

MALHEUR COUNTY, OREGON

Report on Audited
Modified Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2022

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Malheur County, Oregon
Principal Officers
For the Year Ended June 30, 2022

	<u>GOVERNING BOARD</u>	<u>TERM EXPIRES</u>
Dan P. Joyce	County Judge Ontario, Oregon	January 2023
Ron Jacobs	County Commissioner Ontario, Oregon	January 2025
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 2025
County Clerk	Gayle Trotter	January 2023
County Treasurer	Jennifer Forsyth	January 2023
County Assessor	Dave Ingram	January 2025
Justice of the Peace	Margaret Mahoney	January 2025

OTHER APPOINTED OFFICIALS

Administrative Officer	Lorinda DuBois
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Independent Auditor's Report

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's modified cash financial statements as listed in the table of contents.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon, as of June 30, 2022, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinion

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis financial statements that collectively comprise Malheur County, Oregon's modified cash basis financial statements. The introductory section, modified cash basis budgetary comparison, combining and individual modified cash basis fund financial statements, and the other schedules, are presented for purposes of additional analysis and are not a required part of the modified cash basis financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022, on our consideration of Malheur County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Malheur County, Oregon's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated November 28, 2022 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
November 28, 2022

Malheur County, Oregon
Statement of Net Position - Modified Cash Basis
June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Assets			
Cash and Cash Equivalents	\$ 24,351,064	\$ 279,960	\$ 24,631,024
Total Assets	<u>24,351,064</u>	<u>279,960</u>	<u>24,631,024</u>
Liabilities			
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Restricted for:			
Public Safety	1,440,338	-	1,440,338
Roads and Bridges	487,522	-	487,522
Social Services	58,328	-	58,328
Community Services	1,956,984	-	1,956,984
Restricted for other purposes	3,732,211	-	3,732,211
Unrestricted	16,675,681	279,960	16,955,641
Total Net Position	<u>\$ 24,351,064</u>	<u>\$ 279,960</u>	<u>\$ 24,631,024</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Activities - Modified Cash Basis
For the Year Ended June 30, 2022

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
		Governmental Activities	Business-type Activities				
Primary Government:							
Governmental Activities:							
General Government	\$ 4,672,858	\$ 3,396,568	\$ 1,437,555	\$ -	\$ 161,265	\$ -	\$ 161,265
Social Services	7,443,804	20,363	499,332	-	(6,924,109)	-	(6,924,109)
Public Safety and Justice	10,573,059	212,158	1,801,501	-	(8,559,400)	-	(8,559,400)
Community Services	1,830,736	-	5,491	-	(1,825,245)	-	(1,825,245)
Library Services	23,116	-	-	-	(23,116)	-	(23,116)
Roads and Bridges	3,227,708	27,515	-	-	(3,200,193)	-	(3,200,193)
Debt Services:							
Principal	206,072	-	-	-	(206,072)	-	(206,072)
Interest	16,144	-	-	-	(16,144)	-	(16,144)
Total Governmental Activities	<u>27,993,497</u>	<u>3,656,604</u>	<u>3,743,879</u>	<u>-</u>	<u>(20,593,014)</u>	<u>-</u>	<u>(20,593,014)</u>
Business-type Activities:							
Malheur County Fair	366,605	228,484	37,152	-	-	(100,969)	(100,969)
Total Business-type Activities	<u>366,605</u>	<u>228,484</u>	<u>37,152</u>	<u>-</u>	<u>-</u>	<u>(100,969)</u>	<u>(100,969)</u>
Total Primary Government	<u>\$ 28,360,102</u>	<u>\$ 3,885,088</u>	<u>\$ 3,781,031</u>	<u>\$ -</u>	<u>(20,593,014)</u>	<u>(100,969)</u>	<u>(20,693,983)</u>
General Revenues:							
Property Taxes					6,867,792	-	6,867,792
Intergovernmental					17,239,979	53,167	17,293,146
Investment Earnings (Losses)					95,213	1,242	96,455
Other Income					370,509	35,319	405,828
Disposal of Assets					10,773	-	10,773
Total General Revenues					<u>24,584,266</u>	<u>89,728</u>	<u>24,673,994</u>
Special Items:							
Transfer Between Governmental and Business Funds					(25,000)	25,000	-
Total General Revenues and Special Items					<u>24,559,266</u>	<u>114,728</u>	<u>24,673,994</u>
Change in Net Position					3,966,252	13,759	3,980,011
Net Position, Beginning of Year					20,384,812	266,201	20,651,013
Net Position, End of Year					<u>\$ 24,351,064</u>	<u>\$ 279,960</u>	<u>\$ 24,631,024</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
 Balance Sheet - Modified Cash Basis -
 Governmental Funds
 June 30, 2022

	General Fund	Road Fund	American Rescue Plan	Mental Health	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 9,882,948	\$ 3,277,064	\$ 5,470,358	\$ 2,295	\$ 5,718,399	\$ 24,351,064
Internal Balance	14,727	-	-	-	-	14,727
Total Assets	\$ 9,897,675	\$ 3,277,064	\$ 5,470,358	\$ 2,295	\$ 5,718,399	\$ 24,365,791
Liabilities						
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ 14,727	\$ 14,727
Total Liabilities	-	-	-	-	14,727	14,727
Fund Balances						
Restricted	-	3,277,064	5,470,358	2,295	5,718,399	14,468,116
Unassigned	9,897,675	-	-	-	(14,727)	9,882,948
Total Fund Balances	9,897,675	3,277,064	5,470,358	2,295	5,703,672	24,351,064
Total Liabilities and Fund Balances	\$ 9,897,675	\$ 3,277,064	\$ 5,470,358	\$ 2,295	\$ 5,718,399	\$ 24,365,791

The accompanying notes are an integral
 part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis -
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Road Fund	American Rescue Plan	Mental Health	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 6,125,542	\$ -	\$ -	\$ -	\$ 742,250	\$ 6,867,792
Intergovernmental	4,980,311	3,869,271	2,969,029	3,568,168	1,853,200	17,239,979
Grants	1,437,555	-	-	5,491	2,300,833	3,743,879
Charges for Services	2,749,261	27,515	-	-	879,828	3,656,604
Investment Earnings (Losses)	43,060	13,951	11,425	-	26,777	95,213
Other Income	122,837	211,088	-	-	36,584	370,509
Total Revenues	<u>15,458,566</u>	<u>4,121,825</u>	<u>2,980,454</u>	<u>3,573,659</u>	<u>5,839,472</u>	<u>31,973,976</u>
Expenditures						
Current:						
General Government	3,421,538	-	-	-	613,373	4,034,911
Social Services	2,765,115	-	-	3,653,209	1,010,480	7,428,804
Public Safety and Justice	8,943,451	-	-	-	1,629,608	10,573,059
Community Services	750,856	-	385,781	-	613,318	1,749,955
Library Services	6,000	-	-	-	17,116	23,116
Roads and Bridges	-	3,112,210	-	-	16,983	3,129,193
Capital Outlay	637,947	98,515	80,781	-	15,000	832,243
Debt Service:						
Principal	28,084	84,178	-	-	93,810	206,072
Interest	5,156	10,988	-	-	-	16,144
Total Expenditures	<u>16,558,147</u>	<u>3,305,891</u>	<u>466,562</u>	<u>3,653,209</u>	<u>4,009,688</u>	<u>27,993,497</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,099,581)</u>	<u>815,934</u>	<u>2,513,892</u>	<u>(79,550)</u>	<u>1,829,784</u>	<u>3,980,479</u>
Other Financing Sources (Uses)						
Sale of Equipment	10,773	-	-	-	-	10,773
Transfers In	857,868	-	-	-	122,605	980,473
Transfers Out	(50,000)	-	-	-	(955,473)	(1,005,473)
Total Other Financing Sources (Uses)	<u>818,641</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(832,868)</u>	<u>(14,227)</u>
Net Change in Fund Balances	(280,940)	815,934	2,513,892	(79,550)	996,916	3,966,252
Fund Balance - Beginning	10,178,615	2,461,130	2,956,466	81,845	4,706,756	20,384,812
Fund Balances - Ending	<u>\$ 9,897,675</u>	<u>\$ 3,277,064</u>	<u>\$ 5,470,358</u>	<u>\$ 2,295</u>	<u>\$ 5,703,672</u>	<u>\$ 24,351,064</u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Net Position - Modified Cash Basis - Proprietary Funds
June 30, 2022

	Enterprise Funds Malheur County Fair Board
Assets	
Cash and Cash Equivalents	\$ 279,960
Total Assets	\$ 279,960
Liabilities	
Bank Overdrawn	\$ -
Total Liabilities	-
Net Position	
Unrestricted	279,960
Total Net Position	\$ 279,960

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenses, and Changes in Net Position -
Modified Cash Basis - Proprietary Funds
For the Year Ended June 30, 2022

	Enterprise Funds
	Malheur County Fair Board
Operating Revenues	
Intergovernmental	\$ 53,167
Grants	24,015
Charges for Services	228,484
Contributions	13,137
Other Income	35,319
Total Operating Revenues	354,122
Operating Expenses	
Personnel Services	92,575
Material and Supplies	266,029
Capital Outlay	8,001
Total Operating Expenses	366,605
Net Operating Income (Loss)	(12,483)
Nonoperating Revenue (Expense)	
Interest	1,242
Transfer From Governmental Activities	25,000
Total Nonoperating Revenue (Expense)	26,242
Change in Net Position	13,759
Net Position - Beginning	266,201
Net Position - Ending	\$ 279,960

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Cash Flows -
Proprietary Funds
For the Year Ended June 30, 2022

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
Cash Flows From Operating Activities	
Receipts from Customers	\$ 276,940
Receipts from Other Governments	77,182
Payments to Suppliers	(274,030)
Payments to Employees	(92,575)
Net Cash Provided (Used) by Operating Activities	(12,483)
Cash Flows From Noncapital Financing Activities	
Miscellaneous Income	1,242
Transfers In (Out)	25,000
Net Cash Provided (Used) by Noncapital Financing Activities	26,242
Cash Flows From Capital and Related Financing Activities	-
Cash Flows From Investing Activities	-
Net Change in Cash and Cash Equivalents	13,759
Cash and Cash Equivalents - Beginning	266,201
Cash and Cash Equivalents - Ending	\$ 279,960
Displayed As:	
Cash and Cash Equivalents	\$ 279,960
	\$ 279,960

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Fiduciary Net Position - Modified Cash Basis
June 30, 2022

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	<u>\$ 1,560,941</u>
Total Assets	<u><u>\$ 1,560,941</u></u>
Liabilities	
Due to Other Funds or Taxing Units	<u>\$ 1,560,941</u>
Total Liabilities	<u><u>\$ 1,560,941</u></u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Changes in Fiduciary Net Position - Modified Cash Basis
June 30, 2022

	Custodial Funds
Additions:	
Fees Collected For Other Governments	\$ 575,396
Property Taxes Collect For Other Governments	26,273,693
Investment Income	10,207
Miscellaneous Income	4,342
Total Additions	26,863,638
 Deductions	
Taxes Distributed To Other Governments	26,420,705
Total Deductions	26,420,705
 Change in Net Position	 442,933
 Net Position - Beginning	 1,118,008
Net Position - Ending	\$ 1,560,941

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

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.
- *American Rescue Plan fund.* This fund accounts for revenues and expenditures arising under the American Rescue Plan Act as adopted by the U.S. Congress.
- *Mental Health Fund.* This fund accounts for revenues and expenditures arising from State mental health funds.

Proprietary Funds

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

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

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Enterprise Funds

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

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

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

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

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

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance Reporting in Governmental Funds

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

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

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

Under the terms of grant agreements, the County funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position/fund balance available to finance the program. When both restricted and unrestricted resources are available for use, it is the government's intent to use restricted resources first, then unrestricted resources as they are needed.

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

C. Assets and Liabilities

Cash Equivalents

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

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements

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

Property Taxes

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

Use of Estimates

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

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2022, the carrying amount of the County's deposits was \$3,925,639 and the respective bank balances totaled \$5,560,546. 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).

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

2. CASH AND INVESTMENTS (continued)

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, 2022, 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.

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.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

2. CASH AND INVESTMENTS (continued)

The County's investments at June 30, 2022, 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	\$22,265,504	\$22,265,504	\$ -	\$ -

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

	Governmental Activities	Business-type Activities	Total	Agency Funds	Total Fiduciary
Cash and Cash Equivalents	\$ 2,085,560	\$ 279,960	\$ 2,365,520	\$1,560,941	\$1,560,941
Investments Categorized as Cash and Cash Equivalents	22,265,504		22,265,504	-	-
	<u>\$ 24,351,064</u>	<u>\$ 279,960</u>	<u>\$ 24,631,024</u>	<u>\$1,560,941</u>	<u>\$1,560,941</u>

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

	Book Balance	Bank Balance
County Clerk Fees	\$ 55,545	\$ 54,857
Sheriff's Office	-	18,090
Justice Court	115,623	251,522
Fair Board	27,244	27,244
Inmate Trust	87,751	87,751
	<u>\$286,163</u>	<u>\$439,464</u>

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2022:

\$ 857,868	Transfer from Nonmajor funds to the General fund for expenses paid.
50,000	Transfer from the General fund to Nonmajor funds for expenses paid
-	Transfer from Nonmajor funds to the Road fund for expenses paid.
72,605	Transfer from Nonmajor funds to other Nonmajor funds for expenses paid.
25,000	Transfer from Nonmajor funds to the Malheur County Fair Board fund for expense
<u>\$1,005,473</u>	

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

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>.

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, 2022 were \$1,486,117, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2022 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.

5. RISK MANAGEMENT

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

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

6. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

Lytle Landfill Permit #348

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

General Fund Only:	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
X: Beginning Cash Balance	\$ 10,178,605	\$ 6,961,903	\$ 6,724,963
Y: Total Revenue	16,344,402	\$ 19,753,231	\$ 15,579,991
X/Y	62%	35%	43%
B: Total Expenditures	16,625,342	\$ 16,536,529	\$ 15,343,051
A: Ending Cash Balance	\$ 9,897,665	\$ 10,178,605	\$ 6,961,903
A/B	60%	62%	45%

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	\$ 9,897,665	\$ 10,178,605	\$ 6,961,903
B: Total Expenditures	\$ 16,625,342	\$ 16,536,529	\$ 15,343,051
A/B	60%	62%	45%

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	\$ 72,177	\$ 72,177	\$ 86,133
D: Revenue	\$ 16,344,402	\$ 19,753,231	\$ 15,579,991
C/D	0.4%	0.4%	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.

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.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

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

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	\$	72,177	63.00%	30

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

7. LEASE COMMITMENTS

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 modified cash basis of accounting.

Changes in the long-term leases for the year ended June 30, 2022 are as follows:

	Rate	Maturity	6/30/2021	Increase	Decrease	6/30/2022	Current
Grader Lease	4.60%	2023	\$ 107,778	\$ -	\$(54,404)	\$ 53,374	\$ 53,374
Grader Lease	3.50%	2025	92,670	-	(22,744)	69,926	22,934
Grader Lease	4.75%	2025	-	100,000	-	100,000	-
			\$ 200,448	\$ 100,000	\$(77,148)	\$ 223,300	\$ 76,308

There was interest expense of \$7,717 paid on capital leases during the year ending June 30, 2022.

Future lease payments as of June 30, 2022 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 76,308	\$ 7,584	\$ 83,892
2024	72,574	6,447	79,021
2025	74,418	3,292	77,709
	\$ 223,300	\$ 17,323	\$ 240,622

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

7. LEASE COMMITMENTS (continued)

Operating Leases

The County has office lease agreements. The total monthly payments for both leases is \$3,563. Future minimum lease payments are as follows:

Fiscal Year Ending June 30,	Total
2023	\$ 42,750
2024	44,700
2025	44,700
2026	41,550
	\$ 173,700

Rent expense for the year ended June 30, 2022 was \$46,950 .

8. LONG-TERM OBLIGATIONS

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

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

Long-term obligation activity for the year ended June 30, 2022 was as follows:

Description	Maturity	Rate	6/30/2021	Increase	Decrease	6/30/2022	Current Portion
<u>Governmental Activities:</u>							
Gravel Pit Loan	2031	3.50%	\$ 93,001	\$ -	\$ (7,791)	\$ 85,210	\$ 8,324
Goodfellows Bldg Lease	2025	7.00%	83,232	-	(21,829)	61,403	23,402
			\$ 176,233	\$ -	\$ (29,620)	\$ 146,613	\$ 31,726

There was interest paid on long-term obligations of \$8,427 during the year ended June 30, 2022.

Debt service requirements on long-term debt as of June 30, 2022, are as follows:

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

8. LONG-TERM OBLIGATIONS (continued)

Fiscal Year Ending June 30,	Principal	Interest	Total
2023	\$ 31,726	\$ 6,488	\$ 38,213
2024	33,623	4,590	38,214
2025	21,736	2,678	24,414
2026	9,137	2,096	11,233
2027	9,457	1,776	11,233
2028-2032	40,933	3,677	44,610
	<u>\$ 146,613</u>	<u>\$ 21,305</u>	<u>\$ 167,917</u>

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

9. COMPENSATED ABSENCES

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

<u>6/30/2021</u>	<u>Earned</u>	<u>Used</u>	<u>6/30/2022</u>
<u>\$672,759</u>	<u>\$730,868</u>	<u>\$ (757,896)</u>	<u>\$645,731</u>

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

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$170,000. As of June 30, 2022, \$41,761 of the available credit was in use.

11. TAX ABATEMENTS

Malheur County entered into tax abatement agreements with local businesses under Oregon Code ORS 285C, Enterprise Zone Exemption. Under the code, in exchange for investing and hiring in an enterprise zone, businesses receive exemption from local property taxes on new plant and equipment for at least three years (but up to five years) in the standard program. 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, 2022, Malheur County abated property taxes totaling \$448,248.

Malheur County, Oregon
Notes to the Modified Cash Basis Financial Statements
For the Year Ended June 30, 2022

12. GUARANTEED DEBT

The County has guaranteed a \$4,000,000 line of credit for the Malheur County Economic Development Corporation. As of June 30, 2022, there was \$3,112,000 of the line of credit outstanding.

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balances as of June 30, 2022:

<u>Fund</u>	<u>Balance</u>
Juvenile Crime Prevention	\$(14,727)

SUPPLEMENTARY INFORMATION

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 General Fund
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 5,668,830	\$ 5,668,830	\$ 6,125,542	\$ 456,712
Intergovernmental	5,492,586	4,528,162	4,980,311	452,149
Grants	2,027,937	2,273,574	1,437,555	(836,019)
Charges for Services	2,589,413	2,589,413	2,749,261	159,848
Investment Earnings (Losses)	50,300	50,300	43,060	(7,240)
Other Income	186,950	186,950	122,837	(64,113)
Total Revenues	<u>16,016,016</u>	<u>15,297,229</u>	<u>15,458,566</u>	<u>161,337</u>
Expenditures				
Personal Services	14,005,769	13,282,260	12,073,347	1,208,913
Materials and Supplies	5,040,404	4,973,363	3,813,613	1,159,750
Capital Outlay	1,145,530	1,298,985	637,947	661,038
Debt Services:				
Principal	27,344	28,084	28,084	-
Interest	5,156	5,156	5,156	-
Contingencies	4,025,019	4,025,019	-	4,025,019
Total Expenditures	<u>24,249,222</u>	<u>23,612,867</u>	<u>16,558,147</u>	<u>7,054,720</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,233,206)</u>	<u>(8,315,638)</u>	<u>(1,099,581)</u>	<u>7,216,057</u>
Other Financing Sources (Uses)				
Sale of Assets	3,550	3,550	10,773	7,223
Transfers In	1,029,656	1,029,656	857,868	(171,788)
Transfers Out	(210,000)	(250,000)	(50,000)	200,000
Total Other Financing Sources (Uses)	<u>823,206</u>	<u>783,206</u>	<u>818,641</u>	<u>35,435</u>
Net Change in Fund Balances	(7,410,000)	(7,532,432)	(280,940)	7,251,492
Fund Balances - Beginning	7,410,000	7,532,432	10,178,615	2,646,183
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,897,675</u>	<u>\$ 9,897,675</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Road Fund
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 3,696,470	\$ 3,702,532	\$ 3,869,271	\$ 166,739
Charges for Services	26,000	26,000	27,515	1,515
Investment Earnings (Losses)	8,425	8,425	13,951	5,526
Other Income	10,000	10,000	211,088	201,088
Total Revenues	<u>3,740,895</u>	<u>3,746,957</u>	<u>4,121,825</u>	<u>374,868</u>
Expenditures				
Personal Services	985,313	985,313	836,117	149,196
Materials and Supplies	2,670,109	2,686,171	2,276,093	410,078
Capital Outlay	257,500	257,500	98,515	158,985
Debt Services:				
Principal	84,312	84,312	84,178	134
Interest	10,988	10,988	10,988	-
Contingencies	1,726,214	1,726,214	-	1,726,214
Total Expenditures	<u>5,734,436</u>	<u>5,750,498</u>	<u>3,305,891</u>	<u>2,444,607</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,993,541)</u>	<u>(2,003,541)</u>	<u>815,934</u>	<u>2,819,475</u>
Other Financing Sources (Uses)				
Sale of Assets	5,000	5,000	-	(5,000)
Transfers In	100,000	100,000	-	(100,000)
Transfers Out	(156,459)	(156,459)	-	156,459
Total Other Financing Sources (Uses)	<u>(51,459)</u>	<u>(51,459)</u>	<u>-</u>	<u>51,459</u>
Net Change in Fund Balances	(2,045,000)	(2,055,000)	815,934	2,870,934
Fund Balances - Beginning	2,045,000	2,055,000	2,461,130	406,130
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,277,064</u>	<u>\$ 3,277,064</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 American Rescue Plan
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 5,938,058	\$ 2,969,029	\$ (2,969,029)
Investment Earnings (Losses)	30,971	30,971	11,425	(19,546)
Total Revenues	<u>30,971</u>	<u>5,969,029</u>	<u>2,980,454</u>	<u>(2,988,575)</u>
Expenditures				
Materials and Supplies	500,000	2,400,000	385,781	2,014,219
Capital Outlay	2,500,000	3,569,029	80,781	3,488,248
Total Expenditures	<u>3,000,000</u>	<u>5,969,029</u>	<u>466,562</u>	<u>5,502,467</u>
Net Change in Fund Balances	(2,969,029)	-	2,513,892	2,513,892
Fund Balances - Beginning	2,969,029	-	2,956,466	2,956,466
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,470,358</u>	<u>\$ 5,470,358</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Mental Health
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 2,035,197	\$ 3,951,864	\$ 3,568,168	\$ (383,696)
Grants	136,500	136,500	5,491	(131,009)
Total Revenues	<u>2,171,697</u>	<u>4,088,364</u>	<u>3,573,659</u>	<u>(514,705)</u>
Expenditures				
Materials and Supplies	2,171,697	4,088,364	3,653,209	435,155
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>2,171,697</u>	<u>4,088,364</u>	<u>3,653,209</u>	<u>435,155</u>
Net Change in Fund Balances	-	-	(79,550)	(79,550)
Fund Balances - Beginning	-	-	81,845	81,845
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>

Malheur County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2022

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 (modified cash method) as the financial statements.

STATE AND FEDERAL REPORTS

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Governmental Funds
June 30, 2022

	<u>Total Nonmajor Special Revenue Funds</u>
Assets	
Cash and Cash Equivalents	\$ 5,718,399
Total Assets	<u>\$ 5,718,399</u>
 Liabilities	
Internal Balance	\$ 14,727
Total Liabilities	<u>14,727</u>
 Fund Balances	
Restricted	5,718,399
Unassigned	(14,727)
Total Fund Balances	<u>5,703,672</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 5,718,399</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Modified Cash Basis - Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	<u>Total Nonmajor Special Revenue Funds</u>
Revenues	
Property Taxes	\$ 742,250
Intergovernmental	1,853,200
Grants	2,300,833
Charges for Services	879,828
Investment Earnings (Losses)	26,777
Other Income	36,584
Total Revenues	<u>5,839,472</u>
Expenditures	
Current:	
General Government	613,373
Social Services	1,010,480
Public Safety and Justice	1,629,608
Community Services	613,318
Library Services	17,116
Roads and Bridges	16,983
Capital Outlay	15,000
Debt Service:	
Principal	93,810
Total Expenditures	<u>4,009,688</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,829,784</u>
Other Financing Sources (Uses)	
Transfers In	122,605
Transfers Out	<u>(955,473)</u>
Total Other Financing Sources (Uses)	<u>(832,868)</u>
Net Change in Fund Balances	996,916
Fund Balance - Beginning	<u>4,706,756</u>
Fund Balances - Ending	<u>\$ 5,703,672</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
Assets					
Cash and Cash Equivalents	\$ 740,450	\$ 487,522	\$ 121,710	\$ 964,330	\$ 92,992
Total Assets	<u>\$ 740,450</u>	<u>\$ 487,522</u>	<u>\$ 121,710</u>	<u>\$ 964,330</u>	<u>\$ 92,992</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	740,450	487,522	121,710	964,330	92,992
Unassigned	-	-	-	-	-
Total Fund Balances	<u>740,450</u>	<u>487,522</u>	<u>121,710</u>	<u>964,330</u>	<u>92,992</u>
Total Liabilities and Fund Balances	<u>\$ 740,450</u>	<u>\$ 487,522</u>	<u>\$ 121,710</u>	<u>\$ 964,330</u>	<u>\$ 92,992</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(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	\$ 84,468	\$ 184,888	\$ 1,054	\$ 215,079	\$ 1,967
Total Assets	<u>\$ 84,468</u>	<u>\$ 184,888</u>	<u>\$ 1,054</u>	<u>\$ 215,079</u>	<u>\$ 1,967</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	84,468	184,888	1,054	215,079	1,967
Unassigned	-	-	-	-	-
Total Fund Balances	<u>84,468</u>	<u>184,888</u>	<u>1,054</u>	<u>215,079</u>	<u>1,967</u>
Total Liabilities and Fund Balances	<u>\$ 84,468</u>	<u>\$ 184,888</u>	<u>\$ 1,054</u>	<u>\$ 215,079</u>	<u>\$ 1,967</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	Ambulance Service District	Special Transport	Juvenile Crime Prevention	911
Assets				
Cash and Cash Equivalents	\$ 106,133	\$ 21	\$ -	\$ 310,047
Total Assets	<u>\$ 106,133</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 310,047</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ 14,727	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>14,727</u>	<u>-</u>
Fund Balances				
Restricted	106,133	21	-	310,047
Unassigned	-	-	(14,727)	-
Total Fund Balances	<u>106,133</u>	<u>21</u>	<u>(14,727)</u>	<u>310,047</u>
Total Liabilities and Fund Balances	<u>\$ 106,133</u>	<u>\$ 21</u>	<u>\$ -</u>	<u>\$ 310,047</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
Assets				
Cash and Cash Equivalents	\$ 4,300	\$ 86,575	\$ 16,130	\$ 56,012
Total Assets	<u>\$ 4,300</u>	<u>\$ 86,575</u>	<u>\$ 16,130</u>	<u>\$ 56,012</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	4,300	86,575	16,130	56,012
Unassigned	-	-	-	-
Total Fund Balances	<u>4,300</u>	<u>86,575</u>	<u>16,130</u>	<u>56,012</u>
Total Liabilities and Fund Balances	<u>\$ 4,300</u>	<u>\$ 86,575</u>	<u>\$ 16,130</u>	<u>\$ 56,012</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Assets				
Cash and Cash Equivalents	\$ 6,274	\$ 3,543	\$ 165,313	\$ 11,191
Total Assets	<u>\$ 6,274</u>	<u>\$ 3,543</u>	<u>\$ 165,313</u>	<u>\$ 11,191</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	6,274	3,543	165,313	11,191
Unassigned	-	-	-	-
Total Fund Balances	<u>6,274</u>	<u>3,543</u>	<u>165,313</u>	<u>11,191</u>
Total Liabilities and Fund Balances	<u>\$ 6,274</u>	<u>\$ 3,543</u>	<u>\$ 165,313</u>	<u>\$ 11,191</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
Assets			
Cash and Cash Equivalents	\$ 1,214,239	\$ 21,089	\$ 138,846
Total Assets	<u>\$ 1,214,239</u>	<u>\$ 21,089</u>	<u>\$ 138,846</u>
Liabilities			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Restricted	1,214,239	21,089	138,846
Unassigned	-	-	-
Total Fund Balances	<u>1,214,239</u>	<u>21,089</u>	<u>138,846</u>
Total Liabilities and Fund Balances	<u>\$ 1,214,239</u>	<u>\$ 21,089</u>	<u>\$ 138,846</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Special Revenue Funds
June 30, 2022
(continued)

	45th Parallel Fund	Building Programs	Reload/ Industry Park Project	Work Release	Total Nonmajor Special Revenue Funds
Assets					
Cash and Cash Equivalents	\$ 15,593	\$ 382,013	\$ 3,795	\$ 282,825	\$ 5,718,399
Total Liabilities	<u>\$ 15,593</u>	<u>\$ 382,013</u>	<u>\$ 3,795</u>	<u>\$ 282,825</u>	<u>\$ 5,718,399</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ 14,727
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,727</u>
Fund Balances					
Restricted	15,593	382,013	3,795	282,825	5,718,399
Unassigned	-	-	-	-	(14,727)
Total Fund Balances	<u>15,593</u>	<u>382,013</u>	<u>3,795</u>	<u>282,825</u>	<u>5,703,672</u>
Total Liabilities and Fund Balances	<u>\$ 15,593</u>	<u>\$ 382,013</u>	<u>\$ 3,795</u>	<u>\$ 282,825</u>	<u>5,718,399</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022

	Economic Development	Major Bridge	Surveyor	Community Corrections	Law Library
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	513,220	-	-	64,903	-
Grants	-	-	-	1,641,546	-
Charges for Services	-	-	40,221	22,761	20,322
Investment Earnings (Losses)	3,341	2,548	554	3,791	509
Other Income	2,686	-	-	2	-
Total Revenues	<u>519,247</u>	<u>2,548</u>	<u>40,775</u>	<u>1,733,003</u>	<u>20,831</u>
Expenditures					
Current:					
General Government	-	-	23,003	-	-
Public Safety and Justice	-	-	-	976,985	-
Community Services	291,991	-	-	-	-
Library Services	-	-	-	-	17,116
Roads and Bridges	-	16,983	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Total Expenditures	<u>291,991</u>	<u>16,983</u>	<u>23,003</u>	<u>976,985</u>	<u>17,116</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>227,256</u>	<u>(14,435)</u>	<u>17,772</u>	<u>756,018</u>	<u>3,715</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	(123,605)	-	-	(315,000)	-
Total Other Financing Sources (Uses)	<u>(123,605)</u>	<u>-</u>	<u>-</u>	<u>(315,000)</u>	<u>-</u>
Net Change in Fund Balances	103,651	(14,435)	17,772	441,018	3,715
Fund Balance - Beginning	636,799	501,957	103,938	523,312	89,277
Fund Balances - Ending	<u>\$ 740,450</u>	<u>\$ 487,522</u>	<u>\$ 121,710</u>	<u>\$ 964,330</u>	<u>\$ 92,992</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	56,528	-
Grants	159,955	-	-	-	-
Charges for Services	-	78,125	6,785	-	-
Investment Earnings (Losses)	395	868	7	1,116	9
Other Income	-	-	-	33,592	129
Total Revenues	<u>160,350</u>	<u>78,993</u>	<u>6,792</u>	<u>91,236</u>	<u>138</u>
Expenditures					
Current:					
General Government	-	-	-	96,957	-
Public Safety and Justice	177,829	62,933	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Total Expenditures	<u>177,829</u>	<u>62,933</u>	<u>-</u>	<u>96,957</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(17,479)</u>	<u>16,060</u>	<u>6,792</u>	<u>(5,721)</u>	<u>138</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(6,450)	(25,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(6,450)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	(17,479)	16,060	342	(30,721)	138
Fund Balance - Beginning	101,947	168,828	712	245,800	1,829
Fund Balances - Ending	<u>\$ 84,468</u>	<u>\$ 184,888</u>	<u>\$ 1,054</u>	<u>\$ 215,079</u>	<u>\$ 1,967</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	Ambulance Service District	Special Transport Fund	Juvenile Crime Prevention	911
Revenues				
Property Taxes	\$ 201,643	\$ -	\$ -	\$ -
Intergovernmental	-	492,648	3,274	643,595
Grants	-	499,332	-	-
Charges for Services	-	-	50,291	-
Investment Earnings (Losses)	887	6	(38)	1,532
Other Income	-	-	-	-
Total Revenues	<u>202,530</u>	<u>991,986</u>	<u>53,527</u>	<u>645,127</u>
Expenditures				
Current:				
Social Services	-	991,980	-	-
Public Safety and Justice	241,774	-	51,782	-
Capital Outlay	-	15,000	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>241,774</u>	<u>1,006,980</u>	<u>51,782</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(39,244)</u>	<u>(14,994)</u>	<u>1,745</u>	<u>645,127</u>
Other Financing Sources (Uses)				
Transfers In	-	15,000	-	-
Transfers Out	-	-	-	(485,418)
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(485,418)</u>
Net Change in Fund Balances	(39,244)	6	1,745	159,709
Fund Balance - Beginning	145,377	15	(16,472)	150,338
Fund Balances - Ending	<u>\$ 106,133</u>	<u>\$ 21</u>	<u>\$ (14,727)</u>	<u>\$ 310,047</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
Revenues				
Charges for Services	\$ -	\$ 39,294	\$ 1,365	\$ 20,363
Investment Earnings (Losses)	23	466	84	322
Total Revenues	<u>23</u>	<u>39,760</u>	<u>1,449</u>	<u>20,685</u>
Expenditures				
Current:				
Social Services	-	-	-	18,500
Public Safety and Justice	100	44,193	1,484	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>100</u>	<u>44,193</u>	<u>1,484</u>	<u>18,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(77)</u>	<u>(4,433)</u>	<u>(35)</u>	<u>2,185</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(77)	(4,433)	(35)	2,185
Fund Balance - Beginning	4,377	91,008	16,165	53,827
Fund Balances - Ending	<u>\$ 4,300</u>	<u>\$ 86,575</u>	<u>\$ 16,130</u>	<u>\$ 56,012</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,032	-	-	-
Charges for Services	-	-	21,228	9,476
Investment Earnings (Losses)	(5)	18	769	84
Total Revenues	<u>79,027</u>	<u>18</u>	<u>21,997</u>	<u>9,560</u>
Expenditures				
Current:				
General Government	-	-	3,500	14,438
Public Safety and Justice	72,528	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>72,528</u>	<u>-</u>	<u>3,500</u>	<u>14,438</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,499</u>	<u>18</u>	<u>18,497</u>	<u>(4,878)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,499	18	18,497	(4,878)
Fund Balance - Beginning	(225)	3,525	146,816	16,069
Fund Balances - Ending	<u>\$ 6,274</u>	<u>\$ 3,543</u>	<u>\$ 165,313</u>	<u>\$ 11,191</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
Revenues			
Property Taxes	\$ 540,607	\$ -	\$ -
Investment Earnings (Losses)	5,653	110	668
Other Income	150	-	-
Total Revenues	<u>546,410</u>	<u>110</u>	<u>668</u>
Expenditures			
Current:			
Community Services	321,327	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Total Expenditures	<u>321,327</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>225,083</u>	<u>110</u>	<u>668</u>
Other Financing Sources (Uses)			
Transfers In	-	-	10,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	225,083	110	10,668
Fund Balance - Beginning	989,156	20,979	128,178
Fund Balances - Ending	<u>\$ 1,214,239</u>	<u>\$ 21,089</u>	<u>\$ 138,846</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2022
(continued)

	45th Parallel Fund	Building Programs	Reload/Industry Park Project	Work Release	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 742,250
Intergovernmental	-	-	-	-	1,853,200
Grants	-	-	-	-	2,300,833
Charges for Services	-	569,597	-	-	879,828
Investment Earnings (Losses)	81	1,504	-	1,475	26,777
Other Income	-	25	-	-	36,584
Total Revenues	<u>81</u>	<u>571,126</u>	<u>-</u>	<u>1,475</u>	<u>5,839,472</u>
Expenditures					
Current:					
General Government	-	475,475	-	-	613,373
Social Services	-	-	-	-	1,010,480
Public Safety and Justice	-	-	-	-	1,629,608
Community Services	-	-	-	-	613,318
Library Services	-	-	-	-	17,116
Roads and Bridges	-	-	-	-	16,983
Capital Outlay	-	-	-	-	15,000
Debt Service:					
Principal	-	-	93,810	-	93,810
Total Expenditures	<u>-</u>	<u>475,475</u>	<u>93,810</u>	<u>-</u>	<u>4,009,688</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>81</u>	<u>95,651</u>	<u>(93,810)</u>	<u>1,475</u>	<u>1,829,784</u>
Other Financing Sources (Uses)					
Transfers In	-	-	97,605	-	122,605
Transfers Out	-	-	-	-	(955,473)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>97,605</u>	<u>-</u>	<u>(832,868)</u>
Net Change in Fund Balances	81	95,651	3,795	1,475	996,916
Fund Balance - Beginning	15,512	286,362	-	281,350	4,706,756
Fund Balances - Ending	<u>\$ 15,593</u>	<u>\$ 382,013</u>	<u>\$ 3,795</u>	<u>\$ 282,825</u>	<u>\$ 5,703,672</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Economic Development
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 440,000	\$ 440,000	\$ 513,220	\$ 73,220
Investment Earnings (Losses)	5,000	5,000	3,341	(1,659)
Other Income	100	100	2,686	2,586
Total Revenues	<u>445,100</u>	<u>445,100</u>	<u>519,247</u>	<u>74,147</u>
Expenditures				
Personal Services	5,000	5,000	5,000	-
Materials and Supplies	481,100	481,100	286,991	194,109
Contingencies	510,395	510,395	-	510,395
Total Expenditures	<u>996,495</u>	<u>996,495</u>	<u>291,991</u>	<u>704,504</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(551,395)</u>	<u>(551,395)</u>	<u>227,256</u>	<u>778,651</u>
Other Financing Sources (Uses)				
Transfers Out	(123,605)	(123,605)	(123,605)	-
Total Other Financing Sources (Uses)	<u>(123,605)</u>	<u>(123,605)</u>	<u>(123,605)</u>	<u>-</u>
Net Change in Fund Balances	(675,000)	(675,000)	103,651	778,651
Fund Balances - Beginning	675,000	675,000	636,799	(38,201)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 740,450</u>	<u>\$ 740,450</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Major Bridge
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 5,000	\$ 5,000	\$ 2,548	\$ (2,452)
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>2,548</u>	<u>(2,452)</u>
Expenditures				
Personal Services	11,070	11,070	10,083	987
Materials and Supplies	549,930	549,930	6,900	543,030
Total Expenditures	<u>561,000</u>	<u>561,000</u>	<u>16,983</u>	<u>544,017</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(556,000)</u>	<u>(556,000)</u>	<u>(14,435)</u>	<u>541,565</u>
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	-	(50,000)
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balances	(506,000)	(506,000)	(14,435)	491,565
Fund Balances - Beginning	506,000	506,000	501,957	(4,043)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 487,522</u>	<u>\$ 487,522</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Surveyor Coroner Preservation
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 30,000	\$ 30,000	\$ 40,221	\$ 10,221
Investment Earnings (Losses)	500	500	554	54
Other Income	-	-	-	-
Total Revenues	<u>30,500</u>	<u>30,500</u>	<u>40,775</u>	<u>10,275</u>
Expenditures				
Personal Services	11,070	11,070	10,083	987
Materials and Supplies	41,700	41,700	12,920	28,780
Contingencies	39,730	39,730	-	39,730
Total Expenditures	<u>92,500</u>	<u>92,500</u>	<u>23,003</u>	<u>69,497</u>
Net Change in Fund Balances	(62,000)	(62,000)	17,772	79,772
Fund Balances - Beginning	62,000	62,000	103,938	41,938
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,710</u>	<u>\$ 121,710</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Community Corrections
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 51,780	\$ 61,121	\$ 64,903	\$ 3,782
Grants	1,374,681	1,641,545	1,641,546	1
Charges for Services	59,500	59,500	22,761	(36,739)
Investment Earnings (Losses)	4,000	4,000	3,791	(209)
Other Income	4,000	4,000	2	(3,998)
Total Revenues	<u>1,493,961</u>	<u>1,770,166</u>	<u>1,733,003</u>	<u>(37,163)</u>
Expenditures				
Personal Services	909,470	918,811	825,208	93,603
Materials and Supplies	183,114	204,812	151,777	53,035
Contingencies	436,377	436,377	-	436,377
Total Expenditures	<u>1,528,961</u>	<u>1,560,000</u>	<u>976,985</u>	<u>583,015</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(35,000)</u>	<u>210,166</u>	<u>756,018</u>	<u>545,852</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(315,000)</u>	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(315,000)</u>	<u>(315,000)</u>	<u>(315,000)</u>	<u>-</u>
Net Change in Fund Balances	(350,000)	(104,834)	441,018	545,852
Fund Balances - Beginning	350,000	104,834	523,312	418,478
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 964,330</u>	<u>\$ 964,330</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Law Library
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 18,000	\$ 18,000	\$ 20,322	\$ 2,322
Investment Earnings (Losses)	650	650	509	(141)
Other Income	10	10	-	(10)
Total Revenues	<u>18,660</u>	<u>18,660</u>	<u>20,831</u>	<u>2,171</u>
Expenditures				
Personal Services	4,100	4,100	4,100	-
Materials and Supplies	22,000	22,000	13,016	8,984
Capital Outlay	84,560	84,560	-	84,560
Total Expenditures	<u>110,660</u>	<u>110,660</u>	<u>17,116</u>	<u>93,544</u>
Net Change in Fund Balances	(92,000)	(92,000)	3,715	95,715
Fund Balances - Beginning	92,000	92,000	89,277	(2,723)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,992</u>	<u>\$ 92,992</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Boat License
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Grants	\$ 157,964	\$ 251,506	\$ 159,955	\$ (91,551)
Investment Earnings (Losses)	-	-	395	395
Other Income	15,100	15,100	-	(15,100)
Total Revenues	<u>173,064</u>	<u>266,606</u>	<u>160,350</u>	<u>(106,256)</u>
Expenditures				
Personal Services	167,599	167,599	154,456	13,143
Materials and Supplies	63,465	66,265	23,373	42,892
Capital Outlay	-	126,742	-	126,742
Total Expenditures	<u>231,064</u>	<u>360,606</u>	<u>177,829</u>	<u>182,777</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(58,000)</u>	<u>(94,000)</u>	<u>(17,479)</u>	<u>76,521</u>
Other Financing Sources (Uses)				
Sale of Assets	-	25,000	-	(25,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Net Change in Fund Balances	(58,000)	(69,000)	(17,479)	51,521
Fund Balances - Beginning	58,000	69,000	101,947	32,947
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,468</u>	<u>\$ 84,468</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Corrections Assessment
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 60,000	\$ 60,000	\$ 78,125	\$ 18,125
Investment Earnings (Losses)	1,000	1,000	868	(132)
Total Revenues	<u>61,000</u>	<u>61,000</u>	<u>78,993</u>	<u>17,993</u>
Expenditures				
Personal Services	63,700	63,700	61,133	2,567
Materials and Supplies	136,800	136,800	1,800	135,000
Total Expenditures	<u>200,500</u>	<u>200,500</u>	<u>62,933</u>	<u>137,567</u>
Net Change in Fund Balances	(139,500)	(139,500)	16,060	155,560
Fund Balances - Beginning	<u>139,500</u>	<u>139,500</u>	<u>168,828</u>	<u>29,328</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 184,888</u>	<u>\$ 184,888</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 D.A. Enforcement
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 4,000	\$ 4,000	\$ 6,785	\$ 2,785
Investment Earnings (Losses)	10	10	7	(3)
Total Revenues	<u>4,010</u>	<u>4,010</u>	<u>6,792</u>	<u>2,782</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,010</u>	<u>4,010</u>	<u>6,792</u>	<u>2,782</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(4,110)</u>	<u>(4,110)</u>	<u>(6,450)</u>	<u>(2,340)</u>
Total Other Financing Sources (Uses)	<u>(4,110)</u>	<u>(4,110)</u>	<u>(6,450)</u>	<u>(2,340)</u>
Net Change in Fund Balances	(100)	(100)	342	442
Fund Balances - Beginning	100	100	712	612
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,054</u>	<u>\$ 1,054</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Taylor Grazing
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 56,528	\$ (8,472)
Investment Earnings (Losses)	1,500	1,500	1,116	(384)
Other Income	500	500	33,592	33,092
Total Revenues	<u>67,000</u>	<u>67,000</u>	<u>91,236</u>	<u>24,236</u>
Expenditures				
Personal Services	4,000	4,000	4,000	-
Materials and Supplies	233,000	233,000	92,957	140,043
Total Expenditures	<u>237,000</u>	<u>237,000</u>	<u>96,957</u>	<u>140,043</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(170,000)</u>	<u>(170,000)</u>	<u>(5,721)</u>	<u>164,279</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	-
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	-
Net Change in Fund Balances	(195,000)	(195,000)	(30,721)	164,279
Fund Balances - Beginning	195,000	195,000	245,800	50,800
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,079</u>	<u>\$ 215,079</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Task Force
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 10	\$ 10	\$ 9	\$ (1)
Other Income	10	10	129	119
Total Revenues	<u>20</u>	<u>20</u>	<u>138</u>	<u>118</u>
Expenditures				
Materials and Supplies	<u>1,773</u>	<u>1,773</u>	-	<u>1,773</u>
Total Expenditures	<u>1,773</u>	<u>1,773</u>	-	<u>1,773</u>
Net Change in Fund Balances	(1,753)	(1,753)	138	1,891
Fund Balances - Beginning	1,753	1,753	1,829	76
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,967</u>	<u>\$ 1,967</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Ambulance Service District
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 208,100	\$ 208,100	\$ 201,643	\$ (6,457)
Investment Earnings (Losses)	1,000	1,000	887	(113)
Other Income	1,000	1,000	-	(1,000)
Total Revenues	<u>210,100</u>	<u>210,100</u>	<u>202,530</u>	<u>(7,570)</u>
Expenditures				
Personal Services	119,096	119,096	117,127	1,969
Materials and Supplies	170,200	170,200	124,647	45,553
Capital Outlay	40,804	40,804	-	40,804
Total Expenditures	<u>330,100</u>	<u>330,100</u>	<u>241,774</u>	<u>88,326</u>
Net Change in Fund Balances	(120,000)	(120,000)	(39,244)	80,756
Fund Balances - Beginning	120,000	120,000	145,377	25,377
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,133</u>	<u>\$ 106,133</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Special Transport
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 947,450	\$ 947,450	\$ 492,648	\$ (454,802)
Grants	418,256	418,256	499,332	81,076
Investment Earnings (Losses)	-	-	6	6
Total Revenues	<u>1,365,706</u>	<u>1,365,706</u>	<u>991,986</u>	<u>(373,720)</u>
Expenditures				
Personal Services	12,500	12,500	12,500	-
Materials and Supplies	1,353,206	1,353,206	979,480	373,726
Capital Outlay	15,000	15,000	15,000	-
Total Expenditures	<u>1,380,706</u>	<u>1,380,706</u>	<u>1,006,980</u>	<u>373,726</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(14,994)</u>	<u>6</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	-	-	6	6
Fund Balances - Beginning	-	-	15	15
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 21</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Juvenile Crime Prevention
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 3,274	\$ (26,726)
Charges for Services	45,546	45,546	50,291	4,745
Investment Earnings (Losses)	-	-	(38)	(38)
Total Revenues	<u>75,546</u>	<u>75,546</u>	<u>53,527</u>	<u>(22,019)</u>
Expenditures				
Personal Services	4,533	4,533	2,998	1,535
Materials and Supplies	71,013	71,013	48,784	22,229
Total Expenditures	<u>75,546</u>	<u>75,546</u>	<u>51,782</u>	<u>23,764</u>
Net Change in Fund Balances	-	-	1,745	1,745
Fund Balances - Beginning	-	-	(16,472)	(16,472)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,727)</u>	<u>\$ (14,727)</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 911 Fund
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 351,656	\$ 351,656	\$ 643,595	\$ 291,939
Investment Earnings (Losses)	1,500	1,500	1,532	32
Total Revenues	<u>353,156</u>	<u>353,156</u>	<u>645,127</u>	<u>291,971</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>353,156</u>	<u>353,156</u>	<u>645,127</u>	<u>291,971</u>
Other Financing Sources (Uses)				
Transfers Out	(441,969)	(441,969)	(485,418)	(43,449)
Total Other Financing Sources (Uses)	<u>(441,969)</u>	<u>(441,969)</u>	<u>(485,418)</u>	<u>(43,449)</u>
Net Change in Fund Balances	(88,813)	(88,813)	159,709	248,522
Fund Balances - Beginning	88,813	88,813	150,338	61,525
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,047</u>	<u>\$ 310,047</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Traffic Safety
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 35	\$ 35	\$ 23	\$ (12)
Other Income	10	10	-	(10)
Total Revenues	<u>45</u>	<u>45</u>	<u>23</u>	<u>(22)</u>
Expenditures				
Personal Services	100	100	100	-
Materials and Supplies	4,315	4,315	-	4,315
Total Expenditures	<u>4,415</u>	<u>4,415</u>	<u>100</u>	<u>4,315</u>
Net Change in Fund Balances	(4,370)	(4,370)	(77)	4,293
Fund Balances - Beginning	<u>4,370</u>	<u>4,370</u>	<u>4,377</u>	<u>7</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,300</u>	<u>\$ 4,300</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CRT Facilities Security
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 20,000	\$ 20,000	\$ 39,294	\$ 19,294
Investment Earnings (Losses)	100	100	466	366
Other Income	325	325	-	(325)
Total Revenues	<u>20,425</u>	<u>20,425</u>	<u>39,760</u>	<u>19,335</u>
Expenditures				
Personal Services	99,491	99,491	43,309	56,182
Materials and Supplies	7,500	7,500	884	6,616
Contingencies	18,434	18,434	-	18,434
Total Expenditures	<u>125,425</u>	<u>125,425</u>	<u>44,193</u>	<u>81,232</u>
Net Change in Fund Balances	(105,000)	(105,000)	(4,433)	100,567
Fund Balances - Beginning	105,000	105,000	91,008	(13,992)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,575</u>	<u>\$ 86,575</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Drug Court
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 500	\$ 500	\$ 1,365	\$ 865
Investment Earnings (Losses)	50	50	84	34
Total Revenues	<u>550</u>	<u>550</u>	<u>1,449</u>	<u>899</u>
Expenditures				
Personal Services	500	500	500	-
Materials and Supplies	3,800	3,800	984	2,816
Contingencies	2,250	2,250	-	2,250
Total Expenditures	<u>6,550</u>	<u>6,550</u>	<u>1,484</u>	<u>5,066</u>
Net Change in Fund Balances	(6,000)	(6,000)	(35)	5,965
Fund Balances - Beginning	<u>6,000</u>	<u>6,000</u>	<u>16,165</u>	<u>10,165</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,130</u>	<u>\$ 16,130</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Mediation
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 15,000	\$ 15,000	\$ 20,363	\$ 5,363
Investment Earnings (Losses)	200	200	322	122
Total Revenues	15,200	15,200	20,685	5,485
Expenditures				
Personal Services	1,500	1,500	1,500	-
Materials and Supplies	58,700	58,700	17,000	41,700
Total Expenditures	60,200	60,200	18,500	41,700
Net Change in Fund Balances	(45,000)	(45,000)	2,185	47,185
Fund Balances - Beginning	45,000	45,000	53,827	8,827
Fund Balances - Ending	\$ -	\$ -	\$ 56,012	\$ 56,012

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Mental Health
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 2,035,197	\$ 3,951,864	\$ 3,568,168	\$ (383,696)
Grants	136,500	136,500	5,491	(131,009)
Total Revenues	<u>2,171,697</u>	<u>4,088,364</u>	<u>3,573,659</u>	<u>(514,705)</u>
Expenditures				
Materials and Supplies	<u>2,171,697</u>	<u>4,088,364</u>	<u>3,653,209</u>	<u>435,155</u>
Total Expenditures	<u>2,171,697</u>	<u>4,088,364</u>	<u>3,653,209</u>	<u>435,155</u>
Net Change in Fund Balances	-	-	(79,550)	(79,550)
Fund Balances - Beginning	-	-	81,845	81,845
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,295</u>	<u>\$ 2,295</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CSV0 Expansion
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 75,138	\$ 79,871	\$ 79,032	\$ (839)
Investment Earnings (Losses)	-	-	(5)	(5)
Total Revenues	<u>75,138</u>	<u>79,871</u>	<u>79,027</u>	<u>(844)</u>
Expenditures				
Personal Services	60,501	60,501	45,423	15,078
Materials and Supplies	14,637	34,266	27,105	7,161
Total Expenditures	<u>75,138</u>	<u>94,767</u>	<u>72,528</u>	<u>22,239</u>
Net Change in Fund Balances	-	(14,896)	6,499	21,395
Fund Balances - Beginning	-	14,896	(225)	(15,121)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,274</u>	<u>\$ 6,274</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Search & Rescue
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 10	\$ 10	\$ -	\$ (10)
Investment Earnings (Losses)	20	20	18	(2)
Other Income	10	10	-	(10)
Total Revenues	<u>40</u>	<u>40</u>	<u>18</u>	<u>(22)</u>
Expenditures				
Materials and Supplies	<u>3,560</u>	<u>3,560</u>	-	<u>3,560</u>
Total Expenditures	<u>3,560</u>	<u>3,560</u>	-	<u>3,560</u>
Net Change in Fund Balances	(3,520)	(3,520)	18	3,538
Fund Balances - Beginning	<u>3,520</u>	<u>3,520</u>	<u>3,525</u>	<u>5</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,543</u>	<u>\$ 3,543</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 GIS Maintenance
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 12,500	\$ 12,500	\$ 21,228	\$ 8,728
Investment Earnings (Losses)	100	100	769	669
Total Revenues	<u>12,600</u>	<u>12,600</u>	<u>21,997</u>	<u>9,397</u>
Expenditures				
Materials and Supplies	38,600	38,600	3,500	35,100
Capital Outlay	105,500	105,500	-	105,500
Total Expenditures	<u>144,100</u>	<u>144,100</u>	<u>3,500</u>	<u>140,600</u>
Net Change in Fund Balances	(131,500)	(131,500)	18,497	149,997
Fund Balances - Beginning	131,500	131,500	146,816	15,316
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,313</u>	<u>\$ 165,313</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Clerk Records
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 8,700	\$ 8,700	\$ 9,476	\$ 776
Investment Earnings (Losses)	100	100	84	(16)
Total Revenues	<u>8,800</u>	<u>8,800</u>	<u>9,560</u>	<u>760</u>
Expenditures				
Materials and Supplies	<u>24,015</u>	<u>24,015</u>	<u>14,438</u>	<u>9,577</u>
Total Expenditures	<u>24,015</u>	<u>24,015</u>	<u>14,438</u>	<u>9,577</u>
Net Change in Fund Balances	(15,215)	(15,215)	(4,878)	10,337
Fund Balances - Beginning	<u>15,215</u>	<u>15,215</u>	<u>16,069</u>	<u>854</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,191</u>	<u>\$ 11,191</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Extension Service District
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 502,910	\$ 502,910	\$ 540,607	\$ 37,697
Investment Earnings (Losses)	4,000	4,000	5,653	1,653
Other Income	-	-	150	150
Total Revenues	<u>506,910</u>	<u>506,910</u>	<u>546,410</u>	<u>39,500</u>
Expenditures				
Personal Services	415,283	415,283	281,160	134,123
Materials and Supplies	71,783	71,783	40,167	31,616
Contingencies	769,844	769,844	-	769,844
Total Expenditures	<u>1,256,910</u>	<u>1,256,910</u>	<u>321,327</u>	<u>935,583</u>
Net Change in Fund Balances	(750,000)	(750,000)	225,083	975,083
Fund Balances - Beginning	750,000	750,000	989,156	239,156
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,214,239</u>	<u>\$ 1,214,239</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Federal Forfeiture
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 100	\$ 100	\$ 110	\$ 10
Total Revenues	<u>100</u>	<u>100</u>	<u>110</u>	<u>10</u>
Expenditures				
Materials and Supplies	21,050	21,050	-	21,050
Total Expenditures	<u>21,050</u>	<u>21,050</u>	<u>-</u>	<u>21,050</u>
Net Change in Fund Balances	(20,950)	(20,950)	110	21,060
Fund Balances - Beginning	20,950	20,950	20,979	29
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,089</u>	<u>\$ 21,089</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 MS II Detention
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 1,000	\$ 1,000	\$ 668	\$ (332)
Other Income	10	10	-	(10)
Total Revenues	<u>1,010</u>	<u>1,010</u>	<u>668</u>	<u>(342)</u>
Expenditures				
Materials and Supplies	<u>139,010</u>	<u>139,010</u>	-	<u>139,010</u>
Total Expenditures	<u>139,010</u>	<u>139,010</u>	-	<u>139,010</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(138,000)</u>	<u>(138,000)</u>	<u>668</u>	<u>138,668</u>
Other Financing Sources (Uses)				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	-
Net Change in Fund Balances	(128,000)	(128,000)	10,668	138,668
Fund Balances - Beginning	128,000	128,000	128,178	178
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,846</u>	<u>\$ 138,846</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 45th Parallel
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 95	\$ 95	\$ 81	\$ (14)
Total Revenues	<u>95</u>	<u>95</u>	<u>81</u>	<u>(14)</u>
Expenditures				
Materials and Supplies	15,595	15,595	-	15,595
Total Expenditures	<u>15,595</u>	<u>15,595</u>	<u>-</u>	<u>15,595</u>
Net Change in Fund Balances	(15,500)	(15,500)	81	15,581
Fund Balances - Beginning	15,500	15,500	15,512	12
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,593</u>	<u>\$ 15,593</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Building Programs
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 580,000	\$ 580,000	\$ 569,597	\$ (10,403)
Investment Earnings (Losses)	1,000	1,000	1,504	504
Other Income	100	100	25	(75)
Total Revenues	<u>581,100</u>	<u>581,100</u>	<u>571,126</u>	<u>(9,974)</u>
Expenditures				
Personal Services	367,876	367,876	327,149	40,727
Materials and Supplies	234,640	234,640	148,326	86,314
Contingencies	228,584	228,584	-	228,584
Total Expenditures	<u>831,100</u>	<u>831,100</u>	<u>475,475</u>	<u>355,625</u>
Net Change in Fund Balances	(250,000)	(250,000)	95,651	345,651
Fund Balances - Beginning	<u>250,000</u>	<u>250,000</u>	<u>286,362</u>	<u>36,362</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 382,013</u>	<u>\$ 382,013</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Reload/Industry Park Project
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Debt Service:				
Principal Repayment	57,605	97,605	93,810	3,795
Total Expenditures	<u>57,605</u>	<u>97,605</u>	<u>93,810</u>	<u>3,795</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(57,605)</u>	<u>(97,605)</u>	<u>(93,810)</u>	<u>3,795</u>
Other Financing Sources (Uses)				
Transfers In	57,605	97,605	97,605	-
Total Other Financing Sources (Uses)	<u>57,605</u>	<u>97,605</u>	<u>97,605</u>	<u>-</u>
Net Change in Fund Balances	-	-	3,795	3,795
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,795</u>	<u>\$ 3,795</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Work Release Construction
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 1,745	\$ 1,745	\$ 1,475	\$ (270)
Total Revenues	<u>1,745</u>	<u>1,745</u>	<u>1,475</u>	<u>(270)</u>
Expenditures				
Capital Outlay	283,190	283,190	-	283,190
Total Expenditures	<u>283,190</u>	<u>283,190</u>	<u>-</u>	<u>283,190</u>
Net Change in Fund Balances	(281,445)	(281,445)	1,475	282,920
Fund Balances - Beginning	281,445	281,445	281,350	(95)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,825</u>	<u>\$ 282,825</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Fair Board
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 53,166	\$ 53,166	\$ 53,167	\$ 1
Grants	35,000	35,000	24,015	(10,985)
Charges for Services	202,000	208,500	228,484	19,984
Other Income	133,499	133,499	48,456	(85,043)
Total Revenues	<u>423,665</u>	<u>430,165</u>	<u>354,122</u>	<u>(76,043)</u>
Expenditures				
Personal Services	119,401	119,401	92,575	26,826
Materials and Supplies	385,092	387,092	266,029	121,063
Capital Outlay	57,672	57,672	8,001	49,671
Contingencies	9,000	13,500	-	13,500
Total Expenditures	<u>571,165</u>	<u>577,665</u>	<u>366,605</u>	<u>211,060</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(147,500)</u>	<u>(147,500)</u>	<u>(12,483)</u>	<u>135,017</u>
Other Financing Sources (Uses)				
Interest	2,000	2,000	1,242	(758)
Transfers In	25,000	25,000	25,000	-
Total Other Financing Sources (Uses)	<u>27,000</u>	<u>27,000</u>	<u>26,242</u>	<u>(758)</u>
Net Change in Fund Balances	(120,500)	(120,500)	13,759	134,259
Fund Balances - Beginning	120,500	120,500	266,201	145,701
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,960</u>	<u>\$ 279,960</u>

Malheur County, Oregon
 Schedule of Deposits - Elected Officials
 June 30, 2022

	Cash Balance 6/30/2021	Receipts	Disbursements	Cash Balance 6/30/2022
Sheriff's Office	\$ 97,912	\$ 876,141	\$ 886,302	\$ 87,751

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

County Clerk	\$ 81,197	\$ 770,494	\$ 796,834	\$ 54,857
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Summary of receipts: record recordings, filings, and elections.

Malheur County, Oregon
Statement of Insurance in Force
June 30, 2022

<u>Type of Coverage</u>	<u>Company</u>	<u>Expiration Date</u>	<u>Coverage</u>	<u>Limit</u>
General Liability	CIS	7/1/2023	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2023	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2023		
Property	CIS	7/1/2023		Per Filed Value
Equipment Breakdown	CIS	7/1/2023		Per Filed Value
Excess Crime	CIS	7/1/2023	Per Loss	\$ 300,000
Workers' Compensation	CIS	7/1/2023		

Malheur County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Administrative Services:			
State Cluster			
Schools and Roads - Grants to States	10.665		\$ 695
Total State Cluster			<u>695</u>
Passed through State Department of Human Resources:			
Women, Infants, and Children	10.557	148021	<u>277,943</u>
Total U.S. Department of Agriculture			<u>278,638</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		3,008,128
Passed through State Department of Administrative Services:			
Mineral Leasing Act	15.214		176
Taylor Grazing	15.227		<u>56,529</u>
Total U.S. Department Interior:			<u>3,064,833</u>
<u>U.S. Department of Justice</u>			
Passed through State Department of Justice & Delinquency Prevention:			
Crime Victim Assistance	16.575		<u>202,180</u>
Total U.S. Department of Justice			<u>202,180</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Transit Services Program Cluster			
Capital Assistant for Elderly & Disabled	20.513		<u>77,538</u>
Total Transit Services Program Cluster			<u>77,538</u>
Grants for Other Than Urbanized Areas	20.509		<u>126,446</u>
Total U.S. Department of Transportation			<u>\$ 203,984</u>

Malheur County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2022

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Treasury</u>			
Passed through State Department of Administrative Services:			
Coronavirus Relief Fund	21.019 - COVID	1032	\$ 34,150
Passed through Oregon Health Authority:			
Coronavirus Relief Fund	21.019 - COVID		130,899
Total CFDA 21.019	21.019 - COVID		<u>165,049</u>
Passed through State Department of Administrative Services:			
American Rescue Plan	21.027 - COVID		466,563
Total U.S. Department of Housing and Urban Development			<u>631,612</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Passed through State Department of Human Resources:			
State Public Water System	66.432	148021	1,405
Drinking Water State Revolving Fund Cluster			
Capital Grant For Drinking Water	66.468	148021	1,686
Total Drinking Water State Revolving Fund Cluster			<u>1,686</u>
Total U.S. Department of Housing and Urban Development			<u>3,091</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	111,042
Project Grants - Tuberculosis Contract	93.116	148021	1,125
Immunization Grants	93.268		131,211
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		174,076
Children's Health Insurance Program	93.767		3,140
Opioid STR	93.788		162,000
Block Grants for Community Mental Health Services	93.958	147797	33,386
Block Grants for Prevention and Treatment of Substance Abuse	93.959	147797	282,607
Maternal Child Health Services Grant	93.994	148021	43,798
Sexually Transmitted Disease Prevention	93.997		48,468
Medicaid Cluster:			
Medical Assistance Program	93.778	148021	82,028
Total Medicaid Cluster:			<u>82,028</u>
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Enforcement	93.563		135,979
Total U.S. Department of Health and Human Resources			<u>1,208,860</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		53,203
Total U.S. Department of Homeland Security			<u>53,203</u>
<u>U.S. General Services Administration</u>			
Passed through State Department of State Police:			
Donation of Federal Surplus Personal Property	39.003		684
Total U.S. General Services Administration			
Total Federal Financial Assistance Expended			<u>\$ 5,647,085</u>

Malheur County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Malheur County, Oregon, it is not intended to and does not present the financial position or changes in Net Position of Malheur County, Oregon.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures report on the Schedule are reported using the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

Malheur County, Oregon has not elected to use the 10-percent de minimis indirect cost rate.



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

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

We have audited the modified cash basis financial statements of Malheur County, Oregon (the County) as of and for the year ended June 30, 2022 and have issued our report thereon dated November 28, 2022. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

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

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

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

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

- Funds with Expenditures over appropriations are as follows:

Fund	Department/Category	Excess Amounts
DA Enforcement	Transfer Out	\$ 2,340
911 Fund	Transfer Out	\$ 43,449

Internal Control Over Financial Reporting

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

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

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

Purpose of this Report

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
November 28, 2022



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

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's modified cash basis financial statements, and have issued our report thereon dated November 28, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Zwyzart John & Associates, CPAs PLLC

By: *Jordan Zwyzart*

Nampa, Idaho
November 28, 2022



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

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Malheur County, Oregon's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Malheur County, Oregon's major federal programs for the year ended June 30, 2022. Malheur County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Malheur County, Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.⁵

Zwyzart John & Associates, CPAs PLLC

By: *Jordan Zwyzart*

Nampa, Idaho
November 28, 2022

Malheur County, Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed? yes none reported
Material weakness(es) disclosed? yes none reported
Noncompliance material to financial statements
noted? yes no

Federal Awards

Internal control over major programs:

Significant deficiencies disclosed? yes none reported
Material weaknesses disclosed? yes none reported

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program
15.226	PILT
21.027	American Rescue Plan

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

Auditee qualified as low-risk auditee? yes no

Malheur County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2022

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported