

UMATILLA COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2023

Final
Draft

UMATILLA COUNTY, OREGON

List of Officials
June 30, 2023

COMMISSIONERS

Cindy Timmons
John Shafer, Vice Chair
Dan Dorrان, Chair

TITLE

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

CHIEF FINANCIAL OFFICER

Robert Pahl

ADDRESS

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

UMATILLA COUNTY, OREGON

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Independent Auditors' Report

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of June 30, 2023, 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, Community Benefit Plans Fund, and 2050 Plan Fund for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Umatilla County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Umatilla County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Basis of Accounting

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Umatilla County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of Management's Discussion and Analysis on pages 59-69, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material consistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2024 on our consideration of Umatilla County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Umatilla County, Oregon's internal control over financial reporting and compliance.

Board of Commissioners
Umatilla County
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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 January 24, 2024, 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.

Anderson Boylan Ramos, PC

By:

Cameron W. Anderson, Shareholder
January 24, 2024

BASIC FINANCIAL STATEMENTS

UMATILLA COUNTY, OREGON

Statement of Net Position - Modified Cash Basis
June 30, 2023

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 70,009,775
Capital assets:	
Land and construction in progress	11,204,447
Other capital assets (net of accumulated depreciation)	46,473,391
Total assets	<u>127,687,613</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Prepaid pension asset	<u>6,555,000</u>
Total deferred outflows of resources	<u>6,555,000</u>
<u>LIABILITIES:</u>	
Noncurrent liabilities:	
Due within one year	1,274,927
Due in more than one year	5,487,756
Total liabilities	<u>6,762,683</u>
<u>NET POSITION:</u>	
Net investment in capital assets	57,470,155
Restricted for:	
Debt service	92,050
Public safety	2,054,857
Highways and streets	5,719,629
Culture and recreation	908,843
Education	85,893
Health	2,671,158
Other purposes	21,791,576
Unrestricted	36,685,769
Total net position	<u>\$ 127,479,930</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, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
General government	\$ 31,110,374	\$ 15,195,598	\$ 17,352,254	\$ -	\$ 1,437,478
Public safety	25,340,963	2,159,180	7,488,427	-	(15,693,356)
Highways and streets	15,736,006	212,171	9,815,069	-	(5,708,766)
Cultural and recreation	2,331,909	1,852,829	1,320,614	-	841,534
Education	959,695	-	520,264	-	(439,431)
Health	11,678,077	799,588	8,835,541	-	(2,042,948)
Interest on long-term debt	393,182	-	-	-	(393,182)
Total governmental activities	\$ 87,550,206	\$ 20,219,366	\$ 45,332,169	\$ -	(21,998,671)
General revenues:					
Taxes:					
Property taxes					22,713,457
Fines & forfeitures					236,842
Interest and investment earnings					1,197,619
Refunds, reimbursements, & miscellaneous					5,637,607
Total general revenues					29,785,525
Change in net position					7,786,854
Net position--beginning					119,693,076
Net position--ending					\$ 127,479,930

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, 2023

	<u>Combined General</u>	<u>Public Works</u>	<u>Community Benefit Plans</u>	<u>2050 Plan</u>	<u>Other Governmental</u>	<u>Total</u>
<u>ASSETS:</u>						
Cash and investments	\$ 23,089,808	\$ 5,719,629	\$ 5,194,381	\$10,851,888	\$ 24,902,850	\$ 69,758,556
Total assets	<u>\$ 23,089,808</u>	<u>\$ 5,719,629</u>	<u>\$ 5,194,381</u>	<u>\$10,851,888</u>	<u>\$ 24,902,850</u>	<u>\$ 69,758,556</u>
<u>LIABILITIES</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>						
Restricted	-	5,719,629	5,194,381	10,851,888	11,558,108	33,324,006
Committed	12,675,856	-	-	-	7,093,758	19,769,614
Assigned	-	-	-	-	6,250,984	6,250,984
Unassigned	10,413,952	-	-	-	-	10,413,952
Total fund balances	<u>23,089,808</u>	<u>5,719,629</u>	<u>5,194,381</u>	<u>10,851,888</u>	<u>24,902,850</u>	<u>69,758,556</u>
Total liabilities and fund balances	<u>\$ 23,089,808</u>	<u>\$ 5,719,629</u>	<u>\$ 5,194,381</u>	<u>\$10,851,888</u>	<u>\$ 24,902,850</u>	<u>\$ 69,758,556</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, 2023**

Fund balances - governmental funds		\$ 69,758,556
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Land	\$ 1,311,575	
Construction in progress	9,892,872	
Equipment, net of \$17,680,919 accumulated depreciation	5,023,831	
Buildings and improvements, net of \$15,502,622 accumulated depreciation	11,276,859	
Infrastructure, net of \$97,237,876 accumulated depreciation	<u>30,172,701</u>	57,677,838
Prepaid pension assets are not reported in the governmental funds.		6,555,000
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.		251,219
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	(6,555,000)	
Notes payable	<u>(207,683)</u>	<u>(6,762,683)</u>
Net position of governmental activities		<u><u>\$ 127,479,930</u></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, 2023

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental	Total
<u>REVENUES:</u>						
Taxes	\$ 22,399,534	\$ -	\$ -	\$ -	\$ 313,923	\$ 22,713,457
Intergovernmental	4,969,423	9,815,069	-	11,929,288	18,618,389	45,332,169
Charges for services	3,006,436	212,171	13,488,107	-	3,512,652	20,219,366
Fines & forfeitures	301	-	-	-	236,541	236,842
Interest	526,062	126,885	6,168	64,528	467,088	1,190,731
Miscellaneous & reimbursements	3,892,786	52,542	147,780	35,000	1,126,461	5,254,569
Total revenues	<u>34,794,542</u>	<u>10,206,667</u>	<u>13,642,055</u>	<u>12,028,816</u>	<u>24,275,054</u>	<u>94,947,134</u>
<u>EXPENDITURES:</u>						
Current:						
General government	13,098,940	-	7,423,920	1,227,558	6,414,769	28,165,187
Public safety	17,629,239	-	-	-	7,478,647	25,107,886
Highways and streets	-	11,445,504	-	-	90,000	11,535,504
Cultural and recreation	-	-	-	-	2,324,033	2,324,033
Education	357,204	-	-	-	597,706	954,910
Health	3,552,195	-	-	-	8,067,211	11,619,406
Capital outlay	551,759	1,530,373	-	2,783,770	4,263,956	9,129,858
Debt service:						
Principal	-	-	-	-	1,149,259	1,149,259
Interest	-	-	-	-	393,182	393,182
Total expenditures	<u>35,189,337</u>	<u>12,975,877</u>	<u>7,423,920</u>	<u>4,011,328</u>	<u>30,778,763</u>	<u>90,379,225</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(394,795)</u>	<u>(2,769,210)</u>	<u>6,218,135</u>	<u>8,017,488</u>	<u>(6,503,709)</u>	<u>4,567,909</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	1,669,532	281,526	-	20,000	9,500,244	11,471,302
Operating transfers out	(6,268,111)	-	(4,223,785)	-	(1,545,119)	(12,037,015)
Total other financing sources (uses)	<u>(4,598,579)</u>	<u>281,526</u>	<u>(4,223,785)</u>	<u>20,000</u>	<u>7,955,125</u>	<u>(565,713)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(4,993,374)</u>	<u>(2,487,684)</u>	<u>1,994,350</u>	<u>8,037,488</u>	<u>1,451,416</u>	<u>4,002,196</u>
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>28,083,182</u>	<u>8,207,313</u>	<u>3,200,031</u>	<u>2,814,400</u>	<u>23,451,434</u>	<u>65,756,360</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 23,089,808</u>	<u>\$ 5,719,629</u>	<u>\$ 5,194,381</u>	<u>\$ 10,851,888</u>	<u>\$ 24,902,850</u>	<u>\$ 69,758,556</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, 2023**

Net change in fund balances - governmental funds		\$ 4,002,196
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.		
Expenditures for capital assets	\$ 9,761,533	
Adjustment to gain on disposal of assets	(20,110)	
Less current year depreciation	<u>(5,552,931)</u>	4,188,492
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.		(443,093)
Governmental funds reported the prepayment of the PERS unfunded Principal payments:		(1,110,000)
Bonded debt	1,110,000	
Notes payable	<u>39,259</u>	1,149,259
Change in net position of governmental activities		<u><u>\$ 7,786,854</u></u>

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

UMATILLA COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 19,770,000	\$ 19,770,000	\$ 21,160,635	\$ 1,390,635
Intergovernmental	3,670,316	5,789,638	3,960,590	(1,829,048)
Charges for services	3,100,680	3,110,680	3,006,436	(104,244)
Fine & forfeitures	-	-	301	301
Investment revenue	50,000	50,000	268,075	218,075
Miscellaneous & reimbursements	3,694,198	3,700,198	3,557,208	(142,990)
Total revenues	<u>30,285,194</u>	<u>32,420,516</u>	<u>31,953,245</u>	<u>(467,271)</u>
<u>EXPENDITURES:</u>				
General government	9,628,809	12,363,528	11,411,763	951,765
Public safety	18,772,131	20,125,697	17,670,079	2,455,618
Education	518,087	518,087	357,204	160,883
Health	4,163,438	5,433,752	3,552,195	1,881,557
Operating contingency	1,500,000	965,328	-	965,328
Total expenditures	<u>34,582,465</u>	<u>39,406,392</u>	<u>32,991,241</u>	<u>6,415,151</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(4,297,271)</u>	<u>(6,985,876)</u>	<u>(1,037,996)</u>	<u>5,947,880</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	3,803,023	3,890,023	1,669,532	(2,220,491)
Operating transfers out	<u>(2,255,752)</u>	<u>(2,654,147)</u>	<u>(1,894,018)</u>	<u>760,129</u>
Total other financing sources (uses)	<u>1,547,271</u>	<u>1,235,876</u>	<u>(224,486)</u>	<u>(1,460,362)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,750,000)</u>	<u>(5,750,000)</u>	<u>(1,262,482)</u>	<u>4,487,518</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,000,000</u>	<u>9,000,000</u>	<u>11,676,434</u>	<u>2,676,434</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,250,000</u>	<u>\$ 3,250,000</u>	<u>\$ 10,413,952</u>	<u>\$ 7,163,952</u>

UMATILLA COUNTY, OREGON

Public Works Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Federal revenues	\$ -	\$ -	\$ 70,053	\$ 70,053
State revenues	2,723,600	2,723,600	1,911,713	(811,887)
Local revenues	151,920	151,920	385,808	233,888
Federal forest service rentals	100,000	100,000	71,401	(28,599)
State gas tax & vehicle licensing	7,500,000	7,500,000	7,376,094	(123,906)
Charges for services:				
Sale and rental of supplies	10,000	10,000	6,114	(3,886)
Sale of vehicle and equipment	300,000	300,000	206,057	(93,943)
Interest	50,000	50,000	126,885	76,885
Reimbursements and other revenues	15,000	15,000	52,542	37,542
Total revenues	<u>10,850,520</u>	<u>10,850,520</u>	<u>10,206,667</u>	<u>(643,853)</u>
<u>EXPENDITURES:</u>				
Weed control:				
Personnel services	292,949	321,403	263,355	58,048
Materials & services	126,623	160,623	104,182	56,441
Total weed control	<u>419,572</u>	<u>482,026</u>	<u>367,537</u>	<u>114,489</u>
Non-departmental:				
Personnel services	4,672,052	4,867,324	3,962,868	904,456
Materials & services	5,216,343	7,694,843	7,115,099	579,744
Capital outlay	2,500,000	2,500,000	1,530,373	969,627
Contingency	5,758,605	3,084,833	-	3,084,833
Total non-departmental	<u>18,147,000</u>	<u>18,147,000</u>	<u>12,608,340</u>	<u>5,538,660</u>
Total expenditures	<u>18,566,572</u>	<u>18,629,026</u>	<u>12,975,877</u>	<u>5,653,149</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(7,716,052)</u>	<u>(7,778,506)</u>	<u>(2,769,210)</u>	<u>5,009,296</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	316,052	378,506	281,526	(96,980)
Total other financing sources	<u>316,052</u>	<u>378,506</u>	<u>281,526</u>	<u>(96,980)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(7,400,000)</u>	<u>(7,400,000)</u>	<u>(2,487,684)</u>	<u>4,912,316</u>
<u>FUND BALANCES, BEGINNING</u>	<u>8,400,000</u>	<u>8,400,000</u>	<u>8,207,313</u>	<u>(192,687)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 5,719,629</u>	<u>\$ 4,719,629</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Wind/SIP agreements	\$ 5,870,000	\$ 17,620,000	\$ 12,618,070	\$ (5,001,930)
Vadata in-lieu taxes	1,200,000	1,200,000	870,037	(329,963)
Interest	-	-	6,168	6,168
Reimbursements	-	-	2,780	2,780
Fees	-	-	120,000	120,000
Donations	100,000	100,000	25,000	(75,000)
Total revenues	<u>7,170,000</u>	<u>18,920,000</u>	<u>13,642,055</u>	<u>(5,277,945)</u>
<u>EXPENDITURES:</u>				
Echo:				
Materials & services	31,650	31,650	26,321	5,329
Operating contingency	78,350	78,350	-	78,350
Total Echo	<u>110,000</u>	<u>110,000</u>	<u>26,321</u>	<u>83,679</u>
Awere:				
Materials & services	150,000	200,000	190,362	9,638
Operating contingency	210,000	160,000	-	160,000
Total Awere	<u>360,000</u>	<u>360,000</u>	<u>190,362</u>	<u>169,638</u>
Help:				
Materials & services	30,000	30,000	3,486	26,514
Eurus:				
Materials & services	42,728	42,728	18,353	24,375
Operating contingency	22,272	22,272	-	22,272
Total Eurus	<u>65,000</u>	<u>65,000</u>	<u>18,353</u>	<u>46,647</u>
Adams:				
Materials & services	50,000	50,000	395	49,605
Operating contingency	75,000	75,000	-	75,000
Total Adams	<u>125,000</u>	<u>125,000</u>	<u>395</u>	<u>124,605</u>
Wind farm distribution:				
Materials & services	3,870,000	8,870,000	7,185,003	1,684,997
Operating contingency	367,566	6,767,566	-	6,767,566
Total Wind farm distribution	<u>4,237,566</u>	<u>15,637,566</u>	<u>7,185,003</u>	<u>8,452,563</u>
Total expenditures	<u>4,927,566</u>	<u>16,327,566</u>	<u>7,423,920</u>	<u>8,903,646</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>2,242,434</u>	<u>2,592,434</u>	<u>6,218,135</u>	<u>3,625,701</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(3,922,434)	(5,922,434)	(4,223,785)	1,698,649
<u>NET CHANGE IN FUND BALANCES</u>	<u>(1,680,000)</u>	<u>(3,330,000)</u>	<u>1,994,350</u>	<u>5,324,350</u>
<u>FUND BALANCES, BEGINNING</u>	<u>1,680,000</u>	<u>3,330,000</u>	<u>3,200,031</u>	<u>(129,969)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,194,381</u>	<u>\$ 5,194,381</u>

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

UMATILLA COUNTY, OREGON

2050 Plan Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ -	\$ -	\$ 500,000	\$ 500,000
Local contracts	-	2,500,000	11,429,288	8,929,288
Interest	4,000	4,000	64,528	60,528
Fees	45,000	45,000	35,000	(10,000)
Total revenues	<u>49,000</u>	<u>2,549,000</u>	<u>12,028,816</u>	<u>9,479,816</u>
<u>EXPENDITURES:</u>				
2050 plan:				
Materials & services	65,410	65,410	23,210	42,200
Operating contingency	1,006,590	1,006,590	-	1,006,590
Total 2050 plan	<u>1,072,000</u>	<u>1,072,000</u>	<u>23,210</u>	<u>1,048,790</u>
Central water project:				
Materials & services	47,475	1,414,475	1,204,348	210,127
Capital outlay	-	3,000,000	2,783,770	216,230
Operating contingency	1,899,525	32,525	-	32,525
Total central water project	<u>1,947,000</u>	<u>4,447,000</u>	<u>3,988,118</u>	<u>458,882</u>
Total expenditures	<u>3,019,000</u>	<u>5,519,000</u>	<u>4,011,328</u>	<u>1,507,672</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(2,970,000)</u>	<u>(2,970,000)</u>	<u>8,017,488</u>	<u>10,987,488</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	20,000	20,000	20,000	-
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,950,000)</u>	<u>(2,950,000)</u>	<u>8,037,488</u>	<u>10,987,488</u>
<u>FUND BALANCES, BEGINNING</u>	<u>2,950,000</u>	<u>2,950,000</u>	<u>2,814,400</u>	<u>(135,600)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,851,888</u>	<u>\$ 10,851,888</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, 2023

	Governmental Activities
	Internal Service
	Fund - Fleet
	Management
<u>ASSETS:</u>	
Cash and investments	\$ 251,219
Total assets	<u>251,219</u>
<u>LIABILITIES</u>	<u>-</u>
<u>NET POSITION:</u>	
Unrestricted	<u>\$ 251,219</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, 2023

	<u>Governmental Activities Internal Service Fund - Fleet Management</u>
<u>OPERATING REVENUES:</u>	
Miscellaneous revenue	<u>\$ 403,148</u>
<u>OPERATING EXPENSES:</u>	
Materials & services	787,167
Capital outlay	631,675
Total operating expenses	<u>1,418,842</u>
Operating income (loss)	<u>(1,015,694)</u>
<u>NONOPERATING REVENUES:</u>	
Interest revenues	6,888
Operating transfers in	565,713
Total nonoperating revenues	<u>572,601</u>
<u>CHANGE IN NET POSITION</u>	(443,093)
<u>TOTAL NET POSITION, BEGINNING</u>	<u>694,312</u>
<u>TOTAL NET POSITION, ENDING</u>	<u><u>\$ 251,219</u></u>

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

UMATILLA COUNTY, OREGON

Statement of Cash Flows -
Modified Cash Basis
Proprietary Funds
Year Ended June 30, 2023

	<u>Governmental Activities Internal Service Fund - Fleet Management</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>	
Cash receipts	\$ 403,148
Payments to suppliers	(1,418,842)
Total cash flows used in operating activities	<u>(1,015,694)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u>	
Transfers from other funds	<u>565,713</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>	
Interest revenues	<u>6,888</u>
<u>NET INCREASE IN CASH AND INVESTMENTS</u>	(443,093)
<u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u>	<u>694,312</u>
<u>CASH AND INVESTMENTS, ENDING OF YEAR</u>	<u>\$ 251,219</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, 2023

	<u>Agency Funds</u>
<u>ASSETS:</u>	
Cash and investments	\$ 3,933,336
Total assets	<u>3,933,336</u>
<u>LIABILITIES:</u>	
Payable to other entities - sheriff accounts	53,122
Payable to other entities - finance department accounts	<u>3,880,214</u>
Total liabilities	<u>3,933,336</u>
<u>NET POSITION</u>	<u>\$ -</u>

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023

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 Community Benefits Fund -- Accounts for revenues under Strategic Investment Program plans.
- The 2050 Plan Fund -- Accounts for costs associated with economic development, especially in critical groundwater areas.

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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

Fund balances by classification for the year ended June 30, 2023 were as follows:

	Combined General	Public Works	Community Benefit Plans	2050 Plan	Other Governmental
Fund balances					
Restricted:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 92,050
Public safety	-	-	-	-	2,054,857
Highways and streets	-	5,719,629	-	-	-
Culture and recreation	-	-	-	-	908,843
Education	-	-	-	-	85,893
Health	-	-	-	-	2,671,158
General government	-	-	5,194,381	10,851,888	5,745,307
Total restricted	<u>-</u>	<u>5,719,629</u>	<u>5,194,381</u>	<u>10,851,888</u>	<u>11,558,108</u>
Committed:					
Debt service	-	-	-	-	2,783,863
Highways and streets	-	-	-	-	298,625
Culture and recreation	-	-	-	-	251,735
Health	-	-	-	-	1,201,524
General government	12,675,856	-	-	-	2,558,011
Total committed	<u>12,675,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,093,758</u>
Assigned:					
Capital projects	-	-	-	-	5,220,983
Culture and recreation	-	-	-	-	1,029,958
General government	-	-	-	-	43
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,250,984</u>
Unassigned	10,413,952	-	-	-	-
Ending fund balance	<u>\$ 23,089,808</u>	<u>\$ 5,719,629</u>	<u>\$ 5,194,381</u>	<u>\$ 10,851,888</u>	<u>\$ 24,902,850</u>

The amount of restricted fund balances restricted by enabling legislation is \$5,719,629.

Total
Governmental
Funds

\$ 92,050
2,054,857
5,719,629
908,843
85,893
2,671,158
21,791,576

33,324,006

2,783,863
298,625
251,735
1,201,524
15,233,867

19,769,614

5,220,983
1,029,958
43

6,250,984

10,413,952

\$69,758,556

Final Draft

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

(continued):

Budget procedures:

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

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

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

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

(continued):

The county adopted numerous supplemental budgets during the fiscal year.

5. The following funds legally adopt annual budgets:

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

6. The agency funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.

7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund. The following budget line item was overexpended during the current year. General Fund: General County: Materials and Services - \$177,927.

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	\$(2,931,033)
Investments	\$53,567,411
Money market accounts	2,865,662
Total cash	<u>53,502,040</u>

Investments:

Oregon Local Government Investment Pool	<u>20,441,070</u>
Total investments	<u>20,441,070</u>
Total cash and investments	<u><u>\$73,943,110</u></u>

Percentage of Total Investments	Weighted Avg. Maturity (Years)
<u>100%</u>	<u>0.55</u>
<u>100%</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	\$70,009,775
Statement of fiduciary net position	<u>3,933,336</u>
	<u><u>\$73,943,111</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023 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, 2023 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, 2023, 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, 2023

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, 2023, 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, 2022	\$ 8,285
Adjustments	-
Collections	-
Interest included	<u>734</u>
Balance June 30, 2023	<u><u>\$ 9,019</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2023 was as follows:

Governmental activities:	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,311,575	\$ -	\$ -	\$ 1,311,575
Construction in progress	3,227,446	6,912,908	(247,482)	9,892,872
Total capital assets, not being depreciated	<u>4,539,021</u>	<u>6,912,908</u>	<u>(247,482)</u>	<u>11,204,447</u>
Capital assets, being depreciated:				
Buildings and improvements	26,424,363	355,118	-	26,779,481
Machinery and equipment	21,135,946	2,740,989	(1,172,185)	22,704,750
Infrastructure	127,410,577	-	-	127,410,577
Total capital assets being depreciated	<u>174,970,886</u>	<u>3,096,107</u>	<u>(1,172,185)</u>	<u>176,894,808</u>
Less accumulated depreciation for:				
Buildings and improvements	(14,740,299)	(763,238)	915	(15,502,622)
Machinery and equipment	(17,021,194)	(1,810,885)	1,151,160	(17,680,919)
Infrastructure	(94,259,068)	(2,978,808)	-	(97,237,876)
Total accumulated depreciation	<u>(126,020,561)</u>	<u>(5,552,931)</u>	<u>1,152,075</u>	<u>(130,421,417)</u>
Total capital assets being depreciated, net	<u>48,950,325</u>	<u>(2,456,824)</u>	<u>(20,110)</u>	<u>46,473,391</u>
Governmental activities capital assets, net	<u>\$ 53,489,346</u>	<u>\$ 4,456,084</u>	<u>\$ (267,592)</u>	<u>\$ 57,677,838</u>

Depreciation was charged to functions and programs as follows:

	Governmental Activities
Education	\$ 4,785
General government	1,048,020
Public safety	233,077
Highways and streets	4,200,502
Cultural and recreation	7,876
Health	58,671
	<u>\$ 5,552,931</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

NOTE 6 – LONG TERM DEBT:

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

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due in Current Year</u>
Bonded Debt:					
2005 PERS bond issue	\$ 7,665,000	\$ -	\$(1,110,000)	\$ 6,555,000	\$ 1,235,000
Total bonded debt	<u>7,665,000</u>	<u>-</u>	<u>(1,110,000)</u>	<u>6,555,000</u>	<u>1,235,000</u>
Notes payable:					
Reith wastewater	126,149	-	(21,691)	104,458	22,230
EOAF detox center	120,793	-	(17,568)	103,225	17,697
Total notes payable	<u>246,942</u>	<u>-</u>	<u>(39,259)</u>	<u>207,683</u>	<u>39,927</u>
Total governmental activities	<u>\$ 7,911,942</u>	<u>\$ -</u>	<u>\$(1,149,259)</u>	<u>\$ 6,762,683</u>	<u>\$ 1,274,927</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, 2023

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
2024	\$ 1,235,000	\$ 328,012	\$ 1,563,012
2025	1,375,000	266,213	1,641,213
2026	1,520,000	197,408	1,717,408
2027	1,675,000	121,347	1,796,347
2028	750,000	37,530	787,530
Totals	<u>\$ 6,555,000</u>	<u>\$ 950,510</u>	<u>\$ 7,505,510</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, 2023

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
2024	\$ 39,927	\$ 8,099	\$ 48,026
2025	40,587	6,578	47,165
2026	41,294	5,007	46,301
2027	42,028	3,405	45,433
2028	25,422	1,785	27,207
2029-2033	18,425	904	19,329
Totals	<u>\$ 207,683</u>	<u>\$ 25,778</u>	<u>\$ 233,461</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	Fleet Management	To fund future purchases	15,000
General	Dispatch Reserve	To supplement operations	991,172
General	Treatment Court	To supplement operations	30,701
General	Weed	To supplement operations	207,433
General	Emergency Mgmt	To supplement operations	52,645
General	Fair	To supplement operations	100,000
General	CARE Program	To supplement operations	26,000
General	Court Security	To supplement operations	471,067
911 Dispatch	Dispatch Reserve	To supplement future dispatch needs	322,316
Corrections Assessment	General	To supplement jail operations	55,271
Corrections Assessment	Human Services	To supplement A&D operations	35,514
Corrections Assessment	Community Corrections	To supplement operations	17,757
Foreclosed Property	General	To reimburse General Fund for support	40,000
Treatment Court	General	To reimburse General Fund for support	22,355
Emergency Mgmt	General	To reimburse General Fund for support	51,906
Community Benefit Plans	EOTEC Reserve	To supplement operations	75,000
Community Benefit Plans	Economic Dev. Reserve	To supplement operations	500,000
Community Benefit Plans	2050 Plan	To supplement operations	20,000
Community Benefit Plans	Facilities Reserve	To fund facilities maintenance	2,500,000
Community Benefit Plans	Software Reserve	To fund software upgrades	500,000
Community Benefit Plans	Fleet Management	To fund Fleet Operations	550,713
Community Benefit Plans	Capital Purchases Mgmt	To fund capital purchases	78,072
Public Health Reserve	General	To supplement operations	1,000,000
Stimulus Reserve	County Trails	To fund ARPA project	250,000
Stimulus Reserve	Economic Dev. Reserve	To fund ARPA community projects	2,050,000
Stimulus Reserve	Public Works	To fund ARPA road project	74,093
Stimulus Reserve	Facilities Reserve	To fund air quality project	1,500,000
PERS Reserve	General	To supplement operations	500,000
		Total	<u>\$ 12,037,015</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

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

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

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

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

Pension Benefits

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

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

Death Benefits

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

Disability Benefits

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

Benefit Changes After Retirement

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

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

OPSRP Pension Program (ORS Chapter 238A)

Pension Benefits.

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

For police and fire, 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

For general service, 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

Death Benefits

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

Disability Benefits

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

Benefit Changes After Retirement

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

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2020 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 20.46% of Tier 1/Tier 2 wages, 14.31% of OPSRP general service wages, and 18.67% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

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

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

At June 30, 2023, the County reported a liability of \$25,020,223 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2020, 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, 2022, the County's proportion was 0.16340264%, which was higher than its proportionate share measured as of June 30, 2021 which was 0.15279558%.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

Actuarial Valuations:

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

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

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

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

Actuarial assumptions:

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

Mortality

Healthy retirees and beneficiaries:

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

Active members:

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

Disabled retirees:

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023, the County recognized pension expense of \$3,224,923, 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	\$ 1,214,530	\$ 156,031
Changes of assumptions	3,925,808	35,866
Net difference between projected and actual earnings on investments	-	4,473,132
Changes in proportional share	2,031,086	149,419
Differences between employer contributions and employer's proportional share of system contributions	-	3,788,661
Contributions subsequent to measurement date	2,417,702	-
Total as of June 30, 2023	<u>\$ 9,589,126</u>	<u>\$ 8,603,109</u>

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

<u>Fiscal Year ended</u>	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
June 30, 2024	\$ (252,092)
June 30, 2025	(731,310)
June 30, 2026	(2,168,299)
June 30, 2027	1,822,715
June 30, 2028	(102,699)
Total	<u>\$ (1,431,685)</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

Discount Rate:

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

Assumed Asset Allocation:

Asset Class/Strategy:	Low Range	High Range	OIC Target
Debt Securities	15.0	25.0	20.0
Public Equity	25.0	35.0	30.0
Real Estate	7.5	17.5	12.5
Private Equity	15.0	27.5	20.0
Risk Parity	-	3.5	2.5
Real Assets	2.5	10.0	7.5
Diversifying Strategies	2.5	10.0	7.5
Opportunity Portfolio	-	5.0	-
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 June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The following table shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

Long-Term Expected Rate of Return (continued):

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

Sensitivity Analysis :

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Employers' Net Pension Liability:			
Defined Benefit Pension Plan:	\$ 44,371,200	\$ 25,020,223	\$ 8,824,348

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

Changes in Plan Provisions:

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

NOTE 10 – DEFERRED COMPENSATION PLAN:

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

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

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

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN:

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. There are approximately 329 active employees and 2 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability.

The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the County and plan members are \$1,093 for single coverage and \$3,127 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2023, the retired employees contributed \$68,831 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023 and shows the discount rate and other key actuarial assumptions used on the measurement date. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

	Year Ended June 30, 2023
Total OPEB liability	\$ 2,590,644
Covered payroll	\$ 22,365,857
Total OPEB liability as a % of covered payroll	11.58%
Key Actuarial Assumptions and Methods:	
Valuation date	July 1, 2022
Measurement Date	June 30, 2022
Discount rate	3.65%
Inflation	2.40%
Salary Increases	3.40%
Withdrawal, retirement & mortality rates	December 31, 2021
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.
Actuarial Cost Method	Entry Age Normal

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

The following table shows the changes in net OPEB liability from June 30, 2022 to June 30, 2023:

	Increase (Decrease) Total
Balance as of June 30, 2022	\$ 2,564,311
Changes for the year:	
Service cost	198,348
Interest on total OPEB liability	58,768
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	(312,045)
Effect of assumptions changes or inputs	165,579
Benefit payments	(84,317)
Balance as of June 30, 2023	<u>\$ 2,590,644</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>\$ 2,798,138</u>	<u>\$ 2,590,644</u>	<u>\$ 2,399,020</u>
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 2,322,373</u>	<u>\$ 2,590,644</u>	<u>\$ 2,905,512</u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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, 2023.

	<u>July 1, 2022 to June 30, 2023</u>
Service cost	\$ 198,348
Interest on total OPEB liability	58,768
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	707
Recognition of assumptions changes or inputs	<u>(59,917)</u>
Balance as of June 30, 2023	<u><u>\$ 197,906</u></u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2023, 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	\$ (398,390)	\$ 233,306
Changes of assumptions or inputs	(472,959)	203,952
Benefit payments	-	116,985
Total as of June 30, 2023	<u><u>\$ (871,349)</u></u>	<u><u>\$ 554,243</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>
2024	\$ (59,210)
2025	(59,210)
2026	(59,210)
2027	(46,635)
2028	(80,782)
Thereafter	<u>(129,044)</u>
	<u><u>\$ (434,091)</u></u>

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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 0.05 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial liability (UAL) rate was assigned for the RHIA program as it was funded over 100% as of December 31, 2019.

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

At June 30, 2023, the County reported an asset of \$466,922, for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2022. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 and rolled forward to the measurement date of June 30, 2022. 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, 2022, the County's proportion was 0.13140318% compared to its proportion of 0.11917433% measured as of June 30, 2021.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

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

For the year ended June 30, 2023, the County recognized OPEB income of \$62,792. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 12,653
Changes of assumptions	3,656	15,564
Net differences between projected and actual earnings on investments	-	35,609
Changes in proportionate share	7,134	18,628
Contributions subsequent to the measurement date	3,073	-
Totals as of June 30, 2023	<u>\$ 13,863</u>	<u>\$ 82,454</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>
2024	\$ (32,711)
2025	(27,887)
2026	(22,471)
2027	11,404
	<u>\$ (71,665)</u>

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2020 experience study, which reviewed the experience for the four-year period ended on December 31, 2020. 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, 2023

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

Discount rate:

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

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

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

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net OPEB Liability/(Asset)	<u>\$ (420,828)</u>	<u>\$ (466,922)</u>	<u>\$ (506,435)</u>

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.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, 2023

NOTE 14 – TAX ABATEMENT AGREEMENTS:

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

For the year ended June 30, 2023, 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</u>
Enterprise Zone	\$ 329	\$ 870
Strategic Investment Program	\$ 7,161	\$ 12,118
Rural Long Term EZ	\$ 899	\$ 500
Commercial Facility Under Construction	\$ 229	
Food Processing	\$ 106	
Housing Authority	\$ 36	
Special Assessment Low Income Housing	\$ 29	

NOTE 15 – RISK MANAGEMENT:

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

**NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS
(SBITA) :**

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

NOTE 16 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

(continued):

SBITA Payables

The County is in two software subscription contracts that are for longer than one year. One contract is through Netwrix for 3 years (contract expires on 9/16/24) and Data Cloud Solutions for 6 years (contract expires on 6/30/27). Subscription payables currently outstanding as of June 30, 2023 are as follows:

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Subscriptions:				
Software contracts	\$ 456,068	\$ -	\$ (85,148)	\$ 370,920
Total subscriptions	<u>456,068</u>	<u>-</u>	<u>(85,148)</u>	<u>370,920</u>

SBITA Future Payments

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

Year Ending June 30,	Principal	Interest	Total
2024	\$ 88,059	\$ 18,546	\$106,605
2025	89,726	14,143	103,869
2026	94,212	9,657	103,869
2027	98,923	4,946	103,869
	<u>\$ 370,920</u>	<u>\$ 47,292</u>	<u>\$418,212</u>

NOTE 17 – LEASES:

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

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2023

NOTE 17 – LEASES (continued):

Lease Assets

The County leases vehicles for its use in operations and has a total of 28 vehicles leased through BanCorp. Each vehicle is leased for a total of 4 years, with one payment on each due annually. At the end of each lease term, the County has an option to purchase the leased vehicle with a remaining balance of \$1. The County's lease payments are for stated amounts and do not have variable payments or residual value guarantees. Lease assets and corresponding amortization outstanding as of June 30, 2023 are as follows:

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Lease assets:				
Equipment	\$ 1,551,702	\$ 340,693	\$(128,828)	\$ 1,763,567
Total lease assets	<u>1,551,702</u>	<u>340,693</u>	<u>(128,828)</u>	<u>1,763,567</u>
Less: Accumulated amortization:				
Equipment	(327,560)	(318,239)	32,208	(613,591)
Total accumulated amortization	<u>(327,560)</u>	<u>(318,239)</u>	<u>32,208</u>	<u>(613,591)</u>
Total lease assets, net	<u>\$ 1,224,142</u>	<u>\$ 22,454</u>	<u>\$ (96,620)</u>	<u>\$ 1,149,976</u>

Lease Future Payments

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

Year Ending June 30,	Principal	Interest	Total
2024	\$ 465,991	\$ 30,999	\$496,990
2025	196,691	11,269	207,960
2026	57,144	1,055	58,199
	<u>\$ 719,826</u>	<u>\$ 43,323</u>	<u>\$763,149</u>

NOTE 18 – SUBSEQUENT EVENTS:

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

The County is in the process of establishing a water project for commercial use in west end of the County. The County has spent approximately \$3.91 on this project through June 30, 2023, and expects will cost an estimated \$16,000,000. Project is breaking ground in November 2024. Multiple financing sources are currently being explored and this project is expected to be completed during the fiscal year 2024 or 2025.

The County is in process of a jail expansion project. Approximately \$3.95 million has been spent as construction in progress through June 30, 2023. The project is due to be completed in the Fall of 2023 and will be an estimated cost of \$4.0 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Final
Draft

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

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, 2023. 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, 2023 by \$127.5 million (Net Position). Of this amount, \$52.7 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 \$7,786,854 during the fiscal year ending June 30, 2023.

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, 2023

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

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

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

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

The focus of the fund statements is major governmental funds. Of the 48 funds maintained by the County, 47 are characterized as governmental and the remaining fund is considered a proprietary fund. Unlike the government-wide statements, the governmental funds financial statements focus on current sources and uses of spendable resources, as well as spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's short-term financing decisions.

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

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

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

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, Public Works Fund, Community Benefit Plan Fund, and the 2050 Plan 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, 2023

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Cash and investments	\$ 70,010	\$ 66,451	\$ 51,107
Notes receivables	-	-	-
Land and CIP	11,204	4,539	2,428
Other capital assets (net)	46,473	48,950	52,946
Total assets	<u>127,687</u>	<u>119,940</u>	<u>106,481</u>
Prepaid-pension asset	6,555	7,665	8,655
Total deferred outflow of resources	<u>6,555</u>	<u>7,665</u>	<u>8,655</u>
Non current liabilities due in one year	1,275	1,149	1,241
Non current liabilities due in less than one year	5,488	6,763	7,912
Total liabilities	<u>6,763</u>	<u>7,912</u>	<u>9,153</u>
Net position:			
Net investment in capital assets	57,470	53,242	54,876
Restricted for:			
Debt service	92	90	87
Public safety	2,055	2,334	1,817
Highways and streets	5,720	8,207	6,754
Culture and recreation	909	231	91
Education	86	90	55
Health	2,671	1,779	3,186
Other purposes	5,745	6,465	2,887
Unrestricted	52,732	47,255	36,230
Total net position	<u>\$ 127,480</u>	<u>\$ 119,693</u>	<u>\$ 105,983</u>

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$127.5 million as of June 30, 2023. This is an increase of \$7,786,854 when compared to net position at the end of the previous year.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

Exhibit 2

STATEMENT OF NET ACTIVITIES

(Dollars in Thousands)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 20,219	\$ 13,825	\$ 12,680
Operating grants and contributions	45,332	43,093	44,372
Capital grants and contributions			
General receipts			
Property taxes	22,713	22,069	19,657
Fines and forfeitures	237	297	266
Earnings on investments	1,198	314	353
Refunds and miscellaneous	5,638	4,097	4,001
Total Revenues	<u>95,337</u>	<u>83,695</u>	<u>81,329</u>
Expenses:			
General government	\$ 31,110	\$ 20,670	\$ 22,382
Public safety	25,341	23,004	22,033
Highways and streets	15,736	13,514	11,864
Culture and recreation	2,332	1,888	1,214
Education	960	952	975
Health	11,678	9,506	10,503
Interest on long-term debt	393	451	497
Total Expenses	<u>87,550</u>	<u>69,985</u>	<u>69,468</u>
Change in net position	7,787	13,710	11,861
Net position, beginning	119,693	105,983	94,122
Net position, ending	<u>\$ 127,480</u>	<u>\$ 119,693</u>	<u>\$ 105,983</u>

41.36% of the balance of net position or \$52.73 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, 2023

The largest portion of the County's net position 45.08% 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 \$69.8 million, an increase of \$4,002,196 when compared to the previous year. The majority of the combined fund balances is reserved or committed and only available for spending within the designated funds and/or policies.

The Combined General Fund, Public Works Fund, Community Benefit Plan Fund, and 2050 Plan Fund are considered major funds by the County. These major funds account for 64.3% of the combined governmental fund balances.

The major funds account for 74.4% of total governmental revenues and 65.9% of total governmental expenditure.

Public Safety and Health programs account for 27.9% of all governmental expenditures.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

General Fund: The Combined General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the Combined General Fund was \$23.1 million. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The ending fund balance represents 66.1% of total combined general fund expenditures for the fiscal year ending 2023. The net change in the fund balance for the Combined General Fund was a \$4,993,374 increase.

Property tax is a significant revenue source for the General Fund. The year's collections represent 64.9% of total Combined General Fund revenues.

Public Works Fund. The Public Works Fund's primary source of revenue is the gas tax distributed by the State of Oregon. Gas tax receipts were \$7.38 million, compared to \$7.82 million the prior year.

The Public Works Fund expenditures exceeded revenue and transferred in \$2,769,210 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 2022-23 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 13.95% increase in General Fund appropriations.

General Fund revenues did not meet the adjusted budgeted revenues by \$467,271. General fund expenditures were \$6,415,151 under budget.

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

Exhibit 3

OUTSTANDING DEBT AT YEAR END

(Dollars in Thousands)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Limited tax bonds	\$ 6,555	\$ 7,665	\$ 8,655
Notes Payable	208	247	281
Capital leases	-	-	217
Total	<u>\$ 6,763</u>	<u>\$ 7,912</u>	<u>\$ 9,153</u>

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

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

Total County debt outstanding represents .05% of county real market value.

Economic Factors and Next Year's Budget

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

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$57.7 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>2023</u>	<u>2022</u>	<u>2021</u>
Non-depreciable assets:			
Land	\$ 1,312	\$ 1,312	\$ 1,312
Construction in progress	9,892	3,227	1,116
Sub-Total	<u>11,204</u>	<u>4,539</u>	<u>2,428</u>
Depreciable assets:			
Buildings	26,780	26,424	26,312
Equipment	22,705	21,136	20,499
Infrastructure	127,410	127,410	127,410
Sub-total	<u>176,895</u>	<u>174,970</u>	<u>174,221</u>
Accumulated Depreciation	(130,421)	(126,020)	(121,275)
Total general fixed assets	<u>\$ 57,678</u>	<u>\$ 53,489</u>	<u>\$ 55,374</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$6.8 million. Of this amount \$6.6 million is comprised of the Limited Tax Pension Bonds issued in 2005 and \$208 thousand is comprised of notes backed by the full faith and credit of the County.

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

UMATILLA COUNTY

Management's Discussion and Analysis

June 30, 2023

The County's unemployment rate (not seasonally adjusted) decreased over the past year from 3.8% to 3.2%. The County enjoys certain economic advantages: location on both east-west and north-south major highway systems, available water and rail transportation, natural gas transmission lines, and an electrical transmission grid.

A beginning fund balance of \$6.0 million was projected for the General Fund in the 2023 budget. The actual beginning fund balance was \$11.7 million.

The certified property tax base continues to grow. The tax base for 2022-23 grew at a 15.03 rate over the prior year.

Next year's adopted operating budget is \$12.37 million higher than the 2023 operating budget. The General Fund requirements have been projected \$6.36 million above that of the previous year.

Contact Information

The County's financial statements are designed to provide the user (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Office at 216 S.E. 4th St., Pendleton, Oregon 97801.

SUPPLEMENTARY INFORMATION

Final
Draft

UMATILLA COUNTY, OREGON

Combining Balance Sheet
General Fund
June 30, 2023

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash and investments	\$ 10,413,952	\$ 12,675,856	\$ 23,089,808
Total assets	<u>\$ 10,413,952</u>	<u>\$ 12,675,856</u>	<u>\$ 23,089,808</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Committed	-	12,675,856	-
Assigned	-	-	-
Unassigned	10,413,952	-	10,413,952
Total fund balances	<u>10,413,952</u>	<u>12,675,856</u>	<u>10,413,952</u>
Total liabilities and fund balances	<u>\$ 10,413,952</u>	<u>\$ 12,675,856</u>	<u>\$ 10,413,952</u>

UMATILLA COUNTY, OREGON

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

General Fund

Year Ended June 30, 2023

	<u>General Fund</u>	<u>PERS/Stimulus Reserve Fund</u>	<u>Totals</u>
<u>REVENUES:</u>			
Taxes	\$ 21,160,635	\$ 1,238,899	\$ 22,399,534
Intergovernmental	3,960,590	1,008,833	4,969,423
Charges for services	3,006,436	-	3,006,436
Fines & forfeitures	301	-	301
Interest	268,075	257,987	526,062
Miscellaneous & reimbursements	3,557,208	335,578	3,892,786
Total revenues	<u>31,953,245</u>	<u>2,841,297</u>	<u>34,794,542</u>
<u>EXPENDITURES:</u>			
Current:			
General government	11,411,763	1,687,177	13,098,940
Public safety	17,629,239	-	17,629,239
Education	357,204	-	357,204
Health	3,552,195	-	3,552,195
Capital outlay	40,840	510,919	551,759
Total expenditures	<u>32,991,241</u>	<u>2,198,096</u>	<u>35,189,337</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,037,996)</u>	<u>643,201</u>	<u>(394,795)</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Operating transfers in	1,669,532	-	1,669,532
Operating transfers out	<u>(1,894,018)</u>	<u>(4,374,093)</u>	<u>(6,268,111)</u>
Total other financing sources (uses)	<u>(224,486)</u>	<u>(4,374,093)</u>	<u>(4,598,579)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(1,262,482)</u>	<u>(3,730,892)</u>	<u>(4,993,374)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>11,676,434</u>	<u>16,406,748</u>	<u>28,083,182</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 10,413,952</u>	<u>\$ 12,675,856</u>	<u>\$ 23,089,808</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes:				
Current year taxes	\$ 18,500,000	\$ 18,500,000	\$ 19,784,938	\$ 1,284,938
Prior year taxes	500,000	500,000	377,942	(122,058)
In-lieu of taxes	770,000	770,000	997,755	227,755
Intergovernmental:				
Federal revenues	10,000	10,000	25,367	15,367
State revenues	327,560	340,560	205,762	(134,798)
Local revenues	95,000	95,000	128,120	33,120
Amusement tax	15,000	15,000	16,890	1,890
Liquor tax	500,000	500,000	563,263	63,263
Cigarette tax	40,000	40,000	41,817	1,817
Railcar taxes	15,000	15,000	19,314	4,314
COVID grant	468,000	718,000	250,000	(468,000)
CAFFA grant	405,500	405,500	309,063	(96,437)
Emergency services grants	98,459	98,459	86,479	(11,980)
Nurse family partnership grants	223,450	229,800	325,996	96,196
Communicable disease grants	665,047	1,429,871	269,833	(1,160,038)
Family planning grants and other	135,815	136,693	79,717	(56,976)
Health department grants	180,668	1,120,442	1,063,427	(57,015)
Juvenile court/detention grants	191,558	191,558	238,071	46,513
Maternal & Child grants	63,735	64,579	44,472	(20,107)
VOCA grant	235,524	379,176	292,999	(86,177)
Charges for services:				
Miscellaneous fees	144,482	144,482	110,903	(33,579)
Marriage, court, and mediation fees	473,000	473,000	395,383	(77,617)
Jail fees	1,200,965	1,200,965	1,157,805	(43,160)
Civil fees	906,633	906,633	831,616	(75,017)
District attorney fees	91,000	91,000	84,819	(6,181)
Election fees	25,000	25,000	40,090	15,090
Planning fees	106,500	106,500	199,745	93,245
Code enforcement fees	60,600	60,600	74,209	13,609
Surveyor fees and other	52,000	52,000	64,340	12,340
Tax collector fees and other	40,500	50,500	47,526	(2,974)
Fines and forfeitures	-	-	301	301
Investment revenue	50,000	50,000	268,075	218,075
Other revenues:				
Indirect cost revenue	3,063,000	3,063,000	2,937,469	(125,531)
Refunds and reimbursements	434,094	440,094	417,658	(22,436)
Rent received	40,000	40,000	135,222	95,222
Donations	12,000	12,000	10,940	(1,060)
Miscellaneous	145,104	145,104	55,919	(89,185)
Total revenues	30,285,194	32,420,516	31,953,245	(467,271)

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
EXPENDITURES (by department):				
General government:				
Assessor:				
Personnel services	1,337,335	1,530,837	1,459,490	71,347
Materials & services	305,432	305,432	269,122	36,310
Total assessor	1,642,767	1,836,269	1,728,612	107,657
Board of commissioners:				
Personnel services	841,587	919,200	897,121	22,079
Materials & services	204,221	689,221	574,584	114,637
Total board of commissioners	1,045,808	1,608,421	1,471,705	136,716
Human resources:				
Personnel services	394,116	459,770	404,376	55,394
Materials & services	131,391	131,391	84,910	46,481
Total human resources	525,507	591,161	489,286	101,875
Support enforcement:				
Personnel services	152,455	170,210	28,397	141,813
Materials & services	27,111	27,111	4,087	23,024
Total support enforcement	179,566	197,321	32,484	164,837
Finance:				
Personnel services	521,583	660,990	615,941	45,049
Materials & services	100,322	115,322	115,322	-
Total finance	621,905	776,312	731,263	45,049
County records:				
Personnel services	242,544	263,208	244,833	18,375
Materials & services	49,078	57,078	54,274	2,804
Total county records	291,622	320,286	299,107	21,179
Elections:				
Personnel services	227,531	260,737	226,427	34,310
Materials & services	209,262	209,262	207,455	1,807
Total elections	436,793	469,999	433,882	36,117
Planning:				
Personnel services	615,448	717,471	603,920	113,551
Materials & services	93,162	93,162	91,683	1,479
Total planning	708,610	810,633	695,603	115,030

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Surveyor:				
Personnel services	56,630	59,841	45,445	14,396
Materials & services	34,184	34,184	33,641	543
Total surveyor	90,814	94,025	79,086	14,939
Tax collector:				
Personnel services	268,425	302,520	295,881	6,639
Materials & services	81,545	91,545	79,002	12,543
Total tax collector	349,970	394,065	374,883	19,182
Veterans service:				
Personnel services	302,744	323,977	260,553	63,424
Materials & services	69,665	84,665	84,665	-
Total veterans service	372,409	408,642	345,218	63,424
Administration:				
Personnel services	275,008	317,475	310,696	6,779
Materials & services	112,054	112,054	95,312	16,742
Total administration	387,062	429,529	406,008	23,521
Building maintenance:				
Personnel services	496,854	556,468	509,161	47,307
Materials & services	130,517	130,517	114,909	15,608
Total building maintenance	627,371	686,985	624,070	62,915
Computer information services:				
Personnel services	733,626	827,161	778,907	48,254
Materials & services	216,647	226,647	200,954	25,693
Total computer information services	950,273	1,053,808	979,861	73,947
Communication:				
Personnel services	76,205	82,587	80,326	2,261
Materials & services	54,444	54,444	51,029	3,415
Total communication	130,649	137,031	131,355	5,676
Code enforcement:				
Personnel services	109,110	119,541	61,321	58,220
Materials & services	13,597	13,597	9,171	4,426
Total code enforcement	122,707	133,138	70,492	62,646

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Geographical information director:				
Personnel services	219,785	292,712	256,595	36,117
Materials & services	37,408	80,408	60,230	20,178
Total geographical information director	257,193	373,120	316,825	56,295
General county:				
Personnel services	40,000	40,000	21,313	18,687
Materials & services	847,783	2,002,783	2,180,710	(177,927)
Total general county	887,783	2,042,783	2,202,023	(159,240)
Total general government	9,628,809	12,363,528	11,411,763	951,765
Public safety:				
District attorney:				
Personnel services	2,614,086	2,775,889	2,439,478	336,411
Materials & services	373,079	373,079	366,652	6,427
Total district attorney	2,987,165	3,148,968	2,806,130	342,838
Victim Witness:				
Personnel services	260,132	318,894	270,838	48,056
Materials & services	38,235	48,235	47,055	1,180
Total victim witness	298,367	367,129	317,893	49,236
Cultural Specific Grant				
Personnel services	-	20,000	-	20,000
Materials & services	-	13,000	4,547	8,453
Total victim witness	-	33,000	4,547	28,453
Emergency services:				
Personnel services	193,807	223,702	191,059	32,643
Materials & services	143,832	143,832	102,840	40,992
Total emergency services	337,639	367,534	293,899	73,635
Jail:				
Personnel services	4,683,334	5,173,650	4,516,695	656,955
Materials & services	3,261,776	3,261,776	3,163,001	98,775
Capital outlay	-	50,000	40,840	9,160
Total jail	7,945,110	8,485,426	7,720,536	764,890
Juvenile:				
Personnel services	975,633	979,009	551,229	427,780
Materials & services	517,130	517,130	426,304	90,826
Total juvenile	1,492,763	1,496,139	977,533	518,606

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Sheriff - SO admin:				
Personnel services	962,344	1,050,468	951,610	98,858
Materials & services	196,335	206,335	200,900	5,435
Total sheriff - SO admin	<u>1,158,679</u>	<u>1,256,803</u>	<u>1,152,510</u>	<u>104,293</u>
Sheriff - criminal:				
Personnel services	3,516,037	3,859,327	3,326,817	532,510
Materials & services	1,036,371	1,111,371	1,070,214	41,157
Total sheriff - criminal	<u>4,552,408</u>	<u>4,970,698</u>	<u>4,397,031</u>	<u>573,667</u>
Total public safety	<u>18,772,131</u>	<u>20,125,697</u>	<u>17,670,079</u>	<u>2,455,618</u>
Education:				
Cooperative extension service:				
Materials & services	518,087	518,087	357,204	160,883
Total education	<u>518,087</u>	<u>518,087</u>	<u>357,204</u>	<u>160,883</u>
Health:				
Nurse Family Partnership:				
Personnel services	309,331	299,107	245,287	53,820
Materials & services	111,330	139,766	84,182	55,584
Total nurse family partnership	<u>420,661</u>	<u>438,873</u>	<u>329,469</u>	<u>109,404</u>
Communicable disease:				
Personnel services	1,213,039	1,514,904	885,402	629,502
Materials & services	469,744	656,518	348,943	307,575
Total communicable disease	<u>1,682,783</u>	<u>2,171,422</u>	<u>1,234,345</u>	<u>937,077</u>
Family planning:				
Personnel services	368,017	457,306	253,934	203,372
Materials & services	161,896	174,085	114,766	59,319
Total family planning	<u>529,913</u>	<u>631,391</u>	<u>368,700</u>	<u>262,691</u>
Health department:				
Personnel services	976,105	1,355,031	997,742	357,289
Materials & services	185,877	393,750	390,310	3,440
Total health department	<u>1,161,982</u>	<u>1,748,781</u>	<u>1,388,052</u>	<u>360,729</u>

UMATILLA COUNTY, OREGON

General Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual - Detail

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Maternal and child health care:				
Personnel services	245,538	292,236	142,744	149,492
Materials & services	122,561	151,049	88,885	62,164
Total maternal and child health care	<u>368,099</u>	<u>443,285</u>	<u>231,629</u>	<u>211,656</u>
Total health	<u>4,163,438</u>	<u>5,433,752</u>	<u>3,552,195</u>	<u>1,881,557</u>
Operating contingency	<u>1,500,000</u>	<u>965,328</u>	<u>-</u>	<u>965,328</u>
Total expenditures	<u>34,582,465</u>	<u>39,406,392</u>	<u>32,991,241</u>	<u>6,415,151</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(4,297,271)</u>	<u>(6,985,876)</u>	<u>(1,037,996)</u>	<u>5,947,880</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	3,803,023	3,890,023	1,669,532	(2,220,491)
Operating transfers out	(2,255,752)	(2,654,147)	(1,894,018)	760,129
Total other financing sources (uses)	<u>1,547,271</u>	<u>1,235,876</u>	<u>(224,486)</u>	<u>(1,460,362)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,750,000)</u>	<u>(5,750,000)</u>	<u>(1,262,482)</u>	<u>4,487,518</u>
<u>FUND BALANCES, BEGINNING</u>	<u>6,000,000</u>	<u>9,000,000</u>	<u>11,676,434</u>	<u>2,676,434</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 3,250,000</u>	<u>\$ 3,250,000</u>	<u>\$ 10,413,952</u>	<u>\$ 7,163,952</u>

UMATILLA COUNTY, OREGON

PERS/Stimulus Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Payments in-lieu of taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,238,899	\$ 238,899
COVID-19 grant	-	2,010,000	1,008,833	(1,001,167)
Miscellaneous & reimbursements	-	-	335,578	335,578
Interest	30,000	30,000	257,987	227,987
Total revenues	<u>1,030,000</u>	<u>3,040,000</u>	<u>2,841,297</u>	<u>(198,703)</u>
<u>EXPENDITURES:</u>				
Stimulus reserve:				
Materials & services	737,500	2,947,500	1,666,077	1,281,423
Capital outlay	250,000	1,300,000	510,919	789,081
Contingency	5,937,500	437,500	-	437,500
Total stimulus reserve	<u>6,925,000</u>	<u>4,685,000</u>	<u>2,176,996</u>	<u>2,508,004</u>
PERS reserve:				
Materials & services	21,100	21,100	21,100	-
Contingency	6,208,900	6,208,900	-	6,208,900
Total PERS reserve	<u>6,230,000</u>	<u>6,230,000</u>	<u>21,100</u>	<u>6,208,900</u>
Total expenditures	<u>13,155,000</u>	<u>10,915,000</u>	<u>2,198,096</u>	<u>8,716,904</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(12,125,000)	(7,875,000)	643,201	8,518,201
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(3,075,000)	(7,325,000)	(4,374,093)	2,950,907
<u>NET CHANGE IN FUND BALANCES</u>	<u>(15,200,000)</u>	<u>(15,200,000)</u>	<u>(3,730,892)</u>	<u>11,469,108</u>
<u>FUND BALANCES, BEGINNING</u>	<u>15,200,000</u>	<u>15,200,000</u>	<u>16,406,748</u>	<u>1,206,748</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,675,856</u>	<u>\$ 12,675,856</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2023

Special revenue funds:

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

Debt service funds:

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

Capital projects funds:

- Facilities improvement fund
- Capital purchases management fund

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Debt Service Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>				
Cash	\$ 16,805,954	\$ 2,875,913	\$ 5,220,983	\$ 24,902,850
Total assets	<u>\$ 16,805,954</u>	<u>\$ 2,875,913</u>	<u>\$ 5,220,983</u>	<u>\$ 24,902,850</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>				
Restricted	11,466,058	92,050	-	11,558,108
Committed	4,309,895	2,783,863	-	7,093,758
Assigned	1,030,001	-	5,220,983	6,250,984
Unassigned	-	-	-	-
Total fund balances	<u>16,805,954</u>	<u>2,875,913</u>	<u>5,220,983</u>	<u>24,902,850</u>
Total liabilities and fund balances	<u>\$ 16,805,954</u>	<u>\$ 2,875,913</u>	<u>\$ 5,220,983</u>	<u>\$ 24,902,850</u>

UMATILLA COUNTY, OREGON

Nonmajor Governmental Funds

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis
Year Ended June 30, 2023

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>				
Taxes	\$ 313,847	\$ 76	\$ -	\$ 313,923
Intergovernmental	16,879,536	1,738,853	-	18,618,389
Charges for services	3,512,652	-	-	3,512,652
Fines & forfeitures	236,541	-	-	236,541
Interest	334,706	60,102	72,280	467,088
Miscellaneous & reimbursements	1,120,061	-	6,400	1,126,461
Total revenues	<u>22,397,343</u>	<u>1,799,031</u>	<u>78,680</u>	<u>24,275,054</u>
<u>EXPENDITURES:</u>				
General government	6,286,942	-	127,827	6,414,769
Public safety	7,478,647	-	-	7,478,647
Highways and streets	90,000	-	-	90,000
Culture and recreation	2,324,033	-	-	2,324,033
Education	597,706	-	-	597,706
Health	8,067,211	-	-	8,067,211
Capital outlay	515,056	-	3,748,900	4,263,956
Debt Service:				
Principal	-	1,149,259	-	1,149,259
Interest	-	393,182	-	393,182
Total expenditures	<u>25,359,595</u>	<u>1,542,441</u>	<u>3,876,727</u>	<u>30,778,763</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(2,962,252)</u>	<u>256,590</u>	<u>(3,798,047)</u>	<u>(6,503,709)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	4,922,172	-	4,578,072	9,500,244
Operating transfers out	(1,545,119)	-	-	(1,545,119)
Total other financing sources (uses)	<u>3,377,053</u>	<u>-</u>	<u>4,578,072</u>	<u>7,955,125</u>
<u>NET CHANGE IN FUND BALANCES</u>	414,801	256,590	780,025	1,451,416
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>16,391,153</u>	<u>2,619,323</u>	<u>4,440,958</u>	<u>23,451,434</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 16,805,954</u>	<u>\$ 2,875,913</u>	<u>\$ 5,220,983</u>	<u>\$ 24,902,850</u>

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2023

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, 2023

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
- **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.
- **Health Special Programs fund** - to segregate special programs within the Public Health Dept.
- **FPEP reserve fund** - to fund future needs of the health department.
- **GIS equipment reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the GIS program.
- **Dispatch reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the dispatch center.
- **NAIFA reserve fund** - accounts for usage of funds donated by NAIFA.
- **Inmate welfare fund** - accounts for funds intended to benefit inmates.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Tax Anticipation Notes</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>
<u>ASSETS:</u>							
Cash	\$ 408,173	\$ 500,670	\$ -	\$ -	\$ 16,851	\$ 1,842,828	\$ 61,061
Total assets	<u>\$ 408,173</u>	<u>\$ 500,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,851</u>	<u>\$ 1,842,828</u>	<u>\$ 61,061</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	408,173	500,670	-	-	16,851	1,842,828	61,061
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>408,173</u>	<u>500,670</u>	<u>-</u>	<u>-</u>	<u>16,851</u>	<u>1,842,828</u>	<u>61,061</u>
Total liabilities and fund balances	<u>\$ 408,173</u>	<u>\$ 500,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,851</u>	<u>\$ 1,842,828</u>	<u>\$ 61,061</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>ASSETS:</u>							
Cash	\$ 83,829	\$ 41,556	\$ 1,927,977	\$ 51,438	\$ 1,029,958	\$ 86,041	\$ 1,995,185
Total assets	<u>\$ 83,829</u>	<u>\$ 41,556</u>	<u>\$ 1,927,977</u>	<u>\$ 51,438</u>	<u>\$ 1,029,958</u>	<u>\$ 86,041</u>	<u>\$ 1,995,185</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	83,829	41,556	1,927,977	51,438	-	-	1,995,185
Committed	-	-	-	-	-	86,041	-
Assigned	-	-	-	-	1,029,958	-	-
Total fund balances	<u>83,829</u>	<u>41,556</u>	<u>1,927,977</u>	<u>51,438</u>	<u>1,029,958</u>	<u>86,041</u>	<u>1,995,185</u>
Total liabilities and fund balances	<u>\$ 83,829</u>	<u>\$ 41,556</u>	<u>\$ 1,927,977</u>	<u>\$ 51,438</u>	<u>\$ 1,029,958</u>	<u>\$ 86,041</u>	<u>\$ 1,995,185</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Sheriff Marine</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>	<u>County Fair</u>
<u>ASSETS:</u>							
Cash	\$ 3,704,960	\$ 298,625	\$ 42,821	\$ 505,072	\$ 61,682	\$ 23,461	\$ 165,694
Total assets	<u>\$ 3,704,960</u>	<u>\$ 298,625</u>	<u>\$ 42,821</u>	<u>\$ 505,072</u>	<u>\$ 61,682</u>	<u>\$ 23,461</u>	<u>\$ 165,694</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>							
Restricted	3,704,960	-	42,821	-	-	-	-
Committed	-	298,625	-	505,072	61,682	23,461	165,694
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>3,704,960</u>	<u>298,625</u>	<u>42,821</u>	<u>505,072</u>	<u>61,682</u>	<u>23,461</u>	<u>165,694</u>
Total liabilities and fund balances	<u>\$ 3,704,960</u>	<u>\$ 298,625</u>	<u>\$ 42,821</u>	<u>\$ 505,072</u>	<u>\$ 61,682</u>	<u>\$ 23,461</u>	<u>\$ 165,694</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

Continued from previous page.

	<u>County School</u>	<u>Unitary Assessment</u>	<u>Comm. Serv. Develop.</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>
<u>ASSETS:</u>							
Cash	\$ 24,832	\$ 190,314	\$ 221,368	\$ 181,003	\$ 14,121	\$ 1,768	\$ 208,165
Total assets	<u>\$ 24,832</u>	<u>\$ 190,314</u>	<u>\$ 221,368</u>	<u>\$ 181,003</u>	<u>\$ 14,121</u>	<u>\$ 1,768</u>	<u>\$ 208,165</u>
<u>LIABILITIES</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>							
Restricted	24,832	190,314	-	181,003	-	-	208,165
Committed	-	-	221,368	-	14,121	1,768	-
Assigned	-	-	-	-	-	-	-
Total fund balances	<u>24,832</u>	<u>190,314</u>	<u>221,368</u>	<u>181,003</u>	<u>14,121</u>	<u>1,768</u>	<u>208,165</u>
Total liabilities and fund balances	<u>\$ 24,832</u>	<u>\$ 190,314</u>	<u>\$ 221,368</u>	<u>\$ 181,003</u>	<u>\$ 14,121</u>	<u>\$ 1,768</u>	<u>\$ 208,165</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Special Services</u>	<u>Health Special Programs</u>
<u>ASSETS:</u>						
Cash	\$ 20,696	\$ 595,382	\$ 163,699	\$ 43	\$ -	\$ 101,070
Total assets	<u>\$ 20,696</u>	<u>\$ 595,382</u>	<u>\$ 163,699</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 101,070</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	20,696	-	163,699	-	-	-
Committed	-	595,382	-	-	-	101,070
Assigned	-	-	-	43	-	-
Total fund balances	<u>20,696</u>	<u>595,382</u>	<u>163,699</u>	<u>43</u>	<u>-</u>	<u>101,070</u>
Total liabilities and fund balances	<u>\$ 20,696</u>	<u>\$ 595,382</u>	<u>\$ 163,699</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 101,070</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet - Modified Cash Basis
June 30, 2023

Continued from previous page.

	<u>FPEP Reserve</u>	<u>GIS Equipment Reserve</u>	<u>Dispatch Reserve</u>	<u>NAIFA Reserve</u>	<u>Inmate Welfare</u>	<u>Totals</u>
<u>ASSETS:</u>						
Cash	\$ 1,769,280	\$ 125,712	\$ 182,910	\$ 19,246	\$ 138,463	\$ 16,805,954
Total assets	<u>\$ 1,769,280</u>	<u>\$ 125,712</u>	<u>\$ 182,910</u>	<u>\$ 19,246</u>	<u>\$ 138,463</u>	<u>\$ 16,805,954</u>
<u>LIABILITIES</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>						
Restricted	-	-	-	-	-	11,466,058
Committed	1,769,280	125,712	182,910	19,246	138,463	4,309,895
Assigned	-	-	-	-	-	1,030,001
Total fund balances	<u>1,769,280</u>	<u>125,712</u>	<u>182,910</u>	<u>19,246</u>	<u>138,463</u>	<u>16,805,954</u>
Total liabilities and fund balances	<u>\$ 1,769,280</u>	<u>\$ 125,712</u>	<u>\$ 182,910</u>	<u>\$ 19,246</u>	<u>\$ 138,463</u>	<u>\$ 16,805,954</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Tax Anticipation Notes</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	74,506	267,447	-	2,089,410	-	697,608	-
Charges for services	-	104,999	-	-	-	-	-
Fines & forfeitures	-	-	-	-	90,456	-	68,903
Interest	6,710	7,051	-	-	213	43,358	1,385
Miscellaneous & reimbursements	-	1,064	-	813	-	-	78
Total revenues	<u>81,216</u>	<u>380,561</u>	<u>-</u>	<u>2,090,223</u>	<u>90,669</u>	<u>740,966</u>	<u>70,366</u>
<u>EXPENDITURES:</u>							
General government	-	-	-	-	-	1,383,592	-
Public safety	-	-	-	2,759,079	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	243,540	-	-	-	-	-
Education	-	-	-	-	-	-	71,025
Health	-	-	-	-	-	-	-
Capital outlay	-	117,714	-	-	-	-	-
Total expenditures	<u>-</u>	<u>361,254</u>	<u>-</u>	<u>2,759,079</u>	<u>-</u>	<u>1,383,592</u>	<u>71,025</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>81,216</u>	<u>19,307</u>	<u>-</u>	<u>(668,856)</u>	<u>90,669</u>	<u>(642,626)</u>	<u>(659)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	250,000	-	991,172	-	-	-
Operating transfers out	-	-	-	(322,316)	(108,542)	-	-
Total other financing sources (uses)	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>668,856</u>	<u>(108,542)</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>81,216</u>	<u>269,307</u>	<u>-</u>	<u>-</u>	<u>(17,873)</u>	<u>(642,626)</u>	<u>(659)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>326,957</u>	<u>231,363</u>	<u>-</u>	<u>-</u>	<u>34,724</u>	<u>2,485,454</u>	<u>61,720</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 408,173</u>	<u>\$ 500,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,851</u>	<u>\$ 1,842,828</u>	<u>\$ 61,061</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

Continued from previous page.

	<u>Records Archiving</u>	<u>Tax Foreclosed Property</u>	<u>Human Services</u>	<u>Public Land Corner Preservation</u>	<u>Fair Improvement</u>	<u>EOTEC Reserve</u>	<u>Community Corrections</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	5,353,474	-	1,000,000	-	4,624,138
Charges for services	13,076	-	-	78,489	-	-	63,888
Fines & forfeitures	-	-	-	-	-	-	-
Interest	1,840	2,761	28,473	4,297	16,142	1,436	44,193
Miscellaneous & reimbursements	-	235,270	366,984	-	-	-	86,934
Total revenues	<u>14,916</u>	<u>238,031</u>	<u>5,748,931</u>	<u>82,786</u>	<u>1,016,142</u>	<u>1,436</u>	<u>4,819,153</u>
<u>EXPENDITURES:</u>							
General government	9,495	161,475	-	335,686	-	-	-
Public safety	-	-	-	-	-	-	4,639,037
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	75,000	-
Education	-	-	-	-	-	-	-
Health	-	-	5,197,429	-	-	-	-
Capital outlay	25,000	-	-	-	-	-	151,580
Total expenditures	<u>34,495</u>	<u>161,475</u>	<u>5,197,429</u>	<u>335,686</u>	<u>-</u>	<u>75,000</u>	<u>4,790,617</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(19,579)</u>	<u>76,556</u>	<u>551,502</u>	<u>(252,900)</u>	<u>1,016,142</u>	<u>(73,564)</u>	<u>28,536</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	35,514	-	-	75,000	48,458
Operating transfers out	-	(40,000)	-	-	-	-	(22,355)
Total other financing sources (uses)	<u>-</u>	<u>(40,000)</u>	<u>35,514</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>26,103</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(19,579)</u>	<u>36,556</u>	<u>587,016</u>	<u>(252,900)</u>	<u>1,016,142</u>	<u>1,436</u>	<u>54,639</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>103,408</u>	<u>5,000</u>	<u>1,340,961</u>	<u>304,338</u>	<u>13,816</u>	<u>84,605</u>	<u>1,940,546</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 83,829</u>	<u>\$ 41,556</u>	<u>\$ 1,927,977</u>	<u>\$ 51,438</u>	<u>\$ 1,029,958</u>	<u>\$ 86,041</u>	<u>\$ 1,995,185</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

Continued from previous page.

	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Sheriff Marine</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>	<u>County Fair</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	487,142	-	79,755	801,102	-	-	53,167
Charges for services	-	-	21,052	-	-	-	1,747,830
Fines & forfeitures	-	-	-	-	-	-	-
Interest	53,963	7,023	(468)	9,624	1,160	424	4,265
Miscellaneous & reimbursements	-	-	-	8,204	-	-	71,889
Total revenues	<u>541,105</u>	<u>7,023</u>	<u>100,339</u>	<u>818,930</u>	<u>1,160</u>	<u>424</u>	<u>1,877,151</u>
<u>EXPENDITURES:</u>							
General government	2,396,959	-	-	-	4,998	-	-
Public safety	-	-	80,100	-	-	-	-
Highways and streets	-	90,000	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	2,005,493
Education	-	-	-	-	-	-	-
Health	-	-	-	896,063	-	-	-
Capital outlay	-	-	10,185	-	-	-	-
Total expenditures	<u>2,396,959</u>	<u>90,000</u>	<u>90,285</u>	<u>896,063</u>	<u>4,998</u>	<u>-</u>	<u>2,005,493</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,855,854)</u>	<u>(82,977)</u>	<u>10,054</u>	<u>(77,133)</u>	<u>(3,838)</u>	<u>424</u>	<u>(128,342)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	2,550,000	-	52,645	-	-	-	100,000
Operating transfers out	-	-	(51,906)	-	-	-	-
Total other financing sources (uses)	<u>2,550,000</u>	<u>-</u>	<u>739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	694,146	(82,977)	10,793	(77,133)	(3,838)	424	(28,342)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,010,814</u>	<u>381,602</u>	<u>32,028</u>	<u>582,205</u>	<u>65,520</u>	<u>23,037</u>	<u>194,036</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 3,704,960</u>	<u>\$ 298,625</u>	<u>\$ 42,821</u>	<u>\$ 505,072</u>	<u>\$ 61,682</u>	<u>\$ 23,461</u>	<u>\$ 165,694</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

Continued from previous page.

	<u>County School</u>	<u>Unitary Assessment</u>	<u>Community Services Development</u>	<u>Mediation Services</u>	<u>Academic Achievement Awards</u>	<u>Juvenile Work Crew</u>	<u>Assessment and Taxation</u>
<u>REVENUES:</u>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,479
Intergovernmental	520,264	120,011	-	-	-	-	-
Charges for services	-	29,140	-	52,825	-	1,686	611,197
Fines & forfeitures	-	-	-	-	-	-	-
Interest	2,687	2,861	4,516	3,630	281	19	2,231
Miscellaneous & reimbursements	-	25,000	-	-	-	-	-
Total revenues	<u>522,951</u>	<u>177,012</u>	<u>4,516</u>	<u>56,455</u>	<u>281</u>	<u>1,705</u>	<u>817,907</u>
<u>EXPENDITURES:</u>							
General government	-	-	59,219	48,776	4,220	-	864,185
Public safety	-	-	-	-	-	431	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	526,681	-	-	-	-	-	-
Health	-	90,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>526,681</u>	<u>90,000</u>	<u>59,219</u>	<u>48,776</u>	<u>4,220</u>	<u>431</u>	<u>864,185</u>
<u>EXCESS (DEFICIENCY) OF</u>							
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(3,730)</u>	<u>87,012</u>	<u>(54,703)</u>	<u>7,679</u>	<u>(3,939)</u>	<u>1,274</u>	<u>(46,278)</u>
<u>OTHER FINANCING SOURCES (USES):</u>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(3,730)</u>	<u>87,012</u>	<u>(54,703)</u>	<u>7,679</u>	<u>(3,939)</u>	<u>1,274</u>	<u>(46,278)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>28,562</u>	<u>103,302</u>	<u>276,071</u>	<u>173,324</u>	<u>18,060</u>	<u>494</u>	<u>254,443</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 24,832</u>	<u>\$ 190,314</u>	<u>\$ 221,368</u>	<u>\$ 181,003</u>	<u>\$ 14,121</u>	<u>\$ 1,768</u>	<u>\$ 208,165</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

Continued from previous page.

	<u>Prepaid Taxes</u>	<u>CARES Program</u>	<u>Environment Health</u>	<u>Coalitions of Umatilla County</u>	<u>Special Services</u>	<u>Health Special Programs</u>
<u>REVENUES:</u>						
Taxes	\$ 109,368	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	318,799	4,099	-	-	365,220
Charges for services	-	323,918	446,530	-	1,750	-
Fines & forfeitures	-	-	-	-	77,182	-
Interest	-	12,964	3,881	51	-	1,554
Miscellaneous & reimbursements	-	200,335	-	-	-	1,548
Total revenues	<u>109,368</u>	<u>856,016</u>	<u>454,510</u>	<u>51</u>	<u>78,932</u>	<u>368,322</u>
<u>EXPENDITURES:</u>						
General government	216,747	-	-	2,958	549,999	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Health	-	964,477	625,149	-	-	294,093
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>216,747</u>	<u>964,477</u>	<u>625,149</u>	<u>2,958</u>	<u>549,999</u>	<u>294,093</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(107,379)</u>	<u>(108,461)</u>	<u>(170,639)</u>	<u>(2,907)</u>	<u>(471,067)</u>	<u>74,229</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	-	26,000	-	-	471,067	-
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>471,067</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(107,379)</u>	<u>(82,461)</u>	<u>(170,639)</u>	<u>(2,907)</u>	<u>-</u>	<u>74,229</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>128,075</u>	<u>677,843</u>	<u>334,338</u>	<u>2,950</u>	<u>-</u>	<u>26,841</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 20,696</u>	<u>\$ 595,382</u>	<u>\$ 163,699</u>	<u>\$ 43</u>	<u>\$ -</u>	<u>\$ 101,070</u>

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds

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

June 30, 2023

Continued from previous page.

	FPEP Reserve	GIS Equipment Reserve	Dispatch Reserve	NAIFA Reserve	Inmate Welfare	Totals
<u>REVENUES:</u>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,847
Intergovernmental	-	-	-	-	23,394	16,879,536
Charges for services	-	9,458	-	6,814	-	3,512,652
Fines & forfeitures	-	-	-	-	-	236,541
Interest	58,157	2,360	3,364	262	2,038	334,706
Miscellaneous & reimbursements	-	9,339	12,545	5,000	95,058	1,120,061
Total revenues	<u>58,157</u>	<u>21,157</u>	<u>15,909</u>	<u>12,076</u>	<u>120,490</u>	<u>22,397,343</u>
<u>EXPENDITURES:</u>						
General government	-	25,595	113,448	8,406	101,184	6,286,942
Public safety	-	-	-	-	-	7,478,647
Highways and streets	-	-	-	-	-	90,000
Culture and recreation	-	-	-	-	-	2,324,033
Education	-	-	-	-	-	597,706
Health	-	-	-	-	-	8,067,211
Capital outlay	-	-	210,577	-	-	515,056
Total expenditures	<u>-</u>	<u>25,595</u>	<u>324,025</u>	<u>8,406</u>	<u>101,184</u>	<u>25,359,595</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUES OVER (UNDER) EXPENDITURES</u>	<u>58,157</u>	<u>(4,438)</u>	<u>(308,116)</u>	<u>3,670</u>	<u>19,306</u>	<u>(2,962,252)</u>
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating transfers in	-	-	322,316	-	-	4,922,172
Operating transfers out	(1,000,000)	-	-	-	-	(1,545,119)
Total other financing sources (uses)	<u>(1,000,000)</u>	<u>-</u>	<u>322,316</u>	<u>-</u>	<u>-</u>	<u>3,377,053</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(941,843)</u>	<u>(4,438)</u>	<u>14,200</u>	<u>3,670</u>	<u>19,306</u>	<u>414,801</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>2,711,123</u>	<u>130,150</u>	<u>168,710</u>	<u>15,576</u>	<u>119,157</u>	<u>16,391,153</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 1,769,280</u>	<u>\$ 125,712</u>	<u>\$ 182,910</u>	<u>\$ 19,246</u>	<u>\$ 138,463</u>	<u>\$ 16,805,954</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
DMV license and gas tax	\$ 75,000	\$ 75,000	\$ 74,506	\$ (494)
Interest	5,000	5,000	6,710	1,710
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>81,216</u>	<u>1,216</u>
<u>EXPENDITURES:</u>				
Materials & services	263,750	263,750	-	263,750
Contingency	163,000	163,000	-	163,000
Total expenditures	<u>426,750</u>	<u>426,750</u>	<u>-</u>	<u>426,750</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(346,750)	(346,750)	81,216	427,966
<u>FUND BALANCES, BEGINNING</u>	<u>387,500</u>	<u>387,500</u>	<u>326,957</u>	<u>(60,543)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 40,750</u>	<u>\$ 40,750</u>	<u>\$ 408,173</u>	<u>\$ 367,423</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State vehicle fees	\$ 120,000	\$ 120,000	\$ 267,447	\$ 147,447
Charges for services:				
Park user fees	80,000	80,000	104,999	24,999
Miscellaneous revenue	-	-	1,064	1,064
Interest	1,000	1,000	7,051	6,051
Total revenues	<u>201,000</u>	<u>201,000</u>	<u>380,561</u>	<u>179,561</u>
<u>EXPENDITURES:</u>				
Personnel services	156,484	179,843	173,768	6,075
Materials & services	79,555	329,555	69,772	259,783
Capital outlay	30,000	120,000	117,714	2,286
Contingency	134,961	52,961	-	52,961
Total expenditures	<u>401,000</u>	<u>682,359</u>	<u>361,254</u>	<u>321,105</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(200,000)	(481,359)	19,307	500,666
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	250,000	250,000	-
<u>NET CHANGE IN FUND BALANCES</u>				
	(200,000)	(231,359)	269,307	500,666
<u>FUND BALANCES, BEGINNING</u>				
	<u>200,000</u>	<u>231,359</u>	<u>231,363</u>	<u>4</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,670</u>	<u>\$ 500,670</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, 2023

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

UMATILLA COUNTY, OREGON

Emergency 911 Telephone System Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
911 apportionment	\$ 924,963	\$ 924,963	\$ 950,645	\$ 25,682
State apportionments	1,134,955	1,134,955	1,134,765	(190)
National Forest rental	4,000	4,000	4,000	-
Refunds and reimbursements	200	200	813	613
Total revenues	<u>2,064,118</u>	<u>2,064,118</u>	<u>2,090,223</u>	<u>26,105</u>
<u>EXPENDITURES:</u>				
Personnel services	2,757,802	2,983,743	2,458,874	524,869
Materials & services	361,888	361,888	300,205	61,683
Total expenditures	<u>3,119,690</u>	<u>3,345,631</u>	<u>2,759,079</u>	<u>586,552</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	<u>(1,055,572)</u>	<u>(1,281,513)</u>	<u>(668,856)</u>	<u>612,657</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	1,377,888	1,603,829	991,172	(612,657)
Operating transfers out	(322,316)	(322,316)	(322,316)	-
Total other financing sources (uses)	<u>1,055,572</u>	<u>1,281,513</u>	<u>668,856</u>	<u>(612,657)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Corrections Assessment Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & impound fees	\$ 120,000	\$ 120,000	\$ 90,456	\$ (29,544)
Interest	-	-	213	213
Total revenues	120,000	120,000	90,669	(29,331)
<u>EXPENDITURES:</u>				
Contingency	20,000	20,000	-	20,000
Total expenditures	20,000	20,000	-	20,000
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	100,000	100,000	90,669	(9,331)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(120,000)	(132,000)	(108,542)	23,458
<u>NET CHANGE IN FUND BALANCES</u>				
	(20,000)	(32,000)	(17,873)	14,127
<u>FUND BALANCES, BEGINNING</u>				
	20,000	32,000	34,724	2,724
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 16,851	\$ 16,851

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ 1,200,000	\$ 1,849,653	\$ 697,608	\$ (1,152,045)
Local grant	120,000	120,000	-	(120,000)
Interest	-	-	43,358	43,358
Total revenues	<u>1,320,000</u>	<u>1,969,653</u>	<u>740,966</u>	<u>(1,228,687)</u>
<u>EXPENDITURES:</u>				
Special transportation:				
Materials and services	338,972	217,672	175,662	42,010
Contingency	31,028	136,328	-	136,328
Total special transportation	<u>370,000</u>	<u>354,000</u>	<u>175,662</u>	<u>178,338</u>
STIF program:				
Materials and services	785,750	1,968,761	993,644	975,117
Contingency	1,414,250	1,481,239	-	1,481,239
Total STIF program	<u>2,200,000</u>	<u>3,450,000</u>	<u>993,644</u>	<u>2,456,356</u>
STIF discretionary:				
Materials and services	-	125,000	-	125,000
STIF intercompany:				
Materials and services	-	524,653	214,286	310,367
Total expenditures	<u>2,570,000</u>	<u>4,453,653</u>	<u>1,383,592</u>	<u>3,070,061</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	<u>(1,250,000)</u>	<u>(2,484,000)</u>	<u>(642,626)</u>	<u>1,841,374</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>1,250,000</u>	<u>2,484,000</u>	<u>2,485,454</u>	<u>1,454</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,842,828</u>	<u>\$ 1,842,828</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines & forfeitures:				
Court fees	\$ 68,000	\$ 68,000	\$ 68,903	\$ 903
Reimbursements	-	-	78	78
Interest	-	-	1,385	1,385
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>70,366</u>	<u>2,366</u>
<u>EXPENDITURES:</u>				
Materials & services	58,354	82,354	71,025	11,329
Contingency	41,057	33,057	-	33,057
Total expenditures	<u>99,411</u>	<u>115,411</u>	<u>71,025</u>	<u>44,386</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(31,411)	(47,411)	(659)	46,752
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(13,589)	(13,589)	-	13,589
<u>NET CHANGE IN FUND BALANCES</u>				
	(45,000)	(61,000)	(659)	60,341
<u>FUND BALANCES, BEGINNING</u>				
	45,000	61,000	61,720	720
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,061</u>	<u>\$ 61,061</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Land transaction fees	\$ 14,500	\$ 14,500	\$ 13,076	\$ (1,424)
Interest	-	-	1,840	1,840
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>14,916</u>	<u>416</u>
<u>EXPENDITURES:</u>				
Materials & services	6,330	21,330	9,495	11,835
Capital outlay	15,000	40,000	25,000	15,000
Contingency	93,170	53,170	-	53,170
Total expenditures	<u>114,500</u>	<u>114,500</u>	<u>34,495</u>	<u>80,005</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(100,000)	(100,000)	(19,579)	80,421
<u>FUND BALANCES, BEGINNING</u>				
	<u>100,000</u>	<u>100,000</u>	<u>103,408</u>	<u>3,408</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,829</u>	<u>\$ 83,829</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 500	\$ 500	\$ 2,761	\$ 2,261
Sale of public lands	100,000	200,000	231,904	31,904
Other	-	-	3,366	3,366
Total revenues	<u>100,500</u>	<u>200,500</u>	<u>238,031</u>	<u>37,531</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>65,499</u>	<u>165,499</u>	<u>161,475</u>	<u>4,024</u>
Total expenditures	<u>65,499</u>	<u>165,499</u>	<u>161,475</u>	<u>4,024</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	35,001	35,001	76,556	41,555
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(4,999)	(4,999)	36,556	41,555
<u>FUND BALANCES, BEGINNING</u>				
	<u>4,999</u>	<u>4,999</u>	<u>5,000</u>	<u>1</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,556</u>	<u>\$ 41,556</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants & contracts	\$ 2,243,386	\$ 5,152,386	\$ 5,353,474	\$ 201,088
Interest	-	-	28,473	28,473
Insurance reimbursements and other	-	258,000	366,984	108,984
Total revenues	<u>2,243,386</u>	<u>5,410,386</u>	<u>5,748,931</u>	<u>338,545</u>
<u>EXPENDITURES:</u>				
Mental health reserve:				
Materials and services	-	200,000	-	200,000
Contingency	250,000	60,000	-	60,000
Total mental health reserve	<u>250,000</u>	<u>260,000</u>	<u>-</u>	<u>260,000</u>
Developmental disabilities:				
Personnel services	1,915,947	2,502,358	2,014,148	488,210
Materials and services	439,525	536,133	415,450	120,683
Contingency	487,914	543,895	-	543,895
Total developmental disabilities	<u>2,843,386</u>	<u>3,582,386</u>	<u>2,429,598</u>	<u>1,152,788</u>
Subcontracted services:				
Materials and services	-	2,909,000	2,767,831	141,169
Total expenditures	<u>3,093,386</u>	<u>6,751,386</u>	<u>5,197,429</u>	<u>1,553,957</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(850,000)	(1,341,000)	551,502	1,892,502
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	-	35,514	35,514
<u>NET CHANGE IN FUND BALANCES</u>	(850,000)	(1,341,000)	587,016	1,928,016
<u>FUND BALANCES, BEGINNING</u>	850,000	1,341,000	1,340,961	(39)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,927,977</u>	<u>\$ 1,927,977</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Public corner fees	\$ 85,000	\$ 85,000	\$ 78,489	\$ (6,511)
Interest	2,000	2,000	4,297	2,297
Total revenues	<u>87,000</u>	<u>87,000</u>	<u>82,786</u>	<u>(4,214)</u>
<u>EXPENDITURES:</u>				
Materials & services	215,537	355,537	335,686	19,851
Capital outlay	30,000	30,000	-	30,000
Contingency	81,463	1,463	-	1,463
Total expenditures	<u>327,000</u>	<u>387,000</u>	<u>335,686</u>	<u>51,314</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(240,000)	(300,000)	(252,900)	47,100
<u>FUND BALANCES, BEGINNING</u>				
	<u>240,000</u>	<u>300,000</u>	<u>304,338</u>	<u>4,338</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,438</u>	<u>\$ 51,438</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental: COVID-19 grant	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Interest	-	-	16,142	16,142
Total revenues	-	1,000,000	1,016,142	16,142
<u>EXPENDITURES:</u>				
Materials & services	10,000	1,010,000	-	1,010,000
Contingency	9,000	9,000	-	9,000
Total expenditures	19,000	1,019,000	-	1,019,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(19,000)	(19,000)	1,016,142	1,035,142
<u>FUND BALANCES, BEGINNING</u>	19,000	19,000	13,816	(5,184)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,029,958</u>	<u>\$ 1,029,958</u>

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 1,436	\$ 1,436
Total revenues	-	-	1,436	1,436
<u>EXPENDITURES:</u>				
Materials & services	75,000	75,000	75,000	-
Contingency	93,000	93,000	-	93,000
Total expenditures	168,000	168,000	75,000	93,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(168,000)	(168,000)	(73,564)	94,436
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	80,000	80,000	75,000	(5,000)
<u>NET CHANGE IN FUND BALANCES</u>	(88,000)	(88,000)	1,436	89,436
<u>FUND BALANCES, BEGINNING</u>	88,000	88,000	84,605	(3,395)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 86,041	\$ 86,041

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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 496,381	\$ 500,381	\$ 407,572	\$ (92,809)
Federal grants	217,556	217,556	781	(216,775)
Corrections allocation grant	3,678,025	3,678,025	3,678,025	-
Justice reinvestment	430,847	477,003	532,952	55,949
Inmate welfare	9,000	4,000	4,808	808
Charges for services:				
Supervision fees	80,000	20,000	31,064	11,064
Client fees	24,400	34,100	32,824	(1,276)
Interest	10,700	33,200	44,193	10,993
Equipment sales	-	18,000	15,100	(2,900)
Rent	3,500	3,500	6,611	3,111
Refunds and reimbursements	500	58,000	65,223	7,223
Total revenues	<u>4,950,909</u>	<u>5,043,765</u>	<u>4,819,153</u>	<u>(224,612)</u>
<u>EXPENDITURES:</u>				
Community corrections:				
Personnel services	3,260,338	3,520,115	2,817,667	702,448
Materials & services	1,137,768	1,160,968	1,078,713	82,255
Capital outlay	40,000	110,000	100,698	9,302
Contingency	633,879	853,305	-	853,305
Total community corrections	<u>5,071,985</u>	<u>5,644,388</u>	<u>3,997,078</u>	<u>1,647,310</u>
Transitional housing:				
Material & services	22,472	22,472	20,066	2,406
Contingency	385	385	-	385
Total transitional housing	<u>22,857</u>	<u>22,857</u>	<u>20,066</u>	<u>2,791</u>
Justice reinvestment:				
Personnel services	185,155	190,685	182,126	8,559
Materials & services	438,971	486,627	353,997	132,630
Capital outlay	-	60,000	50,883	9,117
Contingency	-	103,265	-	103,265
Total justice reinvestment	<u>624,126</u>	<u>840,577</u>	<u>587,006</u>	<u>253,571</u>
Treatment court:				
Material & services	486,848	461,848	185,140	276,708
Contingency	2,134	2,134	-	2,134
Total treatment court	<u>488,982</u>	<u>463,982</u>	<u>185,140</u>	<u>278,842</u>
Treatment court - clients:				
Materials & services	-	9,000	1,327	7,673
Total expenditures	<u>6,207,950</u>	<u>6,980,804</u>	<u>4,790,617</u>	<u>2,190,187</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,257,041)</u>	<u>(1,937,039)</u>	<u>28,536</u>	<u>1,965,575</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	20,000	22,000	48,458	26,458
Operating transfers out	-	(25,000)	(22,355)	2,645
Total other financing sources (uses)	<u>20,000</u>	<u>(3,000)</u>	<u>26,103</u>	<u>29,103</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(1,237,041)</u>	<u>(1,940,039)</u>	<u>54,639</u>	<u>1,994,678</u>
<u>FUND BALANCES, BEGINNING</u>	<u>1,237,041</u>	<u>1,940,039</u>	<u>1,940,546</u>	<u>507</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,995,185</u>	<u>\$ 1,995,185</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Video lottery	\$ 400,000	\$ 400,000	\$ 487,142	\$ 87,142
Interest	2,000	2,000	53,963	51,963
Total revenues	<u>402,000</u>	<u>402,000</u>	<u>541,105</u>	<u>139,105</u>
<u>EXPENDITURES:</u>				
Economic development:				
Personnel services	113,056	165,953	65,284	100,669
Materials & services	215,266	220,266	164,342	55,924
Operating contingency	33,678	553,678	-	553,678
Total economic development	<u>362,000</u>	<u>939,897</u>	<u>229,626</u>	<u>710,271</u>
Economic development reserve:				
Materials & services	-	4,500,000	2,167,333	2,332,667
Operating contingency	2,440,000	1,940,000	-	1,940,000
Total economic development reserve	<u>2,440,000</u>	<u>6,440,000</u>	<u>2,167,333</u>	<u>4,272,667</u>
Total expenditures	<u>2,802,000</u>	<u>7,379,897</u>	<u>2,396,959</u>	<u>4,982,938</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(2,400,000)	(6,977,897)	(1,855,854)	5,122,043
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	-	4,000,000	2,550,000	(1,450,000)
<u>NET CHANGE IN FUND BALANCES</u>				
	(2,400,000)	(2,977,897)	694,146	3,672,043
<u>FUND BALANCES, BEGINNING</u>				
	<u>2,400,000</u>	<u>2,977,897</u>	<u>3,010,814</u>	<u>32,917</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,704,960</u>	<u>\$ 3,704,960</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Loan Receipts	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	3,000	3,000	7,023	4,023
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>7,023</u>	<u>2,023</u>
<u>EXPENDITURES:</u>				
Materials & services	-	90,000	90,000	-
Operating contingency	<u>380,000</u>	<u>290,000</u>	<u>-</u>	<u>290,000</u>
Total expenditures	<u>380,000</u>	<u>380,000</u>	<u>90,000</u>	<u>290,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(375,000)	(375,000)	(82,977)	292,023
<u>FUND BALANCES, BEGINNING</u>	<u>375,000</u>	<u>375,000</u>	<u>381,602</u>	<u>6,602</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,625</u>	<u>\$ 298,625</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grant	\$ -	\$ 47,000	\$ 47,418	\$ 418
Local grant	-	10,000	10,337	337
Emergency mgmt	141,050	141,050	22,000	(119,050)
Charges for services:				
Fees	25,000	25,000	21,052	(3,948)
Interest	-	-	(468)	(468)
Total revenues	<u>166,050</u>	<u>223,050</u>	<u>100,339</u>	<u>(122,711)</u>
<u>EXPENDITURES:</u>				
Sheriff reserves:				
Materials & services	25,000	25,000	10,259	14,741
Capital Outlay	15,000	15,000	-	15,000
Operating contingency	10,000	10,000	-	10,000
Total sheriff reserves	<u>50,000</u>	<u>50,000</u>	<u>10,259</u>	<u>39,741</u>
Emergency management				
Materials & services	36,050	111,050	69,841	41,209
Capital Outlay	105,000	35,000	10,185	24,815
Operating contingency	5,000	-	-	-
Total emergency management	<u>146,050</u>	<u>146,050</u>	<u>80,026</u>	<u>66,024</u>
Total expenditures	<u>196,050</u>	<u>196,050</u>	<u>90,285</u>	<u>105,765</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(30,000)</u>	<u>27,000</u>	<u>10,054</u>	<u>(16,946)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers in	-	-	52,645	52,645
Operating transfers out	-	(52,000)	(51,906)	94
Total other financing sources (uses)	<u>-</u>	<u>(52,000)</u>	<u>739</u>	<u>52,739</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(30,000)</u>	<u>(25,000)</u>	<u>10,793</u>	<u>35,793</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>30,000</u>	<u>25,000</u>	<u>32,028</u>	<u>7,028</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,821</u>	<u>\$ 42,821</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 692,053	\$ 865,136	\$ 801,102	\$ (64,034)
Interest	5,000	5,000	9,624	4,624
Reimbursements	20,000	20,000	8,204	(11,796)
Total revenues	<u>717,053</u>	<u>890,136</u>	<u>818,930</u>	<u>(71,206)</u>
<u>EXPENDITURES:</u>				
School based health:				
Personnel services	318,452	317,029	252,799	64,230
Materials & services	109,034	80,296	67,006	13,290
Operating contingency	79,814	192,507	-	192,507
Total school based health	<u>507,300</u>	<u>589,832</u>	<u>319,805</u>	<u>270,027</u>
Early learning center:				
Personnel services	412,152	589,829	409,624	180,205
Materials & services	78,077	174,077	166,634	7,443
Operating contingency	269,524	117,898	-	117,898
Total early learning center	<u>759,753</u>	<u>881,804</u>	<u>576,258</u>	<u>305,546</u>
Total expenditures	<u>1,267,053</u>	<u>1,471,636</u>	<u>896,063</u>	<u>575,573</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	(550,000)	(581,500)	(77,133)	504,367
<u>FUND BALANCES, BEGINNING</u>				
	550,000	581,500	582,205	705
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505,072</u>	<u>\$ 505,072</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ -	\$ (500)
Fines & forfeitures	100	100	-	(100)
Interest	300	300	1,160	860
Refund and reimbursements	100	100	-	(100)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,160</u>	<u>160</u>
<u>EXPENDITURES:</u>				
Materials & services	5,275	5,275	4,998	277
Contingency	45,725	45,725	-	45,725
Total expenditures	<u>51,000</u>	<u>51,000</u>	<u>4,998</u>	<u>46,002</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(50,000)	(50,000)	(3,838)	46,162
<u>FUND BALANCES, BEGINNING</u>	<u>65,000</u>	<u>65,000</u>	<u>65,520</u>	<u>520</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 61,682</u>	<u>\$ 46,682</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Rent received/equipment	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Interest	-	-	424	424
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>424</u>	<u>(1,576)</u>
<u>EXPENDITURES:</u>				
Material & services	5,275	5,275	-	5,275
Operating contingency	17,725	17,725	-	17,725
Total expenditures	<u>23,000</u>	<u>23,000</u>	<u>-</u>	<u>23,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(21,000)	(21,000)	424	21,424
<u>FUND BALANCES, BEGINNING</u>	<u>21,000</u>	<u>21,000</u>	<u>23,037</u>	<u>2,037</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,461</u>	<u>\$ 23,461</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 53,000	\$ 53,000	\$ 53,167	\$ 167
Charges for services:				
Admissions	150,000	160,000	159,733	(267)
Refunds and reimbursements	7,000	7,000	5,700	(1,300)
Concessions and commercial space	65,000	85,000	91,741	6,741
Carnival	110,000	110,000	110,052	52
Livestock sales	750,000	1,125,000	1,159,644	34,644
Rentals	10,000	10,000	31,950	21,950
Concert	10,000	10,000	5,000	(5,000)
Fair-sponsorships	105,000	105,000	71,754	(33,246)
Fair-parking	52,000	52,000	45,549	(6,451)
Fair-concessions & merchandise	30,000	30,000	20,101	(9,899)
Fair-other	51,200	51,200	46,606	(4,594)
Interest	100	100	4,265	4,165
Donations	1,000	1,000	10,752	9,752
Miscellaneous	50,900	45,900	61,137	15,237
Total revenues	<u>1,445,200</u>	<u>1,845,200</u>	<u>1,877,151</u>	<u>31,951</u>
<u>EXPENDITURES:</u>				
Personnel services	207,529	222,221	189,133	33,088
Materials & services	1,430,049	1,833,049	1,816,360	16,689
Operating contingency	102,622	158,622	-	158,622
Total expenditures	<u>1,740,200</u>	<u>2,213,892</u>	<u>2,005,493</u>	<u>208,399</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(295,000)</u>	<u>(368,692)</u>	<u>(128,342)</u>	<u>240,350</u>
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	175,000	175,000	100,000	(75,000)
<u>NET CHANGE IN FUND BALANCES</u>	<u>(120,000)</u>	<u>(193,692)</u>	<u>(28,342)</u>	<u>165,350</u>
<u>FUND BALANCES, BEGINNING</u>	<u>120,000</u>	<u>193,692</u>	<u>194,036</u>	<u>344</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,694</u>	<u>\$ 165,694</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
National forest rental	\$ 30,000	\$ 30,000	\$ 23,800	\$ (6,200)
Federal revenues	1,000	1,000	-	(1,000)
Mineral leasing	5,000	5,000	82	(4,918)
Railcar taxes	15,000	15,000	15,255	255
In-lieu taxes, local	425,000	500,000	481,127	(18,873)
Interest	3,000	3,000	2,687	(313)
Total revenues	<u>479,000</u>	<u>554,000</u>	<u>522,951</u>	<u>(31,049)</u>
<u>EXPENDITURES:</u>				
Materials & services	479,000	554,000	526,681	27,319
Contingency	30,000	30,000	-	30,000
Total expenditures	<u>509,000</u>	<u>584,000</u>	<u>526,681</u>	<u>57,319</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(30,000)	(30,000)	(3,730)	26,270
<u>FUND BALANCES, BEGINNING</u>	<u>30,000</u>	<u>30,000</u>	<u>28,562</u>	<u>(1,438)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,832</u>	<u>\$ 24,832</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State apportionment	\$ 63,783	\$ 63,783	\$ 108,107	\$ 44,324
Local grants	-	11,000	11,904	904
Fees	6,250	18,750	29,140	10,390
Interest	1,000	1,000	2,861	1,861
Donations	-	25,000	25,000	-
Total revenues	<u>71,033</u>	<u>119,533</u>	<u>177,012</u>	<u>57,479</u>
<u>EXPENDITURES:</u>				
Victim witness DUII program:				
Materials & services	8,414	8,414	5,132	3,282
Contingency	38,397	38,397	-	38,397
Total victim witness DUII program	<u>46,811</u>	<u>46,811</u>	<u>5,132</u>	<u>41,679</u>
Unitary assessment:				
Materials & services	65,229	95,229	54,133	41,096
Contingency	51,722	21,722	-	21,722
Total unitary assessment	<u>116,951</u>	<u>116,951</u>	<u>54,133</u>	<u>62,818</u>
Victim conference:				
Materials & services	-	33,475	30,735	2,740
Contingency	-	15,025	-	15,025
Total victim conference	<u>-</u>	<u>48,500</u>	<u>30,735</u>	<u>17,765</u>
Total expenditures	<u>163,762</u>	<u>212,262</u>	<u>90,000</u>	<u>122,262</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(92,729)</u>	<u>(92,729)</u>	<u>87,012</u>	<u>179,741</u>
<u>FUND BALANCES, BEGINNING</u>	<u>92,729</u>	<u>92,729</u>	<u>103,302</u>	<u>10,573</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,314</u>	<u>\$ 190,314</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 1,000	\$ 1,000	\$ 4,516	\$ 3,516
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>4,516</u>	<u>3,516</u>
<u>EXPENDITURES:</u>				
Materials & services	10,550	70,550	59,219	11,331
Contingency	<u>265,450</u>	<u>205,450</u>	-	<u>205,450</u>
Total expenditures	<u>276,000</u>	<u>276,000</u>	<u>59,219</u>	<u>216,781</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(275,000)	(275,000)	(54,703)	220,297
<u>FUND BALANCES, BEGINNING</u>	<u>275,000</u>	<u>275,000</u>	<u>276,071</u>	<u>1,071</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 221,368</u>	<u>\$ 221,368</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Marriage fees	\$ 6,000	\$ 6,000	\$ 5,099	\$ (901)
Mediation services	45,454	45,454	47,726	2,272
Interest	-	-	3,630	3,630
Total revenues	<u>51,454</u>	<u>51,454</u>	<u>56,455</u>	<u>5,001</u>
<u>EXPENDITURES:</u>				
Materials & services	66,993	66,993	48,776	18,217
Operating contingency	144,461	144,461	-	144,461
Total expenditures	<u>211,454</u>	<u>211,454</u>	<u>48,776</u>	<u>162,678</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(160,000)	(160,000)	7,679	167,679
<u>FUND BALANCES, BEGINNING</u>	<u>160,000</u>	<u>160,000</u>	<u>173,324</u>	<u>13,324</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,003</u>	<u>\$ 181,003</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 281	\$ 281
Total revenues	-	-	281	281
<u>EXPENDITURES:</u>				
Materials & services	4,220	4,220	4,220	-
Operating contingency	13,780	13,780	-	13,780
Total expenditures	18,000	18,000	4,220	13,780
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(18,000)	(18,000)	(3,939)	14,061
<u>FUND BALANCES, BEGINNING</u>	18,000	18,000	18,060	60
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 14,121	\$ 14,121

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ 12,000	\$ 12,000	\$ 1,686	\$ (10,314)
Interest	-	-	19	19
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>1,705</u>	<u>(10,295)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>12,660</u>	<u>12,660</u>	<u>431</u>	<u>12,229</u>
Total expenditures	<u>12,660</u>	<u>12,660</u>	<u>431</u>	<u>12,229</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(660)	(660)	1,274	1,934
<u>FUND BALANCES, BEGINNING</u>				
	<u>660</u>	<u>660</u>	<u>494</u>	<u>(166)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,768</u>	<u>\$ 1,768</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Current year taxes	\$ 290,000	\$ 290,000	\$ 204,479	\$ (85,521)
Charges for services:				
Land transactions and other fees	770,000	770,000	611,197	(158,803)
Interest	1,000	1,000	2,231	1,231
Total revenues	<u>1,061,000</u>	<u>1,061,000</u>	<u>817,907</u>	<u>(243,093)</u>
<u>EXPENDITURES:</u>				
Materials & services	1,060,000	1,060,000	864,185	195,815
Operating contingency	271,000	271,000	-	271,000
Total expenditures	<u>1,331,000</u>	<u>1,331,000</u>	<u>864,185</u>	<u>466,815</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(270,000)	(270,000)	(46,278)	223,722
<u>FUND BALANCES, BEGINNING</u>				
	270,000	270,000	254,443	(15,557)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 208,165</u>	<u>\$ 208,165</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Unsegregated taxes	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 109,368</u>	<u>\$ (40,632)</u>
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>109,368</u>	<u>(40,632)</u>
<u>EXPENDITURES:</u>				
Materials & services	<u>200,000</u>	<u>278,000</u>	<u>216,747</u>	<u>61,253</u>
Total expenditures	<u>200,000</u>	<u>278,000</u>	<u>216,747</u>	<u>61,253</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(50,000)</u>	<u>(128,000)</u>	<u>(107,379)</u>	<u>20,621</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>50,000</u>	<u>128,000</u>	<u>128,075</u>	<u>75</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,696</u>	<u>\$ 20,696</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Intergovernmental:				
Grants	\$ 185,834	\$ 185,834	\$ 318,799	\$ 132,965
Fees	559,023	296,356	323,918	27,562
Reimbursements	-	262,667	196,359	(66,308)
Donations	-	-	3,976	3,976
Interest	8,000	8,000	12,964	4,964
Total revenues	<u>752,857</u>	<u>752,857</u>	<u>856,016</u>	<u>103,159</u>
<u>EXPENDITURES:</u>				
Personnel services	817,315	863,916	781,573	82,343
Materials & services	172,454	187,454	182,904	4,550
Capital outlay	25,000	25,000	-	25,000
Operating contingency	164,088	379,487	-	379,487
Total expenditures	<u>1,178,857</u>	<u>1,455,857</u>	<u>964,477</u>	<u>491,380</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(426,000)	(703,000)	(108,461)	594,539
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	(400,000)	(677,000)	(82,461)	594,539
<u>FUND BALANCES, BEGINNING</u>	<u>400,000</u>	<u>677,000</u>	<u>677,843</u>	<u>843</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 595,382</u>	<u>\$ 595,382</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Local contracts	\$ -	\$ -	\$ 4,099	\$ 4,099
Charges for services:				
Fees	399,047	426,047	446,530	20,483
Interest	4,500	5,500	3,881	(1,619)
Total revenues	<u>403,547</u>	<u>431,547</u>	<u>454,510</u>	<u>22,963</u>
<u>EXPENDITURES:</u>				
On-site septic:				
Personnel services	187,424	223,224	211,525	11,699
Materials & services	66,065	79,065	42,668	36,397
Operating contingency	11,918	54,118	-	54,118
Total on-site septic	<u>265,407</u>	<u>356,407</u>	<u>254,193</u>	<u>102,214</u>
Environmental health:				
Personnel services	294,873	321,569	302,740	18,829
Materials & services	85,426	77,426	68,216	9,210
Operating contingency	189,702	10,206	-	10,206
Total environmental health	<u>570,001</u>	<u>409,201</u>	<u>370,956</u>	<u>38,245</u>
Total expenditures	<u>835,408</u>	<u>765,608</u>	<u>625,149</u>	<u>140,459</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(431,861)	(334,061)	(170,639)	163,422
<u>FUND BALANCES, BEGINNING</u>	<u>431,861</u>	<u>334,061</u>	<u>334,338</u>	<u>277</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,699</u>	<u>\$ 163,699</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 40	\$ 40	\$ 51	\$ 11
Total revenues	40	40	51	11
<u>EXPENDITURES:</u>				
Personnel services	-	250	171	79
Materials & services	3,040	2,790	2,787	3
Total expenditures	3,040	3,040	2,958	82
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(3,000)	(3,000)	(2,907)	93
<u>FUND BALANCES, BEGINNING</u>	3,000	3,000	2,950	(50)
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 43	\$ 43

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Fingerprinting fees	\$ 4,000	\$ 4,000	\$ 1,750	\$ (2,250)
Fines and forfeitures	90,000	90,000	77,182	(12,818)
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>78,932</u>	<u>(15,068)</u>
<u>EXPENDITURES:</u>				
Personnel services	461,973	565,170	499,916	65,254
Materials & services	52,839	59,642	50,083	9,559
Total expenditures	<u>514,812</u>	<u>624,812</u>	<u>549,999</u>	<u>74,813</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(420,812)	(530,812)	(471,067)	59,745
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>420,812</u>	<u>530,812</u>	<u>471,067</u>	<u>(59,745)</u>
<u>NET CHANGE IN FUND BALANCES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

Health Special Programs Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
State grants	\$ 268,479	\$ 371,675	\$ 365,220	\$ (6,455)
Interest	-	-	1,554	1,554
Refunds & reimbursements	-	-	1,548	1,548
Total revenues	<u>268,479</u>	<u>371,675</u>	<u>368,322</u>	<u>(3,353)</u>
<u>EXPENDITURES:</u>				
Personnel services	254,482	256,592	194,709	61,883
Materials & services	13,997	101,497	99,384	2,113
Operating contingency	-	40,426	-	40,426
Total expenditures	<u>268,479</u>	<u>398,515</u>	<u>294,093</u>	<u>104,422</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	-	(26,840)	74,229	101,069
<u>FUND BALANCES, BEGINNING</u>	-	26,840	26,841	1
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,070</u>	<u>\$ 101,070</u>

UMATILLA COUNTY, OREGON

FPEP Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 58,157	\$ 58,157
Total revenues	-	-	58,157	58,157
<u>EXPENDITURES:</u>				
Contingency	1,200,000	1,200,000	-	1,200,000
Total expenditures	1,200,000	1,200,000	-	1,200,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(1,200,000)	(1,200,000)	58,157	1,258,157
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(1,000,000)	(1,000,000)	(1,000,000)	-
<u>NET CHANGE IN FUND BALANCES</u>	(2,200,000)	(2,200,000)	(941,843)	1,258,157
<u>FUND BALANCES, BEGINNING</u>	2,200,000	2,200,000	2,711,123	511,123
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 1,769,280	\$ 1,769,280

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
GIS/Aerial photos	\$ 8,000	\$ 8,000	\$ 9,458	\$ 1,458
Reimbursements	9,000	9,000	9,339	339
Interest	1,000	1,000	2,360	1,360
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>21,157</u>	<u>3,157</u>
<u>EXPENDITURES:</u>				
GIS equipment reserve				
Materials & services	4,220	29,220	20,816	8,404
Capital outlay	12,000	7,000	-	7,000
Contingency	92,780	72,780	-	72,780
Total GIS equipment reserve	<u>109,000</u>	<u>109,000</u>	<u>20,816</u>	<u>88,184</u>
Communication equipment reserve				
Materials & services	-	10,000	4,779	5,221
Contingency	34,000	24,000	-	24,000
Total communication equipment reserve	<u>34,000</u>	<u>34,000</u>	<u>4,779</u>	<u>29,221</u>
Total expenditures	<u>143,000</u>	<u>143,000</u>	<u>25,595</u>	<u>117,405</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(125,000)	(125,000)	(4,438)	120,562
<u>FUND BALANCES, BEGINNING</u>	<u>125,000</u>	<u>125,000</u>	<u>130,150</u>	<u>5,150</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,712</u>	<u>\$ 125,712</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ 12,000	\$ 12,000	\$ 12,545	\$ 545
Interest	-	-	3,364	3,364
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>15,909</u>	<u>3,909</u>
<u>EXPENDITURES:</u>				
Materials & services	99,777	169,477	113,448	56,029
Capital outlay	285,669	285,669	210,577	75,092
Operating contingency	68,870	47,870	-	47,870
Total expenditures	<u>454,316</u>	<u>503,016</u>	<u>324,025</u>	<u>178,991</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(442,316)	(491,016)	(308,116)	182,900
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>322,316</u>	<u>322,316</u>	<u>322,316</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(120,000)	(168,700)	14,200	182,900
<u>FUND BALANCES, BEGINNING</u>				
	<u>120,000</u>	<u>168,700</u>	<u>168,710</u>	<u>10</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,910</u>	<u>\$ 182,910</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fees	\$ -	\$ 5,000	\$ 6,814	\$ 1,814
Donations	5,000	5,000	5,000	-
Interest	-	-	262	262
Total revenues	<u>5,000</u>	<u>10,000</u>	<u>12,076</u>	<u>2,076</u>
<u>EXPENDITURES:</u>				
Materials & services	10,550	18,550	8,406	10,144
Contingency	9,650	6,650	-	6,650
Total expenditures	<u>20,200</u>	<u>25,200</u>	<u>8,406</u>	<u>16,794</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(15,200)	(15,200)	3,670	18,870
<u>FUND BALANCES, BEGINNING</u>	<u>15,200</u>	<u>15,200</u>	<u>15,576</u>	<u>376</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,246</u>	<u>\$ 19,246</u>

UMATILLA COUNTY, OREGON

Inmate Welfare Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Modified Cash Basis - Budget to Actual
Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services:				
Commission revenue	\$ -	\$ -	\$ 23,394	\$ 23,394
Contract performance	60,000	60,000	-	(60,000)
Reimbursements	-	-	95,058	95,058
Interest	-	-	2,038	2,038
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>120,490</u>	<u>60,490</u>
<u>EXPENDITURES:</u>				
Materials & services	145,000	169,000	101,184	67,816
Contingency	38,000	14,000	-	14,000
Total expenditures	<u>183,000</u>	<u>183,000</u>	<u>101,184</u>	<u>81,816</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(123,000)	(123,000)	19,306	142,306
<u>FUND BALANCES, BEGINNING</u>	<u>123,000</u>	<u>123,000</u>	<u>119,157</u>	<u>(3,843)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,463</u>	<u>\$ 138,463</u>

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2023

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, 2023

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>ASSETS:</u>				
Cash	\$ 76,982	\$ 2,783,863	\$ 15,068	\$ 2,875,913
Total assets	<u>76,982</u>	<u>2,783,863</u>	<u>15,068</u>	<u>2,875,913</u>
<u>LIABILITIES</u>				
	-	-	-	-
<u>FUND BALANCES:</u>				
Restricted	76,982	-	15,068	92,050
Committed	-	2,783,863	-	2,783,863
Total fund balances	<u>76,982</u>	<u>2,783,863</u>	<u>15,068</u>	<u>2,875,913</u>
Total liabilities and fund balances	<u>\$ 76,982</u>	<u>\$ 2,783,863</u>	<u>\$ 15,068</u>	<u>\$ 2,875,913</u>

UMATILLA COUNTY, OREGON

Nonmajor Debt Service Funds

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

- Modified Cash Basis

Year Ended June 30, 2023

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<u>REVENUES:</u>				
Taxes	\$ 76	\$ -	\$ -	\$ 76
Intergovernmental	23,579	1,689,969	25,305	1,738,853
Interest	2,204	57,626	272	60,102
Total revenues	<u>25,859</u>	<u>1,747,595</u>	<u>25,577</u>	<u>1,799,031</u>
<u>EXPENDITURES:</u>				
Principal	17,568	1,110,000	21,691	1,149,259
Interest	6,011	383,557	3,614	393,182
Total expenditures	<u>23,579</u>	<u>1,493,557</u>	<u>25,305</u>	<u>1,542,441</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	2,280	254,038	272	256,590
<u>FUND BALANCES, BEGINNING</u>	<u>74,702</u>	<u>2,529,825</u>	<u>14,796</u>	<u>2,619,323</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 76,982</u>	<u>\$ 2,783,863</u>	<u>\$ 15,068</u>	<u>\$ 2,875,913</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes:				
Prior year taxes	\$ -	\$ -	\$ 76	\$ 76
Intergovernmental:				
Local revenues	24,000	24,000	23,579	(421)
Interest	-	-	2,204	2,204
Total revenues	<u>24,000</u>	<u>24,000</u>	<u>25,859</u>	<u>1,859</u>
<u>EXPENDITURES:</u>				
Principal	18,000	18,000	17,568	432
Interest	6,000	6,000	6,011	(11)
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>23,579</u>	<u>421</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	2,280	2,280
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating transfers out	(75,000)	(75,000)	-	75,000
<u>NET CHANGE IN FUND BALANCES</u>				
	(75,000)	(75,000)	2,280	77,280
<u>FUND BALANCES, BEGINNING</u>				
	75,000	75,000	74,702	(298)
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,982</u>	<u>\$ 76,982</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
County apportionment	\$ 1,500,000	\$ 1,500,000	\$ 1,689,969	\$ 189,969
Interest	15,000	15,000	57,626	42,626
Total revenues	<u>1,515,000</u>	<u>1,515,000</u>	<u>1,747,595</u>	<u>232,595</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,110,000	1,110,000	1,110,000	-
Interest	390,000	390,000	383,557	6,443
Total expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,493,557</u>	<u>6,443</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	15,000	15,000	254,038	239,038
<u>FUND BALANCES, BEGINNING</u>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,529,825</u>	<u>129,825</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,415,000</u>	<u>\$ 2,415,000</u>	<u>\$ 2,783,863</u>	<u>\$ 368,863</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental:				
Loan receipts	\$ 26,000	\$ 26,000	\$ 25,305	\$ (695)
Interest	-	-	272	272
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>25,577</u>	<u>(423)</u>
<u>EXPENDITURES:</u>				
Principal retirements	21,000	21,000	21,691	(691)
Interest	5,000	5,000	3,614	1,386
Contingency	14,500	14,500	-	14,500
Total expenditures	<u>40,500</u>	<u>40,500</u>	<u>25,305</u>	<u>15,195</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(14,500)	(14,500)	272	14,772
<u>FUND BALANCES, BEGINNING</u>	<u>14,500</u>	<u>14,500</u>	<u>14,796</u>	<u>296</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,068</u>	<u>\$ 15,068</u>

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2023

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.

Final Draft

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

June 30, 2023

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>ASSETS:</u>			
Cash	\$ 5,220,983	\$ -	\$ 5,220,983
Total assets	<u>\$ 5,220,983</u>	<u>\$ -</u>	<u>\$ 5,220,983</u>
<u>LIABILITIES</u>			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCES:</u>			
Restricted	-	-	-
Assigned	5,220,983	-	5,220,983
Total fund balances	<u>5,220,983</u>	<u>-</u>	<u>5,220,983</u>
Total liabilities and fund balances	<u>\$ 5,220,983</u>	<u>\$ -</u>	<u>\$ 5,220,983</u>

UMATILLA COUNTY, OREGON

Nonmajor Capital Projects Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
- Modified Cash Basis
Year Ended June 30, 2023

	<u>Facilities Improvements</u>	<u>Capital Purchases Management</u>	<u>Totals</u>
<u>REVENUES:</u>			
Interest	\$ 72,280	\$ -	\$ 72,280
Miscellaneous & reimbursements	-	6,400	6,400
Total revenues	<u>72,280</u>	<u>6,400</u>	<u>78,680</u>
<u>EXPENDITURES:</u>			
Materials & services	62,298	65,529	127,827
Capital outlay	<u>3,698,775</u>	<u>50,125</u>	<u>3,748,900</u>
Total expenditures	<u>3,761,073</u>	<u>115,654</u>	<u>3,876,727</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>			
	(3,688,793)	(109,254)	(3,798,047)
<u>OTHER FINANCING SOURCES:</u>			
Operating transfers in	<u>4,500,000</u>	<u>78,072</u>	<u>4,578,072</u>
<u>NET CHANGE IN FUND BALANCES</u>			
	811,207	(31,182)	780,025
<u>FUND BALANCES, BEGINNING</u>			
	<u>4,409,776</u>	<u>31,182</u>	<u>4,440,958</u>
<u>FUND BALANCES, ENDING</u>			
	<u>\$ 5,220,983</u>	<u>\$ -</u>	<u>\$ 5,220,983</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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 72,280	\$ 72,280
Total revenues	-	-	72,280	72,280
<u>EXPENDITURES:</u>				
Facilities reserve:				
Capital outlay	2,000,000	5,800,000	3,698,775	2,101,225
Operating contingency	1,400,000	2,000,000	-	2,000,000
Total facilities reserve	3,400,000	7,800,000	3,698,775	4,101,225
Software reserve:				
Materials & services	250,000	250,000	62,298	187,702
Operating contingency	1,250,000	1,250,000	-	1,250,000
Total software reserve	1,500,000	1,500,000	62,298	1,437,702
Total expenditures	4,900,000	9,300,000	3,761,073	5,538,927
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(4,900,000)	(9,300,000)	(3,688,793)	5,611,207
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	3,500,000	5,300,000	4,500,000	(800,000)
<u>NET CHANGE IN FUND BALANCES</u>				
	(1,400,000)	(4,000,000)	811,207	4,811,207
<u>FUND BALANCES, BEGINNING</u>				
	1,400,000	4,000,000	4,409,776	409,776
<u>FUND BALANCES, ENDING</u>				
	\$ -	\$ -	\$ 5,220,983	\$ 5,220,983

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ -	\$ -	\$ 6,400	\$ 6,400
Loan receipts	12,000	12,000	-	(12,000)
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>6,400</u>	<u>(5,600)</u>
<u>EXPENDITURES:</u>				
Materials & services	20,000	85,000	65,529	19,471
Capital outlay	180,000	210,000	50,125	159,875
Operating contingency	115,000	20,000	-	20,000
Total expenditures	<u>315,000</u>	<u>315,000</u>	<u>115,654</u>	<u>199,346</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(303,000)	(303,000)	(109,254)	193,746
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	<u>188,000</u>	<u>188,000</u>	<u>78,072</u>	<u>(109,928)</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	(115,000)	(115,000)	(31,182)	83,818
<u>FUND BALANCES, BEGINNING</u>				
	<u>115,000</u>	<u>115,000</u>	<u>31,182</u>	<u>(83,818)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2023

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.

Final
Draft

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, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Reimbursements	\$ -	\$ -	\$ 17,393	\$ 17,393
Interest	4,000	4,000	6,888	2,888
Rent	-	-	10,800	10,800
Sales - vehicle/equip	30,000	242,000	374,955	132,955
Total revenue	<u>34,000</u>	<u>246,000</u>	<u>410,036</u>	<u>164,036</u>
<u>EXPENDITURES:</u>				
Materials & services	42,200	129,200	109,019	20,181
Capital outlay	560,000	1,476,000	1,309,823	166,177
Operating contingency	546,800	109,800	-	109,800
Total expenditures	<u>1,149,000</u>	<u>1,715,000</u>	<u>1,418,842</u>	<u>296,158</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(1,115,000)	(1,469,000)	(1,008,806)	460,194
<u>OTHER FINANCING SOURCES:</u>				
Operating transfers in	575,000	775,000	565,713	(209,287)
<u>NET CHANGE IN FUND BALANCES</u>	(540,000)	(694,000)	(443,093)	250,907
<u>FUND BALANCES, BEGINNING</u>	540,000	694,000	694,312	312
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 251,219</u>	<u>\$ 251,219</u>

UMATILLA COUNTY, OREGON

Other Schedules
June 30, 2023

Property taxes:

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

Schedule of accountability:

- Other elected officials

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UMATILLA COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances
Year Ended June 30, 2023

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2022</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, 2023</u>
2022-23	\$ -	\$121,439,004	\$ (3,231,932)	\$ (808,775)	\$ 35,909	\$(115,388,814)	\$ 2,045,392
2021-22	2,045,415	-	-	50,873	72,056	(1,094,276)	1,074,068
2020-21	916,624	-	-	33,846	60,287	(424,119)	586,638
2019-20	579,877	-	-	(3,765)	109,103	(488,432)	196,783
2018-19	169,192	-	-	(55,644)	60,106	(191,519)	(17,865)
2017-18	43,792	-	-	(14,329)	8,408	(29,629)	8,242
Prior years	91,863	-	-	(26,250)	4,662	(12,469)	57,806
	<u>\$ 3,846,763</u>	<u>\$121,439,004</u>	<u>\$ (3,231,932)</u>	<u>\$ (824,044)</u>	<u>\$ 350,531</u>	<u>\$(117,629,258)</u>	<u>\$ 3,951,064</u>
Summary by Fund:							
County Operations *	\$ 654,257	\$ 21,036,695	\$ (558,485)	\$ (135,913)	\$ 67,609	\$ (20,300,342)	\$ 763,821
Agency Funds	3,192,506	100,402,309	(2,673,447)	(688,131)	282,922	(97,328,916)	3,187,243
	<u>\$ 3,846,763</u>	<u>\$121,439,004</u>	<u>\$ (3,231,932)</u>	<u>\$ (824,044)</u>	<u>\$ 350,531</u>	<u>\$(117,629,258)</u>	<u>\$ 3,951,064</u>

* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2023

General fund	\$ 763,008
Debt service fund	<u>813</u>
Sub-total	763,821
Agency funds	<u>3,187,243</u>
Total	<u><u>\$ 3,951,064</u></u>

Final Draft

UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials

Cash Transactions

Year Ended June 30, 2023

Accountability for independently elected officials:

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

	<u>Sheriff</u>
<u>CASH BALANCE, JUNE 30, 2022</u>	\$ 60,452
<u>CASH RECEIPTS</u>	487,258
<u>CASH DISBURSEMENTS</u>	<u>(494,588)</u>
<u>CASH BALANCE, JUNE 30, 2023</u>	<u>\$ 53,122</u>

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

Firmal
Draft

**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, 2023, 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 January 24, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Anderson Boylan Ramos, P.C.

By _____
Cameron W. Anderson, Shareholder
January 24, 2024

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, 2023, and have issued our report thereon dated January 24, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

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

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

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

- The following budget line item was overexpended during the current year. General Fund: General County: Materials and Services - \$177,927

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.

Anderson Boylan Ramos, P.C.

By: _____
Cameron W. Anderson, Shareholder
January 24, 2024

SINGLE AUDIT SECTION

UMATILLA COUNTY, OREGON

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
Oregon Department of Administrative Services Schools and Roads - Grants to States	10.665		\$ 95,201
<u>U.S. DEPARTMENT OF THE TREASURY:</u>			
Oregon Department of Administrative Services COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	X	\$ 6,603,991
Local Assistance & Tribal Consistency Fund	21.032	X	325,000
			<u>\$ 6,928,991</u>
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Payments in Lieu of Taxes	15.226		\$ 1,238,899
Non-Sale Disposals of Mineral Material	15.214		328
Refuge Revenue Sharing	15.659		292
Wolf Livestock Loss Compensation and Prevention	15.666		7,045
			<u>\$ 1,246,564</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Flood Assistance - 2020	97.029		\$ 154,571
Emergency management performance grants	97.042		121,812
			<u>\$ 276,383</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Oregon Department of Justice Crime victim assistance	16.575		\$ 206,713
<u>U.S. GENERAL SERVICES ADMINISTRATION:</u>			
Donation of federal surplus property	39.003		\$ 12,776
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>			
Bike Safety	20.205		\$ 20,308
Safety Seat	20.609		19,412
			<u>\$ 39,720</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority			
Public Health Emergency Preparedness	93.069		\$ 124,747
Family Planning Services	93.217		15,086
Immunization Cooperative Agreements	93.268		26,579
OSPHD-OCIVD-19 PH Workforce Supp Funding	93.354		205,970
State Targeted Response to the Opioid Crisis Grants	93.788		72,526
Maternal, Infant, Early Childhood Home Visiting Grant Program	93.870		254,582
Block Grants for Community Mental Health Services	93.958		710,618
Block Grants for Prevention and Treatment of Substance Abuse	93.959		390,328
CPHP-Comprehensive STD Prevention System	93.977		149,288
Maternal and Child Health Services Block Grant to the States	93.994		30,921
			1,980,645
Oregon Department of Justice: Child Support Enforcement	93.563		20,704
			<u>\$ 2,001,349</u>
<u>U.S. ELECTION ASSISTANCE PROGRAM:</u>			
Election Security	90.404		\$ 28,197
			<u>\$ 28,197</u>
			<u>\$ 10,835,894</u>

Total expenditures of federal awards
See notes to schedule of
expenditures of federal awards.

UMATILLA COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

NOTE A – BASIS OF PRESENTATION:

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

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

All federal awards received through pass-through agencies with the State of Oregon, with the exception of the Payments in Lieu of Taxes - CFDA #15.226, Coronavirus State & Local Fiscal Recovery Funds - CFDA #21.027, and Local Assistance & Tribal Consistency Fund - CFDA #21.032. These amounts are direct awards from the federal government.

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

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners
Umatilla County
Pendleton, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla County, Oregon's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County, Oregon's major federal programs for the year ended June 30, 2023. Umatilla County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Umatilla County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Report on Compliance for Each Major Federal Program (continued)

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Umatilla County, Oregon's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Umatilla County, Oregon's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Anderson Boylan Ramos, P.C.

By: _____
Cameron W. Anderson, Shareholder
January 24, 2024

UMATILLA COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I-Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster:
21.027	Coronavirus State and Local Fiscal Recovery Funds
21.032	Local Assistance & Tribal Consistency Fund

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

Auditee qualified as low-risk auditee? yes X no

Section II-Financial Statement Findings

There are no financial statement findings for the year ended June 30, 2023.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2023.

UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2023

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2022.

FINDINGS:

There were no findings for the year ended June 30, 2022.

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