

MALHEUR COUNTY, OREGON

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2020

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Malheur County, Oregon
Principal Officers
For the Year Ended June 30, 2020

	<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, 2020, 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, 2020, 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 9, 2020, 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 9, 2020 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 9, 2020

Malheur County, Oregon
Statement of Net Position - Cash Basis
June 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 12,866,311	\$ 237,606	\$ 13,103,917
Total Assets	<u>12,866,311</u>	<u>237,606</u>	<u>13,103,917</u>
Liabilities			
Overdrawn Account	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Restricted for:			
Public Safety	777,556	-	777,556
Roads and Bridges	2,373,918	-	2,373,918
Social Services	55,245	-	55,245
Restricted for other purposes	2,697,689	-	2,697,689
Unrestricted	6,961,903	237,606	7,199,509
Total Net Position	<u>\$ 12,866,311</u>	<u>\$ 237,606</u>	<u>\$ 13,103,917</u>

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, 2020

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Charges	Operating	Capital	Primary Government			
	for Services and	Grants and	Grants and	Governmental	Business-type	Total	
Expenses	Sales	Contributions	Contributions	Activities	Activities		
Primary Government:							
Governmental Activities:							
General Government	\$ 4,501,186	\$ 3,636,004	\$ 1,430,673	\$ -	\$ 565,491	\$ -	\$ 565,491
Social Services	5,415,864	19,523	465,998	-	(4,930,343)	-	(4,930,343)
Public Safety and Justice	10,131,821	280,417	1,560,842	-	(8,290,562)	-	(8,290,562)
Community Services	1,650,570	-	-	-	(1,650,570)	-	(1,650,570)
Library Services	21,396	-	-	-	(21,396)	-	(21,396)
Roads and Bridges	3,324,371	16,131	-	-	(3,308,240)	-	(3,308,240)
Debt Services:							
Principal	93,995	-	-	-	(93,995)	-	(93,995)
Interest	22,185	-	-	-	(22,185)	-	(22,185)
Total Governmental Activities	25,161,388	3,952,075	3,457,513	-	(17,751,800)	-	(17,751,800)
Business-type Activities:							
Malheur County Fair	331,911	189,672	12,811	-	-	(129,428)	(129,428)
Total Business-type Activities	331,911	189,672	12,811	-	-	(129,428)	(129,428)
Total Primary Government	\$ 25,493,299	\$ 4,141,747	\$ 3,470,324	\$ -	(17,751,800)	(129,428)	(17,881,228)
General Revenues:							
Property Taxes					6,323,298	-	6,323,298
Intergovernmental					12,138,852	53,167	12,192,019
Investment Earnings (Losses)					171,122	2,056	173,178
Other Income					431,662	136,519	568,181
Disposal of Assets					24,136	-	24,136
Total General Revenues					19,089,070	191,742	19,280,812
Special Items:							
Transfer Between Governmental and Business Funds					(30,000)	30,000	-
Total General Revenues and Special Items					19,059,070	221,742	19,280,812
Change in Net Position					1,307,270	92,314	1,399,584
Net Position, Beginning of Year					11,559,041	145,292	11,704,333
Net Position, End of Year					\$ 12,866,311	\$ 237,606	\$ 13,103,917

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
 Balance Sheet - Cash Basis -
 Governmental Funds
 June 30, 2020

	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and Cash Equivalents	\$ 6,961,903	\$ 1,908,355	\$ 3,996,053	\$ 12,866,311
Total Assets	<u>\$ 6,961,903</u>	<u>\$ 1,908,355</u>	<u>\$ 3,996,053</u>	<u>\$ 12,866,311</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	-	1,908,355	3,996,053	5,904,408
Unassigned	6,961,903	-	-	6,961,903
Total Fund Balances	<u>6,961,903</u>	<u>1,908,355</u>	<u>3,996,053</u>	<u>12,866,311</u>
Total Liabilities and Fund Balances	<u>\$ 6,961,903</u>	<u>\$ 1,908,355</u>	<u>\$ 3,996,053</u>	<u>\$ 12,866,311</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, 2020

	General Fund	Road Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$ 5,624,584	\$ -	\$ 698,714	\$ 6,323,298
Intergovernmental	4,325,499	3,789,659	4,023,694	12,138,852
Grants	1,430,448	-	2,027,065	3,457,513
Charges for Services	2,985,272	16,131	950,672	3,952,075
Investment Earnings (Losses)	87,130	26,624	57,368	171,122
Other Income	347,636	20,952	63,074	431,662
Total Revenues	<u>14,800,569</u>	<u>3,853,366</u>	<u>7,820,587</u>	<u>26,474,522</u>
Expenditures				
Current:				
General Government	2,685,030	-	574,851	3,259,881
Social Services	2,091,262	-	3,129,477	5,220,739
Public Safety and Justice	8,351,384	-	1,744,490	10,095,874
Community Services	936,820	-	713,750	1,650,570
Library Services	6,000	-	15,396	21,396
Roads and Bridges	-	3,248,150	12,111	3,260,261
Capital Outlay	257,637	64,110	1,214,740	1,536,487
Debt Service:				
Principal	17,018	76,977	-	93,995
Interest	8,000	14,185	-	22,185
Total Expenditures	<u>14,353,151</u>	<u>3,403,422</u>	<u>7,404,815</u>	<u>25,161,388</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>447,418</u>	<u>449,944</u>	<u>415,772</u>	<u>1,313,134</u>
Other Financing Sources (Uses)				
Sale of Equipment	23,136	1,000	-	24,136
Transfers In	756,286	-	1,055,824	1,812,110
Transfers Out	(989,900)	(50,924)	(801,286)	(1,842,110)
Total Other Financing Sources (Uses)	<u>(210,478)</u>	<u>(49,924)</u>	<u>254,538</u>	<u>(5,864)</u>
Net Change in Fund Balances	236,940	400,020	670,310	1,307,270
Fund Balance - Beginning	6,724,963	1,508,335	3,325,743	11,559,041
Fund Balances - Ending	<u>\$ 6,961,903</u>	<u>\$ 1,908,355</u>	<u>\$ 3,996,053</u>	<u>\$ 12,866,311</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, 2020

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
Assets	
Cash and Cash Equivalents	\$ 237,606
Total Assets	<u>\$ 237,606</u>
Liabilities	
Bank Overdrawn	\$ -
Total Liabilities	<u>-</u>
Net Position	
Unrestricted	<u>237,606</u>
Total Net Position	<u>\$ 237,606</u>

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, 2020

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
Operating Revenues	
Intergovernmental	\$ 53,167
Grants	10,950
Charges for Services	189,672
Contributions	1,861
Other Income	136,519
Total Operating Revenues	392,169
Operating Expenses	
Personnel Services	86,437
Material and Supplies	233,100
Capital Outlay	12,374
Total Operating Expenses	331,911
Net Operating Income (Loss)	60,258
Nonoperating Revenue (Expense)	
Interest	2,056
Transfer From Governmental Activities	30,000
Total Nonoperating Revenue (Expense)	32,056
Change in Net Position	92,314
Net Position - Beginning	145,292
Net Position - Ending	\$ 237,606

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, 2020

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	\$ 855,332
Total Assets	<u>\$ 855,332</u>
Liabilities	
Due to Other Funds or Taxing Units	\$ 855,332
Total Liabilities	<u>\$ 855,332</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, 2020

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, 2020

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 fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.

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, 2020

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, 2020

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

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, 2020, the carrying amount of the County's deposits was \$6,158,763 and the respective bank balances totaled \$7,342,935. 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, 2020, 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, 2020

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, 2020, 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	\$7,800,484	\$7,800,484	\$ -	\$ -

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	\$ 4,994,022	\$ 237,606	\$ 5,231,628	\$ 855,332	\$ 855,332
Investments Categorized as Cash and Cash Equivalents	7,800,484		7,800,484	-	-
	<u>\$ 12,794,506</u>	<u>\$ 237,606</u>	<u>\$ 13,032,112</u>	<u>\$ 855,332</u>	<u>\$ 855,332</u>

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

2. CASH AND INVESTMENTS (continued)

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

	Book Balance	Bank Balance
County Clerk Fees	\$ 50,901	\$ 50,272
Sheriff's Office	-	3,343
Justice Court	170,583	167,434
Fair Board	16,110	16,110
Inmate Trust	82,441	82,441
	\$ 320,035	\$ 319,600

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2020:

\$ 969,900	Transfer from General fund to Nonmajor fund for reload facility land purchase
756,286	Transfer from Nonmajor funds to the General fund for expenses paid
20,000	Transfer from the General fund to Nonmajor funds for expenses paid
50,924	Transfer from Nonmajor funds to the Road fund for expenses paid
45,000	Transfer from Nonmajor funds to other Nonmajor funds for expenses paid
\$ 1,842,110	

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, 2020

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 result.

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, 2020

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, 2020

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, 2020

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, 2015 actuarial valuation as subsequently modified by 2017 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2020 were \$1,374,647, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 were 20.90 percent for Tier One/Tier Two General Service Member, 20.90 percent for Tier One/Tier Two Police and Fire, 12.90 percent for OPSRP Pension Program General Service Members, 17.53 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, 2020, the County reported liability of \$10,906,521 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the County's proportion was 0.0630522 percent, which was decreased from its proportion of 0.06517945 measured as of June 30, 2019.

For the year ended June 30, 2020, the County's recognized pension expense (income) of \$2,789,184. At June 30, 2020, 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, 2020

4. PENSION PLAN (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 601,462	\$ -
Change of assumptions	1,479,594	-
Net difference between projected and actual earnings on investments	-	309,189
Change in proportionate share	-	429,026
Differences between employer contributions and employer's proportionate share of system contributions	178,388	37,465
Total (prior to post-MD contributions)	2,259,444	775,680
Contributions subsequent to the MD	1,374,647	-
Total Deferred Outflow/(Inflow) of Resources	\$ 3,634,091	\$ 775,680

\$2,858,411 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, 2020. 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:	
2021	\$2,352,352
2022	35,159
2023	256,779
2024	205,926
2025	8,194
Total	\$2,858,411

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, 2020

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, 2017
Measurement Date	June 30, 2019
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	Healthy retirees and beneficiaries: RP-2014 sex-distinct, generational with Unisex, Social Security Data Scale, 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-2014 sex-distinct, generational with Unisex, Social Security Data Scale.

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 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

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, 2020

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
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	14.0%	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, 2020

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 7.20 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, 2020

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 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Employer's proportionate share of the net pension liability (asset)	\$17,465,825	\$10,906,521	\$5,147,286

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, 2020

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 \$4,822 which equaled the required contribution.

At June 30, 2020, 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, 2020

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, 2020

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, 2019 to June 30, 2020:

	Increase (Decrease) Total OPEB Liability
Beginning Balances	\$ 545,067
Changes for the year:	
Service Cost	40,371
Interest on Total OPEB Liability	22,340
Effect of Changes to Benefit Terms	-
Effect of Economic/Demographic Gains (Losses)	-
Effect of Assumptions Changes or Inputs	19,206
Expected Benefit Payments	(16,530)
Ending Balances	<u>\$ 610,454</u>

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

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, 2020	\$ 666,311	\$ 610,454	\$ 558,841

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability, 2020	\$ 537,372	\$ 610,454	\$ 696,788

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

For the year ended June 30, 2020, the County's OPEB expense consisted of:

OPEB Expense	July 1, 2019 to June 30, 2020
Service Cost	\$ 40,371
Interest on total OPEB Liability	22,340
Effect of plan changes	-
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(1,299)
Recognition of assumption changes	(17,445)
Administrative Expense	n/a
OPEB Expense	\$ 43,967

For the year ended June 30, 2020, 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	\$ (7,145)	\$ (8,444)
Change of assumptions or inputs	(105,172)	(125,178)
Benefit Payments	-	-
Total as of June 30, 2020	\$ (112,317)	\$ (133,622)

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>
2021	\$ (18,744)
2022	(18,744)
2023	(18,744)
2024	(18,744)
2025	(16,583)
Thereafter	(4,113)
Total	\$ (95,671)

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

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.

General Fund Only:	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
X: Beginning Cash Balance	\$ 6,724,963	\$ 6,439,064	\$ 5,333,566
Y: Total Revenue	15,579,991	\$ 13,704,069	\$ 14,189,233
X/Y	43%	47%	38%
B: Total Expenditures	15,343,051	\$ 13,418,170	\$ 13,083,735
A: Ending Cash Balance	\$ 6,961,903	\$ 6,724,963	\$ 6,439,064
A/B	45%	50%	49%

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	\$ 6,961,903	\$ 6,724,963	\$ 6,439,064
B: Total Expenditures	\$ 15,343,051	\$ 13,418,170	\$ 13,083,735
A/B	45%	50%	49%

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	\$ 15,579,991	\$ 13,704,069	\$ 14,189,233
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, 2020

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, 2020 are as follows:

	Rate	Maturity	6/30/2019	Increase	Decrease	6/30/2020	Current
Loader Lease	3.50%	2020	\$ 21,151	\$ -	\$(21,151)	\$ -	\$ -
Grader Lease	4.60%	2023	209,400	-	(48,980)	160,420	51,121
Grader Lease	3.50%	2025	-	116,500	-	116,500	23,104
			\$ 230,551	\$ 116,500	\$(70,131)	\$ 276,920	\$ 74,225

There was interest expense of \$10,385 paid on capital leases during the year ending June 30, 2020.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

8. LEASE COMMITMENTS (continued)

Future lease payments as of June 30, 2020 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 74,225	\$ 9,708	\$ 83,933
2022	75,632	8,301	83,933
2023	78,760	5,066	83,826
2024	23,737	1,691	25,428
2025	24,566	862	25,428
	<u>\$ 276,920</u>	<u>\$ 25,628</u>	<u>\$ 302,548</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, 2020 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, 2020 was as follows:

Description	Maturity	Rate	6/30/2019	Increase	Decrease	6/30/2020	Current Portion
<u>Governmental Activities:</u>							
Gravel Pit Loan	2031	3.50%	\$ 108,273	\$ -	\$ (7,433)	\$ 100,840	\$ 7,693
Goodfellows Bldg Lease	2025	7.00%	122,626	-	(18,981)	103,645	20,353
			<u>\$ 230,899</u>	<u>\$ -</u>	<u>\$ (26,414)</u>	<u>\$ 204,485</u>	<u>\$ 28,046</u>

There was interest paid on long-term obligations of \$8,000 during the year ended June 30, 2020.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

9. LONG-TERM OBLIGATIONS (continued)

Debt service requirements on long-term debt as of June 30, 2020, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 28,046	\$ 10,167	\$ 38,214
2022	29,787	8,427	38,214
2023	31,643	6,571	38,214
2024	33,623	4,590	38,214
2025	21,800	2,678	24,478
2026-2030	48,998	7,168	56,166
2031	10,588	381	10,969
	\$ 204,485	\$ 39,982	\$ 244,467

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:

6/30/2019	Earned	Used	6/30/2020
\$575,881	\$547,674	\$(486,982)	\$636,573

11. TAX ABATEMENTS

Malheur County entered into tax abatement agreements with local businesses under Oregon Code ORS 285C, Enterprise Zone Exemption. Under the code, in exchange for investing and hiring in an enterprise zone, businesses receive exemption from local property taxes on new plant and equipment for at least three years (but up to five years) in the standard program. 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, 2020, Malheur County abated property taxes totaling \$405,923.

SUPPLEMENTARY INFORMATION

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 5,066,200	\$ 5,066,200	\$ 5,624,584	\$ 558,384
Intergovernmental	3,452,229	3,581,036	4,325,499	744,463
Grants	1,258,554	1,783,184	1,430,448	(352,736)
Charges for Services	2,520,738	2,604,943	2,985,272	380,329
Investment Earnings (Losses)	49,500	49,500	87,130	37,630
Other Income	153,100	171,600	347,636	176,036
Total Revenues	<u>12,500,321</u>	<u>13,256,463</u>	<u>14,800,569</u>	<u>1,544,106</u>
Expenditures				
Personal Services	11,826,432	12,491,487	11,097,949	1,393,538
Materials and Supplies	4,122,426	4,340,638	2,972,547	1,368,091
Capital Outlay	925,831	1,104,778	257,637	847,141
Debt Services:				
Principal	22,000	21,828	17,018	4,810
Interest	8,000	8,000	8,000	-
Contingencies	1,774,445	1,040,795	-	1,040,795
Total Expenditures	<u>18,679,134</u>	<u>19,007,526</u>	<u>14,353,151</u>	<u>4,654,375</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,178,813)</u>	<u>(5,751,063)</u>	<u>447,418</u>	<u>6,198,481</u>
Other Financing Sources (Uses)				
Sale of Assets	9,100	9,100	23,136	14,036
Transfers In	981,829	1,164,368	756,286	(408,082)
Transfers Out	(245,000)	(1,214,900)	(989,900)	225,000
Total Other Financing Sources (Uses)	<u>745,929</u>	<u>(41,432)</u>	<u>(210,478)</u>	<u>(169,046)</u>
Net Change in Fund Balances	(5,432,884)	(5,792,495)	236,940	6,029,435
Fund Balances - Beginning	5,432,884	5,432,884	6,724,963	1,292,079
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (359,611)</u>	<u>\$ 6,961,903</u>	<u>\$ 7,321,514</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 4,020,174	\$ 4,476,297	\$ 3,789,659	\$ (686,638)
Charges for Services	26,000	26,000	16,131	(9,869)
Investment Earnings (Losses)	10,000	10,000	26,624	16,624
Other Income	10,000	10,000	20,952	10,952
Total Revenues	<u>4,066,174</u>	<u>4,522,297</u>	<u>3,853,366</u>	<u>(668,931)</u>
Expenditures				
Personal Services	909,474	909,474	883,228	26,246
Materials and Supplies	2,875,577	3,058,027	2,364,922	693,105
Capital Outlay	331,716	331,716	64,110	267,606
Debt Services:				
Principal	77,333	77,333	76,977	356
Interest	14,185	14,185	14,185	-
Contingencies	1,071,776	1,345,449	-	1,345,449
Total Expenditures	<u>5,280,061</u>	<u>5,736,184</u>	<u>3,403,422</u>	<u>2,332,762</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,213,887)</u>	<u>(1,213,887)</u>	<u>449,944</u>	<u>1,663,831</u>
Other Financing Sources (Uses)				
Sale of Assets	10,000	10,000	1,000	(9,000)
Transfers In	50,000	50,000	-	(50,000)
Transfers Out	(111,606)	(111,606)	(50,924)	60,682
Total Other Financing Sources (Uses)	<u>(51,606)</u>	<u>(51,606)</u>	<u>(49,924)</u>	<u>1,682</u>
Net Change in Fund Balances	(1,265,493)	(1,265,493)	400,020	1,665,513
Fund Balances - Beginning	1,265,493	1,265,493	1,508,335	242,842
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,908,355</u>	<u>\$ 1,908,355</u>

Malheur County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2020

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*				
	2020	2019	2018	2017	2016
County proportion of the net pension liability (asset)	0.06517945%	0.06636144%	0.06636144%	0.07002315%	0.07045832%
County's proportionate share of the net pension liability (asset)	\$ 10,906,521	\$ 9,873,828	\$ 8,945,547	\$ 10,512,101	\$ 4,045,337
County's covered-employee payroll	\$ 9,326,911	\$ 8,950,077	\$ 8,246,994	\$ 8,232,005	\$ 8,093,153
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	116.94%	110.32%	108.47%	127.70%	49.98%
Plan fiduciary net position as a percentage of the total pension liability	80.20%	82.10%	83.10%	80.50%	91.90%
	<hr/>				
	2015				
County proportion of the net pension liability (asset)	0.07839934%				
County's proportionate share of the net pension liability (asset)	\$ (1,777,089)				
County's covered-employee payroll	\$ 8,123,430				
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	21.88%				
Plan fiduciary net position as a percentage of the total pension liability	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, 2019

Malheur County, Oregon
Schedule of County Contributions

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 1,374,647	\$ 1,027,145	\$ 1,004,523	\$ 843,545	\$ 847,043
Contributions in relation to the contractually required contribution	<u>1,374,647</u>	<u>1,027,145</u>	<u>1,004,523</u>	<u>843,545</u>	<u>847,043</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 9,326,911	\$ 8,950,077	\$ 8,246,994	\$ 8,232,005	\$ 8,093,153
Contributions as a percentage of covered-employee payroll	14.74%	11.48%	12.18%	10.25%	10.47%
	<u>2015</u>				
Contractually required contributions	<u>\$ 742,576</u>				
Contributions in relation to the contractually required contribution	<u>742,576</u>				
Contribution deficiency (excess)	<u>\$ -</u>				
County's covered-employee payroll	\$ 8,123,430				
Contributions as a percentage of covered-employee payroll	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, 2020

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

Last 10 - Fiscal Years*

	2020	2019	2018
Total OPEB liability - beginning of year	\$ 545,067	\$ 605,412	\$ 582,000
Service cost	40,371	49,363	52,000
Interest on total OPEB liability	\$ 22,340	23,199	18,412
Effect of changes on benefit terms	-	-	-
Effect of economic/demographic gains (losses)	-	(9,743)	-
Effect of assumption changes or inputs	\$ 19,206	(109,517)	(41,000)
Benefit payments	(16,530)	(13,647)	(6,000)
Net Change in total OPEB liability	65,387	(60,345)	23,412
Total OPEB liability - end of year	<u>\$ 610,454</u>	<u>\$ 545,067</u>	<u>\$ 605,412</u>
Employer's covered payroll	\$ 9,326,911	\$ 8,950,077	\$ 8,246,994
Employer's total OPEB liability as a percentage of covered payroll	6.55%	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, 2020

Malheur County, Oregon
 Combining Balance Sheet - Cash Basis -
 Nonmajor Governmental Funds
 June 30, 2020

	<u>Total Nonmajor Special Revenue Funds</u>
Assets	
Cash and Cash Equivalents	\$ 3,996,053
Total Assets	<u>\$ 3,996,053</u>
Liabilities	
Internal Balance	\$ -
Total Liabilities	<u>-</u>
Fund Balances	
Restricted	3,996,053
Unassigned	-
Total Fund Balances	<u>3,996,053</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,996,053</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, 2020

	Total Nonmajor Special Revenue Funds
	Funds
Revenues	
Property Taxes	\$ 698,714
Intergovernmental	4,023,694
Grants	2,027,065
Charges for Services	950,672
Investment Earnings (Losses)	57,368
Other Income	63,074
Total Revenues	7,820,587
Expenditures	
Current:	
General Government	574,851
Social Services	3,129,477
Public Safety and Justice	1,744,490
Community Services	713,750
Library Services	15,396
Roads and Bridges	12,111
Capital Outlay	1,214,740
Total Expenditures	7,404,815
Excess (Deficiency) of Revenues Over Expenditures	415,772
Other Financing Sources (Uses)	
Transfers In	1,055,824
Transfers Out	(801,286)
Total Other Financing Sources (Uses)	254,538
Net Change in Fund Balances	670,310
Fund Balance - Beginning	3,325,743
Fund Balances - Ending	\$ 3,996,053

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2020

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
Assets					
Cash and Cash Equivalents	\$ 594,969	\$ 465,563	\$ 70,456	\$ 266,671	\$ 90,711
Total Assets	<u>\$ 594,969</u>	<u>\$ 465,563</u>	<u>\$ 70,456</u>	<u>\$ 266,671</u>	<u>\$ 90,711</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	594,969	465,563	70,456	266,671	90,711
Total Fund Balances	<u>594,969</u>	<u>465,563</u>	<u>70,456</u>	<u>266,671</u>	<u>90,711</u>
Total Liabilities and Fund Balances	<u>\$ 594,969</u>	<u>\$ 465,563</u>	<u>\$ 70,456</u>	<u>\$ 266,671</u>	<u>\$ 90,711</u>

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2020
(continued)

	<u>Boat Licenses</u>	<u>Correction Assessment</u>	<u>D.A. Enforcement</u>	<u>Taylor Grazing</u>	<u>Task Force</u>
Assets					
Cash and Cash Equivalents	\$ 92,922	\$ 150,789	\$ 23	\$ 274,244	\$ 1,746
Total Assets	<u>\$ 92,922</u>	<u>\$ 150,789</u>	<u>\$ 23</u>	<u>\$ 274,244</u>	<u>\$ 1,746</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	92,922	150,789	23	274,244	1,746
Total Fund Balances	<u>92,922</u>	<u>150,789</u>	<u>23</u>	<u>274,244</u>	<u>1,746</u>
Total Liabilities and Fund Balances	<u>\$ 92,922</u>	<u>\$ 150,789</u>	<u>\$ 23</u>	<u>\$ 274,244</u>	<u>\$ 1,746</u>

Malheur County, Oregon
 Combining Balance Sheet - Cash Basis -
 Nonmajor Special Revenue Funds
 June 30, 2020
 (continued)

	Ambulance Service District	Special Transport	Juvenile Crime Prevention	911
Assets				
Cash and Cash Equivalents	\$ 131,727	\$ -	\$ 3,781	\$ 123,532
Total Assets	<u>\$ 131,727</u>	<u>\$ -</u>	<u>\$ 3,781</u>	<u>\$ 123,532</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	131,727	-	3,781	123,532
Total Fund Balances	<u>131,727</u>	<u>-</u>	<u>3,781</u>	<u>123,532</u>
Total Liabilities and Fund Balances	<u>\$ 131,727</u>	<u>\$ -</u>	<u>\$ 3,781</u>	<u>\$ 123,532</u>

Malheur County, Oregon
 Combining Balance Sheet - Cash Basis -
 Nonmajor Special Revenue Funds
 June 30, 2020
 (continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation	Mental Health
Assets					
Cash and Cash Equivalents	\$ 4,451	\$ 116,890	\$ 15,462	\$ 55,245	\$ -
Total Assets	<u>\$ 4,451</u>	<u>\$ 116,890</u>	<u>\$ 15,462</u>	<u>\$ 55,245</u>	<u>\$ -</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	4,451	116,890	15,462	55,245	-
Total Fund Balances	<u>4,451</u>	<u>116,890</u>	<u>15,462</u>	<u>55,245</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 4,451</u>	<u>\$ 116,890</u>	<u>\$ 15,462</u>	<u>\$ 55,245</u>	<u>\$ -</u>

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2020
(continued)

	Healthy Start	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Assets					
Cash and Cash Equivalents	\$ -	\$ (6,883)	\$ 3,505	\$ 127,548	\$ 8,840
Total Assets	<u>\$ -</u>	<u>\$ (6,883)</u>	<u>\$ 3,505</u>	<u>\$ 127,548</u>	<u>\$ 8,840</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	(6,883)	3,505	127,548	8,840
Total Fund Balances	<u>-</u>	<u>(6,883)</u>	<u>3,505</u>	<u>127,548</u>	<u>8,840</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ (6,883)</u>	<u>\$ 3,505</u>	<u>\$ 127,548</u>	<u>\$ 8,840</u>

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2020
(continued)

	Wolf Depredation	Extension Service District	Federal Forfeiture	MS II Detention
Assets				
Cash and Cash Equivalents	\$ 228	\$ 780,658	\$ 20,857	\$ 117,463
Total Assets	<u>\$ 228</u>	<u>\$ 780,658</u>	<u>\$ 20,857</u>	<u>\$ 117,463</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	228	780,658	20,857	117,463
Total Fund Balances	<u>228</u>	<u>780,658</u>	<u>20,857</u>	<u>117,463</u>
Total Liabilities and Fund Balances	<u>\$ 228</u>	<u>\$ 780,658</u>	<u>\$ 20,857</u>	<u>\$ 117,463</u>

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2020
(continued)

	45th Parallel Fund	Building Programs	Reload/ Industry Park Project	Work Release	Total Nonmajor Special Revenue Funds
Assets					
Cash and Cash Equivalents	\$ 15,422	\$ 189,526	\$ -	\$ 279,707	\$ 3,996,053
Total Liabilities	<u>\$ 15,422</u>	<u>\$ 189,526</u>	<u>\$ -</u>	<u>\$ 279,707</u>	<u>\$ 3,996,053</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	15,422	189,526	-	279,707	3,996,053
Total Fund Balances	<u>15,422</u>	<u>189,526</u>	<u>-</u>	<u>279,707</u>	<u>3,996,053</u>
Total Liabilities and Fund Balances	<u>\$ 15,422</u>	<u>\$ 189,526</u>	<u>\$ -</u>	<u>\$ 279,707</u>	<u>3,996,053</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, 2020

	Economic Development	Major Bridge	Surveyor	Community Corrections	Law Library
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	559,107	-	-	67,737	-
Grants	-	-	-	1,374,682	-
Charges for Services	-	-	33,156	83,831	19,225
Investment Earnings (Losses)	6,031	6,512	1,159	4,210	1,483
Other Income	12,633	-	-	4,926	-
Total Revenues	<u>577,771</u>	<u>6,512</u>	<u>34,315</u>	<u>1,535,386</u>	<u>20,708</u>
Expenditures					
Current:					
General Government	-	-	39,198	-	-
Social Services	-	-	-	-	-
Public Safety and Justice	-	-	-	1,047,724	-
Community Services	242,680	-	-	-	-
Library Services	-	-	-	-	15,396
Roads and Bridges	-	12,111	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>242,680</u>	<u>12,111</u>	<u>39,198</u>	<u>1,047,724</u>	<u>15,396</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>335,091</u>	<u>(5,599)</u>	<u>(4,883)</u>	<u>487,662</u>	<u>5,312</u>
Other Financing Sources (Uses)					
Transfers In	-	50,924	-	-	-
Transfers Out	(71,000)	-	-	(345,307)	-
Total Other Financing Sources (Uses)	<u>(71,000)</u>	<u>50,924</u>	<u>-</u>	<u>(345,307)</u>	<u>-</u>
Net Change in Fund Balances	264,091	45,325	(4,883)	142,355	5,312
Fund Balance - Beginning	330,878	420,238	75,339	124,316	85,399
Fund Balances - Ending	<u>\$ 594,969</u>	<u>\$ 465,563</u>	<u>\$ 70,456</u>	<u>\$ 266,671</u>	<u>\$ 90,711</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, 2020
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	58,726	-
Grants	183,160	-	-	-	-
Charges for Services	-	78,279	3,790	-	-
Investment Earnings (Losses)	979	2,315	18	3,967	18
Other Income	-	-	-	34,842	932
Total Revenues	<u>184,139</u>	<u>80,594</u>	<u>3,808</u>	<u>97,535</u>	<u>950</u>
Expenditures					
Current:					
General Government	-	-	-	118,925	-
Social Services	-	-	-	-	-
Public Safety and Justice	152,666	74,448	-	-	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	23,697	-	-	-	-
Total Expenditures	<u>176,363</u>	<u>74,448</u>	<u>-</u>	<u>118,925</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,776</u>	<u>6,146</u>	<u>3,808</u>	<u>(21,390)</u>	<u>950</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(4,636)	(25,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,636)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	7,776	6,146	(828)	(46,390)	950
Fund Balance - Beginning	85,146	144,643	851	320,634	796
Fund Balances - Ending	<u>\$ 92,922</u>	<u>\$ 150,789</u>	<u>\$ 23</u>	<u>\$ 274,244</u>	<u>\$ 1,746</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, 2020
(continued)

	Ambulance Service District	Special Transport Fund	Juvenile Crime Prevention	911
Revenues				
Property Taxes	\$ 203,681	\$ -	\$ -	\$ -
Intergovernmental	-	592,648	17,630	387,488
Grants	-	465,998	-	-
Charges for Services	-	-	40,224	-
Investment Earnings (Losses)	3,214	(397)	(77)	2,574
Other Income	2,084	1,903	-	-
Total Revenues	<u>208,979</u>	<u>1,060,152</u>	<u>57,777</u>	<u>390,062</u>
Expenditures				
Current:				
General Government	-	-	-	-
Social Services	-	880,272	-	-
Public Safety and Justice	253,361	-	57,741	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	12,250	195,125	-	-
Total Expenditures	<u>265,611</u>	<u>1,075,397</u>	<u>57,741</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(56,632)</u>	<u>(15,245)</u>	<u>36</u>	<u>390,062</u>
Other Financing Sources (Uses)				
Transfers In	-	15,000	-	-
Transfers Out	-	-	-	(355,343)
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(355,343)</u>
Net Change in Fund Balances	(56,632)	(245)	36	34,719
Fund Balance - Beginning	188,359	245	3,745	88,813
Fund Balances - Ending	<u>\$ 131,727</u>	<u>\$ -</u>	<u>\$ 3,781</u>	<u>\$ 123,532</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, 2020
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation	Mental Health
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	2,234,005
Grants	-	-	-	-	-
Charges for Services	-	57,405	1,453	19,523	-
Investment Earnings (Losses)	70	2,036	231	922	-
Other Income	-	517	-	-	-
Total Revenues	<u>70</u>	<u>59,958</u>	<u>1,684</u>	<u>20,445</u>	<u>2,234,005</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Social Services	-	-	-	15,200	2,234,005
Public Safety and Justice	100	87,989	1,246	-	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>100</u>	<u>87,989</u>	<u>1,246</u>	<u>15,200</u>	<u>2,234,005</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(30)</u>	<u>(28,031)</u>	<u>438</u>	<u>5,245</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(30)	(28,031)	438	5,245	-
Fund Balance - Beginning	4,481	144,921	15,024	50,000	-
Fund Balances - Ending	<u>\$ 4,451</u>	<u>\$ 116,890</u>	<u>\$ 15,462</u>	<u>\$ 55,245</u>	<u>\$ -</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, 2020
(continued)

	Healthy Start	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	50,000	56,353	-	-	-
Grants	-	3,000	-	-	-
Charges for Services	-	-	-	17,499	7,053
Investment Earnings (Losses)	-	(99)	54	1,805	149
Other Income	-	-	-	-	-
Total Revenues	<u>50,000</u>	<u>59,254</u>	<u>54</u>	<u>19,304</u>	<u>7,202</u>
Expenditures					
Current:					
General Government	-	-	-	3,500	16,779
Social Services	-	-	-	-	-
Public Safety and Justice	-	66,752	-	-	-
Community Services	77,023	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>77,023</u>	<u>66,752</u>	<u>-</u>	<u>3,500</u>	<u>16,779</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,023)</u>	<u>(7,498)</u>	<u>54</u>	<u>15,804</u>	<u>(9,577)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(27,023)	(7,498)	54	15,804	(9,577)
Fund Balance - Beginning	27,023	615	3,451	111,744	18,417
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (6,883)</u>	<u>\$ 3,505</u>	<u>\$ 127,548</u>	<u>\$ 8,840</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, 2020
(continued)

	Wolf Depredation	Extension Service District	Federal Forfeiture	MS II Detention
Revenues				
Property Taxes	\$ -	\$ 495,033	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	225	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	32	12,296	321	1,608
Other Income	-	369	-	-
Total Revenues	<u>257</u>	<u>507,698</u>	<u>321</u>	<u>1,608</u>
Expenditures				
Current:				
General Government	-	-	-	-
Social Services	-	-	-	-
Public Safety and Justice	2,463	-	-	-
Community Services	-	394,047	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>2,463</u>	<u>394,047</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,206)</u>	<u>113,651</u>	<u>321</u>	<u>1,608</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	20,000
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balances	(2,206)	113,651	321	21,608
Fund Balance - Beginning	2,434	667,007	20,536	95,855
Fund Balances - Ending	<u>\$ 228</u>	<u>\$ 780,658</u>	<u>\$ 20,857</u>	<u>\$ 117,463</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, 2020
(continued)

	45th Parallel Fund	Building Programs	Reload/Industry Park Project	Work Release	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 698,714
Intergovernmental	-	-	-	-	4,023,694
Grants	-	-	-	-	2,027,065
Charges for Services	-	589,234	-	-	950,672
Investment Earnings (Losses)	237	1,408	-	4,292	57,368
Other Income	-	4,868	-	-	63,074
Total Revenues	<u>237</u>	<u>595,510</u>	<u>-</u>	<u>4,292</u>	<u>7,820,587</u>
Expenditures					
Current:					
General Government	-	396,449	-	-	574,851
Social Services	-	-	-	-	3,129,477
Public Safety and Justice	-	-	-	-	1,744,490
Community Services	-	-	-	-	713,750
Library Services	-	-	-	-	15,396
Roads and Bridges	-	-	-	-	12,111
Capital Outlay	-	13,768	969,900	-	1,214,740
Total Expenditures	<u>-</u>	<u>410,217</u>	<u>969,900</u>	<u>-</u>	<u>7,404,815</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>237</u>	<u>185,293</u>	<u>(969,900)</u>	<u>4,292</u>	<u>415,772</u>
Other Financing Sources (Uses)					
Transfers In	-	-	969,900	-	1,055,824
Transfers Out	-	-	-	-	(801,286)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>969,900</u>	<u>-</u>	<u>254,538</u>
Net Change in Fund Balances	237	185,293	-	4,292	670,310
Fund Balance - Beginning	15,185	4,233	-	275,415	3,325,743
Fund Balances - Ending	<u>\$ 15,422</u>	<u>\$ 189,526</u>	<u>\$ -</u>	<u>\$ 279,707</u>	<u>\$ 3,996,053</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Economic Development
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 350,000	\$ 350,000	\$ 559,107	\$ 209,107
Investment Earnings (Losses)	4,500	4,500	6,031	1,531
Other Income	100	100	12,633	12,533
Total Revenues	<u>354,600</u>	<u>354,600</u>	<u>577,771</u>	<u>223,171</u>
Expenditures				
Personal Services	5,000	5,000	5,000	-
Materials and Supplies	394,300	419,300	237,680	181,620
Contingencies	209,300	209,300	-	209,300
Total Expenditures	<u>608,600</u>	<u>633,600</u>	<u>242,680</u>	<u>390,920</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(254,000)</u>	<u>(279,000)</u>	<u>335,091</u>	<u>614,091</u>
Other Financing Sources (Uses)				
Transfers Out	(71,000)	(128,605)	(71,000)	57,605
Total Other Financing Sources (Uses)	<u>(71,000)</u>	<u>(128,605)</u>	<u>(71,000)</u>	<u>57,605</u>
Net Change in Fund Balances	(325,000)	(407,605)	264,091	671,696
Fund Balances - Beginning	325,000	325,000	330,878	5,878
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (82,605)</u>	<u>\$ 594,969</u>	<u>\$ 677,574</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Major Bridge
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 3,000	\$ 3,000	\$ 6,512	\$ 3,512
Total Revenues	<u>3,000</u>	<u>3,000</u>	<u>6,512</u>	<u>3,512</u>
Expenditures				
Personal Services	12,227	12,227	12,111	116
Materials and Supplies	452,379	452,379	-	452,379
Total Expenditures	<u>464,606</u>	<u>464,606</u>	<u>12,111</u>	<u>452,495</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(461,606)</u>	<u>(461,606)</u>	<u>(5,599)</u>	<u>456,007</u>
Other Financing Sources (Uses)				
Transfers In	61,606	61,606	50,924	(10,682)
Total Other Financing Sources (Uses)	<u>61,606</u>	<u>61,606</u>	<u>50,924</u>	<u>(10,682)</u>
Net Change in Fund Balances	(400,000)	(400,000)	45,325	445,325
Fund Balances - Beginning	400,000	400,000	420,238	20,238
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 465,563</u>	<u>\$ 465,563</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Surveyor Coroner Preservation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 25,000	\$ 25,000	\$ 33,156	\$ 8,156
Investment Earnings (Losses)	1,000	1,000	1,159	159
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>34,315</u>	<u>8,315</u>
Expenditures				
Personal Services	30,567	30,567	30,277	290
Materials and Supplies	13,500	31,500	8,921	22,579
Contingencies	53,933	53,933	-	53,933
Total Expenditures	<u>98,000</u>	<u>116,000</u>	<u>39,198</u>	<u>76,802</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(72,000)</u>	<u>(90,000)</u>	<u>(4,883)</u>	<u>85,117</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(72,000)	(90,000)	(4,883)	85,117
Fund Balances - Beginning	72,000	72,000	75,339	3,339
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (18,000)</u>	<u>\$ 70,456</u>	<u>\$ 88,456</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Community Corrections
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 2,100	\$ 51,780	\$ 67,737	\$ 15,957
Grants	1,086,477	1,374,683	1,374,682	(1)
Charges for Services	56,775	56,775	83,831	27,056
Investment Earnings (Losses)	4,000	4,000	4,210	210
Other Income	6,000	6,000	4,926	(1,074)
Total Revenues	<u>1,155,352</u>	<u>1,493,238</u>	<u>1,535,386</u>	<u>42,148</u>
Expenditures				
Personal Services	879,929	879,929	861,961	17,968
Materials and Supplies	166,539	235,789	185,763	50,026
Contingencies	-	155,347	-	155,347
Total Expenditures	<u>1,046,468</u>	<u>1,271,065</u>	<u>1,047,724</u>	<u>223,341</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>108,884</u>	<u>222,173</u>	<u>487,662</u>	<u>265,489</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(229,768)</u>	<u>(345,307)</u>	<u>(345,307)</u>	-
Total Other Financing Sources (Uses)	<u>(229,768)</u>	<u>(345,307)</u>	<u>(345,307)</u>	-
Net Change in Fund Balances	(120,884)	(123,134)	142,355	265,489
Fund Balances - Beginning	120,884	120,884	124,316	3,432
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (2,250)</u>	<u>\$ 266,671</u>	<u>\$ 268,921</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Law Library
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 18,000	\$ 18,000	\$ 19,225	\$ 1,225
Investment Earnings (Losses)	1,200	1,200	1,483	283
Other Income	10	10	-	(10)
Total Revenues	<u>19,210</u>	<u>19,210</u>	<u>20,708</u>	<u>1,498</u>
Expenditures				
Personal Services	4,100	4,100	4,100	-
Materials and Supplies	22,000	22,000	11,296	10,704
Capital Outlay	78,110	78,110	-	78,110
Total Expenditures	<u>104,210</u>	<u>104,210</u>	<u>15,396</u>	<u>88,814</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(85,000)</u>	<u>(85,000)</u>	<u>5,312</u>	<u>90,312</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(85,000)	(85,000)	5,312	90,312
Fund Balances - Beginning	85,000	85,000	85,399	399
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,711</u>	<u>\$ 90,711</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Boat License
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Grants	\$ 145,086	\$ 171,063	\$ 183,160	\$ 12,097
Investment Earnings (Losses)	-	-	979	979
Other Income	11,100	11,100	-	(11,100)
Total Revenues	<u>156,186</u>	<u>182,163</u>	<u>184,139</u>	<u>1,976</u>
Expenditures				
Personal Services	143,426	143,426	137,584	5,842
Materials and Supplies	12,760	12,760	15,082	(2,322)
Capital Outlay	-	25,977	23,697	2,280
Total Expenditures	<u>156,186</u>	<u>182,163</u>	<u>176,363</u>	<u>5,800</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>7,776</u>	<u>7,776</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	7,776	7,776
Fund Balances - Beginning	-	8,620	85,146	76,526
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 8,620</u>	<u>\$ 92,922</u>	<u>\$ 84,302</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Corrections Assessment
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 60,000	\$ 60,000	\$ 78,279	\$ 18,279
Investment Earnings (Losses)	2,500	2,500	2,315	(185)
Total Revenues	<u>62,500</u>	<u>62,500</u>	<u>80,594</u>	<u>18,094</u>
Expenditures				
Personal Services	60,060	60,060	59,475	585
Materials and Supplies	152,440	152,440	14,973	137,467
Total Expenditures	<u>212,500</u>	<u>212,500</u>	<u>74,448</u>	<u>138,052</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(150,000)</u>	<u>(150,000)</u>	<u>6,146</u>	<u>156,146</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(150,000)	(150,000)	6,146	156,146
Fund Balances - Beginning	150,000	150,000	144,643	(5,357)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,789</u>	<u>\$ 150,789</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 D.A. Enforcement
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 7,000	\$ 7,000	\$ 3,790	\$ (3,210)
Investment Earnings (Losses)	10	10	18	8
Total Revenues	<u>7,010</u>	<u>7,010</u>	<u>3,808</u>	<u>(3,202)</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,010</u>	<u>7,010</u>	<u>3,808</u>	<u>(3,202)</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(7,760)</u>	<u>(7,760)</u>	<u>(4,636)</u>	<u>3,124</u>
Total Other Financing Sources (Uses)	<u>(7,760)</u>	<u>(7,760)</u>	<u>(4,636)</u>	<u>3,124</u>
Net Change in Fund Balances	(750)	(750)	(828)	(78)
Fund Balances - Beginning	750	750	851	101
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ 23</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Taylor Grazing
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ 58,726	\$ (16,274)
Investment Earnings (Losses)	3,000	3,000	3,967	967
Other Income	100	100	34,842	34,742
Total Revenues	<u>78,100</u>	<u>78,100</u>	<u>97,535</u>	<u>19,435</u>
Expenditures				
Personal Services	4,000	4,000	4,000	-
Materials and Supplies	334,100	334,100	114,925	219,175
Total Expenditures	<u>338,100</u>	<u>338,100</u>	<u>118,925</u>	<u>219,175</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(260,000)</u>	<u>(260,000)</u>	<u>(21,390)</u>	<u>238,610</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	(285,000)	(285,000)	(46,390)	238,610
Fund Balances - Beginning	285,000	285,000	320,634	35,634
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,244</u>	<u>\$ 274,244</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Task Force
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 5	\$ 5	\$ 18	\$ 13
Other Income	50	50	932	882
Total Revenues	<u>55</u>	<u>55</u>	<u>950</u>	<u>895</u>
Expenditures				
Materials and Supplies	<u>775</u>	<u>775</u>	-	<u>775</u>
Total Expenditures	<u>775</u>	<u>775</u>	-	<u>775</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(720)</u>	<u>(720)</u>	<u>950</u>	<u>1,670</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(720)	(720)	950	1,670
Fund Balances - Beginning	720	720	796	76
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,746</u>	<u>\$ 1,746</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Ambulance Service District
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 198,100	\$ 198,100	\$ 203,681	\$ 5,581
Investment Earnings (Losses)	2,500	2,500	3,214	714
Other Income	100	100	2,084	1,984
Total Revenues	<u>200,700</u>	<u>200,700</u>	<u>208,979</u>	<u>8,279</u>
Expenditures				
Personal Services	114,507	114,507	113,589	918
Materials and Supplies	171,750	171,750	139,772	31,978
Capital Outlay	125,000	125,000	12,250	112,750
Contingencies	9,443	9,443	-	9,443
Total Expenditures	<u>420,700</u>	<u>420,700</u>	<u>265,611</u>	<u>155,089</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(220,000)</u>	<u>(220,000)</u>	<u>(56,632)</u>	<u>163,368</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(220,000)	(220,000)	(56,632)	163,368
Fund Balances - Beginning	220,000	220,000	188,359	(31,641)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,727</u>	<u>\$ 131,727</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Special Transport
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 161,000	\$ 911,150	\$ 592,648	\$ (318,502)
Grants	357,594	519,583	465,998	(53,585)
Investment Earnings (Losses)	-	-	(397)	(397)
Other Income	-	1,904	1,903	(1)
Total Revenues	<u>518,594</u>	<u>1,432,637</u>	<u>1,060,152</u>	<u>(372,485)</u>
Expenditures				
Personal Services	2,500	22,500	22,000	500
Materials and Supplies	516,094	1,230,012	858,272	371,740
Capital Outlay	15,000	195,125	195,125	-
Total Expenditures	<u>533,594</u>	<u>1,447,637</u>	<u>1,075,397</u>	<u>372,240</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,245)</u>	<u>(245)</u>
Other Financing Sources (Uses)				
Transfers In	15,000	15,000	15,000	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	(245)	(245)
Fund Balances - Beginning	-	-	245	245
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Juvenile Crime Prevention
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 17,800	\$ 30,000	\$ 17,630	\$ (12,370)
Charges for Services	44,617	45,546	40,224	(5,322)
Investment Earnings (Losses)	-	-	(77)	(77)
Total Revenues	62,417	75,546	57,777	(17,769)
Expenditures				
Personal Services	3,824	4,533	5,491	(958)
Materials and Supplies	58,593	71,013	52,250	18,763
Total Expenditures	62,417	75,546	57,741	17,805
Excess (Deficiency) of Revenues Over Expenditures	-	-	36	36
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	36	36
Fund Balances - Beginning	-	-	3,745	3,745
Fund Balances - Ending	\$ -	\$ -	\$ 3,781	\$ 3,781

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 911 Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 357,561	\$ 357,561	\$ 387,488	\$ 29,927
Investment Earnings (Losses)	1,500	1,500	2,574	1,074
Total Revenues	<u>359,061</u>	<u>359,061</u>	<u>390,062</u>	<u>31,001</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>359,061</u>	<u>359,061</u>	<u>390,062</u>	<u>31,001</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(359,061)</u>	<u>(447,874)</u>	<u>(355,343)</u>	<u>92,531</u>
Total Other Financing Sources (Uses)	<u>(359,061)</u>	<u>(447,874)</u>	<u>(355,343)</u>	<u>92,531</u>
Net Change in Fund Balances	-	(88,813)	34,719	123,532
Fund Balances - Beginning	-	88,813	88,813	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,532</u>	<u>\$ 123,532</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Traffic Safety
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 10	\$ 10	\$ 70	\$ 60
Other Income	10	10	-	(10)
Total Revenues	<u>20</u>	<u>20</u>	<u>70</u>	<u>50</u>
Expenditures				
Personal Services	100	100	100	-
Materials and Supplies	4,220	4,220	-	4,220
Total Expenditures	<u>4,320</u>	<u>4,320</u>	<u>100</u>	<u>4,220</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,300)</u>	<u>(4,300)</u>	<u>(30)</u>	<u>4,270</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,300)	(4,300)	(30)	4,270
Fund Balances - Beginning	4,300	4,300	4,481	181
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,451</u>	<u>\$ 4,451</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CRT Facilities Security
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 25,000	\$ 25,000	\$ 57,405	\$ 32,405
Investment Earnings (Losses)	100	100	2,036	1,936
Other Income	-	-	517	517
Total Revenues	<u>25,100</u>	<u>25,100</u>	<u>59,958</u>	<u>34,858</u>
Expenditures				
Personal Services	93,938	93,938	85,660	8,278
Materials and Supplies	6,162	6,162	2,329	3,833
Contingencies	-	47,143	-	47,143
Total Expenditures	<u>100,100</u>	<u>147,243</u>	<u>87,989</u>	<u>59,254</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(75,000)</u>	<u>(122,143)</u>	<u>(28,031)</u>	<u>94,112</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(75,000)	(122,143)	(28,031)	94,112
Fund Balances - Beginning	75,000	75,000	144,921	69,921
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (47,143)</u>	<u>\$ 116,890</u>	<u>\$ 164,033</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Drug Court
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 2,500	\$ 2,500	\$ 1,453	\$ (1,047)
Investment Earnings (Losses)	50	50	231	181
Total Revenues	<u>2,550</u>	<u>2,550</u>	<u>1,684</u>	<u>(866)</u>
Expenditures				
Personal Services	500	500	500	-
Materials and Supplies	8,050	8,050	746	7,304
Contingencies	-	5,700	-	5,700
Total Expenditures	<u>8,550</u>	<u>14,250</u>	<u>1,246</u>	<u>13,004</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,000)</u>	<u>(11,700)</u>	<u>438</u>	<u>12,138</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(6,000)	(11,700)	438	12,138
Fund Balances - Beginning	6,000	6,000	15,024	9,024
Fund Balances - Ending	<u>\$ -</u>	<u>\$ (5,700)</u>	<u>\$ 15,462</u>	<u>\$ 21,162</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Mediation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 16,000	\$ 16,000	\$ 19,523	\$ 3,523
Investment Earnings (Losses)	250	250	922	672
Total Revenues	<u>16,250</u>	<u>16,250</u>	<u>20,445</u>	<u>4,195</u>
Expenditures				
Personal Services	1,500	1,500	1,500	-
Materials and Supplies	64,750	64,750	13,700	51,050
Total Expenditures	<u>66,250</u>	<u>66,250</u>	<u>15,200</u>	<u>51,050</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>5,245</u>	<u>55,245</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(50,000)	(50,000)	5,245	55,245
Fund Balances - Beginning	50,000	50,000	50,000	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,245</u>	<u>\$ 55,245</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Mental Health
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental Grants	\$ 2,261,164	\$ 2,534,828	\$ 2,234,005	\$ (300,823)
	-	60,000	-	(60,000)
Total Revenues	<u>2,261,164</u>	<u>2,594,828</u>	<u>2,234,005</u>	<u>(360,823)</u>
Expenditures				
Materials and Supplies	<u>2,261,164</u>	<u>2,594,828</u>	<u>2,234,005</u>	<u>360,823</u>
Total Expenditures	<u>2,261,164</u>	<u>2,594,828</u>	<u>2,234,005</u>	<u>360,823</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Healthy Start
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 50,000	\$ (50,000)
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>
Expenditures				
Personal Services	98,282	47,272	24,295	22,977
Materials and Supplies	1,718	52,728	52,728	-
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>77,023</u>	<u>22,977</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(27,023)</u>	<u>(27,023)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(27,023)	(27,023)
Fund Balances - Beginning	-	-	27,023	27,023
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CSVO Expansion
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental Grants	\$ 75,033	\$ 75,138	\$ 56,353	\$ (18,785)
Investment Earnings (Losses)	300	300	(99)	(399)
Total Revenues	<u>75,333</u>	<u>78,438</u>	<u>59,254</u>	<u>(19,184)</u>
Expenditures				
Personal Services	54,965	54,965	51,133	3,832
Materials and Supplies	20,368	23,473	15,619	7,854
Total Expenditures	<u>75,333</u>	<u>78,438</u>	<u>66,752</u>	<u>11,686</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(7,498)</u>	<u>(7,498)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	(7,498)	(7,498)
Fund Balances - Beginning	-	-	615	615
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,883)</u>	<u>\$ (6,883)</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Search & Rescue
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 10	\$ 10	\$ -	\$ (10)
Investment Earnings (Losses)	30	30	54	24
Other Income	10	10	-	(10)
Total Revenues	<u>50</u>	<u>50</u>	<u>54</u>	<u>4</u>
Expenditures				
Materials and Supplies	3,450	3,450	-	3,450
Total Expenditures	<u>3,450</u>	<u>3,450</u>	<u>-</u>	<u>3,450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,400)</u>	<u>(3,400)</u>	<u>54</u>	<u>3,454</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,400)	(3,400)	54	3,454
Fund Balances - Beginning	3,400	3,400	3,451	51
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,505</u>	<u>\$ 3,505</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 GIS Maintenance
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 12,500	\$ 12,500	\$ 17,499	\$ 4,999
Investment Earnings (Losses)	1,000	1,000	1,805	805
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>19,304</u>	<u>5,804</u>
Expenditures				
Materials and Supplies	38,600	38,600	3,500	35,100
Capital Outlay	74,900	74,900	-	74,900
Total Expenditures	<u>113,500</u>	<u>113,500</u>	<u>3,500</u>	<u>110,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(100,000)</u>	<u>(100,000)</u>	<u>15,804</u>	<u>115,804</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(100,000)	(100,000)	15,804	115,804
Fund Balances - Beginning	100,000	100,000	111,744	11,744
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,548</u>	<u>\$ 127,548</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Clerk Records
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 7,100	\$ 7,100	\$ 7,053	\$ (47)
Investment Earnings (Losses)	150	150	149	(1)
Total Revenues	<u>7,250</u>	<u>7,250</u>	<u>7,202</u>	<u>(48)</u>
Expenditures				
Materials and Supplies	<u>23,550</u>	<u>23,550</u>	<u>16,779</u>	<u>6,771</u>
Total Expenditures	<u>23,550</u>	<u>23,550</u>	<u>16,779</u>	<u>6,771</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(16,300)</u>	<u>(16,300)</u>	<u>(9,577)</u>	<u>6,723</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(16,300)	(16,300)	(9,577)	6,723
Fund Balances - Beginning	16,300	16,300	18,417	2,117
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,840</u>	<u>\$ 8,840</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Wolf Depredation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Grants	\$ 900	\$ 900	\$ 225	\$ (675)
Investment Earnings (Losses)	10	35	32	(3)
Total Revenues	<u>910</u>	<u>935</u>	<u>257</u>	<u>(678)</u>
Expenditures				
Materials and Supplies	<u>2,410</u>	<u>3,370</u>	<u>2,463</u>	<u>907</u>
Total Expenditures	<u>2,410</u>	<u>3,370</u>	<u>2,463</u>	<u>907</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,500)</u>	<u>(2,435)</u>	<u>(2,206)</u>	<u>229</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,500)	(2,435)	(2,206)	229
Fund Balances - Beginning	1,500	2,435	2,434	(1)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228</u>	<u>\$ 228</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Extension Service District
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 450,273	\$ 450,273	\$ 495,033	\$ 44,760
Investment Earnings (Losses)	6,000	6,000	12,296	6,296
Other Income	100	100	369	269
Total Revenues	<u>456,373</u>	<u>456,373</u>	<u>507,698</u>	<u>51,325</u>
Expenditures				
Personal Services	359,079	359,079	353,666	5,413
Materials and Supplies	53,850	53,850	40,381	13,469
Capital Outlay	6,000	6,000	-	6,000
Contingencies	455,491	455,491	-	455,491
Total Expenditures	<u>874,420</u>	<u>874,420</u>	<u>394,047</u>	<u>480,373</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(418,047)</u>	<u>(418,047)</u>	<u>113,651</u>	<u>531,698</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(418,047)	(418,047)	113,651	531,698
Fund Balances - Beginning	418,047	418,047	667,007	248,960
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 780,658</u>	<u>\$ 780,658</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Federal Forfeiture
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Investment Earnings (Losses)	100	100	321	221
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>321</u>	<u>(4,779)</u>
Expenditures				
Materials and Supplies	<u>25,400</u>	<u>25,400</u>	<u>-</u>	<u>25,400</u>
Total Expenditures	<u>25,400</u>	<u>25,400</u>	<u>-</u>	<u>25,400</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,300)</u>	<u>(20,300)</u>	<u>321</u>	<u>20,621</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(20,300)	(20,300)	321	20,621
Fund Balances - Beginning	20,300	20,300	20,536	236
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,857</u>	<u>\$ 20,857</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 MS II Detention
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 750	\$ 750	\$ 1,608	\$ 858
Other Income	10	10	-	(10)
Total Revenues	<u>760</u>	<u>760</u>	<u>1,608</u>	<u>848</u>
Expenditures				
Materials and Supplies	<u>115,760</u>	<u>115,760</u>	-	<u>115,760</u>
Total Expenditures	<u>115,760</u>	<u>115,760</u>	-	<u>115,760</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(115,000)</u>	<u>(115,000)</u>	<u>1,608</u>	<u>116,608</u>
Other Financing Sources (Uses)				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	-
Net Change in Fund Balances	(95,000)	(95,000)	21,608	116,608
Fund Balances - Beginning	95,000	95,000	95,855	855
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 117,463</u>	<u>\$ 117,463</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 45th Parallel
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 200	\$ 200	\$ 237	\$ 37
Other Income	500	500	-	(500)
Total Revenues	<u>700</u>	<u>700</u>	<u>237</u>	<u>(463)</u>
Expenditures				
Materials and Supplies	15,700	15,700	-	15,700
Total Expenditures	<u>15,700</u>	<u>15,700</u>	<u>-</u>	<u>15,700</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(15,000)</u>	<u>(15,000)</u>	<u>237</u>	<u>15,237</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(15,000)	(15,000)	237	15,237
Fund Balances - Beginning	15,000	15,000	15,185	185
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,422</u>	<u>\$ 15,422</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Building Programs
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 580,000	\$ 675,000	\$ 589,234	\$ (85,766)
Investment Earnings (Losses)	100	100	1,408	1,308
Other Income	100	100	4,868	4,768
Total Revenues	<u>580,200</u>	<u>675,200</u>	<u>595,510</u>	<u>(79,690)</u>
Expenditures				
Personal Services	258,452	274,527	210,830	63,697
Materials and Supplies	274,580	328,505	185,619	142,886
Capital Outlay	25,000	35,000	13,768	21,232
Contingencies	22,168	72,168	-	72,168
Total Expenditures	<u>580,200</u>	<u>710,200</u>	<u>410,217</u>	<u>299,983</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>-</u>	<u>(35,000)</u>	<u>185,293</u>	<u>220,293</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(35,000)	185,293	220,293
Fund Balances - Beginning	-	40,000	4,233	(35,767)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 189,526</u>	<u>\$ 184,526</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Reload/Industry Park Project
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
Expenditures				
Capital Outlay	-	3,019,900	969,900	2,050,000
Total Expenditures	-	3,019,900	969,900	2,050,000
Excess (Deficiency) of Revenues Over Expenditures	-	(3,019,900)	(969,900)	2,050,000
Other Financing Sources (Uses)				
Proceeds From Loan	-	2,050,000	-	(2,050,000)
Transfers In	-	969,900	969,900	-
Total Other Financing Sources (Uses)	-	3,019,900	969,900	(2,050,000)
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Work Release Construction
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 2,000	\$ 2,000	\$ 4,292	\$ 2,292
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>4,292</u>	<u>2,292</u>
Expenditures				
Capital Outlay	272,000	272,000	-	272,000
Total Expenditures	<u>272,000</u>	<u>272,000</u>	<u>-</u>	<u>272,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(270,000)</u>	<u>(270,000)</u>	<u>4,292</u>	<u>274,292</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(270,000)	(270,000)	4,292	274,292
Fund Balances - Beginning	270,000	270,000	275,415	5,415
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,707</u>	<u>\$ 279,707</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fair Board
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 53,166	\$ 53,166	\$ 53,167	\$ 1
Grants	10,000	10,000	10,950	950
Charges for Services	207,500	207,500	189,672	(17,828)
Other Income	61,000	142,666	138,380	(4,286)
Total Revenues	<u>331,666</u>	<u>413,332</u>	<u>392,169</u>	<u>(21,163)</u>
Expenditures				
Personal Services	111,844	111,844	86,437	25,407
Materials and Supplies	287,543	379,209	233,100	146,109
Capital Outlay	-	31,617	12,374	19,243
Contingencies	2,779	61,162	-	61,162
Total Expenditures	<u>402,166</u>	<u>583,832</u>	<u>331,911</u>	<u>251,921</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(70,500)</u>	<u>(170,500)</u>	<u>60,258</u>	<u>230,758</u>
Other Financing Sources (Uses)				
Interest	500	500	2,056	1,556
Transfers In	30,000	30,000	30,000	-
Total Other Financing Sources (Uses)	<u>30,500</u>	<u>30,500</u>	<u>32,056</u>	<u>1,556</u>
Net Change in Fund Balances	(40,000)	(140,000)	92,314	232,314
Fund Balances - Beginning	40,000	140,000	145,292	5,292
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,606</u>	<u>\$ 237,606</u>

Malheur County, Oregon
Statement of Property Tax Transactions
For the Year Ended June 30, 2020

General Fund

Year	Taxes Receivable 6/30/2019	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2020
2019-2020	\$ -	\$ 5,624,384	\$ (145,293)	\$ 10,365	\$ (5,339,550)	\$ 149,906
2018-2019	168,639	-	(465)	11,030	(94,805)	84,399
2017-2018	89,703	-	(380)	11,650	(51,797)	49,176
2016-2017	52,787	-	(320)	17,450	(54,753)	15,164
2015-2016	24,155	-	(296)	12,495	(34,895)	1,459
2014-2015	939	-	(305)	392	(900)	126
2013-2014	320	-	(218)	88	(190)	-
	<u>\$ 336,543</u>	<u>\$ 5,624,384</u>	<u>\$ (147,277)</u>	<u>\$ 63,470</u>	<u>\$ (5,576,890)</u>	<u>\$ 300,230</u>

Ambulance Fund

Year	Taxes Receivable 6/30/2019	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2020
2019-2020	\$ -	\$ 204,918	\$ (5,269)	\$ 376	\$ (194,589)	\$ 5,436
2018-2019	6,238	-	(17)	408	(3,507)	3,122
2017-2018	3,259	-	(14)	423	(1,882)	1,786
2016-2017	2,096	-	(13)	693	(2,174)	602
2015-2016	1,058	-	(13)	548	(1,529)	64
2014-2015	42	-	(14)	18	(41)	6
2013-2014	15	-	(10)	4	(9)	-
	<u>\$ 12,708</u>	<u>\$ 204,918</u>	<u>\$ (5,350)</u>	<u>\$ 2,470</u>	<u>\$ (203,731)</u>	<u>\$ 11,016</u>

Malheur County, Oregon
 Schedule of Deposits - Elected Officials
 June 30, 2020

	<u>Cash Balance</u> <u>6/30/2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>6/30/2020</u>
Sheriff's Office	<u>\$ 60,969</u>	<u>\$ 436,692</u>	<u>\$ 415,220</u>	<u>\$ 82,441</u>

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

County Clerk	<u>\$ 37,506</u>	<u>\$ 568,036</u>	<u>\$ 555,271</u>	<u>\$ 50,271</u>
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Summary of receipts: record recordings, filings, and elections.

Malheur County, Oregon
Statement of Insurance in Force
June 30, 2020

Type of Coverage	Company	Expiration Date	Coverage	Limit
General Liability	CIS	7/1/2021	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2021	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2021		
Property	CIS	7/1/2021		Per Filed Value
Equipment Breakdown	CIS	7/1/2021		Per Filed Value
Excess Crime	CIS	7/1/2021	Per Loss	\$ 300,000
Workers' Compensation	CIS	7/1/2021		

STATE AND FEDERAL REPORTS

Malheur County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

<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		\$ 678
Passed through State Department of Human Resources:			
Women, Infants, and Children	10.557	148021	<u>258,609</u>
Total U.S. Department of Agriculture			<u>259,287</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		2,959,799
Fish Wildlife & Plant Conservation	15.231		247,170
Endangered Species Conservation - Wolf Livestock Loss	15.666		225
Passed through State Department of Administrative Services:			
Mineral Leasing Act	15.214		64
Taylor Grazing	15.227		<u>58,726</u>
Total U.S. Department Interior:			<u>3,265,984</u>
<u>U.S. Department of Justice</u>			
Direct			
State Criminal Alien Assistance Program	16.606		10,823
Passed through State Department of Justice & Delinquency Prevention:			
Crime Victim Assistance	16.575		<u>99,000</u>
Total U.S. Department of Justice			<u>\$ 109,823</u>

Malheur County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

<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:			
Capital Assistant for Elderly & Disabled	20.513		\$ 38,746
Grants for Other Urbanized Areas	20.509		173,649
Bus and Bus Facility Formula Program	20.526		62,400
Total U.S. Department of Transportation			<u>274,795</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Passed through State Department of Human Resources:			
State Public Water System	66.432	148021	1,368
Capital Grant For Drinking Water	66.468	148021	1,500
Total U.S. Department of Housing and Urban Development			<u>2,868</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	78,710
Project Grants - Tuberculosis Contract	93.116	148021	476
Family Planning Services	93.217	148021	3,412
Immunization Grants	93.268		50,000
Adult Viral Hepatitis	93.270		54,589
Public Health Emergency Response	93.354		65,617
Children's Health Insurance Program	93.767		4,828
Opioid STR	93.788		54,207
HPP - Ebola	93.817		1,283
Block Grants for Community Mental Health Services	93.958	147797	66,411
Block Grants for Prevention and Treatment of Substance Abuse	93.959	147797	271,468
Maternal Child Health Services Grant	93.994	148021	33,108
Assisted Outpatient Treatment	93.997		3,241
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Enforcement	93.563		124,577
Medicaid Cluster			
Passed through State Department of Human Resources:			
Medicaid Cluster:			
Medical Assistance Program	93.778	148021	108,272
Total Medicaid Cluster:			<u>108,272</u>
Total U.S. Department of Health and Human Resources			<u>920,199</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		64,517
Total U.S. Department of Homeland Security			<u>64,517</u>
Total Federal Financial Assistance Expended			<u>\$ 4,897,473</u>

Malheur County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

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, 2020. 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.



**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, 2020 and have issued our report thereon dated December 9, 2020. 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	
Boat License	Materials and Supplies	\$	2,322
Juvenile Crime Prevention	Personal Services	\$	958

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 9, 2020



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 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, 2020, 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 9, 2020.

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 9, 2020



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 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, 2020. 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, 2020.

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 9, 2020

Malheur County, Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

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, 2020

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported