

MALHEUR COUNTY, OREGON

Report on Audited
Modified Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2025

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Malheur County, Oregon
Principal Officers
For the Year Ended June 30, 2025

	<u>GOVERNING BOARD</u>	<u>TERM EXPIRES</u>
Dan P. Joyce	County Judge Vale, Oregon	January 2029
Ron Jacobs	County Commissioner Vale, Oregon	January 2029
Jim Mendiola	County Commissioner Vale, Oregon	January 2027
Dan P. Joyce	Registered Agent	
Registered Office	251 B Street West Vale, Oregon 97918	

OTHER ELECTED OFFICIALS

County Sheriff	Travis Johnson	January 2029
County Clerk	Gayle Trotter	January 2027
County Treasurer	Jennifer Forsyth	January 2027
County Assessor	G. Chris Russell	January 2029
Justice of the Peace	Margaret Mahoney	January 2031

OTHER APPOINTED OFFICIALS

Administrative Officer	Lorinda DuBois
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Independent Auditor's Report

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on the Financial Statements ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's modified cash financial statements as listed in the table of contents.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon, as of June 30, 2025, and the respective changes in modified cash basis financial position and cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the County 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.

Emphasis of Matter – 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 this matter.

Responsibilities of Management for the Financial Statements

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

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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis financial statements that collectively comprise Malheur County, Oregon's modified cash basis financial statements. The introductory section, modified cash basis budgetary comparison, combining and individual modified cash basis fund financial statements, the other schedules and charts and grants, are presented for purposes of additional analysis and are not a required part of the modified cash basis 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 basic financial statements.

The modified cash basis budgetary comparison, combining and individual modified cash basis fund financial statements, the other schedules, charts and graphs, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the modified cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the modified cash basis

financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis financial statements or to the modified cash basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the modified cash basis budgetary comparison, the combining and individual modified cash basis fund financial statements, the other schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and the charts and graphs as listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the modified cash basis financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025 on our consideration of Malheur 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 Malheur County, Oregon's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated November 12, 2025 on our consideration of the County'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.

Zwygart John & Associates, CPAs PLLC

By: *John Russell*

Nampa, Idaho
November 12, 2025

Malheur County, Oregon
Statement of Net Position - Modified Cash Basis
June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 38,980,814	\$ 1,432,472	\$ 40,413,286
Total Assets	38,980,814	1,432,472	40,413,286
Liabilities			
Total Liabilities	-	-	-
Net Position			
Restricted for:			
Public Safety	3,707,969	-	3,707,969
Roads and Bridges	700,536	-	700,536
Social Services	47,113	-	47,113
Community Services	3,073,535	-	3,073,535
Restricted for other purposes	6,127,531	-	6,127,531
Unrestricted	25,324,130	1,432,472	26,756,602
Total Net Position	\$ 38,980,814	\$ 1,432,472	\$ 40,413,286

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Activities - Modified Cash Basis
For the Year Ended June 30, 2025

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 5,335,066	\$ 4,134,523	\$ 2,994,598	\$ -	\$ 1,794,055	\$ -	\$ 1,794,055
Social Services	7,979,141	-	406,010	-	(7,573,131)	-	(7,573,131)
Public Safety and Justice	13,070,439	237,866	2,629,229	-	(10,203,344)	-	(10,203,344)
Community Services	3,824,528	-	59,812	-	(3,764,716)	-	(3,764,716)
Library Services	25,470	-	-	-	(25,470)	-	(25,470)
Roads and Bridges	3,792,835	27,133	-	-	(3,765,702)	-	(3,765,702)
Debt Services:							
Principal	227,384	-	-	-	(227,384)	-	(227,384)
Interest	8,866	-	-	-	(8,866)	-	(8,866)
Total Governmental Activities	34,263,729	4,399,522	6,089,649	-	(23,774,558)	-	(23,774,558)
Business-type Activities:							
Malheur County Fair	1,247,025	229,043	395,680	-	-	(622,302)	(622,302)
Total Business-type Activities	1,247,025	229,043	395,680	-	-	(622,302)	(622,302)
Total Primary Government	\$ 35,510,754	\$ 4,628,565	\$ 6,485,329	\$ -	(23,774,558)	(622,302)	(24,396,860)
General Revenues:							
Property Taxes					8,804,604	-	8,804,604
Intergovernmental					16,428,172	94,521	16,522,693
Investment Earnings (Losses)					2,026,043	95,898	2,121,941
Other Income					710,236	55,488	765,724
Disposal of Assets					77,977	-	77,977
Total General Revenues					28,047,032	245,907	28,292,939
Change in Net Position					4,272,474	(376,395)	3,896,079
Net Position, Beginning of Year					34,708,340	1,808,867	36,517,207
Net Position, End of Year					\$ 38,980,814	\$ 1,432,472	\$ 40,413,286

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Balance Sheet - Modified Cash Basis -
Governmental Funds
June 30, 2025

	General Fund	Road Fund	LATCF	Mental Health	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 13,464,726	\$ 4,915,297	\$ 10,015,538	\$ 2,104	\$ 10,583,149	\$ 38,980,814
Internal Balance	14,635	-	-	-	-	14,635
Total Assets	<u>\$ 13,479,361</u>	<u>\$ 4,915,297</u>	<u>\$ 10,015,538</u>	<u>\$ 2,104</u>	<u>\$ 10,583,149</u>	<u>\$ 38,995,449</u>
Liabilities						
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ 14,635	\$ 14,635
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,635</u>	<u>14,635</u>
Fund Balances						
Restricted (See Note 14)	-	4,915,297	10,015,538	2,104	10,583,149	25,516,088
Unassigned	13,479,361	-	-	-	(14,635)	13,464,726
Total Fund Balances	<u>13,479,361</u>	<u>4,915,297</u>	<u>10,015,538</u>	<u>2,104</u>	<u>10,568,514</u>	<u>38,980,814</u>
Total Liabilities and Fund Balances	<u>\$ 13,479,361</u>	<u>\$ 4,915,297</u>	<u>\$ 10,015,538</u>	<u>\$ 2,104</u>	<u>\$ 10,583,149</u>	<u>\$ 38,995,449</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis -
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Road Fund	LATCF	Mental Health	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 7,879,896	\$ -	\$ -	\$ -	\$ 924,708	\$ 8,804,604
Intergovernmental	5,745,510	4,259,753	-	4,037,576	2,385,333	16,428,172
Grants	2,987,098	-	-	-	3,102,551	6,089,649
Charges for Services	3,435,623	27,133	-	-	936,766	4,399,522
Investment Earnings (Losses)	590,919	277,588	470,220	-	687,316	2,026,043
Other Income	665,177	28,911	-	-	16,148	710,236
Total Revenues	<u>21,304,223</u>	<u>4,593,385</u>	<u>470,220</u>	<u>4,037,576</u>	<u>8,052,822</u>	<u>38,458,226</u>
Expenditures						
Current:						
General Government	3,953,764	-	7,540	-	709,813	4,671,117
Social Services	2,861,455	-	-	4,038,163	1,064,523	7,964,141
Public Safety and Justice	11,071,747	-	-	-	1,998,692	13,070,439
Community Services	1,078,137	-	-	-	1,817,488	2,895,625
Library Services	10,000	-	-	-	15,470	25,470
Roads and Bridges	-	3,603,630	-	-	14,136	3,617,766
Capital Outlay	566,822	175,069	-	-	1,041,030	1,782,921
Debt Service:						
Principal	20,280	80,908	-	-	126,196	227,384
Interest	177	8,689	-	-	-	8,866
Total Expenditures	<u>19,562,382</u>	<u>3,868,296</u>	<u>7,540</u>	<u>4,038,163</u>	<u>6,787,348</u>	<u>34,263,729</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,741,841</u>	<u>725,089</u>	<u>462,680</u>	<u>(587)</u>	<u>1,265,474</u>	<u>4,194,497</u>
Other Financing Sources (Uses)						
Sale of Equipment	18,377	59,600	-	-	-	77,977
Transfers In	1,251,864	-	-	-	89,806	1,341,670
Transfers Out	(10,000)	(64,806)	-	-	(1,266,864)	(1,341,670)
Total Other Financing Sources (Uses)	<u>1,260,241</u>	<u>(5,206)</u>	<u>-</u>	<u>-</u>	<u>(1,177,058)</u>	<u>77,977</u>
Net Change in Fund Balances	3,002,082	719,883	462,680	(587)	88,416	4,272,474
Fund Balance - Beginning	<u>10,477,279</u>	<u>4,195,414</u>	<u>9,552,858</u>	<u>2,691</u>	<u>10,480,098</u>	<u>34,708,340</u>
Fund Balances - Ending	<u>\$ 13,479,361</u>	<u>\$ 4,915,297</u>	<u>\$ 10,015,538</u>	<u>\$ 2,104</u>	<u>\$ 10,568,514</u>	<u>\$ 38,980,814</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Net Position - Modified Cash Basis - Proprietary Funds
June 30, 2025

	<u>Enterprise Funds</u> <u>Malheur County</u> <u>Fair Board</u>
Assets	
Cash and Cash Equivalents	\$ 1,432,472
Total Assets	<u>1,432,472</u>
Liabilities	
Total Liabilities	<u>-</u>
Net Position	
Unrestricted	<u>1,432,472</u>
Total Net Position	<u>\$ 1,432,472</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenses, and Changes in Net Position -
Modified Cash Basis - Proprietary Funds
For the Year Ended June 30, 2025

	<u>Enterprise Funds</u> <u>Malheur County</u> <u>Fair Board</u>
Operating Revenues	
Intergovernmental	\$ 94,521
Grants	395,430
Charges for Services	229,043
Contributions	250
Other Income	55,488
Total Operating Revenues	<u>774,732</u>
Operating Expenses	
Personnel Services	109,165
Material and Supplies	1,033,962
Capital Outlay	103,898
Total Operating Expenses	<u>1,247,025</u>
Net Operating Income (Loss)	<u>(472,293)</u>
Nonoperating Revenue (Expense)	
Interest	95,898
Total Nonoperating Revenue (Expense)	<u>95,898</u>
Change in Net Position	(376,395)
Net Position - Beginning	1,808,867
Net Position - Ending	<u>\$ 1,432,472</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Cash Flows -
Proprietary Funds
For the Year Ended June 30, 2025

	<u>Enterprise Funds</u> <u>Malheur County</u> <u>Fair Board</u>
Cash Flows From Operating Activities	
Receipts from Customers	\$ 284,781
Receipts from Other Governments	489,951
Payments to Suppliers	(1,137,860)
Payments to Employees	(109,165)
Net Cash Provided (Used) by Operating Activities	<u>(472,293)</u>
Cash Flows From Noncapital Financing Activities	
Miscellaneous Income	95,898
Net Cash Provided (Used) by Noncapital Financing Activities	<u>95,898</u>
Cash Flows From Capital and Related Financing Activities	
Net Cash Used by Capital and Related Financing Activities	<u>-</u>
Cash Flows From Investing Activities	
Net Cash Provided (Used) by Investing Activities	<u>-</u>
Net Change in Cash and Cash Equivalents	(376,395)
Cash and Cash Equivalents - Beginning	1,808,867
Cash and Cash Equivalents - Ending	<u><u>\$ 1,432,472</u></u>
Displayed As:	
Cash and Cash Equivalents	\$ 1,432,472
	<u><u>\$ 1,432,472</u></u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Fiduciary Net Position - Modified Cash Basis
June 30, 2025

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	<u>\$ 1,011,175</u>
Total Assets	<u><u>\$ 1,011,175</u></u>
 Net Position	
Restricted for:	
Individuals, Organizations, and other Governments	<u>\$ 1,011,175</u>
Total Net Position	<u><u>\$ 1,011,175</u></u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Changes in Fiduciary Net Position - Modified Cash Basis
June 30, 2025

	Custodial Funds
Additions:	
Fees Collected For Other Governments	\$ 362,445
Property Taxes Collect For Other Governments	29,000,131
Investment Income	233,906
Miscellaneous Income	8,281
Total Additions	<u>29,604,763</u>
Deductions	
Taxes Distributed To Other Governments	<u>33,971,077</u>
Total Deductions	<u>33,971,077</u>
Change in Net Position	(4,366,314)
Net Position - Beginning	<u>5,377,489</u>
Net Position - Ending	<u><u>\$ 1,011,175</u></u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Malheur County, Oregon (the County) was created in 1887. The County includes a geographical area of approximately 9,888 square miles and operates under a county court form of government. Major services provided by the County included police protection, planning/land use, building permitting, community services, Roads and Bridges, Health and Social Services, and Library.

The accompany financial statements present the County as the primary government. The County has no component units, which are legally separate organizations fiscally dependent on the County or for which the County is financially accountable. The County is a municipal corporation governed by a County Court comprised of a judge and two commissioners elected at biannual elections.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall County, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the County related to the administration and support of the County's programs, such as personnel and accounting - are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Fund Financial Statements: The fund financial statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category - *governmental, proprietary, and fiduciary* - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, use, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid.

The difference between governmental fund assets and liabilities is reported as fund balance. The County reports the following major governmental funds:

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *Local Assistance and Tribal Consistency fund.* This fund accounts for revenues and expenditures arising under the American Rescue Plan Act as adopted by the U.S. Congress.
- *Mental Health fund.* This fund accounts for revenues and expenditures arising from state mental health funds.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Proprietary fund operating revenues and expenses are related to providing services related to the County Fair, including personal expenses, materials and supplies, and capital outlay. Revenues and expenses that arise from capital and non-capital financing activities and from investing activities are presented as non-operating revenues and expenses.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County reports the following enterprise funds:

- *Malheur County Fair Board:* These funds account for the activities of the County's fair board. Including all fair related income and expenses.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Fiduciary Funds

The County reports the following fiduciary fund types:

- *Custodial Funds*: These funds are being held by the county on behalf of another taxing unit.

Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the modified cash basis of accounting. Revenues are recorded when received. Expenses are recorded when paid, except at the end of the year. For budget purposes, all expenses that were budgeted and incurred during the year are recorded in the budget year. These amounts are included in reductions of cash. Accounts receivable, accounts payable and other liabilities, and fixed assets are not reported on the financial statements.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, and donations. On a modified cash basis revenue is recognized when the funds are received by the county.

Governmental funds are reported using the modified cash basis of accounting. Under this method, revenues are recognized when received. Expenses are recorded when paid, except at the end of the year. For budget purposes, all expenses that were budgeted and incurred during the year are recorded in the budget year. These amounts are included as reductions of cash. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Position and in the governmental fund Balance Sheet. The County uses the following fund balance categories in the governmental fund Balance Sheet:

- *Restricted*. Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Unassigned*. Balances available for any purpose.

The remaining fund balance classifications (nonspendable, committed, and assigned) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the Board of Commissioners, the County's highest level of decision-making authority, through a formal action. The Board of Commissioners would also have the authority to assign funds or authorize another official to do so.

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

position/fund balance available to finance the program. When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the County's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the County considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. Assets and Liabilities

Cash Equivalents

The County requires all cash belonging to the County to be placed in custody of the Treasurer. A "Pooled Cash" concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All deposits and short-term investments with an original maturity of three months or less are considered to be cash and cash equivalents. Cash is reduced by expenditures brought back at the end of the year. Investments are stated at fair value. See Note 2.

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Property Taxes

Property taxes are levied and become a lien on July 1. Property taxes are assessed in October and tax payments are due November 15th of the same year. Under the partial payment schedule, the first one third of taxes are due November 15th, the second one-third on February 15th. A two percent discount is allowed if two thirds of the taxes are paid by November 15th. Taxes become delinquent if not paid fully by May 15 and interest accrues after each trimester at a rate of one percent per month. If, after three years from the tax due date, taxes are still unpaid, counties initiate tax foreclosure proceedings.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Adoption of New Standard

The County implemented GASB Statement No. 101, Compensated Absences, in the current fiscal year. This statement establishes a single model for accounting for compensated absences. There is no impact on fund balance or net position since the County is on a cash basis of accounting. The nature of the change in accounting principle is described in note 9.

For the year ended June 30, 2025, the County early adopted Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*. The objective of this standard is to enhance the effectiveness of the financial reporting model by making targeted improvements. The impact on the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures.

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2025, the carrying amount of the County's deposits was \$14,444,115 and the respective bank balances totaled \$15,844,891. The total bank balance was insured or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP).

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of June 30, 2025, all of the County's deposits were covered by the federal depository insurance or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP), and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk for deposits. The County had \$825 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The County does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The County does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Investments

The County voluntarily participates in the State of Oregon Investment Pool which has not been rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the Oregon Short-Term Fund Board who defines allowable investments. The fair value of the County's investment in the pool is the same as the value of the pool shares, measured on a monthly basis.

The County follows Oregon Revised Statutes, Chapter 294, which outlines qualifying investment options as follows:

Oregon Revised Statutes, Chapter 294, authorizes the County to invest in obligations of the U.S. Treasury, U.S. Government agencies and instrumentalities, bankers' acceptances guaranteed by a qualified financial institution, commercial paper, corporate bonds, repurchase agreements, State of Oregon Local Government Investment Pool ("LGIP"), and various interest-bearing bonds of Oregon Municipalities.

The County's investments at June 30, 2025, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (In Years)		
			Less Than 1 Year	1 - 5 Years	More Than 5 Years
External Investment Pool	Not Rated	<u>\$26,979,519</u>	<u>\$26,979,519</u>	<u>\$ -</u>	<u>\$ -</u>

At year-end, the cash and cash equivalents reported in the basic financial statements are made up of the following categories:

	Governmental Activities	Business-type Activities	Total	Custodial Funds	Total Fiduciary
Cash and Cash Equivalents	\$ 12,001,295	\$ 1,432,472	\$ 13,433,767	\$ 1,011,175	\$ 1,011,175
Investments Categorized as Cash and Cash Equivalents	26,979,519	-	26,979,519	-	-
	<u>\$ 38,980,814</u>	<u>\$ 1,432,472</u>	<u>\$ 40,413,286</u>	<u>\$ 1,011,175</u>	<u>\$ 1,011,175</u>

The following accounts are not recorded on the County's books:

	Book Balance	Bank Balance
County Clerk Fees	\$ 48,306	\$ 41,397
Sheriff's Office	-	12,844
Justice Court	193,573	286,536
Inmate Trust	71,620	71,620
	<u>\$313,499</u>	<u>\$412,397</u>

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

3. INTERFUND TRANSFERS AND BALANCES

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2025:

\$ 1,251,864	Transfer from Nonmajor funds to the General fund for expenses paid.
10,000	Transfer from the General fund to Nonmajor funds for expenses paid
64,806	Transfer from Nonmajor funds to the Road fund for expenses paid.
15,000	Transfer from Nonmajor funds to other Nonmajor funds for expenses paid.
<u>\$ 1,341,670</u>	

The following is a summary of balances due between funds:

\$ 14,635 Due to the General fund from Nonmajor funds representing cash overdrafts.

4. PENSION PLAN

General Information about the Pension Plan

Plan Description

Employees of the County are provided with pensions through Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. ORS 238A created the Oregon Public Service Retirement Plan (OPSRP). OPSRP consists of the Pension Program (defined benefit) and the Individual Account Program (IAP). The IAP is a defined contribution plan. OPERS issues a publicly available Annual Comprehensive Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

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. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation as subsequently modified by 2017 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2025 were \$2,255,890, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2025

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

were 22.21 percent for Tier One/Tier Two General Service Member, 22.21 percent for Tier One/Tier Two Police and Fire, 17.64 percent for OPSRP Pension Program General Service Members, 22.43 percent for OPSRP Pension Program Police and Fire Members, and 6% percent for OPSRP Individual Account Program.

5. RISK MANAGEMENT

The County is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, e) worker's compensation, i.e. employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

6. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

Lytle Landfill Permit #348

The County has not had an operating deficit greater than five percent of revenue in more than one of the two fiscal years immediately past.

General Fund Only:	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>
X: Beginning Cash Balance	\$ 10,477,279	\$ 11,355,364	\$ 9,897,675
Y: Total Revenue	\$ 22,574,464	\$ 18,913,813	\$ 18,186,862
X/Y	46%	60%	54%
B: Total Expenditures	\$ 19,572,382	\$ 19,791,898	\$ 16,729,173
A: Ending Cash Balance	\$ 13,479,361	\$ 10,477,279	\$ 11,355,364
A/B	69%	53%	68%

The County is adequately liquid in that its liquid assets are equal to or greater than five percent of expenditures:

A: Cash plus Marketable Securities	\$ 13,479,361	\$ 10,477,279	\$ 11,355,364
B: Total Expenditures	\$ 19,572,382	\$ 19,791,898	\$ 16,729,173
A/B	69%	53%	68%

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Environmental obligations do not consume a disproportionate share of the County's revenues. All the County's environmental obligations, including guarantees of third-party obligations do not exceed 43 percent of revenues.

C: Environmental Obligations	\$ 173,405	\$ 115,141	\$ 84,173
D: Revenue	\$22,574,464	\$18,913,813	\$18,186,862
C/D	0.8%	0.6%	0.5%

The County's financial statements are reported on a cash basis. Any cost for the landfill closure will be recognized when it is paid.

State and federal laws and regulations require the County to place a final cover on its landfill sites when the landfills stop accepting waste and to perform certain maintenance and monitoring functions at these sites for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date the landfills stop accepting waste, the County is required to report these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date.

The following schedule shows details of landfill closure and post-closure liability:

	Landfill Closure and Post-closure Care Liability	% of Capacity Used	Estimated Remaining Life (years)
Lytle Landfill			
General Fund	\$ 173,405	66%	30

The above dollar amounts are based on what it would cost to perform all closure and post-closure in 2016. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The above liability is not reported on the financial statements, because they are displayed using the cash basis of accounting.

7. LEASE COMMITMENTS

The County leases certain equipment under long-term lease agreements. These leases are not recorded on the financial statements, because the financial statements use the modified cash basis of accounting.

Changes in the long-term leases for the year ended June 30, 2025 are as follows:

	Rate	Maturity	6/30/2024	Increase	Decrease	6/30/2025	Current
Grader Lease	3.50%	2025	\$ 23,851	\$ -	\$ (23,851)	\$ -	\$ -
Grader Lease	4.75%	2025	48,229	-	(48,229)	-	-
			<u>\$ 72,080</u>	<u>\$ -</u>	<u>\$ (72,080)</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

There was interest expense of \$6,284 paid on capital leases during the year ending June 30, 2025.

There are no future lease payments as of June 30, 2025.

Operating Leases

The County has office and copier lease agreements. The total monthly payments for the leases are \$8,638. Future minimum lease payments are as follows:

Fiscal Year Ending June 30,	Total
2026	\$ 103,660
2027	65,260
2028	65,260
2029	28,770
2030	10,526
	<u>\$ 273,476</u>

Rent expense for the year ended June 30, 2025 was \$111,843.

8. LONG-TERM OBLIGATIONS

In 2005 the County entered into a 20-year agreement to purchase a plot of land. The original loan was for \$290,000, with monthly payments of \$2,248.

In 2016 the County entered into a 15-year loan for \$130,000 to purchase a gravel pit. The loan requires annual payments \$11,233.

In 2020 the County entered into an agreement to purchase land for the Treasure Valley Reload Center. The annual payments are \$126,196.

Long-term obligation activity for the year ended June 30, 2025 was as follows:

Description	Maturity	Rate	6/30/2024	Increase	Decrease	6/30/2025	Current Portion
<u>Governmental Activities:</u>							
Gravel Pit Loan	2031	3.50%	\$ 68,314	\$ -	\$ (8,711)	\$ 59,603	\$ 9,137
Goodfellows Bldg Lease	2025	7.00%	10,726	-	(10,726)	-	-
Reload Center Land	2034	2.81%	1,069,254	-	(96,150)	973,104	98,852
			<u>\$ 1,148,294</u>	<u>\$ -</u>	<u>\$ (115,587)</u>	<u>\$ 1,032,707</u>	<u>\$ 107,989</u>

There was interest paid on long-term obligations of \$32,628 during the year ended June 30, 2025.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

Debt service requirements on long-term debt as of June 30, 2025, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2026	\$ 107,989	\$ 29,440	\$ 137,429
2027	111,087	26,342	137,429
2028	114,274	23,156	137,430
2029	117,552	19,878	137,430
2030	120,925	16,504	137,429
2031-2035	460,880	31,851	492,731
	<u>\$ 1,032,707</u>	<u>\$ 147,171</u>	<u>\$ 1,179,878</u>

Debt is not reported on the Government-wide statements, because they are reported on a modified cash basis. All debt payments are fully expensed as paid.

9. COMPENSATED ABSENCES

Vacation leave is granted to all regular County employees. In the event of termination, an employee is reimbursed for accumulated vacation leave. Changes in accumulated vacation are as follows:

	6/30/2024	Change	6/30/2025	Current
Vacation	\$ 691,381	\$ (7,448)	\$ 683,933	\$ 369,324
Sick Leave	1,151,403	188,055	1,339,458	308,075
Personal Leave	44,146	(1,832)	42,314	42,314
Total Compensation	<u>\$ 1,886,930</u>	<u>\$ 178,775</u>	<u>\$ 2,065,705</u>	<u>\$ 719,713</u>

On the modified cash basis of accounting no compensated absence liability is report on the financial statements.

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$175,000. As of June 30, 2025, \$21,951 of the available credit was in use.

11. TAX ABATEMENTS

Malheur County entered into tax abatement agreements with local businesses under Oregon Code ORS 285C, Enterprise Zone Exemption. Under the code, in exchange for investing and hiring in an enterprise zone, businesses receive exemption from local property taxes on new plant and equipment for at least three years (but up to five years) in the standard program.

For the fiscal year ended June 30, 2025, Malheur County abated property taxes totaling \$3,590.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2025

12. GUARANTEED DEBT

The County has guaranteed a \$2,400,000 line of credit for the Malheur County Economic Development Corporation. As of June 30, 2025, there was \$2,245,000 of the line of credit outstanding.

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balances as of June 30, 2025:

Fund	Balance
CVSO Expansion	\$(14,635)

14. RESTRICTED FUND BALANCE

	Road Fund	LATCF Fund	Mental Health	Nonmajor Funds
Restricted for:				
Road and Bridge	\$ 4,915,297	\$ -	\$ -	\$ 700,536
Capital Projects		10,015,538		264,672
General Government				1,340,368
Social Services			2,104	614,166
Public Safety				3,892,243
Community Services				3,653,150
Library Services				118,014
	<u>\$ 4,915,297</u>	<u>\$ 10,015,538</u>	<u>\$ 2,104</u>	<u>\$ 10,583,149</u>

SUPPLEMENTARY INFORMATION

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 General Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Property Taxes	\$ 6,623,775	\$ -	\$ 6,623,775	\$ 7,879,896	\$ 1,256,121
Intergovernmental	4,977,993	-	4,977,993	5,745,510	767,517
Grants	2,013,791	844,200	2,857,991	2,987,098	129,107
Charges for Services	3,264,631	123,384	3,388,015	3,435,623	47,608
Investment Earnings (Losses)	169,200	-	169,200	590,919	421,719
Other Income	163,815	22,540	186,355	665,177	478,822
Total Revenues	17,213,205	990,124	18,203,329	21,304,223	3,100,894
Expenditures					
Personnel Services	16,219,098	13,325	16,232,423	14,300,688	1,931,735
Materials and Supplies	5,543,827	847,847	6,391,674	4,674,415	1,717,259
Capital Outlay	1,408,914	96,647	1,505,561	566,822	938,739
Debt Services:					
Principal	39,823	-	39,823	20,280	19,543
Interest	177	-	177	177	-
Contingencies	2,817,132	32,305	2,849,437	-	2,849,437
Total Expenditures	26,028,971	990,124	27,019,095	19,562,382	7,456,713
Excess (Deficiency) of Revenues Over Expenditures	(8,815,766)	-	(8,815,766)	1,741,841	10,557,607
Other Financing Sources (Uses)					
Sale of Assets	675	-	675	18,377	17,702
Transfers In	1,923,271	-	1,923,271	1,251,864	(671,407)
Transfers Out	(525,000)	-	(525,000)	(10,000)	515,000
Total Other Financing Sources (Uses)	1,398,946	-	1,398,946	1,260,241	(138,705)
Net Change in Fund Balances	(7,416,820)	-	(7,416,820)	3,002,082	10,418,902
Fund Balances - Beginning	7,416,820	-	7,416,820	10,477,279	3,060,459
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 13,479,361	\$ 13,479,361

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Road Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 3,496,090	\$ -	\$ 3,496,090	\$ 4,259,753	\$ 763,663
Charges for Services	25,000	-	25,000	27,133	2,133
Investment Earnings (Losses)	53,500	-	53,500	277,588	224,088
Other Income	10,000	-	10,000	28,911	18,911
Total Revenues	3,584,590	-	3,584,590	4,593,385	1,008,795
Expenditures					
Personnel Services	1,074,712	-	1,074,712	1,030,023	44,689
Materials and Supplies	3,484,637	(14,806)	3,469,831	2,573,607	896,224
Capital Outlay	248,500	-	248,500	175,069	73,431
Debt Services:					
Principal	82,611	-	82,611	80,908	1,703
Interest	8,689	-	8,689	8,689	-
Contingencies	1,832,941	-	1,832,941	-	1,832,941
Total Expenditures	6,732,090	(14,806)	6,717,284	3,868,296	2,848,988
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,147,500)</u>	<u>14,806</u>	<u>(3,132,694)</u>	<u>725,089</u>	<u>3,857,783</u>
Other Financing Sources (Uses)					
Sale of Assets	20,000	-	20,000	59,600	39,600
Transfers In	300,000	-	300,000	-	(300,000)
Transfers Out	(350,000)	(14,806)	(364,806)	(64,806)	300,000
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(14,806)</u>	<u>(44,806)</u>	<u>(5,206)</u>	<u>39,600</u>
Net Change in Fund Balances	(3,177,500)	-	(3,177,500)	719,883	3,897,383
Fund Balances - Beginning	3,177,500	-	3,177,500	4,195,414	1,017,914
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,915,297</u>	<u>\$ 4,915,297</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 LATCF
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Investment Earnings (Losses)	\$ 280,000	\$ -	\$ 280,000	\$ 470,220	\$ 190,220
Total Revenues	280,000	-	280,000	470,220	190,220
Expenditures					
Personnel Services	7,620	-	7,620	7,540	80
Materials and Supplies	1,500,000	-	1,500,000	-	1,500,000
Capital Outlay	8,328,804	-	8,328,804	-	8,328,804
Total Expenditures	9,836,424	-	9,836,424	7,540	9,828,884
Net Change in Fund Balances	(9,556,424)	-	(9,556,424)	462,680	10,019,104
Fund Balances - Beginning	9,556,424	-	9,556,424	9,552,858	(3,566)
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 10,015,538	\$ 10,015,538

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Mental Health Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Intergovernmental	\$ 4,430,656	\$ 702,222	\$ 5,132,878	\$ 4,037,576	\$ (1,095,302)
Grants	5,500	-	5,500	-	(5,500)
Total Revenues	<u>4,436,156</u>	<u>702,222</u>	<u>5,138,378</u>	<u>4,037,576</u>	<u>(1,100,802)</u>
Expenditures					
Materials and Supplies	<u>4,436,156</u>	<u>704,914</u>	<u>5,141,070</u>	<u>4,038,163</u>	<u>1,102,907</u>
Total Expenditures	<u>4,436,156</u>	<u>704,914</u>	<u>5,141,070</u>	<u>4,038,163</u>	<u>1,102,907</u>
Net Change in Fund Balances	-	(2,692)	(2,692)	(587)	2,105
Fund Balances - Beginning	-	\$ 2,692	2,692	2,691	(1)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,104</u>	<u>\$ 2,104</u>

Malheur County, Oregon
Notes to Budgetary Comparison Schedules - Modified Cash Basis
For the Year Ended June 30, 2025

BUDGETS TO ACTUAL RECONCILIATION

No reconciliation between the budgetary information schedules and the governmentwide or fund financial statements is required because the budget is prepared on the same accounting basis (modified cash method) as the financial statements.

Actual Budget Results

Budgetary Revenues

General Fund

Variance
Over (Under)

<i>Variance - final budget to actual</i> - County experienced an increase in taxes from budgeted amount primarily due to delinquent tax collection. This caused property taxes revenue to be over budget.	1,256,121
<i>Variance - final budget to actual</i> - The County experienced an increase in intergovernmental revenues from budgeted amount due to state and federal discretion of money. This caused intergovernmental revenue to be over budget.	767,517
<i>Variance - final budget to actual</i> - The County experienced an increase in investment revenues from budgeted amount due to an increase in interest rate return. This caused investment revenue to be over budget.	421,719
<i>Variance - final budget to actual</i> - The County experienced an increase in miscellaneous revenues from budgeted amount due to Clerk's images requested. This caused other miscellaneous revenues to be over budget.	478,822
<i>Variance - final budget to actual</i> - The County budgeted conservatively on transfers in, but used less than expected. This caused transfers in to be under budget.	(671,407)
<i>Amendments - original budget to final budget</i> - The County received additional grant money during they year from multiple granting agencies that was not anticipated . This caused grant revenue budget to increase.	844,200

Mental Health Fund

<i>Variance - final budget to actual</i> - The County budgeted intergovernmental revenue expecting funds that never came in. This caused intergovernmental revenue to be under budget.	(1,095,302)
<i>Amendments - original budget to final budget</i> - The County received additional money OHA that was not anticipated. This caused intergovernmental budget revenue to increase.	702,222

Budgetary Expenditures

General Fund

Variance
(Over) Under

<i>Variance - final budget to actual</i> - The County budgets for all open positions as well as budgeting for the top tier benefits package. Due to positions not getting filled, this caused personnel expenditures to be under budget.	1,931,735
<i>Variance - final budget to actual</i> - The County budgets for materials and supplies based on each department's requested amount. Several departments spent less on materials and supplies than were budgeted. This caused materials and supplies expenditures to be under budget.	1,717,259
<i>Variance - final budget to actual</i> - The County budgets for capital outlay based on each department's requested amount. Several departments spent less on capital than were budgeted. This caused capital outlay expenditures to be under budget.	938,739
<i>Variance - final budget to actual</i> - The County budgets contingency conservatively as to have resource when needed for unforeseen expenditures. This conservative approach is why contingency expensidured came in under budget.	2,849,437
<i>Variance - final budget to actual</i> - The County budgeted conservatively on transfers out, but used less than expected. This caused transfers out to be under budget.	515,000
<i>Amendments - original budget to final budget</i> - The County received additional grant money during they year from multiple granting agencies that was not anticipated . This caused an increase in materials and supplies expenditures.	847,847

Mental Health Fund

<i>Variance - final budget to actual</i> - The County budgets for materials and supplies based on each department's requested amount. Several departments spent less on materials and supplies than were budgeted. This caused materials and supplies expenditures to be under budget.	1,102,907
<i>Amendments - original budget to final budget</i> - The County received additional grant money during they year from multiple granting agencies that was not anticipated . This caused an increase in materials and supplies expenditures.	704,914

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Governmental Funds
June 30, 2025

	Total Nonmajor Special Revenue Funds
Assets	
Cash and Cash Equivalents	\$ 10,583,149
Total Assets	<u>\$ 10,583,149</u>
Liabilities	
Internal Balance	\$ 14,635
Total Liabilities	<u>14,635</u>
Fund Balances	
Restricted (See Note 14)	10,583,149
Unassigned	<u>(14,635)</u>
Total Fund Balances	<u>10,568,514</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 10,583,149</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Total Nonmajor Special Revenue Funds
Revenues	
Property Taxes	\$ 924,708
Intergovernmental	2,385,333
Grants	3,102,551
Charges for Services	936,766
Investment Earnings (Losses)	687,316
Other Income	16,148
Total Revenues	<u>8,052,822</u>
Expenditures	
Current:	
General Government	709,813
Social Services	1,064,523
Public Safety and Justice	1,998,692
Community Services	1,817,488
Library Services	15,470
Roads and Bridges	14,136
Capital Outlay	1,041,030
Debt Service:	
Principal	126,196
Total Expenditures	<u>6,787,348</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,265,474</u>
Other Financing Sources (Uses)	
Transfers In	89,806
Transfers Out	<u>(1,266,864)</u>
Total Other Financing Sources (Uses)	<u>(1,177,058)</u>
Net Change in Fund Balances	88,416
Fund Balance - Beginning	10,480,098
Fund Balances - Ending	<u>\$ 10,568,514</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
Assets					
Cash and Cash Equivalents	\$ 1,192,625	\$ 700,536	\$ 113,166	\$ 2,980,809	\$ 118,014
Total Assets	<u>\$ 1,192,625</u>	<u>\$ 700,536</u>	<u>\$ 113,166</u>	<u>\$ 2,980,809</u>	<u>\$ 118,014</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted (See Note 14)	1,192,625	700,536	113,166	2,980,809	118,014
Total Fund Balances	<u>1,192,625</u>	<u>700,536</u>	<u>113,166</u>	<u>2,980,809</u>	<u>118,014</u>
Total Liabilities and Fund Balances	<u>\$ 1,192,625</u>	<u>\$ 700,536</u>	<u>\$ 113,166</u>	<u>\$ 2,980,809</u>	<u>\$ 118,014</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	Boat Licenses	Correction Assessment	D.A. Enforcement	Taylor Grazing	Task Force
Assets					
Cash and Cash Equivalents	\$ 7,025	\$ 327,159	\$ 213	\$ 282,091	\$ 3,133
Total Assets	<u>\$ 7,025</u>	<u>\$ 327,159</u>	<u>\$ 213</u>	<u>\$ 282,091</u>	<u>\$ 3,133</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted (See Note 14)	7,025	327,159	213	282,091	3,133
Total Fund Balances	<u>7,025</u>	<u>327,159</u>	<u>213</u>	<u>282,091</u>	<u>3,133</u>
Total Liabilities and Fund Balances	<u>\$ 7,025</u>	<u>\$ 327,159</u>	<u>\$ 213</u>	<u>\$ 282,091</u>	<u>\$ 3,133</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	Ambulance Service District	Special Transport	Juvenile Crime Prevention	911
Assets				
Cash and Cash Equivalents	\$ 140,031	\$ 940	\$ 4,713	\$ -
Total Assets	<u>\$ 140,031</u>	<u>\$ 940</u>	<u>\$ 4,713</u>	<u>\$ -</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted (See Note 14)	140,031	940	4,713	-
Total Fund Balances	<u>140,031</u>	<u>940</u>	<u>4,713</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 140,031</u>	<u>\$ 940</u>	<u>\$ 4,713</u>	<u>\$ -</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
Assets				
Cash and Cash Equivalents	\$ 4,673	\$ 240,020	\$ 15,041	\$ 44,069
Total Assets	<u>\$ 4,673</u>	<u>\$ 240,020</u>	<u>\$ 15,041</u>	<u>\$ 44,069</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted (See Note 14)	4,673	240,020	15,041	44,069
Total Fund Balances	<u>4,673</u>	<u>240,020</u>	<u>15,041</u>	<u>44,069</u>
Total Liabilities and Fund Balances	<u>\$ 4,673</u>	<u>\$ 240,020</u>	<u>\$ 15,041</u>	<u>\$ 44,069</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Assets				
Cash and Cash Equivalents	\$ -	\$ 4,096	\$ 220,786	\$ 26,744
Total Assets	<u>\$ -</u>	<u>\$ 4,096</u>	<u>\$ 220,786</u>	<u>\$ 26,744</u>
Liabilities				
Internal Balance	\$ 14,635	\$ -	\$ -	\$ -
Total Liabilities	<u>14,635</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted (See Note 14)	-	4,096	220,786	26,744
Unassigned	(14,635)	-	-	-
Total Fund Balances	<u>(14,635)</u>	<u>4,096</u>	<u>220,786</u>	<u>26,744</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 4,096</u>	<u>\$ 220,786</u>	<u>\$ 26,744</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
Assets			
Cash and Cash Equivalents	\$ 1,880,910	\$ 24,366	\$ 165,330
Total Assets	<u>\$ 1,880,910</u>	<u>\$ 24,366</u>	<u>\$ 165,330</u>
Liabilities			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted (See Note 14)	1,880,910	24,366	165,330
Total Fund Balances	<u>1,880,910</u>	<u>24,366</u>	<u>165,330</u>
Total Liabilities and Fund Balances	<u>\$ 1,880,910</u>	<u>\$ 24,366</u>	<u>\$ 165,330</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	45th Parallel Fund	Building Programs	Reload/ Industry Park Project
Assets			
Cash and Cash Equivalents	\$ -	\$ 648,093	\$ 25,122
Total Assets	<u>\$ -</u>	<u>\$ 648,093</u>	<u>\$ 25,122</u>
Liabilities			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted (See Note 14)	-	648,093	25,122
Total Fund Balances	<u>-</u>	<u>648,093</u>	<u>25,122</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 648,093</u>	<u>\$ 25,122</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2025
(continued)

	Opioid Settlement	American Rescue Plan	Work Release	Total Nonmajor Special Revenue Funds
Assets				
Cash and Cash Equivalents	\$ 569,157	\$ 579,615	\$ 264,672	\$ 10,583,149
Total Assets	<u>\$ 569,157</u>	<u>\$ 579,615</u>	<u>\$ 264,672</u>	<u>\$ 10,583,149</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ 14,635
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,635</u>
Fund Balances				
Restricted (See Note 14)	569,157	579,615	264,672	10,583,149
Unassigned	-	-	-	(14,635)
Total Fund Balances	<u>569,157</u>	<u>579,615</u>	<u>264,672</u>	<u>10,568,514</u>
Total Liabilities and Fund Balances	<u>\$ 569,157</u>	<u>\$ 579,615</u>	<u>\$ 264,672</u>	<u>\$ 10,583,149</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	623,169	-	-	96,829	-
Grants	59,812	-	-	2,470,090	-
Charges for Services	-	-	26,388	8,685	20,620
Investment Earnings (Losses)	61,141	43,639	8,336	144,524	9,057
Other Income	-	-	2,000	8,449	-
Total Revenues	<u>744,122</u>	<u>43,639</u>	<u>36,724</u>	<u>2,728,577</u>	<u>29,677</u>
Expenditures					
Current:					
General Government	-	-	29,275	-	-
Social Services	-	-	-	-	-
Public Safety and Justice	-	-	-	1,330,761	-
Community Services	558,675	-	-	-	-
Library Services	-	-	-	-	15,470
Roads and Bridges	-	14,136	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Total Expenditures	<u>558,675</u>	<u>14,136</u>	<u>29,275</u>	<u>1,330,761</u>	<u>15,470</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>185,447</u>	<u>29,503</u>	<u>7,449</u>	<u>1,397,816</u>	<u>14,207</u>
Other Financing Sources (Uses)					
Transfers In	-	64,806	-	-	-
Transfers Out	(45,000)	-	-	(525,355)	-
Total Other Financing Sources (Uses)	<u>(45,000)</u>	<u>64,806</u>	<u>-</u>	<u>(525,355)</u>	<u>-</u>
Net Change in Fund Balances	140,447	94,309	7,449	872,461	14,207
Fund Balance - Beginning	1,052,178	606,227	105,717	2,108,348	103,807
Fund Balances - Ending	<u>\$ 1,192,625</u>	<u>\$ 700,536</u>	<u>\$ 113,166</u>	<u>\$ 2,980,809</u>	<u>\$ 118,014</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	113,530	-
Grants	159,139	-	-	-	-
Charges for Services	-	114,841	1,405	-	-
Investment Earnings (Losses)	2,333	18,332	84	26,006	1,068
Other Income	-	-	-	2,127	-
Total Revenues	<u>161,472</u>	<u>133,173</u>	<u>1,489</u>	<u>141,663</u>	<u>1,068</u>
Expenditures					
Current:					
General Government	-	-	-	16,719	-
Social Services	-	-	-	-	-
Public Safety and Justice	180,584	94,052	-	-	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Total Expenditures	<u>180,584</u>	<u>94,052</u>	<u>-</u>	<u>16,719</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,112)</u>	<u>39,121</u>	<u>1,489</u>	<u>124,944</u>	<u>1,068</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(1,376)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,376)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(19,112)	39,121	113	124,944	1,068
Fund Balance - Beginning	26,137	288,038	100	157,147	2,065
Fund Balances - Ending	<u>\$ 7,025</u>	<u>\$ 327,159</u>	<u>\$ 213</u>	<u>\$ 282,091</u>	<u>\$ 3,133</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	Ambulance Service District	Special Transport Fund	Juvenile Crime Prevention	911
Revenues				
Property Taxes	\$ 227,906	\$ -	\$ -	\$ -
Intergovernmental	-	635,764	44,134	658,879
Grants	-	406,010	-	-
Charges for Services	-	-	34,841	-
Investment Earnings (Losses)	15,199	434	-	19,245
Other Income	-	-	-	-
Total Revenues	<u>243,105</u>	<u>1,042,208</u>	<u>78,975</u>	<u>678,124</u>
Expenditures				
Current:				
General Government	-	-	-	-
Social Services	-	1,041,774	-	-
Public Safety and Justice	231,609	-	68,771	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	15,000	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>231,609</u>	<u>1,056,774</u>	<u>68,771</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,496</u>	<u>(14,566)</u>	<u>10,204</u>	<u>678,124</u>
Other Financing Sources (Uses)				
Transfers In	-	15,000	-	-
Transfers Out	-	-	-	(678,124)
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(678,124)</u>
Net Change in Fund Balances	11,496	434	10,204	-
Fund Balance - Beginning	128,535	506	(5,491)	-
Fund Balances - Ending	<u>\$ 140,031</u>	<u>\$ 940</u>	<u>\$ 4,713</u>	<u>\$ -</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	57,535	1,344	-
Investment Earnings (Losses)	418	12,616	1,425	5,317
Other Income	-	-	-	-
Total Revenues	<u>418</u>	<u>70,151</u>	<u>2,769</u>	<u>5,317</u>
Expenditures				
Current:				
General Government	-	-	-	-
Social Services	-	-	-	22,749
Public Safety and Justice	100	9,799	1,499	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>100</u>	<u>9,799</u>	<u>1,499</u>	<u>22,749</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>318</u>	<u>60,352</u>	<u>1,270</u>	<u>(17,432)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	318	60,352	1,270	(17,432)
Fund Balance - Beginning	4,355	179,668	13,771	61,501
Fund Balances - Ending	<u>\$ 4,673</u>	<u>\$ 240,020</u>	<u>\$ 15,041</u>	<u>\$ 44,069</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	82,408	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	13,927	6,007
Investment Earnings (Losses)	124	336	13,379	1,553
Other Income	-	-	-	-
Total Revenues	<u>82,532</u>	<u>336</u>	<u>27,306</u>	<u>7,560</u>
Expenditures				
Current:				
General Government	-	-	4,055	1,598
Social Services	-	-	-	-
Public Safety and Justice	81,517	-	-	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>81,517</u>	<u>-</u>	<u>4,055</u>	<u>1,598</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,015</u>	<u>336</u>	<u>23,251</u>	<u>5,962</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,015	336	23,251	5,962
Fund Balance - Beginning	(15,650)	3,760	197,535	20,782
Fund Balances - Ending	<u>\$ (14,635)</u>	<u>\$ 4,096</u>	<u>\$ 220,786</u>	<u>\$ 26,744</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
Revenues			
Property Taxes	\$ 696,802	\$ -	\$ -
Intergovernmental	-	-	-
Grants	-	-	-
Charges for Services	-	-	-
Investment Earnings (Losses)	112,668	1,993	9,580
Other Income	635	-	-
Total Revenues	<u>810,105</u>	<u>1,993</u>	<u>9,580</u>
Expenditures			
Current:			
General Government	-	-	-
Social Services	-	-	-
Public Safety and Justice	-	-	-
Community Services	593,476	-	-
Library Services	-	-	-
Roads and Bridges	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Total Expenditures	<u>593,476</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>216,629</u>	<u>1,993</u>	<u>9,580</u>
Other Financing Sources (Uses)			
Transfers In	-	-	10,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	216,629	1,993	19,580
Fund Balance - Beginning	1,664,281	22,373	145,750
Fund Balances - Ending	<u>\$ 1,880,910</u>	<u>\$ 24,366</u>	<u>\$ 165,330</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	45th Parallel Fund	Building Programs	Reload/Industry Park Project
Revenues			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Grants	-	7,500	-
Charges for Services	-	651,173	-
Investment Earnings (Losses)	466	33,584	-
Other Income	-	2,937	-
Total Revenues	466	695,194	-
Expenditures			
Current:			
General Government	-	658,166	-
Social Services	-	-	-
Public Safety and Justice	-	-	-
Community Services	-	-	-
Library Services	-	-	-
Roads and Bridges	-	-	-
Capital Outlay	-	35,757	-
Debt Service:			
Principal	-	-	126,196
Total Expenditures	-	693,923	126,196
Excess (Deficiency) of Revenues Over Expenditures	466	1,271	(126,196)
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	(17,009)	-	-
Total Other Financing Sources (Uses)	(17,009)	-	-
Net Change in Fund Balances	(16,543)	1,271	(126,196)
Fund Balance - Beginning	16,543	646,822	151,318
Fund Balances - Ending	\$ -	\$ 648,093	\$ 25,122

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025
(continued)

	Opioid Settlement	American Rescue Plan	Work Release	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 924,708
Intergovernmental	130,620	-	-	2,385,333
Grants	-	-	-	3,102,551
Charges for Services	-	-	-	936,766
Investment Earnings (Losses)	23,241	95,215	26,003	687,316
Other Income	-	-	-	16,148
Total Revenues	<u>153,861</u>	<u>95,215</u>	<u>26,003</u>	<u>8,052,822</u>
Expenditures				
Current:				
General Government	-	-	-	709,813
Social Services	-	-	-	1,064,523
Public Safety and Justice	-	-	-	1,998,692
Community Services	-	665,337	-	1,817,488
Library Services	-	-	-	15,470
Roads and Bridges	-	-	-	14,136
Capital Outlay	-	928,903	61,370	1,041,030
Debt Service:				
Principal	-	-	-	126,196
Total Expenditures	<u>-</u>	<u>1,594,240</u>	<u>61,370</u>	<u>6,787,348</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>153,861</u>	<u>(1,499,025)</u>	<u>(35,367)</u>	<u>1,265,474</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	89,806
Transfers Out	-	-	-	(1,266,864)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,177,058)</u>
Net Change in Fund Balances	153,861	(1,499,025)	(35,367)	88,416
Fund Balance - Beginning	415,296	2,078,640	300,039	10,480,098
Fund Balances - Ending	<u>\$ 569,157</u>	<u>\$ 579,615</u>	<u>\$ 264,672</u>	<u>\$ 10,568,514</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Economic Development
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Intergovernmental	\$ 595,000	\$ -	\$ 595,000	\$ 623,169	\$ 28,169
Grants	-	69,624	69,624	59,812	(9,812)
Investment Earnings (Losses)	10,000	-	10,000	61,141	51,141
Other Income	10	-	10	-	(10)
Total Revenues	605,010	69,624	674,634	744,122	69,488
Expenditures					
Personnel Services	117,949	1,085	119,034	119,034	-
Materials and Supplies	365,598	74,624	440,222	439,641	581
Contingencies	829,061	-	829,061	-	829,061
Total Expenditures	1,312,608	75,709	1,388,317	558,675	829,642
Excess (Deficiency) of Revenues Over Expenditures	(707,598)	(6,085)	(713,683)	185,447	899,130
Other Financing Sources (Uses)					
Transfers Out	(167,402)	6,085	(161,317)	(45,000)	116,317
Total Other Financing Sources (Uses)	(167,402)	6,085	(161,317)	(45,000)	116,317
Net Change in Fund Balances	(875,000)	-	(875,000)	140,447	1,015,447
Fund Balances - Beginning	875,000	-	875,000	1,052,178	177,178
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 1,192,625	\$ 1,192,625

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Major Bridge
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 10,000	\$ -	\$ 10,000	\$ 43,639	\$ 33,639
Total Revenues	10,000	-	10,000	43,639	33,639
Expenditures					
Personnel Services	13,164	1,000	14,164	14,136	28
Materials and Supplies	646,836	(1,000)	645,836	-	645,836
Total Expenditures	660,000	-	660,000	14,136	645,864
Excess (Deficiency) of Revenues Over Expenditures	(650,000)	-	(650,000)	29,503	679,503
Other Financing Sources (Uses)					
Transfers In	50,000	-	50,000	64,806	14,806
Total Other Financing Sources (Uses)	50,000	-	50,000	64,806	14,806
Net Change in Fund Balances	(600,000)	-	(600,000)	94,309	694,309
Fund Balances - Beginning	600,000	-	600,000	606,227	6,227
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 700,536	\$ 700,536

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Surveyor Corner Preservation
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 35,000	\$ -	\$ 35,000	\$ 26,388	\$ (8,612)
Investment Earnings (Losses)	1,000	-	1,000	8,336	7,336
Other Income	100	-	100	2,000	1,900
Total Revenues	36,100	-	36,100	36,724	624
Expenditures					
Personnel Services	18,164	-	18,164	15,096	3,068
Materials and Supplies	43,000	-	43,000	14,179	28,821
Contingencies	74,936	-	74,936	-	74,936
Total Expenditures	136,100	-	136,100	29,275	106,825
Net Change in Fund Balances	(100,000)	-	(100,000)	7,449	107,449
Fund Balances - Beginning	100,000	-	100,000	105,717	5,717
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 113,166	\$ 113,166

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Community Corrections
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 97,965	\$ -	\$ 97,965	\$ 96,829	\$ (1,136)
Grants	2,503,731	-	2,503,731	2,470,090	(33,641)
Charges for Services	6,500	-	6,500	8,685	2,185
Investment Earnings (Losses)	2,850	-	2,850	144,524	141,674
Other Income	7,253	-	7,253	8,449	1,196
Total Revenues	2,618,299	-	2,618,299	2,728,577	110,278
Expenditures					
Personnel Services	1,270,017	-	1,270,017	1,139,001	131,016
Materials and Supplies	414,695	-	414,695	191,760	222,935
Contingencies	2,260,933	-	2,260,933	-	2,260,933
Total Expenditures	3,945,645	-	3,945,645	1,330,761	2,614,884
Excess (Deficiency) of Revenues Over Expenditures	(1,327,346)	-	(1,327,346)	1,397,816	2,725,162
Other Financing Sources (Uses)					
Transfers Out	(525,355)	-	(525,355)	(525,355)	-
Total Other Financing Sources (Uses)	(525,355)	-	(525,355)	(525,355)	-
Net Change in Fund Balances	(1,852,701)	-	(1,852,701)	872,461	2,725,162
Fund Balances - Beginning	1,852,701	-	1,852,701	2,108,348	255,647
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 2,980,809	\$ 2,980,809

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Law Library
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,620	\$ 620
Investment Earnings (Losses)	350	-	350	9,057	8,707
Other Income	10	-	10	-	(10)
Total Revenues	<u>20,360</u>	<u>-</u>	<u>20,360</u>	<u>29,677</u>	<u>9,317</u>
Expenditures					
Personnel Services	4,100	-	4,100	1,600	2,500
Materials and Supplies	22,000	-	22,000	13,870	8,130
Capital Outlay	98,560	-	98,560	-	98,560
Total Expenditures	<u>124,660</u>	<u>-</u>	<u>124,660</u>	<u>15,470</u>	<u>109,190</u>
Net Change in Fund Balances	(104,300)	-	(104,300)	14,207	118,507
Fund Balances - Beginning	104,300	-	104,300	103,807	(493)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,014</u>	<u>\$ 118,014</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Boat License
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Grants	\$ 156,444	\$ -	\$ 156,444	\$ 159,139	\$ 2,695
Investment Earnings (Losses)	-	-	-	2,333	2,333
Other Income	15,100	-	15,100	-	(15,100)
Total Revenues	171,544	-	171,544	161,472	(10,072)
Expenditures					
Personnel Services	181,131	(6,000)	175,131	160,947	14,184
Materials and Supplies	15,413	6,000	21,413	19,637	1,776
Total Expenditures	196,544	-	196,544	180,584	15,960
Net Change in Fund Balances	(25,000)	-	(25,000)	(19,112)	5,888
Fund Balances - Beginning	25,000	-	25,000	26,137	1,137
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 7,025	\$ 7,025

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Corrections Assessment
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 70,000	\$ -	\$ 70,000	\$ 114,841	\$ 44,841
Investment Earnings (Losses)	3,000	-	3,000	18,332	15,332
Total Revenues	73,000	-	73,000	133,173	60,173
Expenditures					
Personnel Services	82,100	-	82,100	81,594	506
Materials and Supplies	255,900	-	255,900	12,458	243,442
Total Expenditures	338,000	-	338,000	94,052	243,948
Net Change in Fund Balances	(265,000)	-	(265,000)	39,121	304,121
Fund Balances - Beginning	265,000	-	265,000	288,038	23,038
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 327,159	\$ 327,159

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 D.A. Enforcement
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 7,000	\$ -	\$ 7,000	\$ 1,405	\$ (5,595)
Investment Earnings (Losses)	10	-	10	84	74
Total Revenues	<u>7,010</u>	<u>-</u>	<u>7,010</u>	<u>1,489</u>	<u>(5,521)</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,010</u>	<u>-</u>	<u>7,010</u>	<u>1,489</u>	<u>(5,521)</u>
Other Financing Sources (Uses)					
Transfers Out	<u>(7,510)</u>	<u>-</u>	<u>(7,510)</u>	<u>(1,376)</u>	<u>6,134</u>
Total Other Financing Sources (Uses)	<u>(7,510)</u>	<u>-</u>	<u>(7,510)</u>	<u>(1,376)</u>	<u>6,134</u>
Net Change in Fund Balances	(500)	-	(500)	113	613
Fund Balances - Beginning	500	-	500	100	(400)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213</u>	<u>\$ 213</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Taylor Grazing
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 54,500	\$ -	\$ 54,500	\$ 113,530	\$ 59,030
Investment Earnings (Losses)	4,000	-	4,000	26,006	22,006
Other Income	500	-	500	2,127	1,627
Total Revenues	<u>59,000</u>	<u>-</u>	<u>59,000</u>	<u>141,663</u>	<u>82,663</u>
Expenditures					
Personnel Services	4,000	-	4,000	4,000	-
Materials and Supplies	280,000	-	280,000	12,719	267,281
Total Expenditures	<u>284,000</u>	<u>-</u>	<u>284,000</u>	<u>16,719</u>	<u>267,281</u>
Net Change in Fund Balances	(225,000)	-	(225,000)	124,944	349,944
Fund Balances - Beginning	225,000	-	225,000	157,147	(67,853)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,091</u>	<u>\$ 282,091</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Task Force
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 10	\$ -	\$ 10	\$ 1,068	\$ 1,058
Other Income	100	-	100	-	(100)
Total Revenues	110	-	110	1,068	958
Expenditures					
Materials and Supplies	2,135	-	2,135	-	2,135
Total Expenditures	2,135	-	2,135	-	2,135
Net Change in Fund Balances	(2,025)	-	(2,025)	1,068	3,093
Fund Balances - Beginning	2,025	-	2,025	2,065	40
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,133</u>	<u>\$ 3,133</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Ambulance Service District
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Property Taxes	\$ 195,100	\$ -	\$ 195,100	\$ 227,906	\$ 32,806
Charges for Services	10	-	10	-	(10)
Investment Earnings (Losses)	2,000	-	2,000	15,199	13,199
Other Income	10	-	10	-	(10)
Total Revenues	<u>197,120</u>	<u>-</u>	<u>197,120</u>	<u>243,105</u>	<u>45,985</u>
Expenditures					
Personnel Services	59,602	(8,500)	51,102	19,445	31,657
Materials and Supplies	216,086	8,500	224,586	212,164	12,422
Capital Outlay	46,432	-	46,432	-	46,432
Total Expenditures	<u>322,120</u>	<u>-</u>	<u>322,120</u>	<u>231,609</u>	<u>90,511</u>
Net Change in Fund Balances	(125,000)	-	(125,000)	11,496	136,496
Fund Balances - Beginning	125,000	-	125,000	128,535	3,535
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,031</u>	<u>\$ 140,031</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Special Transport
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 724,915	\$ -	\$ 724,915	\$ 635,764	\$ (89,151)
Grants	403,855	-	403,855	406,010	2,155
Investment Earnings (Losses)	-	-	-	434	434
Total Revenues	<u>1,128,770</u>	<u>-</u>	<u>1,128,770</u>	<u>1,042,208</u>	<u>(86,562)</u>
Expenditures					
Personnel Services	10,000	-	10,000	5,000	5,000
Materials and Supplies	1,118,770	-	1,118,770	1,036,774	81,996
Capital Outlay	15,000	-	15,000	15,000	-
Total Expenditures	<u>1,143,770</u>	<u>-</u>	<u>1,143,770</u>	<u>1,056,774</u>	<u>86,996</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>	<u>(14,566)</u>	<u>434</u>
Other Financing Sources (Uses)					
Transfers In	15,000	-	15,000	15,000	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	434	434
Fund Balances - Beginning	-	-	-	506	506
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940</u>	<u>\$ 940</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Juvenile Crime Prevention
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 35,000	\$ -	\$ 35,000	\$ 44,134	\$ 9,134
Grants	-	-	-	-	-
Charges for Services	47,754	-	47,754	34,841	(12,913)
Investment Earnings (Losses)	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenues	<u>82,754</u>	<u>-</u>	<u>82,754</u>	<u>78,975</u>	<u>(3,779)</u>
Expenditures					
Personnel Services	4,965	-	4,965	4,072	893
Materials and Supplies	77,789	-	77,789	64,699	13,090
Total Expenditures	<u>82,754</u>	<u>-</u>	<u>82,754</u>	<u>68,771</u>	<u>13,983</u>
Net Change in Fund Balances	-	-	-	10,204	10,204
Fund Balances - Beginning	-	-	-	(5,491)	(5,491)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,713</u>	<u>\$ 4,713</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 911 Fund
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Intergovernmental	\$ 831,760	\$ -	\$ 831,760	\$ 658,879	\$ (172,881)
Investment Earnings (Losses)	2,000	-	2,000	19,245	17,245
Total Revenues	833,760	-	833,760	678,124	(155,636)
Expenditures					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	833,760	-	833,760	678,124	(155,636)
Other Financing Sources (Uses)					
Transfers Out	(833,760)	-	(833,760)	(678,124)	155,636
Total Other Financing Sources (Uses)	(833,760)	-	(833,760)	(678,124)	155,636
Net Change in Fund Balances	-	-	-	-	-
Fund Balances - Beginning	-	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -	\$ -

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Traffic Safety
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 75	\$ -	\$ 75	\$ 418	\$ 343
Other Income	10	-	10	-	(10)
Total Revenues	85	-	85	418	333
Expenditures					
Personnel Services	100	-	100	100	-
Materials and Supplies	4,341	-	4,341	-	4,341
Total Expenditures	4,441	-	4,441	100	4,341
Net Change in Fund Balances	(4,356)	-	(4,356)	318	4,674
Fund Balances - Beginning	4,356	-	4,356	4,355	(1)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,673</u>	<u>\$ 4,673</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CRT Facilities Security
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Charges for Services	\$ 25,000	\$ -	\$ 25,000	\$ 57,535	\$ 32,535
Investment Earnings (Losses)	500	-	500	12,616	12,116
Other Income	10	-	10	-	(10)
Total Revenues	<u>25,510</u>	<u>-</u>	<u>25,510</u>	<u>70,151</u>	<u>44,641</u>
Expenditures					
Personnel Services	117,579	-	117,579	9,004	108,575
Materials and Supplies	1,500	-	1,500	795	705
Contingencies	31,163	-	31,163	-	31,163
Total Expenditures	<u>150,242</u>	<u>-</u>	<u>150,242</u>	<u>9,799</u>	<u>140,443</u>
Net Change in Fund Balances	(124,732)	-	(124,732)	60,352	185,084
Fund Balances - Beginning	124,732	-	124,732	179,668	54,936
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 240,020</u>	<u>\$ 240,020</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Drug Court
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Charges for Services	\$ 600	\$ -	\$ 600	\$ 1,344	\$ 744
Investment Earnings (Losses)	50	-	50	1,425	1,375
Total Revenues	650	-	650	2,769	2,119
Expenditures					
Personnel Services	500	-	500	500	-
Materials and Supplies	5,800	-	5,800	999	4,801
Contingencies	9,350	-	9,350	-	9,350
Total Expenditures	15,650	-	15,650	1,499	14,151
Net Change in Fund Balances	(15,000)	-	(15,000)	1,270	16,270
Fund Balances - Beginning	15,000	-	15,000	13,771	(1,229)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,041</u>	<u>\$ 15,041</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Mediation
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ (15,000)
Investment Earnings (Losses)	150	-	150	5,317	5,167
Total Revenues	15,150	-	15,150	5,317	(9,833)
Expenditures					
Personnel Services	1,500	-	1,500	1,500	-
Materials and Supplies	58,650	-	58,650	21,249	37,401
Total Expenditures	60,150	-	60,150	22,749	37,401
Net Change in Fund Balances	(45,000)	-	(45,000)	(17,432)	27,568
Fund Balances - Beginning	45,000	-	45,000	61,501	16,501
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 44,069	\$ 44,069

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CSVO Expansion
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 90,410	\$ (1,596)	\$ 88,814	\$ 82,408	\$ (6,406)
Investment Earnings (Losses)	-	-	-	124	124
Total Revenues	90,410	(1,596)	88,814	82,532	(6,282)
Expenditures					
Personnel Services	47,540	-	47,540	47,053	487
Materials and Supplies	42,870	(1,596)	41,274	34,464	6,810
Total Expenditures	90,410	(1,596)	88,814	81,517	7,297
Net Change in Fund Balances	-	-	-	1,015	1,015
Fund Balances - Beginning	-	-	-	(15,650)	(15,650)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,635)</u>	<u>\$ (14,635)</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Search & Rescue
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Intergovernmental	\$ 10	\$ -	\$ 10	\$ -	\$ (10)
Investment Earnings (Losses)	50	-	50	336	286
Other Income	10	-	10	-	(10)
Total Revenues	70	-	70	336	266
Expenditures					
Materials and Supplies	3,830	-	3,830	-	3,830
Total Expenditures	3,830	-	3,830	-	3,830
Net Change in Fund Balances	(3,760)	-	(3,760)	336	4,096
Fund Balances - Beginning	3,760	-	3,760	3,760	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 4,096	\$ 4,096

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 GIS Maintenance
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Charges for Services	\$ 12,500	\$ -	\$ 12,500	\$ 13,927	\$ 1,427
Investment Earnings (Losses)	100	-	100	13,379	13,279
Total Revenues	12,600	-	12,600	27,306	14,706
Expenditures					
Materials and Supplies	39,100	-	39,100	4,055	35,045
Capital Outlay	5,500	-	5,500	-	5,500
Total Expenditures	44,600	-	44,600	4,055	40,545
Net Change in Fund Balances	(32,000)	-	(32,000)	23,251	55,251
Fund Balances - Beginning	32,000	-	32,000	197,535	165,535
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 220,786	\$ 220,786

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Clerk Records
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Charges for Services	\$ 5,208	\$ -	\$ 5,208	\$ 6,007	\$ 799
Investment Earnings (Losses)	100	-	100	1,553	1,453
Total Revenues	5,308	-	5,308	7,560	2,252
Expenditures					
Materials and Supplies	25,323	-	25,323	1,598	23,725
Total Expenditures	25,323	-	25,323	1,598	23,725
Net Change in Fund Balances	(20,015)	-	(20,015)	5,962	25,977
Fund Balances - Beginning	20,015	-	20,015	20,782	767
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 26,744	\$ 26,744

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Extension Service District
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Property Taxes	\$ 585,965	\$ -	\$ 585,965	\$ 696,802	\$ 110,837
Investment Earnings (Losses)	25,000	-	25,000	112,668	87,668
Other Income	100	-	100	635	535
Total Revenues	611,065	-	611,065	810,105	199,040
Expenditures					
Personnel Services	570,361	-	570,361	517,243	53,118
Materials and Supplies	105,383	648	106,031	76,233	29,798
Contingencies	1,610,321	(648)	1,609,673	-	1,609,673
Total Expenditures	2,286,065	-	2,286,065	593,476	1,692,589
Net Change in Fund Balances	(1,675,000)	-	(1,675,000)	216,629	1,891,629
Fund Balances - Beginning	1,675,000	-	1,675,000	1,664,281	(10,719)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,880,910</u>	<u>\$ 1,880,910</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Federal Forfeiture
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 300	\$ -	\$ 300	\$ 1,993	\$ 1,693
Total Revenues	300	-	300	1,993	1,693
Expenditures					
Materials and Supplies	22,690	-	22,690	-	22,690
Total Expenditures	22,690	-	22,690	-	22,690
Net Change in Fund Balances	(22,390)	-	(22,390)	1,993	24,383
Fund Balances - Beginning	22,390	-	22,390	22,373	(17)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,366</u>	<u>\$ 24,366</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 MS II Detention
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 1,000	\$ -	\$ 1,000	\$ 9,580	\$ 8,580
Total Revenues	1,000	-	1,000	9,580	8,580
Expenditures					
Materials and Supplies	134,800	-	134,800	-	134,800
Total Expenditures	134,800	-	134,800	-	134,800
Excess (Deficiency) of Revenues Over Expenditures	(133,800)	-	(133,800)	9,580	143,380
Other Financing Sources (Uses)					
Transfers In	10,000	-	10,000	10,000	-
Total Other Financing Sources (Uses)	10,000	-	10,000	10,000	-
Net Change in Fund Balances	(123,800)	-	(123,800)	19,580	143,380
Fund Balances - Beginning	123,800	-	123,800	145,750	21,950
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 165,330	\$ 165,330

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 45th Parallel
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 600	\$ -	\$ 600	\$ 466	\$ (134)
Total Revenues	600	-	600	466	(134)
Expenditures					
Materials and Supplies	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	600	-	600	466	(134)
Other Financing Sources (Uses)					
Transfers Out	(17,155)	-	(17,155)	(17,009)	(146)
Total Other Financing Sources (Uses)	(17,155)	-	(17,155)	(17,009)	(146)
Net Change in Fund Balances	(16,555)	-	(16,555)	(16,543)	(280)
Fund Balances - Beginning	16,555	-	16,555	16,543	(12)
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -	\$ (292)

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Building Programs
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Grants	\$ 7,500	\$ -	\$ 7,500	\$ 7,500	\$ -
Charges for Services	570,000	-	570,000	651,173	81,173
Investment Earnings (Losses)	3,000	-	3,000	33,584	30,584
Other Income	100	-	100	2,937	2,837
Total Revenues	580,600	-	580,600	695,194	114,594
Expenditures					
Personnel Services	468,747	-	468,747	444,678	24,069
Materials and Supplies	256,274	-	256,274	213,488	42,786
Capital Outlay	43,000	-	43,000	35,757	7,243
Contingencies	322,579	-	322,579	-	322,579
Total Expenditures	1,090,600	-	1,090,600	693,923	396,677
Net Change in Fund Balances	(510,000)	-	(510,000)	1,271	511,271
Fund Balances - Beginning	510,000	-	510,000	646,822	136,822
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 648,093	\$ 648,093

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Reload/Industry Park Project
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-	-
Expenditures					
Debt Service:					
Principal Repayment	126,200	-	126,200	126,196	4
Total Expenditures	126,200	-	126,200	126,196	4
Excess (Deficiency) of Revenues Over Expenditures	(126,200)	-	(126,200)	(126,196)	4
Other Financing Sources (Uses)					
Transfers In	121,500	-	121,500	-	(121,500)
Total Other Financing Sources (Uses)	121,500	-	121,500	-	(121,500)
Net Change in Fund Balances	(4,700)	-	(4,700)	(126,196)	(121,496)
Fund Balances - Beginning	4,700	-	4,700	151,318	146,618
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 25,122	\$ 25,122

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 American Rescue Plan
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Investment Earnings (Losses)	\$ 50,000	\$ -	\$ 50,000	\$ 95,215	\$ 45,215
Total Revenues	50,000	-	50,000	95,215	45,215
Expenditures					
Personnel Services	7,620	-	7,620	7,546	74
Materials and Supplies	1,031,280	-	1,031,280	657,791	373,489
Capital Outlay	1,197,437	-	1,197,437	928,903	268,534
Total Expenditures	2,236,337	-	2,236,337	1,594,240	642,097
Net Change in Fund Balances	(2,186,337)	-	(2,186,337)	(1,499,025)	687,312
Fund Balances - Beginning	2,186,337	-	2,186,337	2,078,640	(107,697)
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 579,615	\$ 579,615

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Opioid Settlement
 For the Year Ended June 30, 2025

	Budgeted Amounts			Actual	Variance
	Original	Amendments	Final		
Revenues					
Intergovernmental	\$ 185,000	\$ -	\$ 185,000	\$ 130,620	\$ (54,380)
Investment Earnings (Losses)	7,000	-	7,000	23,241	16,241
Total Revenues	192,000	-	192,000	153,861	(38,139)
Expenditures					
Materials and Supplies	546,270	-	546,270	-	546,270
Total Expenditures	546,270	-	546,270	-	546,270
Net Change in Fund Balances	(354,270)	-	(354,270)	153,861	508,131
Fund Balances - Beginning	354,270	-	354,270	415,296	61,026
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ 569,157	\$ 569,157

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Work Release Construction
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Investment Earnings (Losses)	\$ 5,000	\$ -	\$ 5,000	\$ 26,003	\$ 21,003
Total Revenues	5,000	-	5,000	26,003	21,003
Expenditures					
Capital Outlay	305,375	-	305,375	61,370	244,005
Total Expenditures	305,375	-	305,375	61,370	244,005
Excess (Deficiency) of Revenues Over Expenditures	(300,375)	-	(300,375)	(35,367)	265,008
Other Financing Sources (Uses)					
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(300,375)	-	(300,375)	(35,367)	265,008
Fund Balances - Beginning	300,375	-	300,375	300,039	(336)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,672</u>	<u>\$ 264,672</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Fair Board
 For the Year Ended June 30, 2025

	Budgeted Amounts				
	Original	Amendments	Final	Actual	Variance
Revenues					
Intergovernmental	\$ 83,166	\$ -	\$ 83,166	\$ 94,521	\$ 11,355
Grants	365,005	121,816	486,821	395,430	(91,391)
Charges for Services	185,500	-	185,500	229,043	43,543
Other Income	26,500	-	26,500	55,738	29,238
Total Revenues	<u>660,171</u>	<u>121,816</u>	<u>781,987</u>	<u>774,732</u>	<u>(7,255)</u>
Expenditures					
Personnel Services	133,752	-	133,752	109,165	24,587
Materials and Supplies	2,236,245	-	2,236,245	1,033,962	1,202,283
Capital Outlay	103,535	121,816	225,351	103,898	121,453
Contingencies	33,561	-	33,561	-	33,561
Total Expenditures	<u>2,507,093</u>	<u>121,816</u>	<u>2,628,909</u>	<u>1,247,025</u>	<u>1,381,884</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,846,922)</u>	<u>-</u>	<u>(1,846,922)</u>	<u>(472,293)</u>	<u>1,374,629</u>
Other Financing Sources (Uses)					
Interest	1,000	-	1,000	95,898	94,898
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>95,898</u>	<u>94,898</u>
Net Change in Fund Balances	(1,845,922)	-	(1,845,922)	(376,395)	1,469,527
Fund Balances - Beginning	1,845,922	-	1,845,922	1,808,867	(37,055)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,432,472</u>	<u>\$ 1,432,472</u>

Malheur County, Oregon
Schedule of Deposits - Elected Officials
June 30, 2025

	Cash Balance 6/30/2024	Receipts	Disbursements	Cash Balance 6/30/2025
Sheriff's Office	<u>\$ 96,510</u>	<u>\$ 478,686</u>	<u>\$ 503,577</u>	<u>\$ 71,619</u>

Summary of receipts: civil process serving fees, record sales, patrolling contracts, room and board for prisoners and miscellaneous reimbursements.

County Clerk	<u>\$ 31,324</u>	<u>\$ 494,410</u>	<u>\$ 484,337</u>	<u>\$ 41,397</u>
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Summary of receipts: record recordings, filings, and elections.

Malheur County, Oregon
Statement of Insurance in Force
June 30, 2025

<u>Type of Coverage</u>	<u>Company</u>	<u>Expiration Date</u>	<u>Coverage</u>	<u>Limit</u>
General Liability	CIS	7/1/2025	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2025	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2025		
Property	CIS	7/1/2025		Per Filed Value
Equipment Breakdown	CIS	7/1/2025		Per Filed Value
Excess Crime	CIS	7/1/2025	Per Loss	\$ 300,000
Workers' Compensation	CIS	7/1/2025		

STATE AND FEDERAL REPORTS

Malheur County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Administrative Services:			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665		\$ 783
Total Forest Service Schools and Roads Cluster			783
Passed through State Department of Human Resources:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		354,113
Total U.S. Department of Agriculture			354,896
<u>U.S. Department of Interior</u>			
Direct			
Fish Wildlife & Plant Conservation	15.231		306,908
Passed through State Department of Administrative Services:			
Mineral Leasing Act	15.214		195
Taylor Grazing	15.227		113,530
Total U.S. Department Interior:			420,633
<u>U.S. Department of Justice</u>			
Passed through State Department of Justice & Delinquency Prevention:			
Crime Victim Assistance	16.575		398,984
Total U.S. Department of Justice			398,984
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Transit Services Program Cluster			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		88,900
Total Transit Services Program Cluster			88,900
Formula Grants for Rural Areas	20.509		317,110
State & Community Highway Safety	20.600		12,400
Total U.S. Department of Transportation			418,410
<u>U.S. Department of Treasury</u>			
Passed through State Department of Administrative Services:			
American Rescue Plan	21.027 - COVID		1,586,695
Total U.S. Department of Treasury			1,586,695

Malheur County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2025

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Human Resources:			
Sexual Risk Avoidance Education	93.060		90,527
Public Health Emergency Preparedness	93.069		71,515
Family Planning Services	93.217		129,019
Immunization Grants	93.268		82,753
Public Health Emergency Response	93.354		6,356
Children's Health Insurance Program	93.767		1,172
Opioid STR	93.788		107,299
Maternal Infant, and Early Childhood Home Visiting Grant Program (MIECHV)	93.870		447
HIV Prevention	93.940		7,015
Block Grants for Community Mental Health Services	93.958		165,094
Block Grants for Prevention and Treatment of Substance Abuse	93.959		79,500
CDC and Prevention Collaboration with Academia to Strengthen Public Health	93.967		60,750
Maternal Child Health Services Grant	93.994		33,127
Medicaid Cluster:			
Medical Assistance Program	93.778		179,916
Total Medicaid Cluster:			<u>179,916</u>
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Services	93.563		180,785
Total U.S. Department of Health and Human Services			<u>1,195,275</u>
<u>U.S. Department of Homeland Security</u>			
Direct			
Homeland Security Grant Program	97.067		225,704
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		107,094
Total U.S. Department of Homeland Security			<u>332,798</u>
Total Federal Financial Assistance Expended			<u>\$ 4,707,691</u>

Malheur County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Malheur County, Oregon under programs of the Federal Government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Malheur County, Oregon, it is not intended to and does not present the financial position or changes in Net Position of Malheur County, Oregon.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures report on the Schedule are reported using the modified cash basis of accounting. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Malheur County, Oregon has not elected to use the 10-percent de minimis indirect cost rate except on select programs. Malheur County, Oregon Health Department uses the 10-percent de minimis indirect cost rate.



ZWYGART JOHN

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**Independent Auditor's Report on Compliance and on Internal Control Over
Financial Reporting Based on an Audit of Financial Statements Performed
in Accordance with *Oregon Minimum Audit Standards***

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

We have audited the modified cash basis financial statements of Malheur County, Oregon (the County) as of and for the year ended June 30, 2025 and have issued our report thereon dated November 12, 2025. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

As part of obtaining reasonable assurance about whether the County's modified cash basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grants, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-330 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Accounting and Internal Control Structure
- 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, and 279C)
- Cost accounting system

In connection with our testing the below came to our attention, that caused us to believe the County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

- Funds with expenditures over appropriations are as follows: (there were no funds with expenditures over appropriations)
- The County had 1 budget increase over 10% and no public hearing.

Internal Control Over Financial Reporting

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

Purpose of this Report

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

Zwygart John & Associates, CPAs PLLC

By: *John Russell*

Nampa, Idaho
November 12, 2025



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of the Financial
Statements Performed in Accordance with *Government Auditing Standards***

Board of Commissioners
Malheur County, Oregon
Vale, 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 modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's modified cash basis financial statements, and have issued our report thereon dated November 12, 2025.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Zwysart John & Associates, CPAs PLLC

By: *John Russell*

Nampa, Idaho
November 12, 2025



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**Independent Auditor's Report on Compliance for Each Major
Program and on Internal Control Over Compliance Required in
accordance with the Uniform Guidance**

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Malheur County, Oregon's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Malheur County, Oregon's major federal programs for the year ended June 30, 2025. Malheur 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, Malheur County, Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Malheur County, Oregon and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Malheur County, Oregon's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Malheur 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 GAAS, *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 Malheur County, Oregon's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Malheur 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 Malheur 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 Malheur County, Oregon's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Zwygart John & Associates, CPAs PLLC

By: *John Russell*

Nampa, Idaho
November 12, 2025

Malheur County, Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? ☐ yes ☒ none reported

Material weakness(es) disclosed? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? ☐ yes ☒ none reported

Material weaknesses disclosed? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? ☐ yes ☒ no

Identification of major programs:

Assistance Listing Number	Name of Federal Program
21.027	American Rescue Plan
16.575	Crime Victim Assistance

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

Malheur County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2025

Section II - Financial Statement Findings

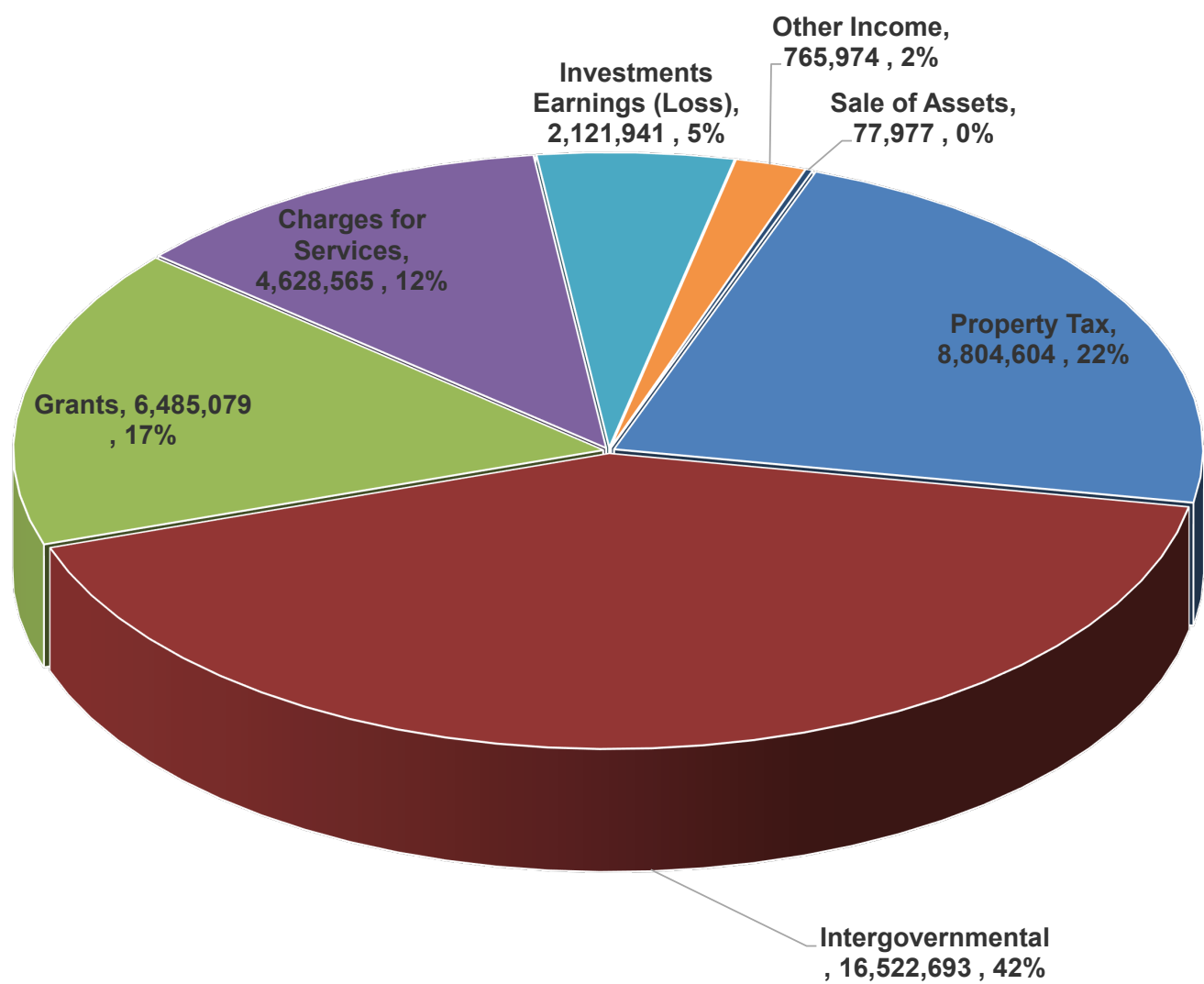
No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

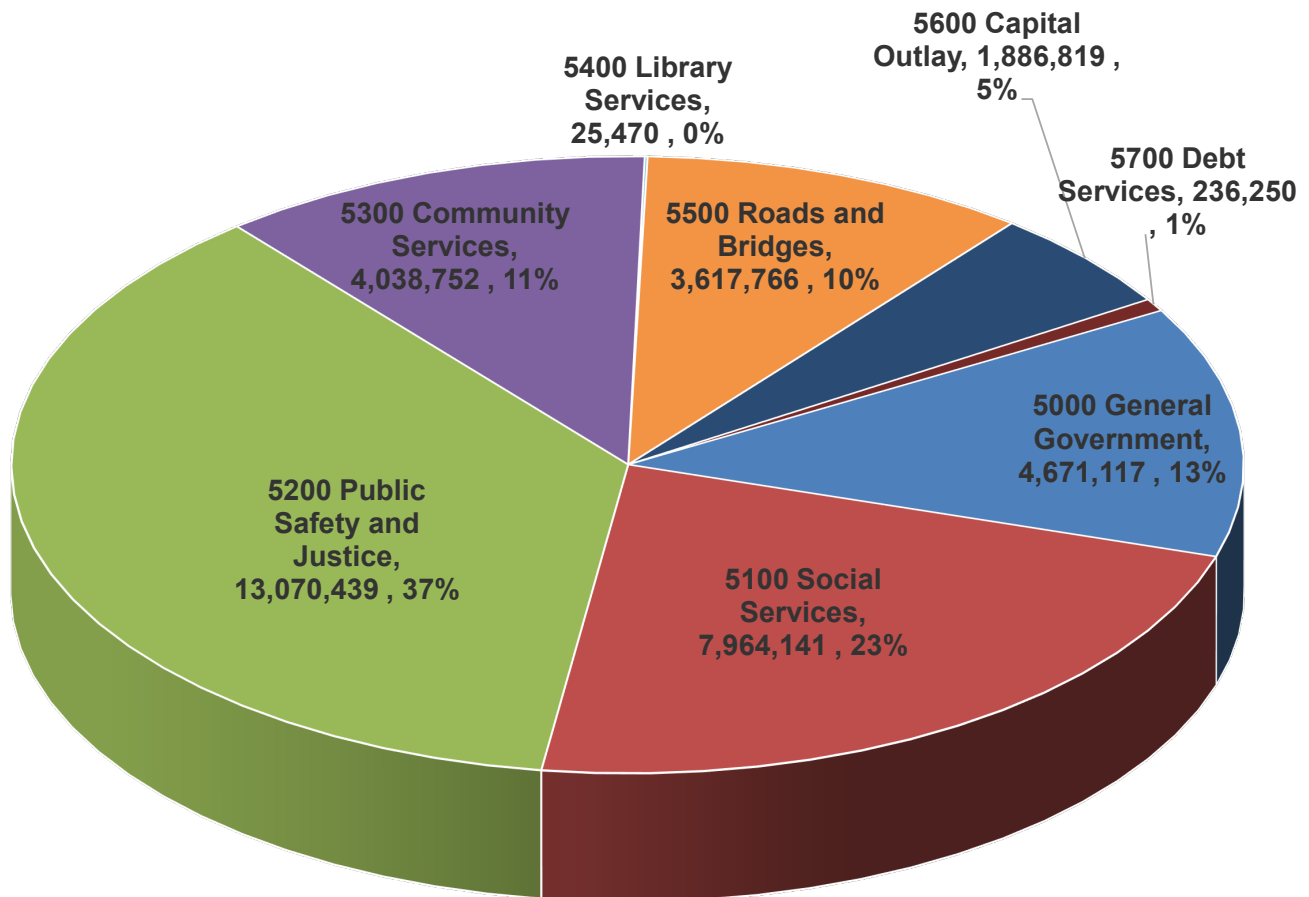
No Matters Reported

CHARTS AND GRAPHS

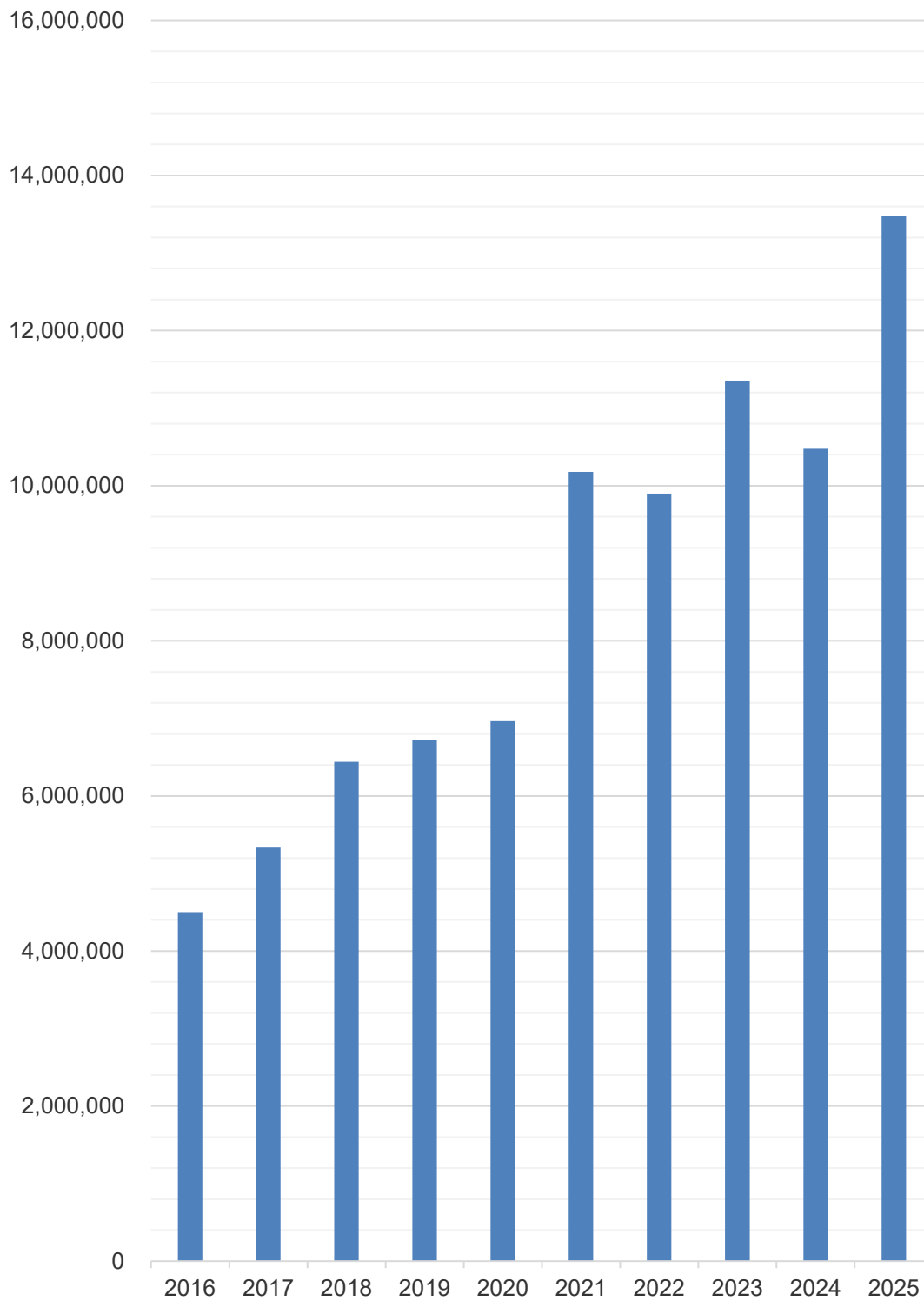
Malheur County Revenue



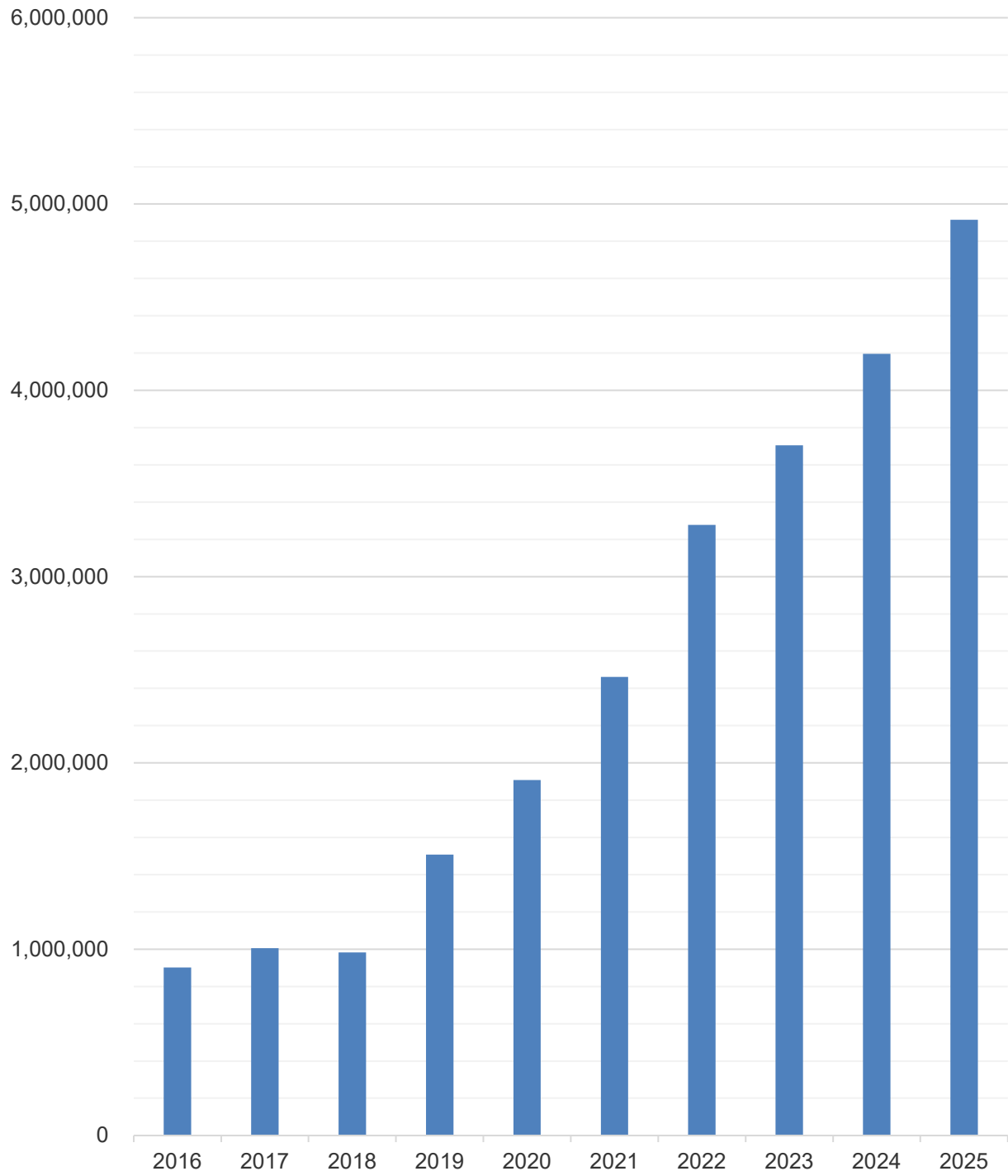
Malheur County Expenditures



Malheur County General Fund Balance



Malheur County Road Fund Balance



Malheur County LATCF Fund Balance

