2,123,295</u></b>	<b><u>1,712,339</u></b>	<b><u>410,956</u></b>
<b>Operating contingency</b>	<b><u>500,000</u></b>	<b><u>348,490</u></b>	<b><u>-</u></b>	<b><u>348,490</u></b>
Total expenditures	<u>27,126,371</u>	<u>28,635,376</u>	<u>25,248,602</u>	<u>3,386,774</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<b><u>(2,166,377)</u></b>	<b><u>(3,111,377)</u></b>	<b><u>3,224,453</u></b>	<b><u>6,335,830</u></b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	1,607,000	2,122,000	654,502	(1,467,498)
Operating transfers out	<u>(2,236,262)</u>	<u>(2,486,262)</u>	<u>(1,977,099)</u>	<u>509,163</u>
Total other financing sources (uses)	<u>(629,262)</u>	<u>(364,262)</u>	<u>(1,322,597)</u>	<u>(958,335)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<b><u>(2,795,639)</u></b>	<b><u>(3,475,639)</u></b>	<b><u>1,901,856</u></b>	<b><u>5,377,495</u></b>
<b><u>FUND BALANCES, BEGINNING</u></b>	<b><u>5,795,639</u></b>	<b><u>6,475,639</u></b>	<b><u>6,482,471</u></b>	<b><u>6,832</u></b>
<b><u>FUND BALANCES, ENDING</u></b>	<b><u>\$ 3,000,000</u></b>	<b><u>\$ 3,000,000</u></b>	<b><u>\$ 8,384,327</u></b>	<b><u>\$ 5,384,327</u></b>

**UMATILLA COUNTY, OREGON**

**Non-Major Governmental Funds**

**June 30, 2020**

**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 fund
- Juvenile Work Crew fund
- Assessment and taxation fund
- Prepaid taxes fund
- CARES program fund
- Environment health fund
- Coalitions of Umatilla County fund
- Special services fund
- 2050 plan fund
- GIS equipment reserve fund
- Assessor technology reserve fund
- Dispatch reserve fund
- NAIFA reserve 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, 2020**

	<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>
<b><u>ASSETS:</u></b>				
Cash	\$ 9,954,467	\$ 2,282,033	\$ 1,163,348	\$ 13,399,848
Total assets	<u>\$ 9,954,467</u>	<u>\$ 2,282,033</u>	<u>\$ 1,163,348</u>	<u>\$ 13,399,848</u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>				
Restricted	6,631,931	85,284	-	6,717,215
Committed	3,300,891	2,196,749	-	5,497,640
Assigned	21,645	-	1,163,348	1,184,993
Unassigned	-	-	-	-
Total fund balances	<u>9,954,467</u>	<u>2,282,033</u>	<u>1,163,348</u>	<u>13,399,848</u>
Total liabilities and fund balances	<u>\$ 9,954,467</u>	<u>\$ 2,282,033</u>	<u>\$ 1,163,348</u>	<u>\$ 13,399,848</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis**  
**Year Ended June 30, 2020**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>REVENUES:</u></b>				
Taxes	\$ 421,401	\$ 4,008	\$ -	\$ 425,409
Intergovernmental	16,417,981	1,461,291	72,000	17,951,272
Charges for services	2,672,906	-	-	2,672,906
Fines & forfeitures	279,689	-	-	279,689
Interest	227,603	62,629	21,216	311,448
Miscellaneous & reimbursements	422,864	-	-	422,864
Total revenues	<u>20,442,444</u>	<u>1,527,928</u>	<u>93,216</u>	<u>22,063,588</u>
<b><u>EXPENDITURES:</u></b>				
General government	3,091,552	-	67,030	3,158,582
Public safety	7,615,043	-	-	7,615,043
Highways and streets	3,000	-	-	3,000
Culture and recreation	1,749,505	-	-	1,749,505
Education	454,876	-	-	454,876
Health	7,175,641	-	-	7,175,641
Capital outlay	867,214	-	165,000	1,032,214
Debt Service:				
Principal	-	812,401	-	812,401
Interest	-	527,126	-	527,126
Total expenditures	<u>20,956,831</u>	<u>1,339,527</u>	<u>232,030</u>	<u>22,528,388</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>				
<b><u>REVENUES OVER (UNDER)</u></b>				
<b><u>EXPENDITURES</u></b>				
	<u>(514,387)</u>	<u>188,401</u>	<u>(138,814)</u>	<u>(464,800)</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
<b><u>(USES):</u></b>				
Operating transfers in	2,942,484	-	1,689,995	4,632,479
Operating transfers out	(317,865)	-	(513,494)	(831,359)
Total other financing sources (uses)	<u>2,624,619</u>	<u>-</u>	<u>1,176,501</u>	<u>3,801,120</u>
<b><u>NET CHANGE IN FUND</u></b>				
<b><u>BALANCES</u></b>				
	2,110,232	188,401	1,037,687	3,336,320
<b><u>FUND BALANCE, BEGINNING</u></b>				
<b><u>OF YEAR</u></b>				
	<u>7,844,235</u>	<u>2,093,632</u>	<u>125,661</u>	<u>10,063,528</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>				
	<u>\$ 9,954,467</u>	<u>\$ 2,282,033</u>	<u>\$ 1,163,348</u>	<u>\$ 13,399,848</u>

## UMATILLA COUNTY, OREGON

### Non-Major Special Revenue Governmental Funds

June 30, 2020

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, 2020

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.
- **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.
- **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.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

	<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>
<b><u>ASSETS:</u></b>							
Cash	\$ 280,651	\$ 89,141	\$ -	\$ 9,988	\$ 1,232,554	\$ 52,251	\$ 98,146
Total assets	<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>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	280,651	89,141	-	9,988	1,232,554	52,251	98,146
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

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>
<b><u>ASSETS:</u></b>						
Cash	\$ 130,927	\$ 1,798,620	\$ 247,112	\$ 18,737	\$ 83,266	\$ 1,590,759
Total assets	<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>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	130,927	1,798,620	247,112	-	-	1,590,759
Committed	-	-	-	-	83,266	-
Assigned	-	-	-	18,737	-	-
Total fund balances	<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>
Total liabilities and fund balances	<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>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

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>
<b><u>ASSETS:</u></b>						
Cash	\$ 27,471	\$ 366,270	\$ 16,429	\$ 473,582	\$ 64,262	\$ 21,841
Total assets	<u>\$ 27,471</u>	<u>\$ 366,270</u>	<u>\$ 16,429</u>	<u>\$ 473,582</u>	<u>\$ 64,262</u>	<u>\$ 21,841</u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	27,471	-	16,429	-	-	-
Committed	-	366,270	-	473,582	64,262	21,841
Assigned	-	-	-	-	-	-
Total fund balances	<u>27,471</u>	<u>366,270</u>	<u>16,429</u>	<u>473,582</u>	<u>64,262</u>	<u>21,841</u>
Total liabilities and fund balances	<u>\$ 27,471</u>	<u>\$ 366,270</u>	<u>\$ 16,429</u>	<u>\$ 473,582</u>	<u>\$ 64,262</u>	<u>\$ 21,841</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

Continued from previous page.

	<u>County Fair</u>	<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>
<b><u>ASSETS:</u></b>							
Cash	\$ 97,249	\$ 31,914	\$ 82,727	\$ 321,311	\$ 152,807	\$ 26,182	\$ 490
Total assets	<u>\$ 97,249</u>	<u>\$ 31,914</u>	<u>\$ 82,727</u>	<u>\$ 321,311</u>	<u>\$ 152,807</u>	<u>\$ 26,182</u>	<u>\$ 490</u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	-	31,914	82,727	-	152,807	-	-
Committed	97,249	-	-	321,311	-	26,182	490
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>97,249</u>	<u>31,914</u>	<u>82,727</u>	<u>321,311</u>	<u>152,807</u>	<u>26,182</u>	<u>490</u>
Total liabilities and fund balances	<u>\$ 97,249</u>	<u>\$ 31,914</u>	<u>\$ 82,727</u>	<u>\$ 321,311</u>	<u>\$ 152,807</u>	<u>\$ 26,182</u>	<u>\$ 490</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

Continued from previous page.

	<u>Assessment and Taxation</u>	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Special Services</u>
<b><u>ASSETS:</u></b>						
Cash	\$ 268,781	\$ 111,200	\$ 543,543	\$ 410,453	\$ 2,908	\$ -
Total assets	<u>\$ 268,781</u>	<u>\$ 111,200</u>	<u>\$ 543,543</u>	<u>\$ 410,453</u>	<u>\$ 2,908</u>	<u>\$ -</u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	268,781	111,200	-	410,453	-	-
Committed	-	-	543,543	-	-	-
Assigned	-	-	-	-	2,908	-
Total fund balances	<u>268,781</u>	<u>111,200</u>	<u>543,543</u>	<u>410,453</u>	<u>2,908</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 268,781</u>	<u>\$ 111,200</u>	<u>\$ 543,543</u>	<u>\$ 410,453</u>	<u>\$ 2,908</u>	<u>\$ -</u>

Continued on next page.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2020**

Continued from previous page.

	<u>2050 Plan</u>	<u>GIS Equipment Reserve</u>	<u>Assessor Technology Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>						
Cash	<u>\$ 1,043,390</u>	<u>\$ 107,899</u>	<u>\$ 3,206</u>	<u>\$ 133,774</u>	<u>\$ 14,626</u>	<u>\$ 9,954,467</u>
Total assets	<u><u>\$ 1,043,390</u></u>	<u><u>\$ 107,899</u></u>	<u><u>\$ 3,206</u></u>	<u><u>\$ 133,774</u></u>	<u><u>\$ 14,626</u></u>	<u><u>\$ 9,954,467</u></u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>						
Restricted	-	-	-	-	-	6,631,931
Committed	1,043,390	107,899	3,206	133,774	14,626	3,300,891
Assigned	-	-	-	-	-	21,645
Total fund balances	<u>1,043,390</u>	<u>107,899</u>	<u>3,206</u>	<u>133,774</u>	<u>14,626</u>	<u>9,954,467</u>
Total liabilities and fund balances	<u><u>\$ 1,043,390</u></u>	<u><u>\$ 107,899</u></u>	<u><u>\$ 3,206</u></u>	<u><u>\$ 133,774</u></u>	<u><u>\$ 14,626</u></u>	<u><u>\$ 9,954,467</u></u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

	<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>
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	64,151	114,440	1,511,846	-	1,317,449	-	-
Charges for services	-	53,454	330	-	-	-	14,996
Fines & forfeitures	-	-	-	117,315	-	65,142	-
Interest	6,038	3,738	-	488	21,511	2,040	2,209
Miscellaneous & reimbursements	-	547	29,597	-	670	199	-
Total revenues	<u>70,189</u>	<u>172,179</u>	<u>1,541,773</u>	<u>117,803</u>	<u>1,339,630</u>	<u>67,381</u>	<u>17,205</u>
<b><u>EXPENDITURES:</u></b>							
General government	-	-	-	-	687,402	-	368
Public safety	-	-	2,624,203	-	-	-	-
Highways and streets	3,000	-	-	-	-	-	-
Culture and recreation	-	225,623	-	-	-	-	-
Education	-	-	-	-	-	41,446	-
Health	-	-	-	-	-	-	-
Capital outlay	-	4,060	-	-	-	-	-
Total expenditures	<u>3,000</u>	<u>229,683</u>	<u>2,624,203</u>	<u>-</u>	<u>687,402</u>	<u>41,446</u>	<u>368</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>67,189</u>	<u>(57,504)</u>	<u>(1,082,430)</u>	<u>117,803</u>	<u>652,228</u>	<u>25,935</u>	<u>16,837</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	-	-	1,188,277	-	-	-	-
Operating transfers out	-	-	(105,847)	(142,018)	-	(35,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,082,430</u>	<u>(142,018)</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>67,189</u>	<u>(57,504)</u>	<u>-</u>	<u>(24,215)</u>	<u>652,228</u>	<u>(9,065)</u>	<u>16,837</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>213,462</u>	<u>146,645</u>	<u>-</u>	<u>34,203</u>	<u>580,326</u>	<u>61,316</u>	<u>81,309</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<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>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

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>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	5,569,440	-	-	-	4,455,863
Charges for services	-	112,598	96,207	-	-	260,979
Fines & forfeitures	-	-	-	-	-	-
Interest	2,484	38,213	5,863	455	2,068	45,454
Miscellaneous & reimbursements	245,923	11,545	-	-	-	10,749
Total revenues	<u>248,407</u>	<u>5,731,796</u>	<u>102,070</u>	<u>455</u>	<u>2,068</u>	<u>4,773,045</u>
<b><u>EXPENDITURES:</u></b>						
General government	116,579	-	64,420	-	-	-
Public safety	-	-	-	-	-	4,937,473
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	300	150,399	-
Education	-	-	-	-	-	-
Health	-	5,535,791	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>116,579</u>	<u>5,535,791</u>	<u>64,420</u>	<u>300</u>	<u>150,399</u>	<u>4,937,473</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>						
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>131,828</u>	<u>196,005</u>	<u>37,650</u>	<u>155</u>	<u>(148,331)</u>	<u>(164,428)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	-	47,339	-	-	150,399	23,670
Operating transfers out	(35,000)	-	-	-	-	-
Total other financing sources (uses)	<u>(35,000)</u>	<u>47,339</u>	<u>-</u>	<u>-</u>	<u>150,399</u>	<u>23,670</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	96,828	243,344	37,650	155	2,068	(140,758)
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	34,099	1,555,276	209,462	18,582	81,198	1,731,517
<b><u>FUND BALANCE, END OF YEAR</u></b>	<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>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

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>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	384,007	-	-	565,684	-	-
Charges for services	-	-	25,120	3,100	-	906
Fines & forfeitures	-	-	-	-	10,683	-
Interest	1,754	9,098	437	12,415	1,520	556
Miscellaneous & reimbursements	-	-	-	5,524	27,040	-
Total revenues	<u>385,761</u>	<u>9,098</u>	<u>25,557</u>	<u>586,723</u>	<u>39,243</u>	<u>1,462</u>
<b><u>EXPENDITURES:</u></b>						
General government	592,105	-	-	-	18,388	2,929
Public safety	-	-	53,367	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	-	-	556,953	-	-
Capital outlay	-	-	-	7,032	-	-
Total expenditures	<u>592,105</u>	<u>-</u>	<u>53,367</u>	<u>563,985</u>	<u>18,388</u>	<u>2,929</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>						
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(206,344)</u>	<u>9,098</u>	<u>(27,810)</u>	<u>22,738</u>	<u>20,855</u>	<u>(1,467)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	180,000	-	-	18,000	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(26,344)</u>	<u>9,098</u>	<u>(27,810)</u>	<u>40,738</u>	<u>20,855</u>	<u>(1,467)</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>53,815</u>	<u>357,172</u>	<u>44,239</u>	<u>432,844</u>	<u>43,407</u>	<u>23,308</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 27,471</u>	<u>\$ 366,270</u>	<u>\$ 16,429</u>	<u>\$ 473,582</u>	<u>\$ 64,262</u>	<u>\$ 21,841</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

Continued from previous page.

	<u>County Fair</u>	<u>County School</u>	<u>Unitary Assessment</u>	<u>Community Services Development</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	56,725	411,896	51,168	-	-	-
Charges for services	1,110,663	-	3,650	-	50,789	-
Fines & forfeitures	-	-	-	-	-	-
Interest	4,521	4,719	1,827	7,996	4,249	726
Miscellaneous & reimbursements	60,020	-	-	373	-	-
Total revenues	<u>1,231,929</u>	<u>416,615</u>	<u>56,645</u>	<u>8,369</u>	<u>55,038</u>	<u>726</u>
<b><u>EXPENDITURES:</u></b>						
General government	-	-	-	8,100	52,135	4,300
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	1,373,183	-	-	-	-	-
Education	-	413,430	-	-	-	-
Health	-	-	52,738	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>1,373,183</u>	<u>413,430</u>	<u>52,738</u>	<u>8,100</u>	<u>52,135</u>	<u>4,300</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>						
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(141,254)</u>	<u>3,185</u>	<u>3,907</u>	<u>269</u>	<u>2,903</u>	<u>(3,574)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	100,000	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(41,254)</u>	<u>3,185</u>	<u>3,907</u>	<u>269</u>	<u>2,903</u>	<u>(3,574)</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>138,503</u>	<u>28,729</u>	<u>78,820</u>	<u>321,042</u>	<u>149,904</u>	<u>29,756</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 97,249</u>	<u>\$ 31,914</u>	<u>\$ 82,727</u>	<u>\$ 321,311</u>	<u>\$ 152,807</u>	<u>\$ 26,182</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

Continued from previous page.

	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>
<b><u>REVENUES:</u></b>						
Taxes	\$ -	\$ 266,812	\$ 154,589	\$ -	\$ -	\$ -
Intergovernmental	-	627,120	-	264,989	2,079	-
Charges for services	3,527	118,189	-	358,052	447,205	-
Fines & forfeitures	-	-	-	-	-	-
Interest	11	4,176	-	12,698	10,106	72
Miscellaneous & reimbursements	-	-	-	-	-	-
Total revenues	<u>3,538</u>	<u>1,016,297</u>	<u>154,589</u>	<u>635,739</u>	<u>459,390</u>	<u>72</u>
<b><u>EXPENDITURES:</u></b>						
General government	3,895	961,750	103,022	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	-	-	592,918	437,241	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>3,895</u>	<u>961,750</u>	<u>103,022</u>	<u>592,918</u>	<u>437,241</u>	<u>-</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>						
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(357)</u>	<u>54,547</u>	<u>51,567</u>	<u>42,821</u>	<u>22,149</u>	<u>72</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Operating transfers in	-	-	-	26,000	-	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(357)</u>	<u>54,547</u>	<u>51,567</u>	<u>68,821</u>	<u>22,149</u>	<u>72</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>847</u>	<u>214,234</u>	<u>59,633</u>	<u>474,722</u>	<u>388,304</u>	<u>2,836</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 490</u>	<u>\$ 268,781</u>	<u>\$ 111,200</u>	<u>\$ 543,543</u>	<u>\$ 410,453</u>	<u>\$ 2,908</u>

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**

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

**June 30, 2020**

Continued from previous page.

	<u>Special Services</u>	<u>2050 Plan</u>	<u>GIS Equipment Reserve</u>	<u>Assessor Technology Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Totals</u>
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,401
Intergovernmental	21,124	1,000,000	-	-	-	-	16,417,981
Charges for services	2,330	-	10,811	-	-	-	2,672,906
Fines & forfeitures	86,549	-	-	-	-	-	279,689
Interest	-	14,623	2,469	81	2,578	410	227,603
Miscellaneous & reimbursements	-	-	8,964	-	11,713	10,000	422,864
Total revenues	<u>110,003</u>	<u>1,014,623</u>	<u>22,244</u>	<u>81</u>	<u>14,291</u>	<u>10,410</u>	<u>20,442,444</u>
<b><u>EXPENDITURES:</u></b>							
General government	331,955	47,717	8,157	60	77,917	10,353	3,091,552
Public safety	-	-	-	-	-	-	7,615,043
Highways and streets	-	-	-	-	-	-	3,000
Culture and recreation	-	-	-	-	-	-	1,749,505
Education	-	-	-	-	-	-	454,876
Health	-	-	-	-	-	-	7,175,641
Capital outlay	-	835,000	-	-	21,122	-	867,214
Total expenditures	<u>331,955</u>	<u>882,717</u>	<u>8,157</u>	<u>60</u>	<u>99,039</u>	<u>10,353</u>	<u>20,956,831</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(221,952)</u>	<u>131,906</u>	<u>14,087</u>	<u>21</u>	<u>(84,748)</u>	<u>57</u>	<u>(514,387)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	221,952	881,000	-	-	105,847	-	2,942,484
Operating transfers out	-	-	-	-	-	-	(317,865)
Total other financing sources (uses)	<u>221,952</u>	<u>881,000</u>	<u>-</u>	<u>-</u>	<u>105,847</u>	<u>-</u>	<u>2,624,619</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>-</u>	<u>1,012,906</u>	<u>14,087</u>	<u>21</u>	<u>21,099</u>	<u>57</u>	<u>2,110,232</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>-</u>	<u>30,484</u>	<u>93,812</u>	<u>3,185</u>	<u>112,675</u>	<u>14,569</u>	<u>7,844,235</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ -</u>	<u>\$ 1,043,390</u>	<u>\$ 107,899</u>	<u>\$ 3,206</u>	<u>\$ 133,774</u>	<u>\$ 14,626</u>	<u>\$ 9,954,467</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
DMV license and gas tax	\$ 70,000	\$ 70,000	\$ 64,151	\$ (5,849)
Interest	4,000	4,000	6,038	2,038
Total revenues	<u>74,000</u>	<u>74,000</u>	<u>70,189</u>	<u>(3,811)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	53,000	53,000	3,000	50,000
Contingency	156,000	156,000	-	156,000
Total expenditures	<u>209,000</u>	<u>209,000</u>	<u>3,000</u>	<u>206,000</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(135,000)	(135,000)	67,189	202,189
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>294,000</u>	<u>294,000</u>	<u>213,462</u>	<u>(80,538)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 159,000</u>	<u>\$ 159,000</u>	<u>\$ 280,651</u>	<u>\$ 121,651</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State vehicle fees	\$ 100,000	\$ 100,000	\$ 114,440	\$ 14,440
Charges for services:				
Park user fees	63,000	63,000	53,454	(9,546)
Miscellaneous revenue	-	-	547	547
Interest	3,000	3,000	3,738	738
Total revenues	<u>166,000</u>	<u>166,000</u>	<u>172,179</u>	<u>6,179</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	137,785	137,785	134,338	3,447
Materials & services	81,990	136,990	91,285	45,705
Capital outlay	30,000	30,000	4,060	25,940
Contingency	57,653	2,653	-	2,653
Total expenditures	<u>307,428</u>	<u>307,428</u>	<u>229,683</u>	<u>77,745</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(141,428)	(141,428)	(57,504)	83,924
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>178,000</u>	<u>178,000</u>	<u>146,645</u>	<u>(31,355)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 36,572</u>	<u>\$ 36,572</u>	<u>\$ 89,141</u>	<u>\$ 52,569</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
<b><u>EXPENDITURES:</u></b>				
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>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	-	-	-	-
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
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>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, ENDING</u></b>				
	<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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
911 apportionment	\$ 534,230	\$ 534,230	\$ 516,831	\$ (17,399)
State apportionments	33,536	33,536	15,268	(18,268)
Local apportionments	1,018,777	1,018,777	975,747	(43,030)
National Forest rental	4,000	4,000	4,000	-
Charges for services	460	460	330	(130)
Refunds and reimbursements	24,433	24,433	29,597	5,164
Total revenues	<u>1,615,436</u>	<u>1,615,436</u>	<u>1,541,773</u>	<u>(73,663)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	2,530,292	2,530,292	2,367,967	162,325
Materials & services	287,587	287,587	256,236	31,351
Total expenditures	<u>2,817,879</u>	<u>2,817,879</u>	<u>2,624,203</u>	<u>193,676</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(1,202,443)</u>	<u>(1,202,443)</u>	<u>(1,082,430)</u>	<u>120,013</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	1,308,290	1,308,290	1,188,277	(120,013)
Operating transfers out	(105,847)	(105,847)	(105,847)	-
Total other financing sources (uses)	<u>1,202,443</u>	<u>1,202,443</u>	<u>1,082,430</u>	<u>(120,013)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, ENDING</u></b>				
	<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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Fines & impound fees	\$ 144,000	\$ 168,000	\$ 117,315	\$ (50,685)
Interest	-	-	488	488
Total revenues	<u>144,000</u>	<u>168,000</u>	<u>117,803</u>	<u>(50,197)</u>
<b><u>EXPENDITURES:</u></b>				
Contingency	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>36,000</u>
Total expenditures	<u>36,000</u>	<u>36,000</u>	<u>-</u>	<u>36,000</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	108,000	132,000	117,803	(14,197)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	<u>(144,000)</u>	<u>(168,000)</u>	<u>(142,018)</u>	<u>25,982</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(36,000)	(36,000)	(24,215)	11,785
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>36,000</u>	<u>36,000</u>	<u>34,203</u>	<u>(1,797)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,988</u>	<u>\$ 9,988</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grant	\$ 1,200,000	\$ 1,340,000	\$ 1,317,449	\$ (22,551)
Interest	1,000	1,000	21,511	20,511
Reimbursements	-	-	670	670
Total revenues	<u>1,201,000</u>	<u>1,341,000</u>	<u>1,339,630</u>	<u>(1,370)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	743,378	881,478	687,402	194,076
Contingency	657,622	604,522	-	604,522
Total expenditures	<u>1,401,000</u>	<u>1,486,000</u>	<u>687,402</u>	<u>798,598</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(200,000)	(145,000)	652,228	797,228
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>200,000</u>	<u>145,000</u>	<u>580,326</u>	<u>435,326</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,232,554</u>	<u>\$ 1,232,554</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Fines & forfeitures:				
Court fees	\$ 62,319	\$ 62,319	\$ 65,142	\$ 2,823
Miscellaneous Revenue	-	-	199	199
Interest	200	200	2,040	1,840
Total revenues	<u>62,519</u>	<u>62,519</u>	<u>67,381</u>	<u>4,862</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	38,982	53,982	41,446	12,536
Contingency	52,537	37,537	-	37,537
Total expenditures	<u>91,519</u>	<u>91,519</u>	<u>41,446</u>	<u>50,073</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(29,000)	(29,000)	25,935	54,935
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(35,000)	(35,000)	(35,000)	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(64,000)	(64,000)	(9,065)	54,935
<b><u>FUND BALANCES, BEGINNING</u></b>				
	64,000	64,000	61,316	(2,684)
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,251</u>	<u>\$ 52,251</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Land transaction fees	\$ 13,000	\$ 13,000	\$ 14,996	\$ 1,996
Interest	1,000	1,000	2,209	1,209
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>17,205</u>	<u>3,205</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	6,360	6,360	368	5,992
Capital outlay	15,000	15,000	-	15,000
Contingency	62,640	62,640	-	62,640
Total expenditures	<u>84,000</u>	<u>84,000</u>	<u>368</u>	<u>83,632</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(70,000)	(70,000)	16,837	86,837
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>70,000</u>	<u>70,000</u>	<u>81,309</u>	<u>11,309</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,146</u>	<u>\$ 98,146</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 500	\$ 20,500	\$ 2,484	\$ (18,016)
Sale of public lands	100,000	100,000	245,923	145,923
Total revenues	<u>100,500</u>	<u>120,500</u>	<u>248,407</u>	<u>127,907</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	65,500	118,500	116,579	1,921
Contingency	5,000	1,000	-	1,000
Total expenditures	<u>70,500</u>	<u>119,500</u>	<u>116,579</u>	<u>2,921</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	30,000	1,000	131,828	130,828
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(5,000)	(34,000)	96,828	130,828
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>5,000</u>	<u>34,000</u>	<u>34,099</u>	<u>99</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,927</u>	<u>\$ 130,927</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants & contracts	\$ 4,587,431	\$ 5,497,099	\$ 5,446,983	\$ (50,116)
Federal grants	-	-	122,457	122,457
Charges for services:				
Customer services	33,000	93,000	112,598	\$ 19,598
Interest	2,000	13,400	38,213	24,813
Insurance reimbursements and other	8,200	24,200	11,545	(12,655)
Total revenues	<u>4,630,631</u>	<u>5,627,699</u>	<u>5,731,796</u>	<u>104,097</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	4,531,107	5,071,298	4,529,336	541,962
Materials & services	766,744	1,117,621	1,006,455	111,166
Capital outlay	45,000	45,000	-	45,000
Contingency	414,801	1,080,601	-	1,080,601
Total expenditures	<u>5,757,652</u>	<u>7,314,520</u>	<u>5,535,791</u>	<u>1,778,729</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(1,127,021)	(1,686,821)	196,005	1,882,826
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	48,000	58,868	47,339	(11,529)
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(1,079,021)	(1,627,953)	243,344	1,871,297
<b><u>FUND BALANCES, BEGINNING</u></b>				
	1,079,021	1,627,953	1,555,276	(72,677)
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,798,620</u>	<u>\$ 1,798,620</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Public corner fees	\$ 85,000	\$ 85,000	\$ 96,207	\$ 11,207
Interest	3,000	3,000	5,863	2,863
Total revenues	<u>88,000</u>	<u>88,000</u>	<u>102,070</u>	<u>14,070</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	129,956	129,956	64,420	65,536
Capital outlay	20,000	20,000	-	20,000
Contingency	118,044	118,044	-	118,044
Total expenditures	<u>268,000</u>	<u>268,000</u>	<u>64,420</u>	<u>203,580</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(180,000)	(180,000)	37,650	217,650
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>180,000</u>	<u>180,000</u>	<u>209,462</u>	<u>29,462</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 247,112</u>	<u>\$ 247,112</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ 455	\$ 455
Total revenues	-	-	455	455
<b><u>EXPENDITURES:</u></b>				
Materials & services	5,300	5,300	300	5,000
Contingency	24,700	24,700	-	24,700
Total expenditures	30,000	30,000	300	29,700
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(30,000)	(30,000)	155	30,155
<b><u>FUND BALANCES, BEGINNING</u></b>				
	30,000	30,000	18,582	(11,418)
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 18,737	\$ 18,737

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ 2,068	\$ 2,068
Total revenues	-	-	2,068	2,068
<b><u>EXPENDITURES:</u></b>				
Materials & services	160,000	160,000	150,399	9,601
Contingency	79,000	79,000	-	79,000
Total expenditures	239,000	239,000	150,399	88,601
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(239,000)	(239,000)	(148,331)	90,669
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	160,000	160,000	150,399	(9,601)
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(79,000)	(79,000)	2,068	81,068
<b><u>FUND BALANCES, BEGINNING</u></b>				
	79,000	79,000	81,198	2,198
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 83,266	\$ 83,266

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 123,105	\$ 127,824	\$ 127,824	\$ -
Federal grants	-	-	128,427	128,427
Corrections allocation grant	3,145,793	3,145,793	3,089,472	(56,321)
Local grants	1,131,823	1,156,801	1,101,541	(55,260)
Inmate welfare	8,599	8,599	8,599	-
Charges for services:				
Supervision fees	200,000	200,000	202,744	2,744
Client fees	65,400	64,400	58,235	(6,165)
Interest	52,700	48,900	45,454	(3,446)
Refunds and reimbursements	15,000	10,000	10,749	749
Total revenues	<u>4,742,420</u>	<u>4,762,317</u>	<u>4,773,045</u>	<u>10,728</u>
<b><u>EXPENDITURES:</u></b>				
Community corrections:				
Personal services	3,029,382	3,029,382	2,782,435	246,947
Materials & services	1,456,007	1,196,220	1,087,641	108,579
Capital outlay	30,000	30,000	-	30,000
Total community corrections	<u>4,515,389</u>	<u>4,255,602</u>	<u>3,870,076</u>	<u>385,526</u>
Drug court:				
Material & services	<u>349,800</u>	<u>254,912</u>	<u>247,583</u>	<u>7,329</u>
Transitional housing:				
Material & services	<u>26,076</u>	<u>29,228</u>	<u>25,141</u>	<u>4,087</u>
Justice reinvestment:				
Personal services	194,836	194,836	144,315	50,521
Materials & services	581,507	599,670	598,541	1,129
Total justice reinvestment	<u>776,343</u>	<u>794,506</u>	<u>742,856</u>	<u>51,650</u>
Treatment court:				
Material & services	-	91,100	51,817	39,283
Operating contingency	<u>312,347</u>	<u>1,092,514</u>	<u>-</u>	<u>1,092,514</u>
Total expenditures	<u>5,979,955</u>	<u>6,517,862</u>	<u>4,937,473</u>	<u>1,580,389</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>				
	(1,237,535)	(1,755,545)	(164,428)	1,591,117
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	24,000	24,000	23,670	(330)
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(1,213,535)	(1,731,545)	(140,758)	1,590,787
<b><u>FUND BALANCES, BEGINNING</u></b>	1,213,535	1,731,545	1,731,517	(28)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,590,759</u>	<u>\$ 1,590,759</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Video lottery	\$ 340,000	\$ 363,000	\$ 363,491	\$ 491
Federal grants	-	16,000	4,516	(11,484)
Local grants	-	-	16,000	16,000
Interest	-	-	1,754	1,754
Total revenues	<u>340,000</u>	<u>379,000</u>	<u>385,761</u>	<u>6,761</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	149,602	149,602	143,703	5,899
Materials & services	<u>285,265</u>	<u>474,265</u>	<u>448,402</u>	<u>25,863</u>
Total expenditures	<u>434,867</u>	<u>623,867</u>	<u>592,105</u>	<u>31,762</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(94,867)	(244,867)	(206,344)	38,523
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	<u>30,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(64,867)	(64,867)	(26,344)	-
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>64,867</u>	<u>64,867</u>	<u>53,815</u>	<u>(11,052)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,471</u>	<u>\$ 27,471</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 5,000	\$ 5,000	\$ 9,098	\$ 4,098
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>9,098</u>	<u>4,098</u>
<b><u>EXPENDITURES:</u></b>				
Capital outlay	155,000	155,000	-	155,000
Operating contingency	200,000	200,000	-	200,000
Total expenditures	<u>355,000</u>	<u>355,000</u>	<u>-</u>	<u>355,000</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(350,000)	(350,000)	9,098	359,098
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>350,000</u>	<u>350,000</u>	<u>357,172</u>	<u>7,172</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 366,270</u>	<u>\$ 366,270</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Fees	\$ 25,000	\$ 25,000	\$ 25,120	\$ 120
Interest	-	-	437	437
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,557</u>	<u>557</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	55,000	62,100	53,367	8,733
Capital Outlay	15,000	15,000	-	15,000
Operating contingency	10,000	10,000	-	10,000
Total expenditures	<u>80,000</u>	<u>87,100</u>	<u>53,367</u>	<u>33,733</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(55,000)	(62,100)	(27,810)	34,290
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>55,000</u>	<u>62,100</u>	<u>44,239</u>	<u>(17,861)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,429</u>	<u>\$ 16,429</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Grants	\$ 587,190	\$ 713,690	\$ 565,684	\$ (148,006)
Charges for services:				
Fees	-	-	3,100	3,100
Interest	3,000	3,000	12,415	9,415
Reimbursements	-	20,000	5,524	(14,476)
Total revenues	<u>590,190</u>	<u>736,690</u>	<u>586,723</u>	<u>(149,967)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	365,236	634,982	341,289	293,693
Materials & services	430,291	231,861	215,664	16,197
Capital outlay	-	8,000	7,032	968
Operating contingency	232,663	133,847	-	133,847
Total expenditures	<u>1,028,190</u>	<u>1,008,690</u>	<u>563,985</u>	<u>444,705</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(438,000)</u>	<u>(272,000)</u>	<u>22,738</u>	<u>294,738</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	60,908	60,908	18,000	(42,908)
Operating transfers out	(42,908)	(208,908)	-	208,908
Total other financing sources (uses)	<u>18,000</u>	<u>(148,000)</u>	<u>18,000</u>	<u>166,000</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(420,000)</u>	<u>(420,000)</u>	<u>40,738</u>	<u>460,738</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>420,000</u>	<u>420,000</u>	<u>432,844</u>	<u>12,844</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 473,582</u>	<u>\$ 473,582</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ -	\$ (500)
Fines & forfeitures	100	10,100	10,683	583
Interest	300	300	1,520	1,220
Refund and reimbursements	100	27,100	27,040	(60)
Total revenues	<u>1,000</u>	<u>38,000</u>	<u>39,243</u>	<u>1,243</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	5,300	42,300	18,388	23,912
Contingency	45,700	45,700	-	45,700
Total expenditures	<u>51,000</u>	<u>88,000</u>	<u>18,388</u>	<u>69,612</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(50,000)	(50,000)	20,855	70,855
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>65,000</u>	<u>65,000</u>	<u>43,407</u>	<u>(21,593)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 64,262</u>	<u>\$ 49,262</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ 906	\$ (1,094)
Interest	-	-	556	556
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,462</u>	<u>(538)</u>
<b><u>EXPENDITURES:</u></b>				
Material & services	2,120	5,120	2,929	2,191
Capital outlay	25,000	25,000	-	25,000
Operating contingency	9,880	6,880	-	6,880
Total expenditures	<u>37,000</u>	<u>37,000</u>	<u>2,929</u>	<u>34,071</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(35,000)	(35,000)	(1,467)	33,533
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>35,000</u>	<u>35,000</u>	<u>23,308</u>	<u>(11,692)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,841</u>	<u>\$ 21,841</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 53,167	\$ 167
Federal grants	-	-	3,558	3,558
Charges for services:				
Admissions	185,000	185,000	142,642	(42,358)
Refunds and reimbursements	19,400	19,400	12,849	(6,551)
Concessions and commercial space	69,000	69,000	59,140	(9,860)
Carnival	75,000	75,000	75,685	685
Rodeo revenues	250	250	105	(145)
Livestock sales	500,000	614,000	618,074	4,074
Rentals	8,750	8,750	7,000	(1,750)
Concert	27,500	37,500	32,017	(5,483)
Fair-sponsorships	145,000	103,700	85,375	(18,325)
Fair-parking	40,000	40,000	45,669	5,669
Fair-concessions & merchandise	31,000	31,000	27,407	(3,593)
Fair-other	2,000	2,000	2,000	-
Sign and bench sales	5,000	5,000	2,700	(2,300)
Interest	100	100	4,521	4,421
Donations	1,000	1,000	139	(861)
Miscellaneous	21,800	53,100	59,881	6,781
Total revenues	<u>1,183,800</u>	<u>1,297,800</u>	<u>1,231,929</u>	<u>(65,871)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	159,764	174,764	154,911	19,853
Materials & services	1,154,814	1,268,814	1,218,272	50,542
Operating contingency	31,222	16,222	-	16,222
Total expenditures	<u>1,345,800</u>	<u>1,459,800</u>	<u>1,373,183</u>	<u>86,617</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(162,000)</u>	<u>(162,000)</u>	<u>(141,254)</u>	<u>20,746</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	100,000	100,000	100,000	-
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(62,000)</u>	<u>(62,000)</u>	<u>(41,254)</u>	<u>20,746</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>62,000</u>	<u>62,000</u>	<u>138,503</u>	<u>76,503</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,249</u>	<u>\$ 97,249</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State apportionment	\$ 437,500	\$ 437,500	\$ 381,996	\$ (55,504)
Federal revenues	25,000	25,000	29,566	4,566
Mineral leasing	5,000	5,000	334	(4,666)
Fines & impound fees	500	500	-	(500)
Interest	2,000	2,000	4,719	2,719
Total revenues	<u>470,000</u>	<u>470,000</u>	<u>416,615</u>	<u>(53,385)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	470,000	470,000	413,430	56,570
Contingency	25,000	25,000	-	25,000
Total expenditures	<u>495,000</u>	<u>495,000</u>	<u>413,430</u>	<u>81,570</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(25,000)	(25,000)	3,185	28,185
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>25,000</u>	<u>25,000</u>	<u>28,729</u>	<u>3,729</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,914</u>	<u>\$ 31,914</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State apportionment	\$ 51,960	\$ 51,960	\$ 51,168	\$ (792)
Fees	6,250	6,250	3,650	(2,600)
Interest	975	975	1,827	852
Total revenues	<u>59,185</u>	<u>59,185</u>	<u>56,645</u>	<u>(2,540)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	73,492	73,492	52,738	20,754
Contingency	52,325	52,325	-	52,325
Total expenditures	<u>125,817</u>	<u>125,817</u>	<u>52,738</u>	<u>73,079</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>				
	(66,632)	(66,632)	3,907	70,539
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>66,632</u>	<u>66,632</u>	<u>78,820</u>	<u>12,188</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,727</u>	<u>\$ 82,727</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Sponsorships	\$ -	\$ -	\$ 373	\$ 373
Interest	5,000	5,000	7,996	2,996
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>8,369</u>	<u>3,369</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	26,500	26,500	8,100	18,400
Contingency	298,500	298,500	-	298,500
Total expenditures	<u>325,000</u>	<u>325,000</u>	<u>8,100</u>	<u>316,900</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(320,000)	(320,000)	269	320,269
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>320,000</u>	<u>320,000</u>	<u>321,042</u>	<u>1,042</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 321,311</u>	<u>\$ 321,311</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 5,030	\$ (970)
Mediation services	45,454	45,454	45,759	305
Interest	-	-	4,249	4,249
Total revenues	<u>51,454</u>	<u>51,454</u>	<u>55,038</u>	<u>3,584</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	67,310	67,310	52,135	15,175
Operating contingency	144,144	144,144	-	144,144
Total expenditures	<u>211,454</u>	<u>211,454</u>	<u>52,135</u>	<u>159,319</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(160,000)	(160,000)	2,903	162,903
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>160,000</u>	<u>160,000</u>	<u>149,904</u>	<u>(10,096)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 152,807</u>	<u>\$ 152,807</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ 726	\$ 726
Total revenues	<u>-</u>	<u>-</u>	<u>726</u>	<u>726</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	5,300	5,300	4,300	1,000
Operating contingency	<u>23,700</u>	<u>23,700</u>	<u>-</u>	<u>23,700</u>
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>4,300</u>	<u>24,700</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(29,000)	(29,000)	(3,574)	25,426
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>29,000</u>	<u>29,000</u>	<u>29,756</u>	<u>756</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,182</u>	<u>\$ 26,182</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Fees	\$ 12,000	\$ 12,000	\$ 3,527	\$ (8,473)
Interest	-	-	11	11
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>3,538</u>	<u>(8,462)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	<u>12,720</u>	<u>12,720</u>	<u>3,895</u>	<u>8,825</u>
Total expenditures	<u>12,720</u>	<u>12,720</u>	<u>3,895</u>	<u>8,825</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(720)	(720)	(357)	363
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>720</u>	<u>720</u>	<u>847</u>	<u>127</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 490</u>	<u>\$ 490</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Taxes:				
Current year taxes	\$ 290,000	\$ 290,000	\$ 266,812	\$ (23,188)
Intergovernmental	647,000	647,000	627,120	(19,880)
Charges for services:				
Land transactions fee/Fees	112,000	112,000	118,189	6,189
Interest	1,000	1,000	4,176	3,176
Total revenues	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,016,297</u>	<u>(33,703)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	1,100,000	1,100,000	961,750	138,250
Operating contingency	150,000	150,000	-	150,000
Total expenditures	<u>1,250,000</u>	<u>1,250,000</u>	<u>961,750</u>	<u>288,250</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(200,000)	(200,000)	54,547	254,547
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>200,000</u>	<u>200,000</u>	<u>214,234</u>	<u>14,234</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 268,781</u>	<u>\$ 268,781</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Taxes:				
Unsegregated taxes	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 154,589</u>	<u>\$ 84,589</u>
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>154,589</u>	<u>84,589</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	<u>110,000</u>	<u>110,000</u>	<u>103,022</u>	<u>6,978</u>
Total expenditures	<u>110,000</u>	<u>110,000</u>	<u>103,022</u>	<u>6,978</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(40,000)</u>	<u>(40,000)</u>	<u>51,567</u>	<u>91,567</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>40,000</u>	<u>40,000</u>	<u>59,633</u>	<u>19,633</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,200</u>	<u>\$ 111,200</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Grants	\$ 287,335	\$ 193,000	\$ 264,989	\$ 71,989
Fees	278,938	356,938	358,052	1,114
Interest	5,000	5,000	12,698	7,698
Total revenues	<u>571,273</u>	<u>554,938</u>	<u>635,739</u>	<u>80,801</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	485,137	485,137	460,514	24,623
Materials & services	125,839	170,839	132,404	38,435
Capital outlay	25,000	25,000	-	25,000
Operating contingency	335,297	373,962	-	373,962
Total expenditures	<u>971,273</u>	<u>1,054,938</u>	<u>592,918</u>	<u>462,020</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(400,000)	(500,000)	42,821	542,821
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	-	26,000	26,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(400,000)	(474,000)	68,821	542,821
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>400,000</u>	<u>474,000</u>	<u>474,722</u>	<u>722</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 543,543</u>	<u>\$ 543,543</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal grants	\$ -	\$ -	\$ 2,079	\$ 2,079
Charges for services:				
Fees	399,047	399,047	447,205	48,158
Interest	2,500	2,500	10,106	7,606
Total revenues	<u>401,547</u>	<u>401,547</u>	<u>459,390</u>	<u>57,843</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	403,266	403,266	330,757	72,509
Materials & services	119,225	132,225	106,484	25,741
Operating contingency	237,917	224,917	-	224,917
Total expenditures	<u>760,408</u>	<u>760,408</u>	<u>437,241</u>	<u>323,167</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(358,861)	(358,861)	22,149	381,010
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>358,861</u>	<u>358,861</u>	<u>388,304</u>	<u>29,443</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,453</u>	<u>\$ 410,453</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 16	\$ 16	\$ 72	\$ 56
Total revenues	<u>16</u>	<u>16</u>	<u>72</u>	<u>56</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	2,563	2,563	-	2,563
Contingency	135	135	-	135
Total expenditures	<u>2,698</u>	<u>2,698</u>	<u>-</u>	<u>2,698</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(2,682)	(2,682)	72	2,754
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>2,682</u>	<u>2,682</u>	<u>2,836</u>	<u>154</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,908</u>	<u>\$ 2,908</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal grants	\$ -	\$ -	\$ 21,124	\$ 21,124
Charges for services:				
Fingerprinting fees	4,000	4,000	2,330	(1,670)
Fines and forfeitures	90,000	90,000	86,549	(3,451)
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>110,003</u>	<u>16,003</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	325,364	325,364	292,607	32,757
Materials & services	51,768	51,768	39,348	12,420
Total expenditures	<u>377,132</u>	<u>377,132</u>	<u>331,955</u>	<u>45,177</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(283,132)	(283,132)	(221,952)	61,180
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	283,132	283,132	221,952	(61,180)
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, ENDING</u></b>				
	<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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Interest	320	320	14,623	14,303
Total revenues	<u>320</u>	<u>1,000,320</u>	<u>1,014,623</u>	<u>14,303</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	23,320	1,074,320	47,717	1,026,603
Capital outlay	-	835,000	835,000	-
Operating contingency	27,000	2,000	-	2,000
Total expenditures	<u>50,320</u>	<u>1,911,320</u>	<u>882,717</u>	<u>1,028,603</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(50,000)	(911,000)	131,906	1,042,906
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	20,000	881,000	881,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(30,000)	(30,000)	1,012,906	1,042,906
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>30,000</u>	<u>30,000</u>	<u>30,484</u>	<u>484</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,043,390</u>	<u>\$ 1,043,390</u>

**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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Charges for services:				
GIS/Aerial photos	\$ 5,000	\$ 5,000	\$ 10,811	\$ 5,811
Miscellaneous revenue	7,000	7,000	8,964	1,964
Interest	2,000	2,000	2,469	469
Total revenues	<u>14,000</u>	<u>14,000</u>	<u>22,244</u>	<u>8,244</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	4,240	15,240	8,157	7,083
Capital outlay	12,000	12,000	-	12,000
Contingency	94,760	83,760	-	83,760
Total expenditures	<u>111,000</u>	<u>111,000</u>	<u>8,157</u>	<u>102,843</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(97,000)	(97,000)	14,087	111,087
<b><u>FUND BALANCES, BEGINNING</u></b>				
	97,000	97,000	93,812	(3,188)
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,899</u>	<u>\$ 107,899</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ -	\$ 81	\$ 81
Total revenues	<u>-</u>	<u>-</u>	<u>81</u>	<u>81</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	1,060	1,060	60	1,000
Contingency	<u>2,040</u>	<u>2,040</u>	<u>-</u>	<u>2,040</u>
Total expenditures	<u>3,100</u>	<u>3,100</u>	<u>60</u>	<u>3,040</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(3,100)	(3,100)	21	3,121
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>3,100</u>	<u>3,100</u>	<u>3,185</u>	<u>85</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,206</u>	<u>\$ 3,206</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Reimbursements	\$ 11,451	\$ 11,451	\$ 11,713	\$ 262
Interest	-	-	2,578	2,578
Total revenues	<u>11,451</u>	<u>11,451</u>	<u>14,291</u>	<u>2,840</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	90,567	90,567	77,918	12,649
Capital outlay	-	22,000	21,121	879
Operating contingency	126,731	104,731	-	104,731
Total expenditures	<u>217,298</u>	<u>217,298</u>	<u>99,039</u>	<u>118,259</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(205,847)	(205,847)	(84,748)	121,099
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	105,847	105,847	105,847	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(100,000)	(100,000)	21,099	121,099
<b><u>FUND BALANCES, BEGINNING</u></b>				
	100,000	100,000	112,675	12,675
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,774</u>	<u>\$ 133,774</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Donations	\$ 5,000	\$ 10,000	\$ 10,000	\$ -
Interest	-	-	410	410
Total revenues	<u>5,000</u>	<u>10,000</u>	<u>10,410</u>	<u>410</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	10,600	15,600	10,353	5,247
Contingency	4,400	4,400	-	4,400
Total expenditures	<u>15,000</u>	<u>20,000</u>	<u>10,353</u>	<u>9,647</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(10,000)	(10,000)	57	10,057
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>10,000</u>	<u>10,000</u>	<u>14,569</u>	<u>4,569</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,626</u>	<u>\$ 14,626</u>

**UMATILLA COUNTY, OREGON**

**Non-Major Governmental Funds**

**Debt Service Funds**

**June 30, 2020**

**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, 2020**

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>				
Cash	\$ 70,693	\$ 2,196,749	\$ 14,591	\$ 2,282,033
Total assets	<u>\$ 70,693</u>	<u>\$ 2,196,749</u>	<u>\$ 14,591</u>	<u>\$ 2,282,033</u>
<b><u>LIABILITIES</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>				
Restricted	70,693	-	14,591	85,284
Committed	-	2,196,749	-	2,196,749
Total fund balance	<u>70,693</u>	<u>2,196,749</u>	<u>14,591</u>	<u>2,282,033</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 70,693</u>	 <u>\$ 2,196,749</u>	 <u>\$ 14,591</u>	 <u>\$ 2,282,033</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, 2020**

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<b><u>REVENUES:</u></b>				
Taxes	\$ 4,008	\$ -	\$ -	\$ 4,008
Intergovernmental	19,979	1,415,697	25,615	1,461,291
Interest	1,506	60,761	362	62,629
Total revenues	<u>25,493</u>	<u>1,476,458</u>	<u>25,977</u>	<u>1,527,928</u>
<b><u>EXPENDITURES:</u></b>				
Principal	12,250	780,000	20,151	812,401
Interest	7,729	513,933	5,464	527,126
Total expenditures	<u>19,979</u>	<u>1,293,933</u>	<u>25,615</u>	<u>1,339,527</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	5,514	182,525	362	188,401
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>65,179</u>	<u>2,014,224</u>	<u>14,229</u>	<u>2,093,632</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ 70,693</u>	<u>\$ 2,196,749</u>	<u>\$ 14,591</u>	<u>\$ 2,282,033</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 4,008	\$ 4,008
Intergovernmental:				
Local revenues	21,000	21,000	19,979	(1,021)
Interest	-	-	1,506	1,506
Total revenues	<u>21,000</u>	<u>21,000</u>	<u>25,493</u>	<u>4,493</u>
<b><u>EXPENDITURES:</u></b>				
Principal	12,400	12,400	12,250	150
Interest	8,600	8,600	7,729	871
Total expenditures	<u>21,000</u>	<u>21,000</u>	<u>19,979</u>	<u>1,021</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	-	-	5,514	5,514
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(65,000)	(65,000)	-	65,000
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(65,000)	(65,000)	5,514	70,514
<b><u>FUND BALANCES, BEGINNING</u></b>	65,000	65,000	65,179	179
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,693</u>	<u>\$ 70,693</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
County apportionment	\$ 1,270,000	\$ 1,270,000	\$ 1,415,697	\$ 145,697
Interest	30,000	30,000	60,761	30,761
Total revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,476,458</u>	<u>176,458</u>
<b><u>EXPENDITURES:</u></b>				
Debt service:				
Principal	780,000	780,000	780,000	-
Interest	520,000	520,000	513,933	6,067
Total expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,293,933</u>	<u>6,067</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	-	-	182,525	182,525
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>1,970,000</u>	<u>1,970,000</u>	<u>2,014,224</u>	<u>44,224</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u><u>\$ 1,970,000</u></u>	<u><u>\$ 1,970,000</u></u>	<u><u>\$ 2,196,749</u></u>	<u><u>\$ 226,749</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Loan receipts	\$ 25,800	\$ 25,800	\$ 25,615	\$ (185)
Interest	-	-	362	362
Total revenues	<u>25,800</u>	<u>25,800</u>	<u>25,977</u>	<u>177</u>
<b><u>EXPENDITURES:</u></b>				
Principal retirements	20,200	20,200	20,151	49
Interest	5,600	5,600	5,464	136
Contingency	14,000	14,000	-	14,000
Total expenditures	<u>39,800</u>	<u>39,800</u>	<u>25,615</u>	<u>14,185</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(14,000)	(14,000)	362	14,362
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>14,000</u>	<u>14,000</u>	<u>14,229</u>	<u>229</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,591</u>	<u>\$ 14,591</u>

**UMATILLA COUNTY, OREGON**

**Non-Major Capital Projects Governmental Funds**

**June 30, 2020**

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, 2020**

	<u>Facilities</u> <u>Improvements</u>	<u>Capital</u> <u>Purchases</u> <u>Management</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>			
Cash	\$ 1,121,383	\$ 41,965	\$ 1,163,348
Total assets	<u>\$ 1,121,383</u>	<u>\$ 41,965</u>	<u>\$ 1,163,348</u>
<b><u>LIABILITIES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>			
Restricted	-	-	-
Assigned	<u>1,121,383</u>	<u>41,965</u>	<u>1,163,348</u>
Total fund balances	<u>1,121,383</u>	<u>41,965</u>	<u>1,163,348</u>
Total liabilities and fund balances	<u>\$ 1,121,383</u>	<u>\$ 41,965</u>	<u>\$ 1,163,348</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, 2020**

	<u>Facilities</u> <u>Improvements</u>	<u>Capital</u> <u>Purchases</u> <u>Management</u>	<u>Totals</u>
<b><u>REVENUES:</u></b>			
Intergovernmental revenue:			
Reimbursements	\$ -	\$ 40,000	\$ 40,000
Loan receipts	-	32,000	32,000
Interest	21,216	-	21,216
Total revenues	<u>21,216</u>	<u>72,000</u>	<u>93,216</u>
<b><u>EXPENDITURES:</u></b>			
Materials & services	-	7,030	7,030
Capital outlay	-	225,000	225,000
Total expenditures	<u>-</u>	<u>232,030</u>	<u>232,030</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> <b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>21,216</u>	<u>(160,030)</u>	<u>(138,814)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>			
Operating transfers in	1,500,000	189,995	1,689,995
Operating transfers out	(513,494)	-	(513,494)
Total other financing sources	<u>986,506</u>	<u>189,995</u>	<u>1,176,501</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	1,007,722	29,965	1,037,687
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>113,661</u>	<u>12,000</u>	<u>125,661</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 1,121,383</u>	<u>\$ 41,965</u>	<u>\$ 1,163,348</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Interest	\$ 1,000	\$ 1,000	\$ 21,216	\$ 20,216
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>21,216</u>	<u>20,216</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	10,000	10,000	-	10,000
Operating contingency	<u>1,736,000</u>	<u>1,221,000</u>	<u>-</u>	<u>1,221,000</u>
Total expenditures	<u>1,746,000</u>	<u>1,231,000</u>	<u>-</u>	<u>1,231,000</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(1,745,000)</u>	<u>(1,230,000)</u>	<u>21,216</u>	<u>1,251,216</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	1,500,000	1,500,000	1,500,000	-
Operating transfers out	<u>-</u>	<u>(515,000)</u>	<u>(513,494)</u>	<u>1,506</u>
Total other financing sources (uses)	<u>1,500,000</u>	<u>985,000</u>	<u>986,506</u>	<u>1,506</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	<u>(245,000)</u>	<u>(245,000)</u>	<u>1,007,722</u>	<u>1,252,722</u>
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>245,000</u>	<u>245,000</u>	<u>113,661</u>	<u>(131,339)</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,121,383</u>	<u>\$ 1,121,383</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Reimbursements	\$ -	\$ 85,000	\$ 40,000	\$ (45,000)
Loan receipts	12,000	12,000	32,000	20,000
Total revenues	<u>12,000</u>	<u>97,000</u>	<u>72,000</u>	<u>(25,000)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	20,000	20,000	7,030	12,970
Capital outlay	172,000	342,000	225,000	117,000
Total expenditures	<u>192,000</u>	<u>362,000</u>	<u>232,030</u>	<u>129,970</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(180,000)</u>	<u>(265,000)</u>	<u>(160,030)</u>	<u>104,970</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	180,000	265,000	189,995	(75,005)
Total other financing sources	<u>180,000</u>	<u>265,000</u>	<u>189,995</u>	<u>(75,005)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	-	-	29,965	29,965
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	12,000	12,000
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,965</u>	<u>\$ 41,965</u>

**UMATILLA COUNTY, OREGON**

**INTERNAL SERVICE FUNDS**

**June 30, 2020**

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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Miscellaneous revenue	\$ -	\$ -	\$ 9,407	\$ 9,407
Interest	5,000	5,000	11,757	6,757
Total revenue	<u>5,000</u>	<u>5,000</u>	<u>21,164</u>	<u>16,164</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	10,600	26,600	18,569	8,031
Capital outlay	315,000	539,000	369,751	169,249
Operating contingency	132,400	132,400	-	132,400
Total expenditures	<u>458,000</u>	<u>698,000</u>	<u>388,320</u>	<u>309,680</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(453,000)	(693,000)	(367,156)	325,844
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	<u>315,000</u>	<u>555,000</u>	<u>336,185</u>	<u>(218,815)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(138,000)	(138,000)	(30,971)	107,029
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>500,000</u>	<u>500,000</u>	<u>551,678</u>	<u>51,678</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 362,000</u>	<u>\$ 362,000</u>	<u>\$ 520,707</u>	<u>\$ 158,707</u>

**UMATILLA COUNTY, OREGON**

**Other Schedules**  
**June 30, 2020**

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, 2020**

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2019</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, 2020</u>
2019-20	\$ -	\$102,293,824	\$ (2,667,790)	\$ (112,979)	\$ 40,307	\$ (96,835,200)	\$ 2,718,162
2018-19	2,822,273	-	-	(39,543)	103,487	(1,634,990)	1,251,227
2017-18	1,240,404	-	-	(14,335)	88,904	(587,099)	727,874
2016-17	710,051	-	-	(5,220)	115,137	(516,627)	303,341
2015-16	294,260	-	-	(5,021)	76,715	(298,176)	67,778
2014-15	48,264	-	-	(3,391)	5,348	(16,037)	34,184
Prior years	77,450	-	-	698	8,439	(17,735)	68,852
	<u>\$ 5,192,702</u>	<u>\$102,293,824</u>	<u>\$ (2,667,790)</u>	<u>\$ (179,791)</u>	<u>\$ 438,337</u>	<u>\$ (99,905,864)</u>	<u>\$ 5,171,418</u>

**Summary by Fund:**

County Operations *	\$ 901,261	\$ 17,916,229	\$ (467,245)	\$ (31,521)	\$ 86,476	\$ (17,504,144)	\$ 901,056
Agency Funds	4,291,441	84,377,595	(2,200,545)	(148,270)	351,861	(82,401,720)	4,270,362
	<u>\$ 5,192,702</u>	<u>\$102,293,824</u>	<u>\$ (2,667,790)</u>	<u>\$ (179,791)</u>	<u>\$ 438,337</u>	<u>\$ (99,905,864)</u>	<u>\$ 5,171,418</u>

\* Includes Debt Service

**UMATILLA COUNTY, OREGON**

**Schedule of Property Taxes Receivable -- By Fund**  
**June 30, 2020**

General fund	\$ 898,853
Debt service fund	<u>2,203</u>
Sub-total	901,056
Agency funds	<u>4,270,362</u>
Total	<u><u>\$ 5,171,418</u></u>

**UMATILLA COUNTY, OREGON**

**Schedule of Accountability -- Other Elected Officials**  
**Cash Transactions**  
**Year Ended June 30, 2020**

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. These funds are included as part of the fiduciary statement amounts.

	<u>Sheriff</u>
<b><u>CASH BALANCE, JUNE 30, 2019</u></b>	\$ 152,577
<b><u>CASH RECEIPTS</u></b>	767,053
<b><u>CASH DISBURSEMENTS</u></b>	<u>(791,756)</u>
<b><u>CASH BALANCE, JUNE 30, 2020</u></b>	<u>\$ 127,874</u>

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

**BARNETT & MORO, P.C.**  
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.....  
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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, 2020, 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 December 29, 2020.

**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.

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  
December 29, 2020

**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.

**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, 2020, and have issued our report thereon dated December 29, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Umatilla County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-10-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe that Umatilla County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows: Only one notice of the budget committee meeting was published.

**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  
December 29, 2020

**SINGLE AUDIT SECTION**

**UMATILLA COUNTY, OREGON**

**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

<b><u>Federal Grantor/Program Name:</u></b>	<b><u>Federal CFDA Number</u></b>	<b><u>Major Programs (X)</u></b>	<b><u>Amount</u></b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
Oregon Department of Administrative Services Schools and Roads - Grants to States	10.665		\$ 118,263
<b><u>U.S. DEPARTMENT OF THE TREASURY:</u></b>			
Oregon Department of Administrative Services Coronavirus Relief Fund	21.019	X	\$ 1,132,234
<b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
Payments in Lieu of Taxes	15.226	X	\$ 1,108,877
Distribution of Receipts to States & Local Governments	15.227		345
Non-Sale Disposals of Mineral Material	15.214		285
Wolf Livestock Loss Compensation and Prevention	15.666		36,970
			<u>\$ 1,146,477</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
Oregon Military Department Emergency management performance grants	97.042		\$ 94,111
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
Oregon Department of Justice Crime victim assistance	16.575		\$ 180,114
<b><u>U.S. DEPARTMENT OF DEFENSE:</u></b>			
Payments to States in Lieu of Real Estate Taxes	12.112		\$ 1,056
<b><u>U.S. DEPARTMENT OF ENERGY:</u></b>			
Oregon Department of Transportation Environmental Remediation and Waste Processing and Disposal	81.104		\$ 13,600
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>			
Oregon Health Authority			
Public Health Emergency Preparedness	93.069		\$ 89,471
Project Grants for TB Control	93.116		221
Injury Prevention and Control Research	93.136		43,331
Family Planning Services	93.217		6,407
Title V State Sexual Risk Avoidance Education Program	93.235		865
Substance abuse and mental health services	93.243		60,614
Viral Hepatitis Prevention and Control	93.270		68,727
Public Health Crisis Response Awards	93.354		103,999
State Targeted Response to the Opioid Crisis Grants	93.788		312,945
Hospital Preparedness Program Ebola Preparedness and Response	93.817		1,274
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		221,098
Block Grants for Community Mental Health Services	93.958		165,811
Block Grants for Prevention and Treatment of Substance Abuse	93.959		307,747
Maternal and Child Health Services Block Grant to the States	93.994		37,839
			<u>1,420,349</u>
Oregon Department of Justice: Child support enforcement	93.563		110,528
			<u>\$ 1,530,877</u>
Total expenditures of federal awards			<u>\$ 4,216,732</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, 2020**

**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 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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-----  
GERALD J. MORO, C.P.A. EMERITUS

**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, 2020. 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.

**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, 2020.

**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 & More, P.C.

By: \_\_\_\_\_

Cameron W. Anderson, Shareholder

December 29, 2020

**UMATILLA COUNTY, OREGON**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2020**

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**Section I-Summary of Auditors' Results**

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Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the modified cash basis of 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
15.226	Payments in Lieu of Taxes

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Dollar threshold used to distinguish between type A and type B programs: \$ 750,000  
Auditee qualified as low-risk auditee? \_\_\_\_\_ yes \_\_\_\_\_ X no

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**Section II-Financial Statement Findings**

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There are no financial statement findings for the year ended June 30, 2020.

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**Section III-Federal Award Findings and Questioned Costs**

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There are no federal award findings or questioned costs for the year ended June 30, 2020.

**UMATILLA COUNTY, OREGON**

**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**

**Year Ended June 30, 2020**

**QUESTIONED COSTS:**

There were no questioned costs for the year ended June 30, 2019.

**FINDINGS:**

There were no findings for the year ended June 30, 2019.