

**MALHEUR COUNTY, OREGON**

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Report on Audited  
Basic Cash Basis  
Financial Statements  
and  
Supplemental Information

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For the Year Ended June 30, 2019

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**Malheur County, Oregon**  
Principal Officers  
For the Year Ended June 30, 2019

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	<u>GOVERNING BOARD</u>	<u>TERM EXPIRES</u>
Dan P. Joyce	County Judge Ontario, Oregon	January 2023
Lawrence Wilson	County Commissioner Ontario, Oregon	January 2021
Don Hodge	County Commissioner Ontario, Oregon	January 2023
Dan P. Joyce	Registered Agent	
Registered Office	251 B Street West Vale, Oregon 97918	

OTHER ELECTED OFFICIALS

County Sheriff	Brian Wolfe	January 2021
County Clerk	Gayle Trotter	January 2023
County Treasurer	Jennifer Forsyth	January 2023
County Assessor	Dave Ingram	January 2021
Justice of the Peace	Margaret Mahoney	January 2025

OTHER APPOINTED OFFICIALS

Administrative Officer	Lorinda DuBois
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ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

## Independent Auditor's Report

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

### Report on the Financial Statements

We have audited the accompanying 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic cash financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective 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, 2019, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the 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.

## ***Other Matters***

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the cash basis financial statements that collectively comprise Malheur County, Oregon's basic cash basis financial statements. The introductory section, cash basis budgetary comparison, combining and individual cash basis fund financial statements, and the other schedules, are presented for purposes of additional analysis and are not a required part of the 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 cash basis budgetary comparison, combining and individual cash basis fund financial statements, the other schedules, 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 cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 cash basis financial statements or to the 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 cash basis budgetary comparison, the combining and individual 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 has not been subjected to the auditing procedures applied in the audit of the 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 December 12, 2019, 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 December 12, 2019 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.

*Zwyzart John & Associates, CPAs PLLC*

By: *Jordan Zwyzart*

Nampa, Idaho  
December 12, 2019



**Malheur County, Oregon**  
Statement of Net Position - Cash Basis  
June 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 11,559,044	\$ 145,292	\$ 11,704,336
Total Assets	11,559,044	145,292	11,704,336
<b>Liabilities</b>			
Overdrawn Account	-	-	-
Total Liabilities	-	-	-
<b>Net Position</b>			
Restricted for:			
Public Safety	712,046	-	712,046
Roads and Bridges	1,928,574	-	1,928,574
Social Services	77,268	-	77,268
Restricted for other purposes	2,116,193	-	2,116,193
Unrestricted	6,724,963	145,292	6,870,255
Total Net Position	\$ 11,559,044	\$ 145,292	\$ 11,704,336

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Activities - Cash Basis  
For the Year Ended June 30, 2019

	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		Total
		Governmental Activities	Business-type Activities				
<b>Primary Government:</b>							
Governmental Activities:							
General Government	\$ 2,868,903	\$ 2,653,215	\$ 962,222	\$ -	\$ 746,534	\$ -	\$ 746,534
Social Services	4,810,429	19,394	429,949	-	(4,361,086)	-	(4,361,086)
Public Safety and Justice	9,835,394	349,741	1,313,077	-	(8,172,576)	-	(8,172,576)
Community Services	1,595,696	-	-	-	(1,595,696)	-	(1,595,696)
Library Services	20,253	-	-	-	(20,253)	-	(20,253)
Roads and Bridges	2,724,086	26,194	-	-	(2,697,892)	-	(2,697,892)
Debt Services:							
Principal	278,417	-	-	-	(278,417)	-	(278,417)
Interest	14,761	-	-	-	(14,761)	-	(14,761)
Total Governmental Activities	<u>22,147,939</u>	<u>3,048,544</u>	<u>2,705,248</u>	<u>-</u>	<u>(16,394,147)</u>	<u>-</u>	<u>(16,394,147)</u>
Business-type Activities:							
Malheur County Fair	431,743	261,589	1,855	-	-	(168,299)	(168,299)
Total Business-type Activities	<u>431,743</u>	<u>261,589</u>	<u>1,855</u>	<u>-</u>	<u>-</u>	<u>(168,299)</u>	<u>(168,299)</u>
<b>Total Primary Government</b>	<u>\$ 22,579,682</u>	<u>\$ 3,310,133</u>	<u>\$ 2,707,103</u>	<u>\$ -</u>	<u>(16,394,147)</u>	<u>(168,299)</u>	<u>(16,562,446)</u>
General Revenues:							
Property Taxes					6,073,974	-	6,073,974
Intergovernmental					10,675,152	53,167	10,728,319
Investment Earnings (Losses)					178,994	1,301	180,295
Other Income					428,381	103,941	532,322
Disposal of Assets					20,679	1,000	21,679
Total General Revenues					<u>17,377,180</u>	<u>159,409</u>	<u>17,536,589</u>
Special Items:							
Transfer Between Governmental and Business Funds					(30,000)	30,000	-
Total General Revenues and Special Items					<u>17,347,180</u>	<u>189,409</u>	<u>17,536,589</u>
Change in Net Position					953,033	21,110	974,143
Net Position, Beginning of Year					10,606,011	124,182	10,730,193
Net Position, End of Year					<u>\$ 11,559,044</u>	<u>\$ 145,292</u>	<u>\$ 11,704,336</u>

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Balance Sheet - Cash Basis -  
Governmental Funds  
June 30, 2019

	<u>General Fund</u>	<u>Road Fund</u>	<u>State Mediation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 6,724,963	\$ 1,508,335	\$ -	\$ 3,325,746	\$ 11,559,044
Internal Balance	-	-	-	-	-
Total Assets	<u>\$ 6,724,963</u>	<u>\$ 1,508,335</u>	<u>\$ -</u>	<u>\$ 3,325,746</u>	<u>\$ 11,559,044</u>
<b>Liabilities</b>					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	1,508,335	-	3,325,746	4,834,081
Unassigned	<u>6,724,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,724,963</u>
Total Fund Balances	<u>6,724,963</u>	<u>1,508,335</u>	<u>-</u>	<u>3,325,746</u>	<u>11,559,044</u>
Total Liabilities and Fund Balances	<u>\$ 6,724,963</u>	<u>\$ 1,508,335</u>	<u>\$ -</u>	<u>\$ 3,325,746</u>	<u>\$ 11,559,044</u>

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis -  
Governmental Funds  
For the Year Ended June 30, 2019

	General Fund	Road Fund	State Mediation	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Property Taxes	\$ 5,399,782	\$ -	\$ -	\$ 674,192	\$ 6,073,974
Intergovernmental	3,820,501	3,278,691	2,559,165	1,016,795	10,675,152
Grants	960,122	-	-	1,745,126	2,705,248
Charges for Services	2,555,177	26,194	-	467,173	3,048,544
Investment Earnings (Losses)	94,035	22,299	-	62,660	178,994
Other Income	170,659	226,509	-	31,213	428,381
Total Revenues	<u>13,000,276</u>	<u>3,553,693</u>	<u>2,559,165</u>	<u>3,997,159</u>	<u>23,110,293</u>
<b>Expenditures</b>					
Current:					
General Government	2,429,823	-	-	93,369	2,523,192
Social Services	1,775,573	-	2,559,165	460,691	4,795,429
Public Safety and Justice	8,077,270	-	-	1,748,124	9,825,394
Community Services	767,960	-	-	827,736	1,595,696
Library Services	6,000	-	-	14,253	20,253
Roads and Bridges	-	2,658,514	-	11,410	2,669,924
Capital Outlay	321,188	54,162	-	49,523	424,873
Debt Service:					
Principal	11,077	267,340	-	-	278,417
Interest	9,279	5,482	-	-	14,761
Total Expenditures	<u>13,398,170</u>	<u>2,985,498</u>	<u>2,559,165</u>	<u>3,205,106</u>	<u>22,147,939</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(397,894)</u>	<u>568,195</u>	<u>-</u>	<u>792,053</u>	<u>962,354</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Equipment	12,119	8,560	-	-	20,679
Transfers In	691,674	-	-	86,719	778,393
Transfers Out	(20,000)	(51,719)	-	(736,674)	(808,393)
Total Other Financing Sources (Uses)	<u>683,793</u>	<u>(43,159)</u>	<u>-</u>	<u>(649,955)</u>	<u>(9,321)</u>
Net Change in Fund Balances	285,899	525,036	-	142,098	953,033
Fund Balance - Beginning	6,439,064	983,299	-	3,183,648	10,606,011
Fund Balances - Ending	<u>\$ 6,724,963</u>	<u>\$ 1,508,335</u>	<u>\$ -</u>	<u>\$ 3,325,746</u>	<u>\$ 11,559,044</u>

The accompanying notes are an integral  
part of the financial statements

Malheur County, Oregon  
Statement of Net Position - Cash Basis - Proprietary Funds  
June 30, 2019

	Enterprise Funds Malheur County Fair Board
<b>Assets</b>	
Cash and Cash Equivalents	\$ 145,292
Total Assets	\$ 145,292
<b>Liabilities</b>	
Bank Overdrawn	\$ -
Total Liabilities	-
<b>Net Position</b>	
Unrestricted	145,292
Total Net Position	\$ 145,292

The accompanying notes are an integral  
part of the financial statements

Malheur County, Oregon  
Statement of Revenues, Expenses, and Changes in Net Position -  
Cash Basis - Proprietary Funds  
For the Year Ended June 30, 2019

	Enterprise Funds
	Malheur County Fair Board
<b>Operating Revenues</b>	
Intergovernmental	\$ 53,167
Charges for Services	261,589
Contributions	1,855
Other Income	103,941
Total Operating Revenues	420,552
<b>Operating Expenses</b>	
Personnel Services	96,235
Material and Supplies	315,894
Capital Outlay	19,614
Total Operating Expenses	431,743
<b>Net Operating Income (Loss)</b>	(11,191)
<b>Nonoperating Revenue (Expense)</b>	
Sale of Assets	1,000
Interest	1,301
Transfer From Governmental Activities	30,000
Total Nonoperating Revenue (Expense)	32,301
Change in Net Position	21,110
Net Position - Beginning	124,182
Net Position - Ending	\$ 145,292

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Fiduciary Net Position - Cash Basis- Fiduciary Funds  
June 30, 2019

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 887,284
Total Assets	<u>\$ 887,284</u>
<b>Liabilities</b>	
Due to Other Funds or Taxing Units	\$ 887,284
Total Liabilities	<u>\$ 887,284</u>

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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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 Financial Statements  
For the Year Ended June 30, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*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 and Bridge fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *Mental Health* – This fund accounts for funds spent to help and support the mental health of County.

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, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fiduciary Funds

The County reports the following fiduciary fund types:

- *Agency 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 cash basis of accounting. Revenues are recorded when received and expenses when paid. 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 cash basis revenue is recognized when the funds are received by the county.

Governmental funds are reported using the cash basis of accounting. Under this method, revenues are recognized when received. Expenditures are recorded when the funds have been paid. 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 District 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.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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. 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 15<sup>th</sup> of the same year. Under the partial payment schedule, the first one third of taxes are due November 15<sup>th</sup>, the second one-third on February 15<sup>th</sup>. A two percent discount is allowed if two thirds of the taxes are paid by November 15<sup>th</sup>. 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.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2019, the carrying amount of the County's deposits was \$3,402,221 and the respective bank balances totaled \$4,462,310. 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, 2019, 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 Financial Statements  
For the Year Ended June 30, 2019

2. CASH AND INVESTMENTS (continued)

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, 2019, 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	\$8,958,148	\$8,958,148	\$ -	\$ -

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	Agency Funds	Total Fiduciary
Cash and Cash Equivalents	\$ 2,369,647	\$ 145,292	\$ 2,514,939	\$ 887,284	\$ 887,284
Investments Categorized as Cash and Cash Equivalents	9,189,397		9,189,397	-	-
	<u>\$ 11,559,044</u>	<u>\$ 145,292</u>	<u>\$ 11,704,336</u>	<u>\$ 887,284</u>	<u>\$ 887,284</u>

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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2. CASH AND INVESTMENTS (continued)

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

	Book Balance	Bank Balance
County Clerk Fees	\$ 765	\$ 37,506
Sheriff's Office	-	36,259
Justice Court	130,742	206,894
Fair Board	4,235	4,235
Inmate Trust	42,588	30,266
	<u>\$ 178,330</u>	<u>\$ 315,160</u>

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2019:

\$ 691,674	Transferred from Nonmajor funds to the General fund for expenses paid
20,000	Transferred from the General fund to Nonmajor funds for expenses paid
51,719	Transferred from Nonmajor funds to the Road fund for expenses paid
45,000	Transferred from Nonmajor funds to other Nonmajor funds for expenses paid
<u>\$ 808,393</u>	

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. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

**Benefits Provided**

**1. Tier One/Tier Two Retirement Benefit ORS Chapter 238**

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

**Death Benefits**

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

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

**Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes**

After retirement, members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living (COLA) changes. The COLA is capped at 2.0 percent.

**2. OPSRP Pension Program (OPSRP DB)**

**Pension Benefits**

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

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

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



**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

**Death Benefits**

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

**Disability Benefits**

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

**Benefit Changes After Retirement**

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent of the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

3. **OPSRP Individual Account Program (OPSRP IAP)**

**Pension Benefits**

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

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

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balances, and vested employer optional contribution account balance. If a retired member dies before the

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

**Recordkeeping**

OPERS contracts with VOYA Financial to maintain IAP participant records.

**Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. 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, 2013 actuarial valuation as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2015. Employer contributions for the year ended June 30, 2018 were \$1,004,523, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2018 were 17.93 percent for Tier One/Tier Two General Service Member, 17.93 percent for Tier One/Tier Two Police and Fire, 8.52 percent for OPSRP Pension Program General Service Members, 13.29 for OPSRP Pension Program Police and Fire Members, and 6 for OPSRP Individual Account Program.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2018, the County reported liability of \$9,873,828 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the County's proportion was 0.06636144 percent, which was decreased from its proportion of 0.07002315 measured as of June 30, 2016.

For the year ended June 30, 2018, the County's recognized pension expense (income) of \$1,004,523. At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

4. PENSION PLAN (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 335,878	\$ -
Change of assumptions	2,295,646	-
Net difference between projected and actual earnings on investments	-	438,454
Change in proportionate share	-	343,927
Differences between employer contributions and employer's proportionate share of system contributions	264,048	8,611
Total (prior to post-MD contributions)	2,895,572	790,992
Contributions subsequent to the MD	1,027,145	-
Net Deferred Outflow/(Inflow) of Resources	\$ 3,922,717	\$ 790,992

\$1,027,145 Reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2020	\$2,228,058
2021	855,430
2022	(118,813)
2023	109,993
2024	57,056
Total	\$3,131,725

**Actuarial Assumptions**

The employer contribution rates effective July 1, 2017, through June 30, 2019, were set using the entry age normal method.

For ORS 238 Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the ORS 2388A OPSRP Pension Program component of the PERS Defined Benefit

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

4. PENSION PLAN (continued)

Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study	2016, Published July 26, 2017
Amortization cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; UAL (10 year) amortization is closed.
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent over payroll growth
Cost of Living Adjustment (COLA)	Blend of 2.0% COLA and grade COLA (1.25%/.015%) in accordance with Moro decision, blend based on service.
Mortality	Heath retirees and beneficiaries: RP-2000 sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation. Active Members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

**Long-term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

4. PENSION PLAN (continued)

Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic mode.

Asset Class/ Strategy	Low Range	High Range	Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Foreign Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
	<u>100.00%</u>	
Assumed Inflation - Mean		2.50%

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

**Depletion Date Projection**

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgement.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to 100% funded position by the end of the amortization period if future experience follows assumptions.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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4. PENSION PLAN (continued)

**Sensitivity of the County's Proportionate Share of the Net Position Liability to Changes in the Discount Rate**

The following presents the County's proportionate share of the net position liability calculated using the discount rate of 7.50 percent, as well as what the County's proportionate share of the net position liability would be if it were calculated using a discount rate that is 1-percentage lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Employer's proportionate share of the net pension liability (asset)	\$16,501,032	\$9,873,828	\$4,403,619

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial reports.

5. OTHER POST EMPLOYMENT BENEFIT PLANS

**Retirement Health Insurance Account**

**Plan Description**

As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other-postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

**Funding Policy**

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating organizations are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.5% of annual covered OPERF payroll and 0.43% of OPSRP payroll under a contractual requirement in effect until June 30, 2019. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contribution to RHIA for the measurement period was \$36,985 which equaled the required contribution.

At June 30, 2019, the County's net OPEB liability/(asset) and deferred inflows and outflows in relation to the RHIA were not considered material to the basic financial statements by management and were not accrued on the government wide statements.

**Post-Employment Health Insurance Subsidy**

There are two categories of OPEB under GASB 75: explicit employer benefits and implicit employer subsidies.

Explicit medical benefits are paid by the employer to the retiree or by the employer to a benefits provider on behalf of the retiree. The County does not have any explicit employer subsidies.



**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

Implicit medical benefits arise from offering pre-Medicare health care coverage to retirees based on the gross premium rates charged to active employees. The active premium rate (whether paid by the County or by the retiree) still applies. However, in some cases the premium itself does not represent the full cost of covering these retirees (since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population). This additional cost is called the "implicit subsidy" and is required to be valued under GASB Statement 75.

**Plan Description**

Retirees and their dependents under age 65 are allowed to continue the health care coverages received prior to retirement. Premiums for retirees are tiered and based upon the premium rates available to active employees. The retiree is responsible for any portion of the premiums not paid by the employer.

The implicit employer subsidy is measured as the expected health care cost per retiree and dependent, less the gross premiums charged by the insurance carrier for that coverage. The subsidy is only measured for retirees and spouses younger than 65, at which point such retirees and spouses typically become eligible for Medicare.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. The total OPEB liability is equal to the present value of the portion of future expected benefit payments that is considered to have been already earned by participants. Actuarial calculations of the OPEB plan reflect a long-term perspective. The results below are based on a July 1, 2018 valuation date, rolled forward to the respective measurement dates using standard actuarial techniques.

**Fund Policy**

Costs related to an implicit subsidy are paid by the County on a pay-as-you-go basis. There is no obligation on the part of the County to fund these benefits in advance.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

**Actuarial Methods and Assumptions**

The following actuarial assumptions were used in valuing the implicit OPEB:

Valuation Date	July 1, 2018
Measurement Date	June 30, 2019
Discount Rate	3.50%
Inflation Rate	2.50%
Salary Increases	3.50%
Withdrawal, retirement, and mortality rates	December 31, 2017 Oregon PERS valuation
Election and Lapse Rates	40% of eligible employees 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.
Actuarial cost method	Entry Age Normal

**Changes in Net OPEB Liability**

The following table represents the change in OPEB liability from June 30, 2018 to June 30, 2019:

	Increase (Decrease)
	<u>Total OPEB Liability</u>
<b>Beginning Balances</b>	\$ 605,412
Changes for the year:	
Service Cost	49,363
Interest on Total OPEB Liability	23,199
Effect of Changes to Benefit Terms	-
Effect of Economic/Demographic Gains (Losses)	(9,743)
Effect of Assumptions Changes or Inputs	(109,517)
Expected Benefit Payments	(13,647)
<b>Ending Balances</b>	<u>\$ 545,067</u>

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

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5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

**Plan Participation**

At July 1, 2018 the following employees were covered by the benefit terms:

	July 1, 2018
Active Employees	148
Eligible Retirees	2
Spouses of Ineligible Retirees	-
Total Participants	150
Spouses of Eligible Retirees	-
Discount Rate	3.87%
Present Value of Benefits	\$ 992,992
Total OPEB Liability	\$ 545,067
Service Cost	\$ 40,371

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

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

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability, 2019	\$ 595,155	\$ 545,067	\$ 498,913

  

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability, 2019	\$ 480,577	\$ 545,067	\$ 621,144

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

For the year ended June 30, 2019, the County's OPEB expense consisted of :

<b>OPEB Expense</b>	<b>July 1, 2018 to June 30, 2019</b>
Service Cost	\$ 49,363
Interest on total OPEB Liability	23,199
Effect of plan changes	-
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(1,299)
Recognition of assumption changes	(20,006)
Administrative Expense	n/a
OPEB Expense	<u>\$ 51,257</u>

For the year ended June 30, 2019, the County's OPEB Deferred Outflows/(Inflows) consisted of :

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ (8,444)
Change of assumptions or inputs	-	(125,178)
Benefit Payments	16,530	-
Total as of June 30, 2019	<u>\$ 16,530</u>	<u>\$ (133,622)</u>

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

<u>Year Ended June 30:</u>	<u>Annual Recognition</u>
2020	\$ (21,305)
2021	(21,305)
2022	(21,305)
2023	(21,305)
2024	(21,305)
Therafter	(27,097)
Total	<u>\$ (133,621)</u>

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

6. 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.

7. 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.

<b>General Fund Only:</b>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
X: Beginning Cash Balance	\$ 6,439,064	\$ 5,333,566	\$ 4,503,780
Y: Total Revenue	13,704,069	\$ 14,189,233	\$ 13,720,225
X/Y	47%	38%	33%
B: Total Expenditures	13,418,170	\$ 13,083,735	\$ 12,890,439
A: Ending Cash Balance	\$ 6,724,963	\$ 6,439,064	\$ 5,333,566
A/B	50%	49%	41%

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	\$ 6,724,963	\$ 6,439,064	\$ 5,333,566
B: Total Expenditures	\$ 13,418,170	\$ 13,083,735	\$ 12,890,439
A/B	50%	49%	41%

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	\$ 86,133	\$ 86,133	\$ 86,133
D: Revenue	\$ 13,704,069	\$ 14,189,233	\$ 13,720,225
C/D	0.6%	0.6%	0.6%

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

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

7. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (continued)

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	\$	86,133	59.90%	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.

8. LEASE COMMITMENTS

Capital Leases

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 cash basis of accounting.

Changes in the long-term leases for the year ended June 30, 2019 are as follows:

	Rate	Maturity	6/30/2018	Increase	Decrease	6/30/2019	Current
Grader Lease	3.50%	2019	\$ 37,637	\$ -	\$ (37,637)	\$ -	\$ -
Loader Lease	3.50%	2020	41,458	-	(20,307)	21,151	21,151
Grader Lease	7.00%	2023	-	209,400	-	209,400	48,873
			\$ 79,095	\$ 209,400	\$ (57,944)	\$ 230,551	\$ 70,024

There was interest expense of paid on capital leases during the year ending June 30, 2019.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

8. LEASE COMMITMENTS (continued)

Future lease payments as of June 30, 2019 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 70,024	\$ 10,385	\$ 80,408
2021	51,121	7,384	58,506
2022	53,473	5,033	58,506
2023	55,933	2,573	58,506
	<u>\$ 230,551</u>	<u>\$ 25,374</u>	<u>\$ 255,925</u>

Operating Leases

In January 2015, the County entered into a lease to rent property in Ontario Oregon. The lease was for two years and had monthly payments of \$2,900. Future minimum lease payments are as follows:

Fiscal Year Ending June 30,	Total
2020	\$ 36,000
	<u>\$ 36,000</u>

Rent expense for the year ended June 30, 2019 was \$36,000.

9. 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.

Long-term obligation activity for the year ended June 30, 2019 was as follows:

Description	Maturity	Rate	6/30/2018	Increase	Decrease	6/30/2019	Current Portion
<u>Governmental Activities:</u>							
Gravel Pit Loan	2031	3.50%	\$ 108,273	\$ -	\$ -	\$ 108,273	\$ 22,466
Goodfellows Bldg Lease	2025	7.00%	140,327	-	(17,701)	122,626	18,981
			<u>\$ 248,600</u>	<u>\$ -</u>	<u>\$ (17,701)</u>	<u>\$ 230,899</u>	<u>\$ 41,447</u>

There was interest paid on long-term obligations of \$9,279 during the year ended June 30, 2019.

**Malheur County, Oregon**  
Notes to the Financial Statements  
For the Year Ended June 30, 2019

9. LONG-TERM OBLIGATIONS (continued)

Debt service requirements on long-term debt as of June 30, 2019, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2020	\$ 26,414	\$ 11,800	\$ 38,214
2021	28,046	10,167	38,213
2022	29,787	8,427	38,214
2023	31,643	6,571	38,214
2024	33,624	4,591	38,215
2025-2029	60,313	9,098	69,411
2030-2031	21,072	1,128	22,200
	\$ 230,899	\$ 51,782	\$ 282,681

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

10. 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:

6/30/2018	Earned	Used	6/30/2019
\$ 545,713	\$ 465,495	\$ (435,327)	\$ 575,881

11. TAX ABATEMENTS

Malheur County entered into tax abatement agreements with local businesses under Oregon Code ORS 258C.175, 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. The local businesses were granted exemption of 100% of the assessed value of the qualified property for the year starting in 2018.

For the fiscal year ended June 30, 2019, Malheur County abated property taxes totaling \$403,387.



***SUPPLEMENTARY INFORMATION***

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 General Fund  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 4,885,614	\$ 4,885,614	\$ 5,399,782	\$ 514,168
Intergovernmental	3,160,374	3,160,374	3,820,501	660,127
Grants	1,704,106	1,802,666	960,122	(842,544)
Charges for Services	2,397,597	2,397,597	2,555,177	157,580
Investment Earnings (Losses)	24,000	24,000	94,035	70,035
Other Income	142,150	142,875	170,659	27,784
Total Revenues	<u>12,313,841</u>	<u>12,413,126</u>	<u>13,000,276</u>	<u>587,150</u>
<b>Expenditures</b>				
Personal Services	11,131,805	11,229,708	10,413,733	815,975
Materials and Supplies	4,234,343	4,241,203	2,642,893	1,598,310
Capital Outlay	920,640	945,249	321,188	624,061
Debt Services:				
Principal	20,721	20,721	11,077	9,644
Interest	9,279	9,279	9,279	-
Contingencies	1,769,000	1,738,913	-	1,738,913
Total Expenditures	<u>18,085,788</u>	<u>18,185,073</u>	<u>13,398,170</u>	<u>4,786,903</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,771,947)</u>	<u>(5,771,947)</u>	<u>(397,894)</u>	<u>5,374,053</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	2,200	2,200	12,119	9,919
Transfers In	955,030	955,030	691,674	(263,356)
Transfers Out	(195,000)	(195,000)	(20,000)	175,000
Total Other Financing Sources (Uses)	<u>762,230</u>	<u>762,230</u>	<u>683,793</u>	<u>(78,437)</u>
Net Change in Fund Balances	(5,009,717)	(5,009,717)	285,899	5,295,616
Fund Balances - Beginning	5,009,717	5,009,717	6,439,064	1,429,347
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,724,963</u>	<u>\$ 6,724,963</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Road Fund  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 3,776,212	\$ 3,776,212	\$ 3,278,691	\$ (497,521)
Charges for Services	26,000	26,000	26,194	194
Investment Earnings (Losses)	5,300	5,300	22,299	16,999
Other Income	10,000	219,400	226,509	7,109
Total Revenues	<u>3,817,512</u>	<u>4,026,912</u>	<u>3,553,693</u>	<u>(473,219)</u>
<b>Expenditures</b>				
Personal Services	891,140	891,140	839,043	52,097
Materials and Supplies	2,887,856	2,887,856	1,819,471	1,068,385
Capital Outlay	448,721	410,006	54,162	355,844
Debt Services:				
Principal	27,531	275,646	267,340	8,306
Interest	5,482	5,482	5,482	-
Contingencies	113,567	113,567	-	113,567
Total Expenditures	<u>4,374,297</u>	<u>4,583,697</u>	<u>2,985,498</u>	<u>1,598,199</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(556,785)</u>	<u>(556,785)</u>	<u>568,195</u>	<u>1,124,980</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	20,000	20,000	8,560	(11,440)
Transfers In	350,000	350,000	-	(350,000)
Transfers Out	(410,338)	(410,338)	(51,719)	358,619
Total Other Financing Sources (Uses)	<u>(40,338)</u>	<u>(40,338)</u>	<u>(43,159)</u>	<u>(2,821)</u>
Net Change in Fund Balances	(597,123)	(597,123)	525,036	1,122,159
Fund Balances - Beginning	597,123	597,123	983,299	386,176
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,508,335</u>	<u>\$ 1,508,335</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Mental Health  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	2,266,164	2,266,164	2,559,165	293,001
Charges for Services	60,000	60,000	-	(60,000)
Investment Earnings (Losses)	-	-	-	-
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>2,326,164</u>	<u>2,326,164</u>	<u>2,559,165</u>	<u>233,001</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	2,326,164	2,326,164	2,559,165	(233,001)
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>2,326,164</u>	<u>2,326,164</u>	<u>2,559,165</u>	<u>(233,001)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning	-	-	-	-
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Malheur County, Oregon**  
Notes to Budgetary Comparisons Schedules  
For the Year Ended June 30, 2019

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1. BUDGETS TO ACTUAL RECONCILIATION

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

**Malheur County, Oregon**  
 Schedule of the County's Proportionate Share of the  
 Net Pension Liability

State of Oregon Public Employees Retirement System

	Last 10 - Fiscal Years*				
	2019	2018	2017	2016	2015
County proportion of the net pension liability (asset)	0.06636144%	0.06636144%	0.07002315%	0.07045832%	0.07839934%
County's proportionate share of the net pension liability (asset)	\$ 9,873,828	\$ 8,945,547	\$ 10,512,101	\$ 4,045,337	\$ (1,777,089)
County's covered-employee payroll	\$ 8,950,077	\$ 8,246,994	\$ 8,232,005	\$ 8,093,153	\$ 8,123,430
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	110.32%	108.47%	127.70%	49.98%	21.88%
Plan fiduciary net position as a percentage of the total pension liability	82.10%	83.10%	80.50%	91.90%	103.60%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Malheur County, Oregon will present information for those years for which information is available.

Data reported is measured as of June 30, 2018

**Malheur County, Oregon**  
Schedule of County Contributions

State of Oregon Public Employees Retirement System

	Last 10 - Fiscal Years*				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 1,027,145	\$ 1,004,523	\$ 843,545	\$ 847,043	\$ 742,576
Contributions in relation to the contractually required contribution	<u>1,027,145</u>	<u>1,004,523</u>	<u>843,545</u>	<u>847,043</u>	<u>742,576</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 8,950,077	\$ 8,246,994	\$ 8,232,005	\$ 8,093,153	\$ 8,123,430
Contributions as a percentage of covered-employee payroll	11.48%	12.18%	10.25%	10.47%	9.14%

\* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Malheur County, Oregon will present information for those years for which information is available.

Data reported is measured as of June 30, 2019

**Malheur County, Oregon**  
**Schedule of Changes in OPEB Liability and Related Ratios**

Last 10 - Fiscal Years\*

	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning of year	\$ 605,412	\$ 582,000
Service cost	49,363	52,000
Interest on total OPEB liability	23,199	18,412
Effect of changes on benefit terms	-	-
Effect of economic/demographic gains (losses)	(9,743)	-
Effect of assumption changes or inputs	(109,517)	(41,000)
Benefit payments	<u>(13,647)</u>	<u>(6,000)</u>
Net Change in total OPEB liability	(60,345)	23,412
Total OPEB liability - end of year	<u><u>\$ 545,067</u></u>	<u><u>\$ 605,412</u></u>
Employer's covered payroll	\$ 8,950,077	\$ 8,246,994
Employer's total OPEB liability as a percentage of covered payroll	6.09%	7.34%

\*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Malheur County will present information for those years for which information is available.

Data reported is measured as of June 30, 2019



**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Governmental Funds  
June 30, 2019

	<u>Total Nonmajor Special Revenue Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 3,325,746
Total Assets	<u>\$ 3,325,746</u>
<b>Liabilities</b>	
Internal Balance	\$ -
Total Liabilities	<u>-</u>
<b>Fund Balances</b>	
Restricted	3,325,746
Unassigned	-
Total Fund Balances	<u>3,325,746</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,325,746</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Cash Basis - Nonmajor Governmental Funds  
For the Year Ended June 30, 2019

	Total Nonmajor Special Revenue Funds
<b>Revenues</b>	
Property Taxes	\$ 674,192
Intergovernmental	1,016,795
Grants	1,745,126
Charges for Services	467,173
Investment Earnings (Losses)	62,660
Other Income	31,213
Total Revenues	3,997,159
 <b>Expenditures</b>	
Current:	
General Government	93,369
Social Services	460,691
Public Safety and Justice	1,748,124
Community Services	827,736
Library Services	14,253
Roads and Bridges	11,410
Capital Outlay	49,523
Total Expenditures	3,205,106
 <b>Excess (Deficiency) of Revenues Over Expenditures</b>	 792,053
 <b>Other Financing Sources (Uses)</b>	
Transfers In	86,719
Transfers Out	(736,674)
Total Other Financing Sources (Uses)	(649,955)
 Net Change in Fund Balances	 142,098
 Fund Balance - Beginning	 3,183,648
Fund Balances - Ending	\$ 3,325,746

**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2019

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
<b>Assets</b>					
Cash and Cash Equivalents	\$ 330,878	\$ 420,239	\$ 75,339	\$ 124,316	\$ 85,399
Total Assets	<u>\$ 330,878</u>	<u>\$ 420,239</u>	<u>\$ 75,339</u>	<u>\$ 124,316</u>	<u>\$ 85,399</u>
<b>Liabilities</b>					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	330,878	420,239	75,339	124,316	85,399
Total Fund Balances	<u>330,878</u>	<u>420,239</u>	<u>75,339</u>	<u>124,316</u>	<u>85,399</u>
Total Liabilities and Fund Balances	<u>\$ 330,878</u>	<u>\$ 420,239</u>	<u>\$ 75,339</u>	<u>\$ 124,316</u>	<u>\$ 85,399</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2019  
(continued)

	<u>Boat Licenses</u>	<u>Correction Assessment</u>	<u>D.A. Enforcement</u>	<u>Taylor Grazing</u>	<u>Task Force</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 85,146	\$ 144,643	\$ 852	\$ 320,634	\$ 796
Total Assets	<u>\$ 85,146</u>	<u>\$ 144,643</u>	<u>\$ 852</u>	<u>\$ 320,634</u>	<u>\$ 796</u>
<b>Liabilities</b>					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	85,146	144,643	852	320,634	796
Total Fund Balances	<u>85,146</u>	<u>144,643</u>	<u>852</u>	<u>320,634</u>	<u>796</u>
Total Liabilities and Fund Balances	<u>\$ 85,146</u>	<u>\$ 144,643</u>	<u>\$ 852</u>	<u>\$ 320,634</u>	<u>\$ 796</u>

**Malheur County, Oregon**  
 Combining Balance Sheet - Cash Basis -  
 Nonmajor Special Revenue Funds  
 June 30, 2019  
 (continued)

	Ambulance Service District	Special Transport	Juvenile Crime Prevention	911
<b>Assets</b>				
Cash and Cash Equivalents	\$ 188,359	\$ 245	\$ 3,745	\$ 88,813
Total Assets	<u>\$ 188,359</u>	<u>\$ 245</u>	<u>\$ 3,745</u>	<u>\$ 88,813</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	188,359	245	3,745	88,813
Total Fund Balances	<u>188,359</u>	<u>245</u>	<u>3,745</u>	<u>88,813</u>
Total Liabilities and Fund Balances	<u>\$ 188,359</u>	<u>\$ 245</u>	<u>\$ 3,745</u>	<u>\$ 88,813</u>

**Malheur County, Oregon**  
 Combining Balance Sheet - Cash Basis -  
 Nonmajor Special Revenue Funds  
 June 30, 2019  
 (continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation	Healthy Start
<b>Assets</b>					
Cash and Cash Equivalents	\$ 4,481	\$ 144,921	\$ 15,024	\$ 50,000	\$ 27,023
Total Assets	<u>\$ 4,481</u>	<u>\$ 144,921</u>	<u>\$ 15,024</u>	<u>\$ 50,000</u>	<u>\$ 27,023</u>
<b>Liabilities</b>					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	4,481	144,921	15,024	50,000	27,023
Total Fund Balances	<u>4,481</u>	<u>144,921</u>	<u>15,024</u>	<u>50,000</u>	<u>27,023</u>
Total Liabilities and Fund Balances	<u>\$ 4,481</u>	<u>\$ 144,921</u>	<u>\$ 15,024</u>	<u>\$ 50,000</u>	<u>\$ 27,023</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2019  
(continued)

	<u>CVSO Expansion</u>	<u>Search &amp; Rescue</u>	<u>GIS Maintenance</u>	<u>Clerk Records</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 615	\$ 3,451	\$ 111,744	\$ 18,417
Total Assets	<u>\$ 615</u>	<u>\$ 3,451</u>	<u>\$ 111,744</u>	<u>\$ 18,417</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	615	3,451	111,744	18,417
Total Fund Balances	<u>615</u>	<u>3,451</u>	<u>111,744</u>	<u>18,417</u>
Total Liabilities and Fund Balances	<u>\$ 615</u>	<u>\$ 3,451</u>	<u>\$ 111,744</u>	<u>\$ 18,417</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2019  
(continued)

	Wolf Depredation	Extension Service District	Federal Forfeiture
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,434	\$ 667,007	\$ 20,537
Total Assets	<u>\$ 2,434</u>	<u>\$ 667,007</u>	<u>\$ 20,537</u>
<b>Liabilities</b>			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	2,434	667,007	20,537
Total Fund Balances	<u>2,434</u>	<u>667,007</u>	<u>20,537</u>
Total Liabilities and Fund Balances	<u>\$ 2,434</u>	<u>\$ 667,007</u>	<u>\$ 20,537</u>



**Malheur County, Oregon**  
Combining Balance Sheet - Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2019  
(continued)

	MS II Detention	45th Parallel Fund	Building Programs	Work Release	Total Nonmajor Special Revenue Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 95,855	\$ 15,185	\$ 4,233	\$ 275,415	\$ 3,325,746
Total Liabilities	<u>\$ 95,855</u>	<u>\$ 15,185</u>	<u>\$ 4,233</u>	<u>\$ 275,415</u>	<u>\$ 3,325,746</u>
<b>Liabilities</b>					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	95,855	15,185	4,233	275,415	3,325,746
Total Fund Balances	<u>95,855</u>	<u>15,185</u>	<u>4,233</u>	<u>275,415</u>	<u>3,325,746</u>
Total Liabilities and Fund Balances	<u>\$ 95,855</u>	<u>\$ 15,185</u>	<u>\$ 4,233</u>	<u>\$ 275,415</u>	<u>\$ 3,325,746</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019

	Economic Development	Major Bridge	Surveyor	Community Corrections	Law Library
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	351,941	-	-	2,729	-
Grants	-	-	-	1,139,574	-
Charges for Services	-	-	31,509	76,277	18,216
Investment Earnings (Losses)	6,550	6,460	1,281	5,236	1,567
Other Income	2,399	-	-	7,777	31
Total Revenues	<u>360,890</u>	<u>6,460</u>	<u>32,790</u>	<u>1,231,593</u>	<u>19,814</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	30,624	-	-
Social Services	-	-	-	-	-
Public Safety and Justice	-	-	-	959,007	-
Community Services	318,391	-	-	-	-
Library Services	-	-	-	-	14,253
Roads and Bridges	-	11,410	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>318,391</u>	<u>11,410</u>	<u>30,624</u>	<u>959,007</u>	<u>14,253</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>42,499</u>	<u>(4,950)</u>	<u>2,166</u>	<u>272,586</u>	<u>5,561</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	51,719	-	-	-
Transfers Out	(71,000)	-	-	(269,442)	-
Total Other Financing Sources (Uses)	<u>(71,000)</u>	<u>51,719</u>	<u>-</u>	<u>(269,442)</u>	<u>-</u>
Net Change in Fund Balances	(28,501)	46,769	2,166	3,144	5,561
Fund Balance - Beginning	359,379	373,470	73,173	121,172	79,838
Fund Balances - Ending	<u>\$ 330,878</u>	<u>\$ 420,239</u>	<u>\$ 75,339</u>	<u>\$ 124,316</u>	<u>\$ 85,399</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	66,887	-
Grants	168,803	-	-	-	-
Charges for Services	-	70,308	9,767	-	-
Investment Earnings (Losses)	841	2,606	44	4,888	12
Other Income	-	-	-	711	70
Total Revenues	<u>169,644</u>	<u>72,914</u>	<u>9,811</u>	<u>72,486</u>	<u>82</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	52,957	-
Social Services	-	-	-	-	-
Public Safety and Justice	154,773	75,352	-	-	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>154,773</u>	<u>75,352</u>	<u>-</u>	<u>52,957</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>14,871</u>	<u>(2,438)</u>	<u>9,811</u>	<u>19,529</u>	<u>82</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(9,747)	(25,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(9,747)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	14,871	(2,438)	64	(5,471)	82
Fund Balance - Beginning	70,275	147,081	788	326,105	714
Fund Balances - Ending	<u>\$ 85,146</u>	<u>\$ 144,643</u>	<u>\$ 852</u>	<u>\$ 320,634</u>	<u>\$ 796</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	Ambulance Service District	Special Transport Fund	Juvenile Crime Prevention	911
<b>Revenues</b>				
Property Taxes	\$ 199,118	\$ -	\$ -	\$ -
Intergovernmental	-	-	61,979	357,986
Grants	-	429,949	-	-
Charges for Services	-	-	49,905	-
Investment Earnings (Losses)	4,772	20	(109)	3,570
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>203,890</u>	<u>429,969</u>	<u>111,775</u>	<u>361,556</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Social Services	-	429,949	-	-
Public Safety and Justice	248,019	-	113,677	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	10,000	15,000	-	-
<b>Total Expenditures</b>	<u>258,019</u>	<u>444,949</u>	<u>113,677</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(54,129)</u>	<u>(14,980)</u>	<u>(1,902)</u>	<u>361,556</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	15,000	-	-
Transfers Out	-	-	-	(361,485)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(361,485)</u>
<b>Net Change in Fund Balances</b>	(54,129)	20	(1,902)	71
<b>Fund Balance - Beginning</b>	242,488	225	5,647	88,742
<b>Fund Balances - Ending</b>	<u>\$ 188,359</u>	<u>\$ 245</u>	<u>\$ 3,745</u>	<u>\$ 88,813</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation	Healthy Start
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	100,240
Grants	-	-	-	-	-
Charges for Services	-	132,839	2,196	19,394	-
Investment Earnings (Losses)	77	1,372	244	1,100	-
Other Income	-	-	-	-	-
<b>Total Revenues</b>	<b>77</b>	<b>134,211</b>	<b>2,440</b>	<b>20,494</b>	<b>100,240</b>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Social Services	-	-	-	30,742	-
Public Safety and Justice	-	77,363	1,098	-	-
Community Services	-	-	-	-	100,278
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>77,363</b>	<b>1,098</b>	<b>30,742</b>	<b>100,278</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>77</b>	<b>56,848</b>	<b>1,342</b>	<b>(10,248)</b>	<b>(38)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>77</b>	<b>56,848</b>	<b>1,342</b>	<b>(10,248)</b>	<b>(38)</b>
Fund Balance - Beginning	4,404	88,073	13,682	60,248	27,061
<b>Fund Balances - Ending</b>	<b>\$ 4,481</b>	<b>\$ 144,921</b>	<b>\$ 15,024</b>	<b>\$ 50,000</b>	<b>\$ 27,023</b>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	75,033	-	-	-
Grants	4,700	-	-	-
Charges for Services	-	-	15,134	8,443
Investment Earnings (Losses)	341	59	1,804	242
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>80,074</u>	<u>59</u>	<u>16,938</u>	<u>8,685</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	3,500	1,782
Social Services	-	-	-	-
Public Safety and Justice	115,489	-	-	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<u>115,489</u>	<u>-</u>	<u>3,500</u>	<u>1,782</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(35,415)</u>	<u>59</u>	<u>13,438</u>	<u>6,903</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<b>(35,415)</b>	<b>59</b>	<b>13,438</b>	<b>6,903</b>
Fund Balance - Beginning	36,030	3,392	98,306	11,514
Fund Balances - Ending	<u>\$ 615</u>	<u>\$ 3,451</u>	<u>\$ 111,744</u>	<u>\$ 18,417</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	Wolf Depredation	Extension Service District	Federal Forfeiture
<b>Revenues</b>			
Property Taxes	\$ -	\$ 475,074	\$ -
Intergovernmental	-	-	-
Grants	2,100	-	-
Charges for Services	-	-	-
Investment Earnings (Losses)	59	12,687	354
Other Income	-	20,225	-
Total Revenues	<u>2,159</u>	<u>507,986</u>	<u>354</u>
<b>Expenditures</b>			
Current:			
General Government	-	-	-
Social Services	-	-	-
Public Safety and Justice	3,346	-	-
Community Services	-	409,067	-
Library Services	-	-	-
Roads and Bridges	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>3,346</u>	<u>409,067</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,187)</u>	<u>98,919</u>	<u>354</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Assets	-	-	-
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,187)	98,919	354
Fund Balance - Beginning	3,621	568,088	20,183
Fund Balances - Ending	<u>\$ 2,434</u>	<u>\$ 667,007</u>	<u>\$ 20,537</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2019  
(continued)

	MS II Detention	45th Parallel Fund	Building Programs	Work Release	Total Nonmajor Special Revenue Funds
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 674,192
Intergovernmental	-	-	-	-	1,016,795
Grants	-	-	-	-	1,745,126
Charges for Services	-	-	33,185	-	467,173
Investment Earnings (Losses)	1,511	261	77	4,734	62,660
Other Income	-	-	-	-	31,213
<b>Total Revenues</b>	<b>1,511</b>	<b>261</b>	<b>33,262</b>	<b>4,734</b>	<b>3,997,159</b>
<b>Expenditures</b>					
Current:					
General Government	-	-	4,506	-	93,369
Social Services	-	-	-	-	460,691
Public Safety and Justice	-	-	-	-	1,748,124
Community Services	-	-	-	-	827,736
Library Services	-	-	-	-	14,253
Roads and Bridges	-	-	-	-	11,410
Capital Outlay	-	-	24,523	-	49,523
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>29,029</b>	<b>-</b>	<b>3,205,106</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,511</b>	<b>261</b>	<b>4,233</b>	<b>4,734</b>	<b>792,053</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	20,000	-	-	-	86,719
Transfers Out	-	-	-	-	(736,674)
<b>Total Other Financing Sources (Uses)</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(649,955)</b>
<b>Net Change in Fund Balances</b>	<b>21,511</b>	<b>261</b>	<b>4,233</b>	<b>4,734</b>	<b>142,098</b>
Fund Balance - Beginning	74,344	14,924	-	270,681	3,183,648
<b>Fund Balances - Ending</b>	<b>\$ 95,855</b>	<b>\$ 15,185</b>	<b>\$ 4,233</b>	<b>\$ 275,415</b>	<b>\$ 3,325,746</b>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Economic Development  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	325,000	325,000	351,941	26,941
Charges for Services	-	-	-	-
Investment Earnings (Losses)	1,000	1,000	6,550	5,550
Other Income	100	100	2,399	2,299
<b>Total Revenues</b>	<u>326,100</u>	<u>326,100</u>	<u>360,890</u>	<u>34,790</u>
<b>Expenditures</b>				
Personal Services	5,000	5,000	5,000	-
Materials and Supplies	317,300	317,300	313,391	3,909
Capital Outlay	-	-	-	-
Contingencies	232,800	232,800	-	232,800
<b>Total Expenditures</b>	<u>555,100</u>	<u>555,100</u>	<u>318,391</u>	<u>236,709</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(229,000)</u>	<u>(229,000)</u>	<u>42,499</u>	<u>271,499</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(71,000)	(71,000)	(71,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(71,000)</u>	<u>(71,000)</u>	<u>(71,000)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(300,000)	(300,000)	(28,501)	271,499
Fund Balances - Beginning	300,000	300,000	359,379	59,379
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330,878</u>	<u>\$ 330,878</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Major Bridge  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	2,000	2,000	6,460	4,460
Other Income	-	-	-	-
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>6,460</u>	<u>4,460</u>
<b>Expenditures</b>				
Personal Services	11,501	11,501	11,410	91
Materials and Supplies	426,588	426,588	-	426,588
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>438,089</u>	<u>438,089</u>	<u>11,410</u>	<u>426,679</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(436,089)</u>	<u>(436,089)</u>	<u>(4,950)</u>	<u>431,139</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	60,338	60,338	51,719	(8,619)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>60,338</u>	<u>60,338</u>	<u>51,719</u>	<u>(8,619)</u>
Net Change in Fund Balances	(375,751)	(375,751)	46,769	422,520
Fund Balances - Beginning	375,751	375,751	373,470	(2,281)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 420,239</u>	<u>\$ 420,239</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Surveyor Coroner Preservation  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	25,000	25,000	31,509	6,509
Investment Earnings (Losses)	400	400	1,281	881
Other Income	-	-	-	-
Total Revenues	<u>25,400</u>	<u>25,400</u>	<u>32,790</u>	<u>7,390</u>
<b>Expenditures</b>				
Personal Services	28,753	28,753	28,524	229
Materials and Supplies	12,900	12,900	2,100	10,800
Capital Outlay	-	-	-	-
Contingencies	48,747	48,747	-	48,747
Total Expenditures	<u>90,400</u>	<u>90,400</u>	<u>30,624</u>	<u>59,776</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(65,000)</u>	<u>(65,000)</u>	<u>2,166</u>	<u>67,166</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(65,000)	(65,000)	2,166	67,166
Fund Balances - Beginning	65,000	65,000	73,173	8,173
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,339</u>	<u>\$ 75,339</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Community Corrections  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,505	8,505	2,729	(5,776)
Grants	1,131,943	1,150,575	1,139,574	(11,001)
Charges for Services	45,100	45,100	76,277	31,177
Investment Earnings (Losses)	2,000	2,000	5,236	3,236
Other Income	1,000	1,000	7,777	6,777
Total Revenues	<u>1,188,548</u>	<u>1,207,180</u>	<u>1,231,593</u>	<u>24,413</u>
<b>Expenditures</b>				
Personal Services	852,106	852,106	835,149	16,957
Materials and Supplies	157,000	175,632	123,858	51,774
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>1,009,106</u>	<u>1,027,738</u>	<u>959,007</u>	<u>68,731</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>179,442</u>	<u>179,442</u>	<u>272,586</u>	<u>93,144</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(269,442)</u>	<u>(269,442)</u>	<u>(269,442)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(269,442)</u>	<u>(269,442)</u>	<u>(269,442)</u>	<u>-</u>
Net Change in Fund Balances	(90,000)	(90,000)	3,144	93,144
Fund Balances - Beginning	90,000	90,000	121,172	31,172
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,316</u>	<u>\$ 124,316</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Law Library  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	18,000	18,000	18,216	216
Investment Earnings (Losses)	500	500	1,567	1,067
Other Income	10	10	31	21
<b>Total Revenues</b>	<u>18,510</u>	<u>18,510</u>	<u>19,814</u>	<u>1,304</u>
<b>Expenditures</b>				
Personal Services	4,100	4,100	4,100	-
Materials and Supplies	22,000	22,000	10,153	11,847
Capital Outlay	67,410	67,410	-	67,410
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>93,510</u>	<u>93,510</u>	<u>14,253</u>	<u>79,257</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(75,000)</u>	<u>(75,000)</u>	<u>5,561</u>	<u>80,561</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(75,000)</u>	<u>(75,000)</u>	<u>5,561</u>	<u>80,561</u>
Fund Balances - Beginning	75,000	75,000	79,838	4,838
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,399</u>	<u>\$ 85,399</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Boat License  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	155,943	155,943	168,803	12,860
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	841	841
Other Income	100	11,100	-	(11,100)
Total Revenues	<u>156,043</u>	<u>167,043</u>	<u>169,644</u>	<u>2,601</u>
<b>Expenditures</b>				
Personal Services	143,111	154,111	138,191	15,920
Materials and Supplies	17,932	17,932	16,582	1,350
Capital Outlay	2,222	2,222	-	2,222
Contingencies	-	-	-	-
Total Expenditures	<u>163,265</u>	<u>174,265</u>	<u>154,773</u>	<u>19,492</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(7,222)</u>	<u>(7,222)</u>	<u>14,871</u>	<u>22,093</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(7,222)	(7,222)	14,871	22,093
Fund Balances - Beginning	7,222	7,222	70,275	63,053
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,146</u>	<u>\$ 85,146</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Corrections Assessment  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	60,000	60,000	70,308	10,308
Investment Earnings (Losses)	1,000	1,000	2,606	1,606
Other Income	-	-	-	-
Total Revenues	<u>61,000</u>	<u>61,000</u>	<u>72,914</u>	<u>11,914</u>
<b>Expenditures</b>				
Personal Services	57,069	57,069	55,198	1,871
Materials and Supplies	128,931	128,931	20,154	108,777
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>186,000</u>	<u>186,000</u>	<u>75,352</u>	<u>110,648</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(125,000)</u>	<u>(125,000)</u>	<u>(2,438)</u>	<u>122,562</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(125,000)	(125,000)	(2,438)	122,562
Fund Balances - Beginning	125,000	125,000	147,081	22,081
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,643</u>	<u>\$ 144,643</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 D.A. Enforcement  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	5,000	5,000	9,767	4,767
Investment Earnings (Losses)	10	10	44	34
Other Income	-	-	-	-
Total Revenues	<u>5,010</u>	<u>5,010</u>	<u>9,811</u>	<u>4,801</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>5,010</u>	<u>5,010</u>	<u>9,811</u>	<u>4,801</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(6,210)</u>	<u>(6,210)</u>	<u>(9,747)</u>	<u>(3,537)</u>
Total Other Financing Sources (Uses)	<u>(6,210)</u>	<u>(6,210)</u>	<u>(9,747)</u>	<u>(3,537)</u>
Net Change in Fund Balances	(1,200)	(1,200)	64	1,264
Fund Balances - Beginning	1,200	1,200	788	(412)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 852</u>	<u>\$ 852</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Taylor Grazing  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	60,000	60,000	66,887	6,887
Charges for Services	-	-	-	-
Investment Earnings (Losses)	2,000	2,000	4,888	2,888
Other Income	100	100	711	611
<b>Total Revenues</b>	<u>62,100</u>	<u>62,100</u>	<u>72,486</u>	<u>10,386</u>
<b>Expenditures</b>				
Personal Services	4,000	4,000	4,000	-
Materials and Supplies	333,100	333,100	48,957	284,143
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>337,100</u>	<u>337,100</u>	<u>52,957</u>	<u>284,143</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(275,000)</u>	<u>(275,000)</u>	<u>19,529</u>	<u>294,529</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(25,000)	(25,000)	(25,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(300,000)	(300,000)	(5,471)	294,529
Fund Balances - Beginning	300,000	300,000	326,105	26,105
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 320,634</u>	<u>\$ 320,634</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Task Force  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	5,000	5,000	-	(5,000)
Charges for Services	1,000	1,000	-	(1,000)
Investment Earnings (Losses)	10	10	12	2
Other Income	50	50	70	20
<b>Total Revenues</b>	<u>6,060</u>	<u>6,060</u>	<u>82</u>	<u>(5,978)</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	6,160	6,160	-	6,160
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>6,160</u>	<u>6,160</u>	<u>-</u>	<u>6,160</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(100)</u>	<u>(100)</u>	<u>82</u>	<u>182</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(100)	(100)	82	182
Fund Balances - Beginning	100	100	714	614
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796</u>	<u>\$ 796</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Ambulance Service District  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 198,100	\$ 198,100	\$ 199,118	\$ 1,018
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	1,000	1,000	4,772	3,772
Other Income	100	100	-	(100)
Total Revenues	<u>199,200</u>	<u>199,200</u>	<u>203,890</u>	<u>4,690</u>
<b>Expenditures</b>				
Personal Services	110,038	110,038	109,450	588
Materials and Supplies	166,750	166,750	138,569	28,181
Capital Outlay	142,412	142,412	10,000	132,412
Contingencies	-	-	-	-
Total Expenditures	<u>419,200</u>	<u>419,200</u>	<u>258,019</u>	<u>161,181</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(220,000)</u>	<u>(220,000)</u>	<u>(54,129)</u>	<u>165,871</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(220,000)	(220,000)	(54,129)	165,871
Fund Balances - Beginning	220,000	220,000	242,488	22,488
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,359</u>	<u>\$ 188,359</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Special Transport  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	380,760	430,759	429,949	(810)
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	20	20
Other Income	-	-	-	-
Total Revenues	<u>380,760</u>	<u>430,759</u>	<u>429,969</u>	<u>(790)</u>
<b>Expenditures</b>				
Personal Services	2,500	2,500	2,500	-
Materials and Supplies	378,260	428,259	427,449	810
Capital Outlay	15,000	15,000	15,000	-
Contingencies	-	-	-	-
Total Expenditures	<u>395,760</u>	<u>445,759</u>	<u>444,949</u>	<u>810</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(14,980)</u>	<u>20</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,000	15,000	15,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	20	20
Fund Balances - Beginning	-	-	225	225
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245</u>	<u>\$ 245</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Juvenile Crime Prevention  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	17,800	61,969	61,979	10
Charges for Services	44,617	59,973	49,905	(10,068)
Investment Earnings (Losses)	-	-	(109)	(109)
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>62,417</u>	<u>121,942</u>	<u>111,775</u>	<u>(10,167)</u>
<b>Expenditures</b>				
Personal Services	3,824	4,029	4,029	-
Materials and Supplies	58,593	123,413	109,648	13,765
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>62,417</u>	<u>127,442</u>	<u>113,677</u>	<u>13,765</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>(5,500)</u>	<u>(1,902)</u>	<u>3,598</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	-	(5,500)	(1,902)	3,598
Fund Balances - Beginning	-	5,500	5,647	147
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,745</u>	<u>\$ 3,745</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 911 Fund  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	341,088	341,088	357,986	16,898
Charges for Services	-	-	-	-
Investment Earnings (Losses)	1,500	1,500	3,570	2,070
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>342,588</u>	<u>342,588</u>	<u>361,556</u>	<u>18,968</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>342,588</u>	<u>342,588</u>	<u>361,556</u>	<u>18,968</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(342,588)</u>	<u>(342,588)</u>	<u>(361,485)</u>	<u>(18,897)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(342,588)</u>	<u>(342,588)</u>	<u>(361,485)</u>	<u>(18,897)</u>
<b>Net Change in Fund Balances</b>	-	-	71	71
Fund Balances - Beginning	-	-	88,742	88,742
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,813</u>	<u>\$ 88,813</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Traffic Safety  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	10	10	77	67
Other Income	10	10	-	(10)
Total Revenues	<u>20</u>	<u>20</u>	<u>77</u>	<u>57</u>
<b>Expenditures</b>				
Personal Services	100	100	-	100
Materials and Supplies	4,220	4,220	-	4,220
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>4,320</u>	<u>4,320</u>	<u>-</u>	<u>4,320</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4,300)</u>	<u>(4,300)</u>	<u>77</u>	<u>4,377</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,300)	(4,300)	77	4,377
Fund Balances - Beginning	4,300	4,300	4,404	104
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,481</u>	<u>\$ 4,481</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 CRT Facilities Security  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	25,000	25,000	132,839	107,839
Investment Earnings (Losses)	100	100	1,372	1,272
Other Income	-	-	-	-
Total Revenues	<u>25,100</u>	<u>25,100</u>	<u>134,211</u>	<u>109,111</u>
<b>Expenditures</b>				
Personal Services	96,871	96,871	73,288	23,583
Materials and Supplies	33,229	33,229	4,075	29,154
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>130,100</u>	<u>130,100</u>	<u>77,363</u>	<u>52,737</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(105,000)</u>	<u>(105,000)</u>	<u>56,848</u>	<u>161,848</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(105,000)	(105,000)	56,848	161,848
Fund Balances - Beginning	105,000	105,000	88,073	(16,927)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,921</u>	<u>\$ 144,921</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 State Drug Court  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	2,500	2,500	2,196	(304)
Investment Earnings (Losses)	50	50	244	194
Other Income	-	-	-	-
Total Revenues	<u>2,550</u>	<u>2,550</u>	<u>2,440</u>	<u>(110)</u>
<b>Expenditures</b>				
Personal Services	500	500	500	-
Materials and Supplies	7,550	7,550	598	6,952
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>8,050</u>	<u>8,050</u>	<u>1,098</u>	<u>6,952</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,500)</u>	<u>(5,500)</u>	<u>1,342</u>	<u>6,842</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,500)	(5,500)	1,342	6,842
Fund Balances - Beginning	5,500	5,500	13,682	8,182
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,024</u>	<u>\$ 15,024</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 State Mediation  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	16,000	16,000	19,394	3,394
Investment Earnings (Losses)	250	250	1,100	850
Other Income	-	-	-	-
Total Revenues	<u>16,250</u>	<u>16,250</u>	<u>20,494</u>	<u>4,244</u>
<b>Expenditures</b>				
Personal Services	1,500	1,500	1,500	-
Materials and Supplies	64,750	64,750	29,242	35,508
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>66,250</u>	<u>66,250</u>	<u>30,742</u>	<u>35,508</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(10,248)</u>	<u>39,752</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(50,000)	(50,000)	(10,248)	39,752
Fund Balances - Beginning	50,000	50,000	60,248	10,248
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Healthy Start  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	100,000	100,000	100,240	240
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Other Income	-	-	-	-
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>100,240</u>	<u>240</u>
<b>Expenditures</b>				
Personal Services	98,519	98,519	98,510	9
Materials and Supplies	1,481	1,481	1,768	(287)
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>100,278</u>	<u>(278)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	-	-	(38)	(38)
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(38)	(38)
Fund Balances - Beginning	-	-	27,061	27,061
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,023</u>	<u>\$ 27,023</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 CSVO Expansion  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	73,981	75,033	75,033	-
Charges for Services	-	4,700	4,700	-
Investment Earnings (Losses)	-	-	-	-
Other Income	100	100	341	241
<b>Total Revenues</b>	<u>74,081</u>	<u>79,833</u>	<u>80,074</u>	<u>241</u>
<b>Expenditures</b>				
Personal Services	51,167	28,165	28,164	1
Materials and Supplies	26,914	87,697	87,325	372
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>78,081</u>	<u>115,862</u>	<u>115,489</u>	<u>373</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(4,000)</u>	<u>(36,029)</u>	<u>(35,415)</u>	<u>614</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(4,000)	(36,029)	(35,415)	614
Fund Balances - Beginning	4,000	36,029	36,030	1
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615</u>	<u>\$ 615</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Search & Rescue  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	10	10	-	(10)
Charges for Services	-	-	-	-
Investment Earnings (Losses)	10	10	59	49
Other Income	10	10	-	(10)
Total Revenues	<u>30</u>	<u>30</u>	<u>59</u>	<u>29</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	3,385	3,385	-	3,385
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>3,385</u>	<u>3,385</u>	<u>-</u>	<u>3,385</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,355)</u>	<u>(3,355)</u>	<u>59</u>	<u>3,414</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,355)	(3,355)	59	3,414
Fund Balances - Beginning	3,355	3,355	3,392	37
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,451</u>	<u>\$ 3,451</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 GIS Maintenance  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	12,500	12,500	15,134	2,634
Investment Earnings (Losses)	100	100	1,804	1,704
Other Income	-	-	-	-
Total Revenues	<u>12,600</u>	<u>12,600</u>	<u>16,938</u>	<u>4,338</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	38,600	38,600	3,500	35,100
Capital Outlay	5,500	5,500	-	5,500
Contingencies	-	-	-	-
Total Expenditures	<u>44,100</u>	<u>44,100</u>	<u>3,500</u>	<u>40,600</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(31,500)</u>	<u>(31,500)</u>	<u>13,438</u>	<u>44,938</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(31,500)	(31,500)	13,438	44,938
Fund Balances - Beginning	31,500	31,500	98,306	66,806
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,744</u>	<u>\$ 111,744</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Clerk Records  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	-	-	-	-
Charges for Services	6,000	6,000	8,443	2,443
Investment Earnings (Losses)	75	75	242	167
Other Income	-	-	-	-
<b>Total Revenues</b>	<u>6,075</u>	<u>6,075</u>	<u>8,685</u>	<u>2,610</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	16,675	16,675	1,782	14,893
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>16,675</u>	<u>16,675</u>	<u>1,782</u>	<u>14,893</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(10,600)</u>	<u>(10,600)</u>	<u>6,903</u>	<u>17,503</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(10,600)</u>	<u>(10,600)</u>	<u>6,903</u>	<u>17,503</u>
Fund Balances - Beginning	10,600	10,600	11,514	914
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,417</u>	<u>\$ 18,417</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Wolf Depredation  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	2,450	2,450	2,100	(350)
Charges for Services	-	-	-	-
Investment Earnings (Losses)	10	10	59	49
Other Income	-	-	-	-
Total Revenues	<u>2,460</u>	<u>2,460</u>	<u>2,159</u>	<u>(301)</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	2,955	2,955	3,346	(391)
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>2,955</u>	<u>2,955</u>	<u>3,346</u>	<u>(391)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(495)</u>	<u>(495)</u>	<u>(1,187)</u>	<u>(692)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(495)	(495)	(1,187)	(692)
Fund Balances - Beginning	495	495	3,621	3,126
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,434</u>	<u>\$ 2,434</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Extension Service District  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 457,423	\$ 457,423	\$ 475,074	\$ 17,651
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	2,000	2,000	12,687	10,687
Other Income	100	100	20,225	20,125
<b>Total Revenues</b>	<u>459,523</u>	<u>459,523</u>	<u>507,986</u>	<u>48,463</u>
<b>Expenditures</b>				
Personal Services	367,217	367,217	362,682	4,535
Materials and Supplies	79,706	79,706	46,385	33,321
Capital Outlay	-	-	-	-
Contingencies	394,122	394,122	-	394,122
<b>Total Expenditures</b>	<u>841,045</u>	<u>841,045</u>	<u>409,067</u>	<u>431,978</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(381,522)</u>	<u>(381,522)</u>	<u>98,919</u>	<u>480,441</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(381,522)	(381,522)	98,919	480,441
Fund Balances - Beginning	381,522	381,522	568,088	186,566
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 667,007</u>	<u>\$ 667,007</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Federal Forfeiture  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	-	-	-	-
Charges for Services	5,000	5,000	-	(5,000)
Investment Earnings (Losses)	100	100	354	254
Other Income	-	-	-	-
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>354</u>	<u>(4,746)</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	25,800	25,800	-	25,800
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>25,800</u>	<u>25,800</u>	<u>-</u>	<u>25,800</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(20,700)</u>	<u>(20,700)</u>	<u>354</u>	<u>21,054</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(20,700)	(20,700)	354	21,054
Fund Balances - Beginning	20,700	20,700	20,183	(517)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,537</u>	<u>\$ 20,537</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 MS II Detention  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	300	300	1,511	1,211
Other Income	10	10	-	(10)
Total Revenues	<u>310</u>	<u>310</u>	<u>1,511</u>	<u>1,201</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	101,160	101,160	-	101,160
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>101,160</u>	<u>101,160</u>	<u>-</u>	<u>101,160</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(100,850)</u>	<u>(100,850)</u>	<u>1,511</u>	<u>102,361</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	20,000	20,000	20,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net Change in Fund Balances	(80,850)	(80,850)	21,511	102,361
Fund Balances - Beginning	80,850	80,850	74,344	(6,506)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,855</u>	<u>\$ 95,855</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 45th Parallel  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	75	75	261	186
Other Income	1,000	1,000	-	(1,000)
<b>Total Revenues</b>	<u>1,075</u>	<u>1,075</u>	<u>261</u>	<u>(814)</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	15,875	15,875	-	15,875
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<u>15,875</u>	<u>15,875</u>	<u>-</u>	<u>15,875</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(14,800)</u>	<u>(14,800)</u>	<u>261</u>	<u>15,061</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>(14,800)</u>	<u>(14,800)</u>	<u>261</u>	<u>15,061</u>
Fund Balances - Beginning	14,800	14,800	14,924	124
<b>Fund Balances - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,185</u>	<u>\$ 15,185</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Work Release Construction  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	1,500	1,500	4,734	3,234
Other Income	-	-	-	-
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>4,734</u>	<u>3,234</u>
<b>Expenditures</b>				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	270,900	270,900	-	270,900
Contingencies	-	-	-	-
Total Expenditures	<u>270,900</u>	<u>270,900</u>	<u>-</u>	<u>270,900</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(269,400)</u>	<u>(269,400)</u>	<u>4,734</u>	<u>274,134</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(269,400)	(269,400)	4,734	274,134
Fund Balances - Beginning	269,400	269,400	270,681	1,281
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,415</u>	<u>\$ 275,415</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Cash Basis  
 Fair Board  
 For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	53,166	53,166	53,167	1
Grants	20,000	20,000	-	(20,000)
Charges for Services	180,000	192,500	261,589	69,089
Other Income	45,750	87,329	105,796	18,467
Total Revenues	<u>298,916</u>	<u>352,995</u>	<u>420,552</u>	<u>67,557</u>
<b>Expenditures</b>				
Personal Services	91,578	91,578	96,235	(4,657)
Materials and Supplies	244,668	286,247	315,894	(29,647)
Capital Outlay	14,965	27,465	19,614	7,851
Contingencies	2,955	2,955	-	2,955
Total Expenditures	<u>354,166</u>	<u>408,245</u>	<u>431,743</u>	<u>(23,498)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(55,250)</u>	<u>(55,250)</u>	<u>(11,191)</u>	<u>44,059</u>
<b>Other Financing Sources (Uses)</b>				
Interest	250	250	1,301	1,051
Transfers In	30,000	30,000	30,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>30,250</u>	<u>30,250</u>	<u>31,301</u>	<u>1,051</u>
Net Change in Fund Balances	(25,000)	(25,000)	20,110	45,110
Fund Balances - Beginning	25,000	25,000	124,182	99,182
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,292</u>	<u>\$ 144,292</u>

**Malheur County, Oregon**  
**Statement of Property Tax Transactions**  
**For the Year Ended June 30, 2019**

General Fund

Year	Taxes Receivable 6/30/2018	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2019
2018-2019	\$ -	\$ 5,444,963	\$ (142,885)	\$ 7,254	\$ (5,140,693)	\$ 168,640
2017-2018	177,975	-	(1,470)	10,620	(97,422)	89,703
2016-2017	95,111	-	(1,184)	12,491	(53,631)	52,787
2015-2016	50,613	-	(1,114)	11,840	(37,184)	24,155
2014-2015	18,552	-	890	9,304	(27,807)	939
2013-2014	1,342	-	(907)	87	(202)	320
2012-2013	659	-	(659)	-	-	-
	<u>\$ 344,252</u>	<u>\$ 5,444,963</u>	<u>\$ (147,329)</u>	<u>\$ 51,596</u>	<u>\$ (5,356,939)</u>	<u>\$ 336,544</u>

Ambulance Fund

Year	Taxes Receivable 6/30/2018	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2019
2018-2019	\$ -	\$ 202,973	\$ (5,285)	\$ 268	\$ (191,719)	\$ 6,238
2017-2018	6,465	-	(53)	386	(3,539)	3,259
2016-2017	3,776	-	(47)	496	(2,129)	2,096
2015-2016	2,219	-	(49)	519	(1,631)	1,058
2014-2015	835	-	(40)	419	(1,172)	42
2013-2014	62	-	(42)	4	(9)	15
2012-2013	26	-	(26)	-	0	-
	<u>\$ 13,383</u>	<u>\$ 202,973</u>	<u>\$ (5,542)</u>	<u>\$ 2,092</u>	<u>\$ (200,199)</u>	<u>\$ 12,708</u>

**Malheur County, Oregon**  
Schedule of Deposits - Elected Officials  
June 30, 2019

	<u>Cash Balance</u> <u>6/30/2018</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>6/30/2019</u>
Sheriff's Office	<u>\$ 84,456</u>	<u>\$ 712,096</u>	<u>\$ 735,556</u>	<u>\$ 60,996</u>

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

County Clerk	<u>\$ 38,170</u>	<u>\$ 537,425</u>	<u>\$ 538,089</u>	<u>\$ 37,506</u>
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Summary of receipts: record recordings, filings, and elections.



**Malheur County, Oregon**  
Statement of Insurance in Force  
June 30, 2019

Type of Coverage	Company	Expiration Date	Coverage	Limit
General Liability	CIS	7/1/2019	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2019	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2019		
Property	CIS	7/1/2019		Per Filed Value
Equipment Breakdown	CIS	7/1/2019		Per Filed Value
Excess Crime	CIS	7/1/2019	Per Loss	\$ 300,000
Workers' Compensation	CIS	7/1/2019		

***STATE AND FEDERAL REPORTS***

Malheur County, Oregon  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Administrative Services:			
Schools and Roads - Grants to States	10.665		\$       636
Passed through State Department of Human Resources:			
Women, Infants, and Children	10.557	148021	<u>306,242</u>
Total U.S. Department of Agriculture			<u>306,878</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		2,718,439
Fish Wildlife & Plant Conservation	15.231		129,211
Endangered Species Conservation - Wolf Livestock Loss	15.666		2,100
Passed through State Department of Administrative Services:			
Mineral Leasing Act	15.214		49
Taylor Grazing	15.227		<u>66,887</u>
Total U.S. Department Interior:			<u>2,916,686</u>
<u>U.S. Department of Justice</u>			
Direct			
State Criminal Alien Assistance Program	16.606		4,430
Passed through State Department of Justice & Delinquency Prevention:			
Crime Victim Assistance	16.575		<u>87,303</u>
Total U.S. Department of Justice			<u>\$   91,733</u>

Malheur County, Oregon  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2019

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Transit Capital Investment Grant	20.500		\$ 16,025
Capital Assistant for Elderly & Disabled	20.513		103,574
Grants for Other Urbanized Areas	20.509		203,961
Bus and Bus Facility Formula Program	20.526		28,300
Total U.S. Department of Transportation			<u>351,860</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Passed through State Department of Human Resources:			
State Public Water System	66.432	148021	1,826
Capital Grant For Drinking Water	66.468	148021	1,623
Total U.S. Department of Housing and Urban Development			<u>3,449</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through State Department of Human Resources:			
Public Health Emergency Preparedness	93.069	148021	127,045
Project Grants - Tuberculosis Contract	93.116	148021	20
Family Planning Services	93.217	148021	43,769
Children's Health Insurance Program	93.767		1,376
Medical Hospital Insurance	93.773		909
Medical Assistance Program	93.778	148021	56,120
Block Grants for Community Mental Health Services	93.958	147797	33,386
Block Grants for Prevention and Treatment of Substance Abuse	93.959	147797	251,490
Maternal Child Health Services Grant	93.994	148021	34,196
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Enforcement	93.563		116,779
Total U.S. Department of Health and Human Resources			<u>665,090</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		44,796
Passed Through Federal Surplus			
Disposal of Federal Surplus of Real Property	39.002		107
Donation of Federal Surplus Personal Property	39.003		4,285
Total U.S. Department of Homeland Security			<u>49,188</u>
Total Federal Financial Assistance Expended			<u>\$ 4,384,884</u>

**Malheur County, Oregon**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

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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, 2019. 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 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.



**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 Stands***

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

We have audited the cash basis financial statements of Malheur County, Oregon (the County) as of and for the year ended June 30, 2019 and have issued our report thereon dated December 12, 2019. 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 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:

Fund	Department/Category	Excess Amounts
Mental Health	Materials and Supplies	\$ 233,001
Wolf Depredation	Materials and Supplies	\$ 391
D.A. Enforcement	Transfers Out	\$ 3,537
County Fair	Personal Services	\$ 4,657
County Fair	Materials and Supplies	\$ 29,647
911	Transfers Out	\$ 18,897
Healthy Start	Materials and Supplies	\$ 287

### Internal Control Over Financial Reporting

In planning and performing our audit of the 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 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

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.

**Zwyzart John & Associates, CPAs PLLC**

By: *Jordan Zwyzart*

Nampa, Idaho  
December 12, 2019



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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 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, 2019, and the related notes to the financial statements, which collectively comprise the County's cash basis financial statements, and have issued our report thereon dated December 12, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the 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 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 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 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.

*Zwyzart John & Associates, CPAs PLLC*

By: *Jordan Zwyzart*

Nampa, Idaho  
December 12, 2019



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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**

We have audited Malheur County, Oregon's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Malheur County, Oregon's major federal programs for the year ended June 30, 2019. 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Malheur County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Malheur County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

**Opinion on Each Major Federal Program**

In our opinion, Malheur County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## Report on Internal Control Over Compliance

Management of Malheur County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Malheur County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Malheur County, Oregon's internal control over compliance.

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

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

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

*Zwyzart John & Associates, CPAs PLLC*

By: *Jordan Zwyzart*

Nampa, Idaho  
December 12, 2019

**Malheur County, Oregon**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

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**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unqualified

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: Unqualified

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

Identification of major programs:

CFDA Numbers	Name of Federal Program
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15.226	Payment in Lieu of Taxes
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Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?                     yes     no

**Malheur County, Oregon**  
Schedule of Findings and Questioned Costs ( Continued)  
For the Year Ended June 30, 2019

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**Section II - Financial Statement Findings**

No Matters Reported

**Section III - Findings and Questioned Costs for Federal Awards**

No Matters Reported