

MALHEUR COUNTY, OREGON

Report on Audited
Basic
Modified Cash
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2015

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Malheur County, Oregon
Principal Officers
For the Year Ended June 30, 2015

	<u>GOVERNING BOARD</u>	<u>TERM EXPIRES</u>
Dan P. Joyce	County Judge Ontario, Oregon	January 2017
Lawrence Wilson	County Commissioner Ontario, Oregon	January 2017
Don Hodge	County Commissioner Ontario, Oregon	January 2019
Registered Agent	Dan P. Joyce	
Registered Office	251 B Street West Vale, Oregon 97918	

OTHER ELECTED OFFICIALS

County Sheriff	Brian Wolfe	January 2017
County Clerk	Deborah R. DeLong	January 2019
County Treasurer	Jennifer Forsyth	January 2019
County Assessor	Dave Ingram	January 2017
Justice of the Peace	Margaret Mahoney	January 2017

OTHER APPOINTED OFFICIALS

Administrative Officer	Lorinda DuBois
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Millington Zwygart

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on the Financial Statements

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic modified cash financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon, as of June 30, 2015, 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 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.

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 basic 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the modified cash basis 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 December 24, 2014, 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 February 8, 2016 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.

Millington Zwyzart CPAs, PLLC

By: *Jared Zwyzart*

Caldwell, Idaho
February 8, 2016

Malheur County, Oregon
Statement of Net Position - Modified Cash Basis
June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and Cash Equivalents	\$ 6,878,826	\$ 38,063	\$ 6,916,889
Total Assets	6,878,826	38,063	6,916,889
Liabilities			
Overdrawn Account	-	-	-
Total Liabilities	-	-	-
Net Position			
Restricted	3,106,867	-	3,106,867
Unrestricted	3,771,959	38,063	3,810,022
Total Net Position	\$ 6,878,826	\$ 38,063	\$ 6,916,889

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
 Balance Sheet - Modified Cash Basis -
 Governmental Funds
 June 30, 2015

	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and Cash Equivalents	\$ 3,771,959	\$ 998,022	\$ 2,108,845	\$ 6,878,826
Internal Balance	26,299	-	-	26,299
Total Assets	<u>\$ 3,798,258</u>	<u>\$ 998,022</u>	<u>\$ 2,108,845</u>	<u>\$ 6,905,125</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ 26,299	\$ 26,299
Total Liabilities	<u>-</u>	<u>-</u>	<u>26,299</u>	<u>26,299</u>
Fund Balances				
Restricted	-	998,022	2,108,845	3,106,867
Unassigned	3,798,258	-	(26,299)	3,771,959
Total Fund Balances	<u>3,798,258</u>	<u>998,022</u>	<u>2,082,546</u>	<u>6,878,826</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,798,258</u>	<u>\$ 998,022</u>	<u>\$ 2,108,845</u>	<u>\$ 6,905,125</u>

The accompanying notes are an integral
 part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis -
Governmental Funds
For the Year Ended June 30, 2015

	<u>General Fund</u>	<u>Road Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Property Taxes	\$ 4,503,070	\$ -	\$ 590,996	\$ 5,094,066
Intergovernmental	3,631,883	3,234,489	2,017,964	8,884,336
Grants	768,988	-	713,190	1,482,178
Charges for Services	2,540,550	46,687	422,998	3,010,235
Investment Earnings (Losses)	12,308	3,786	9,415	25,509
Other Income	-	-	-	-
Total Revenues	<u>11,456,799</u>	<u>3,284,962</u>	<u>3,754,563</u>	<u>18,496,324</u>
Expenditures				
Current:				
General Government	2,009,589	-	274,013	2,283,602
Social Services	1,834,167	-	653,218	2,487,385
Public Safety and Justice	7,337,718	-	1,593,501	8,931,219
Community Services	811,867	-	517,472	1,329,339
Library Services	6,000	-	15,991	21,991
Roads and Bridges	-	2,962,348	9,008	2,971,356
Capital Outlay	270,129	212,833	140,129	623,091
Total Expenditures	<u>12,269,470</u>	<u>3,175,181</u>	<u>3,203,332</u>	<u>18,647,983</u>
-				
Excess (Deficiency) of Revenues Over Expenditures	<u>(812,671)</u>	<u>109,781</u>	<u>551,231</u>	<u>(151,659)</u>
Other Financing Sources (Uses)				
Sale of Equipment	9,654	27,800	-	37,454
Transfers In	777,543	-	75,860	853,403
Transfers Out	(20,000)	(40,860)	(822,043)	(882,903)
Total Other Financing Sources (Uses)	<u>767,197</u>	<u>(13,060)</u>	<u>(746,183)</u>	<u>7,954</u>
Net Change in Fund Balances	(45,474)	96,721	(194,952)	(143,705)
Fund Balance - Beginning	3,843,732	901,301	2,277,498	7,022,531
Fund Balances - Ending	<u>\$ 3,798,258</u>	<u>\$ 998,022</u>	<u>\$ 2,082,546</u>	<u>\$ 6,878,826</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, 2015

	<u>Enterprise Funds</u> <u>Malheur County</u> <u>Fair Board</u>
Assets	
Cash and Cash Equivalents	\$ 38,063
Total Assets	38,063
Liabilities	
Bank Overdrawn	-
Total Liabilities	-
Net Position	
Unrestricted	38,063
Total Net Position	\$ 38,063

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, 2015

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
Operating Revenues	
Property Taxes	\$ -
Intergovernmental	52,214
Charges for Services	200,523
Contributions	31,374
Total Operating Revenues	284,111
Operating Expenses	
Personnel Services	81,669
Material and Supplies	162,849
Capital Outlay	4,100
Total Operating Expenses	248,618
Net Operating Income (Loss)	35,493
Nonoperating Revenue (Expense)	
Sale of Assets	-
Interest	1
Transfer From Governmental Activities	29,500
Total Nonoperating Revenue (Expense)	29,501
Change in Net Position	64,994
Net Position - Beginning	(26,931)
Net Position - Ending	\$ 38,063

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Fiduciary Net Position - Modified Cash Basis- Fiduciary Funds
June 30, 2015

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	\$ 607,645
Total Assets	<u>607,645</u>
Liabilities	
Due to Other Funds or Taxing Units	<u>607,645</u>
Total Liabilities	<u>607,645</u>
Net Position	
Net Position Held in Trust	<u><u>\$ -</u></u>

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Governmental Funds

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

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

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road and Bridge fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.

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.

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 are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Of the four categories, Washington County, Idaho has Agency Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 and expenses when paid. Accounts receivable, accounts payable and other liabilities, and fixed assets are not reported on the financial statements.

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

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when received. Expenditures are recorded when the funds have been paid. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

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

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

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

C. Assets and Liabilities

Cash Equivalents

The County requires all cash belonging to the County to be placed in custody of the Treasurer. A "Pooled Cash" concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All amounts included in the pooled cash and investment accounts are considered to be cash and cash equivalents. See Note 2.

Property Taxes

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

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

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2015, the carrying amount of the County's deposits was \$3,020,190 and the respective bank balances totaled \$4,249,040. The total bank balance was insured or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP).

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of June 30, 2015, 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.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

2. CASH AND INVESTMENTS (continued)

Investments

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

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

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

The County's investments at June 30, 2015, are summarized below:

<u>Investment Type</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>	
			<u>Less Than</u>	<u>More Than 1</u>
External Investment Pool	Not Rated	<u>\$4,503,519</u>	<u>\$ 4,503,519</u>	<u>\$ -</u>

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

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Agency Funds</u>	<u>Total Fiduciary</u>
Cash and Cash Equivalents	\$ 2,375,307	\$ 38,063	\$ 2,413,370	\$ 607,645	\$ 607,645
Investments Categorized as Cash and Cash Equivalents	4,503,519	-	4,503,519	-	-
	<u>\$ 6,878,826</u>	<u>\$ 38,063</u>	<u>\$ 6,916,889</u>	<u>\$ 607,645</u>	<u>\$ 607,645</u>

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

2. CASH AND INVESTMENTS (continued)

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

	Book Balance	Bank Balance
Count Clerk Fees	\$ 1,409	\$ 46,093
Sherrifs Office	7,568	14,996
Inmate Trust	13,041	13,041
Work Release	108	102
Fair Board	12,208	14,016
	\$ 34,334	\$ 88,248

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2015:

\$ 777,543	Transferred from Nonmajor funds to the General fund for expenses paid
20,000	Transferred from the General fund to Nonmajor funds for expenses paid
40,860	Transferred from Nonmajor funds to the Road fund for expenses paid
15,000	Transferred from Nonmajor funds to other Nonmajor funds for expenses paid
29,500	Transferred from Nonmajor funds to the Malheur County Fair Board fund for expenses paid
\$ 882,903	

4. INTERFUND BALANCES

The following is a summary of balances due from other funds reported in the fund financial statements as of June 30, 2015:

\$ 26,299	Due to the General fund from Nonmajor funds representing cash overdrafts.
-----------	---

5. DEFICIT FUND BALANCES

The following funds had a deficit fund balances as of June 30, 2015:

Fund	
Project Dove	\$ (20)
Healthy Family Grant	(26,279)
	\$ (26,299)

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN

Public Employees Retirement System

Plan Description. Malheur County, Oregon contributes to the Oregon Public Employees Retirement Fund (OPERF). The County is not a member of a State Local Government Rate Pool (SLGRP). Non-pooled employers, which include the County, participate in two plans. One is an agent multiple-employer pension plan for purposes of Tier1/Tier 2 PERS pension liabilities. The other is a cost sharing plan for purpose of the Oregon Public Service Retirement Plan (OPSRP) pension liabilities. Both are administered by the State of Oregon Public Employees Retirement System (PERS).

Plan Benefits

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

Pension Benefits - The PERS retirement allowance may be selected from 13 retirement benefit options. These options include annuities, survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

Death Benefits - Upon the death of a non-retired member, the beneficiary receives a lump sum refund of the member's account balance (accumulated contributions and interest) and employer funds equal to the account balance, provided certain conditions are met.

Disability Benefits - This is available for qualifying employees for both duty and non-duty connected causes.

Benefit Changes After Retirement - Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Also, monthly benefits are adjusted annually through cost-of-living changes.

OPSRP Pension Program (ORS Chapter 238A):

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

Death Benefits - Upon the death of a non-retired member, the beneficiary receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN (continued)

Disability Benefits - This is available for qualifying employees for both duty and non-duty connected causes.

Benefit Changes After Retirement - Monthly benefits are adjusted annually through cost-of-living changes.

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. The County paid 11.64% for Tier 1 and Tier II employees, 7.32% for OPSRP General Service payroll, and 10.05% for OPSRP Police and Fire payroll members for the fiscal year.

Employer contribution rates during the period were based on the December 31, 2011 actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The state of Oregon and certain schools, community colleges, and political subdivisions have made lump sum payments to establish side accounts, and their rates have been reduced. Employer contributions for the year ended June 30, 2015 were \$742,576. Both PERS and OPSRP are administered by the Oregon Public Employees Retirement Board ("OPERB"). The comprehensive annual financial report of the funds administered by the OPERB may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, OR 97281-3700, by calling (503) 598-7377, or by accessing the PERS web site at www.oregon.gov/PERS.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN (continued)

Actuarial methods and assumptions used in developing total pension liability:

Valuation Date	December 1, 2012 rolled forward to June 30, 2014
Experience Study	2012, Published September 18, 2013
Amortization cost method	Entry Age Normal
Amortization method	Amortized as level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset valuation	Market value of assets
Actuarial	
Inflation rate	2.75 Percent
Investment rate of return	7.75 Percent
Projected salary increases	3.75 percent overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service.
Mortality	<p>Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-back as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of healthy retirees rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (65% for males, 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table.</p>

The methods and assumptions shown above are based on the 2012 Experience Study which reviewed experience for the four-year period ending on December 31, 2012.

Discount Rate

The discount rate used to measure the total pension liability was 7.75 percent, the same as the prior year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN (continued)

Assumed Asset Allocation:

Asset Class/ Strategy	Low Range	High Range	Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	16.0%	24.0%	20.0%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	10.0%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Long-Term Expected Rate of Return:

Asset Class	Target	Return (Geometric)
Core Fixed Income	7.25%	4.50%
Short-Term Bonds	8.00%	3.70%
Intermediate - Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equity	20.00%	8.26%
Opportunity Funds/ Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	7.71%	6.07%
Assumed Inflation - Mean		2.75%

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN (continued)

**Measurement Date [MD] of the Net Pension Liability/(Asset)
[NPL/(A)]**

June 30, 2014

Actuarial Valuation Date (liability rolled forward to MD)		December 31, 2012
Discount Rate		7.75%
Employer's proportionate share at prior MD		0.07839934%
Employer's proportionate share at MD		0.07839934%
Employer's proportionate share of system NPL/(A) at prior MD	\$	4,000,833
Employer's proportionate share of system NPL/(A) at MD	\$	(1,777,089)
· Sensitivity: NPL/(A) using discount rate 1.00% lower	\$	3,763,233
· Sensitivity: NPL/(A) using discount rate 1.00% higher	\$	(6,462,903)

Employer Pension Expense for Measurement Period

· Employer's proportionate share of system Pensions Expense/(Income)		\$ (1,631,320)
· Net amortization of deferred amounts from:		\$ 3,049
· Changes in proportionate share		
· Difference between employer contributions and employer's proportionate share of system contributions		
Employer's Total Pension Expense/(Income)	\$	(1,628,271)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual	\$ -	\$ -
Change of assumptions	\$ -	\$ -
Net difference between projected and actual earnings on investments	\$ -	\$ 3,429,063
Changes in proportion and difference between employer contributions and proportionate share of contributions	\$ 14,027	\$ -
Total (prior to post-MD contributions)	\$ 14,027	\$ 3,429,063
Contributions subsequent to the MD	\$ 742,576	\$ -
Net Deferred Outflow/(Inflow) of Resources		\$ (2,672,460)

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

6. PENSION PLAN (continued)

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

Employer subsequent fiscal years	Deferred Outflows/(Inflows) of Resources (prior to post-measurement date contributions)
1st Fiscal Year	\$ (854,217)
2nd Fiscal Year	(854,217)
3rd Fiscal Year	(854,217)
4th Fiscal Year	(854,217)
5th Fiscal Year	1,831
Therafter	-
Total	\$ (3,415,037)

All assumptions, methods and plan provisions used in these calculations are described in Oregon PERS system-wide GASB 68 reporting summary dated July 29, 2015.

These amounts are not reported on the County's financial statements because they are reported using the modified cash basis of accounting.

The actuarially determined contribution requirements of the County and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2015, the required contribution rate as a percentage of covered payrolls for members was 7.32% for general members and 10.05% for police/firefighters. The employer rate as a percentage of covered payroll was 7.32% for general members and 1.05% for police/firefighter members. The County employer contributions required and paid were \$742,576, \$778,477, and \$312,735 for the three years ended June 30, 2015, 2014, and 2013, respectively.

7. 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 Financial Statements
For the Year Ended June 30, 2015

8. 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, 2015</u>	<u>June 30, 2014</u>	<u>June 30, 2013</u>
X: Beginning Cash Balance	\$ 3,843,712	\$ 3,377,427	\$ 3,449,801
Y: Total Revenue	\$11,455,820	\$11,322,978	\$12,611,694
X/Y	34%	30%	27%
B: Total Expenditures	\$12,268,491	\$11,606,751	\$12,577,636
A: Ending Cash Balance	\$ 3,771,959	\$ 3,843,712	\$ 3,377,427
A/B	31%	33%	27%

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	\$ 3,771,959	\$ 3,843,712	\$ 3,377,427
B: Total Expenditures	\$12,268,491	\$11,606,751	\$12,577,636
A/B	31%	33%	27%

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

C: Environmental Obligations	\$ 86,133	\$ 86,133	\$ 86,133
D: Revenue	\$11,455,820	\$11,322,978	\$12,611,694
C/D	0.8%	0.8%	0.7%

The County has adopted Governmental Accounting Standards Board Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs. This statement requires municipalities to record the estimated closure and post-closure care costs of landfills over the useful life of the landfill.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

8. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (continued):

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

	Landfill Closure and Post-closure Care Liability	% of Capacity Used	Estimated Remaining Life (years)
Lytle Landfill General Fund	\$ 86,133	59.90%	29

The above dollar amounts are based on what it would cost to perform all closure and post-closure in 2014. 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 modified cash basis of accounting.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2015

9. LEASE COMMITMENTS

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

Changes in the long-term leases for the year ended June 30, 2015 are as follows:

	<u>Rate</u>	<u>Maturity</u>	<u>6/30/2014</u>	<u>Increase</u>	<u>Decrease</u>	<u>6/30/2015</u>	<u>Current</u>
US Bank Equipment Finance	3.92%	2015	\$ 2,979	\$ -	\$ (2,979)	\$ -	\$ -
Grade Lease	3.50%	2019	175,000	-	(32,590)	142,410	33,730
Road Equipment Lease	3.50%	2020	-	100,000	-	100,000	20,006
			<u>\$ 177,979</u>	<u>\$ 100,000</u>	<u>\$ (35,569)</u>	<u>\$ 242,410</u>	<u>\$ 53,736</u>

Future lease payments as of June 30, 2015 are as follows:

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 53,736	\$ 6,757	\$ 60,493
2017	53,844	6,649	60,493
2018	55,740	4,754	60,494
2019	57,941	2,791	60,732
2020	21,149	752	21,901
	<u>\$ 242,410</u>	<u>\$ 21,703</u>	<u>\$ 264,113</u>

SUPPLEMENTARY INFORMATION

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 General Fund
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 4,240,186	\$ 4,240,186	\$ 4,503,070	\$ 262,884
Intergovernmental	3,531,620	3,531,620	3,631,883	100,263
Grants	909,954	909,954	768,988	(140,966)
Charges for Services	2,393,263	2,393,263	2,540,550	147,287
Investment Earnings (Losses)	8,510	8,510	12,308	3,798
Other Income	-	-	-	-
Total Revenues	<u>11,083,533</u>	<u>11,083,533</u>	<u>11,456,799</u>	<u>373,266</u>
Expenditures				
Personal Services	10,240,130	10,240,130	9,352,497	887,633
Materials and Supplies	3,519,985	3,519,985	2,646,844	873,141
Capital Outlay	551,400	551,400	270,129	281,271
Contingencies	290,700	290,700	-	290,700
Total Expenditures	<u>14,602,215</u>	<u>14,602,215</u>	<u>12,269,470</u>	<u>2,332,745</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(3,518,682)</u>	<u>(3,518,682)</u>	<u>(812,671)</u>	<u>2,706,011</u>
Other Financing Sources (Uses)				
Sale of Assets	200	200	9,654	9,454
Transfers In	753,482	753,482	777,543	24,061
Transfers Out	(20,000)	(20,000)	(20,000)	-
Total Other Financing Sources (Uses)	<u>733,682</u>	<u>733,682</u>	<u>767,197</u>	<u>33,515</u>
Net Change in Fund Balances	(2,785,000)	(2,785,000)	(45,474)	2,739,526
Fund Balances - Beginning	2,785,000	2,785,000	3,843,732	1,058,732
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,798,258</u>	<u>\$ 3,798,258</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Road Fund
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	3,188,087	3,188,087	3,234,489	46,402
Charges for Services	35,500	35,500	46,687	11,187
Investment Earnings (Losses)	3,000	3,000	3,786	786
Total Revenues	<u>3,226,587</u>	<u>3,226,587</u>	<u>3,284,962</u>	<u>58,375</u>
Expenditures				
Personal Services	855,072	855,072	793,081	61,991
Materials and Supplies	2,486,926	2,486,926	2,169,267	317,659
Capital Outlay	504,292	504,292	212,833	291,459
Contingencies	88,089	88,089	-	88,089
Total Expenditures	<u>3,934,379</u>	<u>3,934,379</u>	<u>3,175,181</u>	<u>759,198</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(707,792)</u>	<u>(707,792)</u>	<u>109,781</u>	<u>817,573</u>
Other Financing Sources (Uses)				
Sale of Assets	40,000	40,000	27,800	(12,200)
Transfers In	(100,000)	(100,000)	-	100,000
Transfers Out	56,000	56,000	(40,860)	96,860
Total Other Financing Sources (Uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(13,060)</u>	<u>184,660</u>
Net Change in Fund Balances	<u>(711,792)</u>	<u>(711,792)</u>	<u>96,721</u>	<u>1,002,233</u>
Fund Balances - Beginning - Previously	711,792	711,792	901,301	189,509
Prior Period Adjustment	-	-	-	-
Fund Balances - Beginning - Restated	<u>711,792</u>	<u>711,792</u>	<u>901,301</u>	<u>189,509</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 998,022</u>	<u>\$ 1,191,742</u>

Malheur County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2015

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.

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

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	2015
District proportion of the net pension liability (asset)	0.07839934%
District's proportionate share of the net pension liability (asset)	\$ (1,777,089)
District's covered-employee payroll	\$ 8,123,430
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	21.88%
Plan fiduciary net position as a percentage of the total pension liability	103.60%

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

Data reported is measured as of July 1, 2014

Malheur County, Oregon
 Schedule of County Contributions

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	2015
Contractually required contributions	\$ 742,576
Contributions in relation to the contractually required contribution	742,576
Contribution deficiency (excess)	\$ -
District's covered-employee payroll	\$ 8,123,430
Contributions as a percentage of covered-employee payroll	9.14%

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

Data reported is measured as of June 30, 2015

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Nonmajor Governmental Funds
June 30, 2015

	<u>Total Nonmajor Special Revenue Funds</u>
Assets	
Cash and Cash Equivalents	\$ 2,108,845
Total Assets	<u>\$ 2,108,845</u>
Liabilities	
Internal Balance	\$ 26,299
Total Liabilities	<u>26,299</u>
Fund Balances	
Restricted	2,108,845
Unassigned	(26,299)
Total Fund Balances	<u>2,082,546</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 2,108,845</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, 2015

	<u>Total Nonmajor Special Revenue Funds</u>
Revenues	
Property Taxes	\$ 590,996
Intergovernmental	2,017,964
Grants	713,190
Charges for Services	422,998
Investment Earnings (Losses)	9,415
Other Income	-
Total Revenues	<u>3,754,563</u>
Expenditures	
Current:	
General Government	274,013
Social Services	653,218
Public Safety and Justice	1,593,501
Community Services	517,472
Library Services	15,991
Roads and Bridges	9,008
Capital Outlay	140,129
Total Expenditures	<u>3,203,332</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>551,231</u>
Other Financing Sources (Uses)	
Sale of Equipment	-
Transfers In	75,860
Transfers Out	<u>(822,043)</u>
Total Other Financing Sources (Uses)	<u>(746,183)</u>
Net Change in Fund Balances	(194,952)
Fund Balance - Beginning	2,277,498
Fund Balances - Ending	<u>\$ 2,082,546</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
Assets					
Cash and Cash Equivalents	\$ 103,120	\$ 271,071	\$ 63,059	\$ 186,622	\$ 64,133
Total Assets	<u>\$ 103,120</u>	<u>\$ 271,071</u>	<u>\$ 63,059</u>	<u>\$ 186,622</u>	<u>\$ 64,133</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	103,120	271,071	63,059	186,622	64,133
Unassigned	-	-	-	-	-
Total Fund Balances	<u>103,120</u>	<u>271,071</u>	<u>63,059</u>	<u>186,622</u>	<u>64,133</u>
Total Liabilities and Fund Balances	<u>\$ 103,120</u>	<u>\$ 271,071</u>	<u>\$ 63,059</u>	<u>\$ 186,622</u>	<u>\$ 64,133</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015
(continued)

	Boat Licenses	Correction Assessment	D.A. Enforcement	Taylor Grazing	Task Force
Assets					
Cash and Cash Equivalents	\$ 32,407	\$ 105,847	\$ 747	\$ 275,850	\$ 20,016
Total Assets	<u>\$ 32,407</u>	<u>\$ 105,847</u>	<u>\$ 747</u>	<u>\$ 275,850</u>	<u>\$ 20,016</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	32,407	105,847	747	275,850	20,016
Unassigned	-	-	-	-	-
Total Fund Balances	<u>32,407</u>	<u>105,847</u>	<u>747</u>	<u>275,850</u>	<u>20,016</u>
Total Liabilities and Fund Balances	<u>\$ 32,407</u>	<u>\$ 105,847</u>	<u>\$ 747</u>	<u>\$ 275,850</u>	<u>\$ 20,016</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015
(continued)

	Ambulance Service District	Community Children Families	Special Transport	Juvenile Crime Prevention	911
Assets					
Cash and Cash Equivalents	\$ 257,625	\$ 231	\$ 181	\$ 7,646	\$ -
Total Assets	<u>\$ 257,625</u>	<u>\$ 231</u>	<u>\$ 181</u>	<u>\$ 7,646</u>	<u>\$ -</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	257,625	231	181	7,646	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>257,625</u>	<u>231</u>	<u>181</u>	<u>7,646</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 257,625</u>	<u>\$ 231</u>	<u>\$ 181</u>	<u>\$ 7,646</u>	<u>\$ -</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015
(continued)

	Traffic Safety	CRT Facilities Security	State Drug Court	State Mediation	Mental Health
Assets					
Cash and Cash Equivalents	\$ 4,606	\$ 20,430	\$ 9,604	\$ 55,360	\$ -
Total Assets	<u>\$ 4,606</u>	<u>\$ 20,430</u>	<u>\$ 9,604</u>	<u>\$ 55,360</u>	<u>\$ -</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	4,606	20,430	9,604	55,360	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>4,606</u>	<u>20,430</u>	<u>9,604</u>	<u>55,360</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 4,606</u>	<u>\$ 20,430</u>	<u>\$ 9,604</u>	<u>\$ 55,360</u>	<u>\$ -</u>

Malheur County, Oregon
 Combining Balance Sheet - Modified Cash Basis -
 Special Revenue Funds
 June 30, 2015
 (continued)

	Healthy Start	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Assets					
Cash and Cash Equivalents	\$ -	\$ 7,868	\$ 3,318	\$ 57,215	\$ 10,228
Total Assets	<u>\$ -</u>	<u>\$ 7,868</u>	<u>\$ 3,318</u>	<u>\$ 57,215</u>	<u>\$ 10,228</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	7,868	3,318	57,215	10,228
Unassigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>7,868</u>	<u>3,318</u>	<u>57,215</u>	<u>10,228</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 7,868</u>	<u>\$ 3,318</u>	<u>\$ 57,215</u>	<u>\$ 10,228</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015
(continued)

	OJTA Road	Project Dove	Healthy Families Grant	RBEG Federal Grant	Wolf Depredation
Assets					
Cash and Cash Equivalents	\$ 103	\$ -	\$ -	\$ 1	\$ 454
Total Assets	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 454</u>
Liabilities					
Internal Balance	\$ -	\$ 20	\$ 26,279	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>20</u>	<u>26,279</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	103	0		1	454
Unassigned	-	(20)	(26,279)	-	-
Total Fund Balances	<u>103</u>	<u>(20)</u>	<u>(26,279)</u>	<u>1</u>	<u>454</u>
Total Liabilities and Fund Balances	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 454</u>

Malheur County, Oregon
Combining Balance Sheet - Modified Cash Basis -
Special Revenue Funds
June 30, 2015
(continued)

	Extension Service District	Federal Forfeiture s	MS II Detention	State Office	45th Parallel	Work Release Construction	Total Nonmajor Special Revenue Funds
Assets							
Cash and Cash Equivalents	\$ 226,988	\$ 29,151	\$ 20,000	\$ -	\$ 10,164	\$ 264,800	\$ 2,108,845
Total Liabilities	\$ 226,988	\$ 29,151	\$ 20,000	\$ -	\$ 10,164	\$ 264,800	\$ 2,108,845
Liabilities							
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,299
Total Liabilities	-	-	-	-	-	-	26,299
Fund Balances							
Restricted	226,988	29,151	20,000	-	10,164	264,800	2,108,845
Unassigned	-	-	-	-	-	-	(26,299)
Total Fund Balances	226,988	29,151	20,000	-	10,164	264,800	2,082,546
Total Liabilities and Fund Balances	\$ 226,988	\$ 29,151	\$ 20,000	\$ -	\$ 10,164	\$ 264,800	\$ 2,108,845

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, 2015

	Economic Development	Major Bridge	Surveyor	Community Corrections	Law Library
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	253,869	-	-	1,215,378	-
Grants	-	-	-	-	-
Charges for Services	-	-	30,798	94,349	13,803
Investment Earnings (Losses)	303	889	225	1,212	249
Other Income	-	-	-	-	-
Total Revenues	<u>254,172</u>	<u>889</u>	<u>31,023</u>	<u>1,310,939</u>	<u>14,052</u>
Expenditures					
Current:					
General Government	-	-	26,638	-	-
Social Services	-	-	-	-	-
Public Safety and Justice	-	-	-	992,183	-
Community Services	172,088	-	-	-	-
Library Services	-	-	-	-	15,991
Roads and Bridges	-	9,008	-	-	-
Capital Outlay	-	-	5,000	-	-
Total Expenditures	<u>172,088</u>	<u>9,008</u>	<u>31,638</u>	<u>992,183</u>	<u>15,991</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>82,084</u>	<u>(8,119)</u>	<u>(615)</u>	<u>318,756</u>	<u>(1,939)</u>
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	40,860	-	-	-
Transfers Out	(70,500)	-	-	(360,000)	-
Total Other Financing Sources (Uses)	<u>(70,500)</u>	<u>40,860</u>	<u>-</u>	<u>(360,000)</u>	<u>-</u>
Net Change in Fund Balances	11,584	32,741	(615)	(41,244)	(1,939)
Fund Balance - Beginning	91,536	238,330	63,674	227,866	66,072
Fund Balances - Ending	<u>\$ 103,120</u>	<u>\$ 271,071</u>	<u>\$ 63,059</u>	<u>\$ 186,622</u>	<u>\$ 64,133</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2015
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	54,404	-
Grants	152,544	-	-	-	-
Charges for Services	1,638	76,018	19,758	666	6,900
Investment Earnings (Losses)	(16)	292	20	1,441	113
Other Income	-	-	-	-	-
Total Revenues	154,166	76,310	19,778	56,511	7,013
Expenditures					
Current:					
General Government	-	-	-	204,932	-
Social Services	-	-	-	-	-
Public Safety and Justice	140,092	35,903	-	-	25,749
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	140,092	35,903	-	204,932	25,749
Excess (Deficiency) of Revenues Over Expenditures	14,074	40,407	19,778	(148,421)	(18,736)
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	(19,031)	(25,000)	-
Total Other Financing Sources (Uses)	-	-	(19,031)	(25,000)	-
Fund Balance - Beginning	18,333	65,440	-	449,271	38,752
Fund Balances - Ending	\$ 32,407	\$ 105,847	\$ 747	\$ 275,850	\$ 20,016

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, 2015
(continued)

	Ambulance	Community Child & Family	Special Transport Fund	Juvenile Crime Prevention	911
Revenues					
Property Taxes	\$ 201,145	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	4,822	-	21,137	316,352
Grants	-	-	384,556	-	-
Charges for Services	15,000	-	-	22,721	-
Investment Earnings (Losses)	1,277	1	24	1	564
Other Income	-	-	-	-	-
Total Revenues	<u>217,422</u>	<u>4,823</u>	<u>384,580</u>	<u>43,859</u>	<u>316,916</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Social Services	-	4,822	384,557	-	-
Public Safety and Justice	236,099	-	-	43,770	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	30,170	-	15,000	-	-
Total Expenditures	<u>266,269</u>	<u>4,822</u>	<u>399,557</u>	<u>43,770</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(48,847)</u>	<u>1</u>	<u>(14,977)</u>	<u>89</u>	<u>316,916</u>
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	-	15,000	-	-
Transfers Out	-	-	-	-	(316,919)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(316,919)</u>
Net Change in Fund Balances	(48,847)	1	23	89	(3)
Fund Balance - Beginning	306,472	230	158	7,557	3
Fund Balances - Ending	<u>\$ 257,625</u>	<u>\$ 231</u>	<u>\$ 181</u>	<u>\$ 7,646</u>	<u>\$ -</u>

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2015
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation	Mental Health
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	30,244
Grants	-	-	-	-	-
Charges for Services	-	57,066	3,121	16,835	-
Investment Earnings (Losses)	18	134	33	215	-
Other Income	-	-	-	-	-
Total Revenues	18	57,200	3,154	17,050	30,244
Expenditures					
Current:					
General Government	-	-	-	-	-
Social Services	-	-	-	20,650	30,244
Public Safety and Justice	100	84,709	2,345	-	-
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	100	84,709	2,345	20,650	30,244
Excess (Deficiency) of Revenues Over Expenditures	(82)	(27,509)	809	(3,600)	-
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(82)	(27,509)	809	(3,600)	-
Fund Balance - Beginning	4,688	47,939	8,795	58,960	-
Fund Balances - Ending	\$ 4,606	\$ 20,430	\$ 9,604	\$ 55,360	\$ -

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, 2015
(continued)

	Healthy Start	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	552	21,206	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	16,255	7,313
Investment Earnings (Losses)	-	46	12	186	23
Other Income	-	-	-	-	-
Total Revenues	<u>552</u>	<u>21,252</u>	<u>12</u>	<u>16,441</u>	<u>7,336</u>
Expenditures					
Current:					
General Government	-	-	-	3,849	1,306
Social Services	-	-	-	-	-
Public Safety and Justice	-	32,101	-	-	-
Community Services	552	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	5,000	-
Total Expenditures	<u>552</u>	<u>32,101</u>	<u>-</u>	<u>8,849</u>	<u>1,306</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(10,849)</u>	<u>12</u>	<u>7,592</u>	<u>6,030</u>
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(10,849)	12	7,592	6,030
Fund Balance - Beginning - Restated	-	18,717	3,306	49,623	4,198
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 7,868</u>	<u>\$ 3,318</u>	<u>\$ 57,215</u>	<u>\$ 10,228</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, 2015
(continued)

	OJTA Road Fund	Project Dove	Healthy Family Grant	RBEG Federal Grant	Wolf Depredation
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Grants	-	-	175,640	-	450
Charges for Services	-	-	-	-	-
Investment Earnings (Losses)	1	-	(63)	-	2
Other Income	-	-	-	-	-
Total Revenues	<u>1</u>	<u>-</u>	<u>175,577</u>	<u>-</u>	<u>452</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Social Services	-	-	212,945	-	-
Public Safety and Justice	-	-	-	-	450
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>212,945</u>	<u>-</u>	<u>450</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1</u>	<u>-</u>	<u>(37,368)</u>	<u>-</u>	<u>2</u>
Other Financing Sources (Uses)					
Sale of Equipment	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1	-	(37,368)	-	2
Fund Balance - Beginning	102	(20)	11,089	1	452
Fund Balances - Ending	<u>\$ 103</u>	<u>\$ (20)</u>	<u>\$ (26,279)</u>	<u>\$ 1</u>	<u>\$ 454</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, 2015
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention	State Office Remodel	45th Parallel Fund	Work Release	Total Nonmajor Special Revenue Funds
Revenues							
Property Taxes	\$ 389,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 590,996
Intergovernmental	-	-	-	100,000	-	-	2,017,964
Grants	-	-	-	-	-	-	713,190
Charges for Services	-	-	-	-	40,757	-	422,998
Investment Earnings (Losses)	1,030	136	-	61	-	986	9,415
Other Income	-	-	-	-	-	-	-
Total Revenues	<u>390,881</u>	<u>136</u>	<u>-</u>	<u>100,061</u>	<u>40,757</u>	<u>986</u>	<u>3,754,563</u>
Expenditures							
Current:							
General Government	-	22,186	-	15,102	-	-	274,013
Social Services	-	-	-	-	-	-	653,218
Public Safety and Justice	-	-	-	-	-	-	1,593,501
Community Services	344,832	-	-	-	-	-	517,472
Library Services	-	-	-	-	-	-	15,991
Roads and Bridges	-	-	-	-	-	-	9,008
Capital Outlay	-	-	-	84,959	-	-	140,129
Total Expenditures	<u>344,832</u>	<u>22,186</u>	<u>-</u>	<u>100,061</u>	<u>-</u>	<u>-</u>	<u>3,203,332</u>
Excess (Deficiency) of Revenues Over Expenditures							
	<u>46,049</u>	<u>(22,050)</u>	<u>-</u>	<u>-</u>	<u>40,757</u>	<u>986</u>	<u>551,231</u>
Other Financing Sources (Uses)							
Sale of Equipment	-	-	-	-	-	-	-
Transfers In	-	-	20,000	-	-	-	75,860
Transfers Out	-	-	-	-	(30,593)	-	(822,043)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	<u>(30,593)</u>	<u>-</u>	<u>(746,183)</u>
Net Change in Fund Balances	46,049	(22,050)	20,000	-	10,164	986	(194,952)
Fund Balance - Beginning	180,939	51,201	-	-	-	263,814	2,277,498
Fund Balances - Ending	<u>\$ 226,988</u>	<u>\$ 29,151</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 10,164</u>	<u>\$ 264,800</u>	<u>\$ 2,082,546</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Economic Development
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	245,000	245,000	253,869	8,869
Charges for Services	100	100	-	(100)
Investment Earnings (Losses)	150	150	303	153
Total Revenues	<u>245,250</u>	<u>245,250</u>	<u>254,172</u>	<u>8,922</u>
Expenditures				
Personal Services	5,000	5,000	5,000	-
Materials and Supplies	229,540	229,540	167,088	62,452
Capital Outlay	-	-	-	-
Contingencies	15,210	15,210	-	15,210
Total Expenditures	<u>249,750</u>	<u>249,750</u>	<u>172,088</u>	<u>77,662</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,500)</u>	<u>(4,500)</u>	<u>82,084</u>	<u>86,584</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(70,500)	(70,500)	(70,500)	-
Total Other Financing Sources (Uses)	<u>(70,500)</u>	<u>(70,500)</u>	<u>(70,500)</u>	<u>-</u>
Net Change in Fund Balances	<u>(75,000)</u>	<u>(75,000)</u>	<u>11,584</u>	<u>86,584</u>
Fund Balances - Beginning	75,000	75,000	91,536	16,536
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,120</u>	<u>\$ 103,120</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Major Bridge
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	500	500	889	389
Total Revenues	<u>500</u>	<u>500</u>	<u>889</u>	<u>389</u>
Expenditures				
Personal Services	9,102	9,102	9,008	94
Materials and Supplies	232,960	232,960	-	232,960
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>242,062</u>	<u>242,062</u>	<u>9,008</u>	<u>233,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(241,562)</u>	<u>(241,562)</u>	<u>(8,119)</u>	<u>233,443</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	44,000	44,000	40,860	(3,140)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>44,000</u>	<u>44,000</u>	<u>40,860</u>	<u>(3,140)</u>
Net Change in Fund Balances	(197,562)	(197,562)	32,741	230,303
Fund Balances - Beginning	197,562	197,562	238,330	40,768
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,071</u>	<u>\$ 271,071</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Surveyor Coroner Preservation
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	25,000	25,000	30,798	5,798
Investment Earnings (Losses)	200	200	225	25
Total Revenues	<u>25,200</u>	<u>25,200</u>	<u>31,023</u>	<u>5,823</u>
Expenditures				
Personal Services	22,755	22,755	22,520	235
Materials and Supplies	10,700	10,700	4,118	6,582
Capital Outlay	5,000	5,000	5,000	-
Contingencies	46,345	46,345	-	46,345
Total Expenditures	<u>84,800</u>	<u>84,800</u>	<u>31,638</u>	<u>53,162</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(59,600)</u>	<u>(59,600)</u>	<u>(615)</u>	<u>58,985</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(59,600)	(59,600)	(615)	58,985
Fund Balances - Beginning	59,600	59,600	63,674	4,074
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,059</u>	<u>\$ 63,059</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Community Corrections
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	1,213,382	1,213,382	1,215,378	1,996
Charges for Services	99,100	99,100	94,349	(4,751)
Investment Earnings (Losses)	1,000	1,000	1,212	212
Total Revenues	<u>1,313,482</u>	<u>1,313,482</u>	<u>1,310,939</u>	<u>(2,543)</u>
Expenditures				
Personal Services	910,166	910,166	892,731	17,435
Materials and Supplies	145,000	145,000	99,452	45,548
Capital Outlay	61,790	61,790	-	61,790
Contingencies	-	-	-	-
Total Expenditures	<u>1,116,956</u>	<u>1,116,956</u>	<u>992,183</u>	<u>124,773</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>196,526</u>	<u>196,526</u>	<u>318,756</u>	<u>122,230</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(360,000)	(360,000)	(360,000)	-
Total Other Financing Sources (Uses)	<u>(360,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>-</u>
Net Change in Fund Balances	(163,474)	(163,474)	(41,244)	122,230
Fund Balances - Beginning	163,474	163,474	227,866	64,392
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,622</u>	<u>\$ 186,622</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Law Library
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	15,000	15,000	13,803	(1,197)
Investment Earnings (Losses)	170	170	249	79
Total Revenues	<u>15,170</u>	<u>15,170</u>	<u>14,052</u>	<u>(1,118)</u>
Expenditures				
Personal Services	4,100	4,100	4,100	-
Materials and Supplies	22,000	22,000	11,891	10,109
Capital Outlay	60,070	60,070	-	60,070
Contingencies	-	-	-	-
Total Expenditures	<u>86,170</u>	<u>86,170</u>	<u>15,991</u>	<u>70,179</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(71,000)</u>	<u>(71,000)</u>	<u>(1,939)</u>	<u>69,061</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(71,000)	(71,000)	(1,939)	69,061
Fund Balances - Beginning	71,000	71,000	66,072	(4,928)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,133</u>	<u>\$ 64,133</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Boat License
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	150,827	150,827	152,544	1,717
Charges for Services	100	100	1,638	1,538
Investment Earnings (Losses)	-	-	(16)	(16)
Total Revenues	<u>150,927</u>	<u>150,927</u>	<u>154,166</u>	<u>3,239</u>
Expenditures				
Personal Services	124,417	124,417	122,699	1,718
Materials and Supplies	31,510	31,510	17,393	14,117
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>155,927</u>	<u>155,927</u>	<u>140,092</u>	<u>15,835</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>14,074</u>	<u>19,074</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,000)	(5,000)	14,074	19,074
Fund Balances - Beginning	5,000	5,000	18,333	13,333
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,407</u>	<u>\$ 32,407</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Corrections Assessment
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	60,000	60,000	76,018	16,018
Investment Earnings (Losses)	75	75	292	217
Total Revenues	<u>60,075</u>	<u>60,075</u>	<u>76,310</u>	<u>16,235</u>
Expenditures				
Personal Services	37,874	37,874	35,903	1,971
Materials and Supplies	37,201	37,201	-	37,201
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>75,075</u>	<u>75,075</u>	<u>35,903</u>	<u>39,172</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>40,407</u>	<u>55,407</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(15,000)	(15,000)	40,407	55,407
Fund Balances - Beginning	15,000	15,000	65,440	50,440
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,847</u>	<u>\$ 105,847</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 D.A. Enforcement
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	25,000	25,000	19,758	(5,242)
Investment Earnings (Losses)	10	10	20	10
Total Revenues	<u>25,010</u>	<u>25,010</u>	<u>19,778</u>	<u>(5,232)</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>25,010</u>	<u>25,010</u>	<u>19,778</u>	<u>(5,232)</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(25,010)	(25,010)	(19,031)	(5,979)
Total Other Financing Sources (Uses)	<u>(25,010)</u>	<u>(25,010)</u>	<u>(19,031)</u>	<u>(5,979)</u>
Net Change in Fund Balances	-	-	747	(11,211)
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 747</u>	<u>\$ (11,211)</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Taylor Grazing
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	50,000	50,000	54,404	4,404
Charges for Services	100	100	666	566
Investment Earnings (Losses)	1,800	1,800	1,441	(359)
Total Revenues	<u>51,900</u>	<u>51,900</u>	<u>56,511</u>	<u>4,611</u>
Expenditures				
Personal Services	4,000	4,000	4,000	-
Materials and Supplies	472,900	472,900	200,932	271,968
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>476,900</u>	<u>476,900</u>	<u>204,932</u>	<u>271,968</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(425,000)</u>	<u>(425,000)</u>	<u>(148,421)</u>	<u>276,579</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	(450,000)	(450,000)	(173,421)	276,579
Fund Balances - Beginning	450,000	450,000	449,271	(729)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,850</u>	<u>\$ 275,850</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Task Force
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	20,100	20,100	6,900	(13,200)
Investment Earnings (Losses)	100	100	113	13
Total Revenues	<u>20,200</u>	<u>20,200</u>	<u>7,013</u>	<u>(13,187)</u>
Expenditures				
Personal Services	24,250	24,250	19,900	4,350
Materials and Supplies	30,950	30,950	5,849	25,101
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>55,200</u>	<u>55,200</u>	<u>25,749</u>	<u>29,451</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,000)</u>	<u>(35,000)</u>	<u>(18,736)</u>	<u>16,264</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(35,000)	(35,000)	(18,736)	16,264
Fund Balances - Beginning	35,000	35,000	38,752	3,752
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,016</u>	<u>\$ 20,016</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Ambulance Service District
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 196,100	\$ 196,100	\$ 201,145	\$ 5,045
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	100	100	15,000	14,900
Investment Earnings (Losses)	1,000	1,000	1,277	277
Total Revenues	<u>197,200</u>	<u>197,200</u>	<u>217,422</u>	<u>20,222</u>
Expenditures				
Personal Services	65,782	65,782	65,499	283
Materials and Supplies	176,200	176,200	170,600	5,600
Capital Outlay	205,000	205,000	30,170	174,830
Contingencies	24,218	24,218	-	24,218
Total Expenditures	<u>471,200</u>	<u>471,200</u>	<u>266,269</u>	<u>204,931</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(274,000)</u>	<u>(274,000)</u>	<u>(48,847)</u>	<u>225,153</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(274,000)	(274,000)	(48,847)	225,153
Fund Balances - Beginning	274,000	274,000	306,472	32,472
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,625</u>	<u>\$ 257,625</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Community Children & Families
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,822	4,822	4,822	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	1	1
Total Revenues	<u>4,822</u>	<u>4,822</u>	<u>4,823</u>	<u>1</u>
Expenditures				
Personal Services	665	665	665	-
Materials and Supplies	4,157	4,157	4,157	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>4,822</u>	<u>4,822</u>	<u>4,822</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	1	1
Fund Balances - Beginning	-	-	230	230
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>	<u>\$ 231</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Special Transport
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	356,015	356,015	384,556	28,541
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	24	24
Total Revenues	<u>356,015</u>	<u>356,015</u>	<u>384,580</u>	<u>28,565</u>
Expenditures				
Personal Services	2,500	2,500	2,500	-
Materials and Supplies	353,660	353,660	382,057	(28,397)
Capital Outlay	15,000	15,000	15,000	-
Contingencies	-	-	-	-
Total Expenditures	<u>371,160</u>	<u>371,160</u>	<u>399,557</u>	<u>(28,397)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,145)</u>	<u>(15,145)</u>	<u>(14,977)</u>	<u>168</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	15,000	15,000	15,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	(145)	(145)	23	168
Fund Balances - Beginning	145	145	158	13
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181</u>	<u>\$ 181</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Juvenile Crime Prevention
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Grants	22,500	22,500	21,137	(1,363)
Charges for Services	40,572	40,572	22,721	(17,851)
Investment Earnings (Losses)	-	-	1	1
Total Revenues	<u>63,072</u>	<u>63,072</u>	<u>43,859</u>	<u>(19,213)</u>
Expenditures				
Personal Services	3,915	3,915	3,915	-
Materials and Supplies	59,157	59,157	39,855	19,302
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>63,072</u>	<u>63,072</u>	<u>43,770</u>	<u>19,302</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>89</u>	<u>89</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>89</u>	<u>89</u>
Fund Balances - Beginning	-	-	7,557	7,557
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,646</u>	<u>\$ 7,646</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 911 Fund
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	263,700	263,700	316,352	52,652
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	200	200	564	364
Total Revenues	<u>263,900</u>	<u>263,900</u>	<u>316,916</u>	<u>53,016</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>263,900</u>	<u>263,900</u>	<u>316,916</u>	<u>53,016</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(263,900)	(263,900)	(316,919)	(53,019)
Total Other Financing Sources (Uses)	<u>(263,900)</u>	<u>(263,900)</u>	<u>(316,919)</u>	<u>(53,019)</u>
Net Change in Fund Balances	-	-	(3)	(3)
Fund Balances - Beginning	-	-	3	3
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Traffic Safety
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	10	10	-	(10)
Investment Earnings (Losses)	15	15	18	3
Total Revenues	25	25	18	(7)
Expenditures				
Personal Services	100	100	100	-
Materials and Supplies	4,575	4,575	-	4,575
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	4,675	4,675	100	4,575
Excess (Deficiency) of Revenues Over Expenditures	(4,650)	(4,650)	(82)	4,568
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(4,650)	(4,650)	(82)	4,568
Fund Balances - Beginning	4,650	4,650	4,688	38
Fund Balances - Ending	\$ -	\$ -	\$ 4,606	\$ 4,606

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CRT Facilities Security
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	69,500	69,500	57,066	(12,434)
Investment Earnings (Losses)	100	100	134	34
Total Revenues	<u>69,600</u>	<u>69,600</u>	<u>57,200</u>	<u>(12,400)</u>
Expenditures				
Personal Services	85,203	85,203	83,230	1,973
Materials and Supplies	5,000	5,000	1,479	3,521
Capital Outlay	20,000	20,000	-	20,000
Contingencies	9,397	9,397	-	9,397
Total Expenditures	<u>119,600</u>	<u>119,600</u>	<u>84,709</u>	<u>34,891</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>(27,509)</u>	<u>22,491</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(50,000)	(50,000)	(27,509)	22,491
Fund Balances - Beginning	50,000	50,000	47,939	(2,061)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,430</u>	<u>\$ 20,430</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Drug Court
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	15,226	15,226	3,121	(12,105)
Investment Earnings (Losses)	100	100	33	(67)
Total Revenues	<u>15,326</u>	<u>15,326</u>	<u>3,154</u>	<u>(12,172)</u>
Expenditures				
Personal Services	500	500	500	-
Materials and Supplies	26,326	26,326	1,845	24,481
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>26,826</u>	<u>26,826</u>	<u>2,345</u>	<u>24,481</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,500)</u>	<u>(11,500)</u>	<u>809</u>	<u>12,309</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(11,500)	(11,500)	809	12,309
Fund Balances - Beginning	11,500	11,500	8,795	(2,705)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,604</u>	<u>\$ 9,604</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Mediation
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	14,000	14,000	16,835	2,835
Investment Earnings (Losses)	200	200	215	15
Total Revenues	<u>14,200</u>	<u>14,200</u>	<u>17,050</u>	<u>2,850</u>
Expenditures				
Personal Services	5,100	5,100	1,700	3,400
Materials and Supplies	74,100	74,100	18,950	55,150
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>79,200</u>	<u>79,200</u>	<u>20,650</u>	<u>58,550</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(65,000)</u>	<u>(65,000)</u>	<u>(3,600)</u>	<u>61,400</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(65,000)	(65,000)	(3,600)	61,400
Fund Balances - Beginning	65,000	65,000	58,960	(6,040)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 55,360</u>	<u>\$ 55,360</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Mental Health
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	26,000	26,000	30,244	4,244
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>30,244</u>	<u>4,244</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	26,000	26,000	30,244	(4,244)
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>26,000</u>	<u>26,000</u>	<u>30,244</u>	<u>(4,244)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Healthy Start
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	552	552
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>552</u>	<u>552</u>
Expenditures				
Personal Services	-	-	552	(552)
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>552</u>	<u>(552)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 CSVO Expansion
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	21,065	21,065	21,206	141
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	10	10	46	36
Total Revenues	<u>21,075</u>	<u>21,075</u>	<u>21,252</u>	<u>177</u>
Expenditures				
Personal Services	20,661	20,661	20,512	149
Materials and Supplies	11,589	11,589	11,589	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>32,250</u>	<u>32,250</u>	<u>32,101</u>	<u>149</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,175)</u>	<u>(11,175)</u>	<u>(10,849)</u>	<u>326</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(11,175)	(11,175)	(10,849)	326
Fund Balances - Beginning	11,175	11,175	18,717	7,542
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,868</u>	<u>\$ 7,868</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Search & Rescue
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	10	10	-	(10)
Grants	-	-	-	-
Charges for Services	10	10	-	(10)
Investment Earnings (Losses)	10	10	12	2
Total Revenues	30	30	12	(18)
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	3,330	3,330	-	3,330
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	3,330	3,330	-	3,330
Excess (Deficiency) of Revenues Over Expenditures	(3,300)	(3,300)	12	3,312
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(3,300)	(3,300)	12	3,312
Fund Balances - Beginning	3,300	3,300	3,306	6
Fund Balances - Ending	\$ -	\$ -	\$ 3,318	\$ 3,318

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 GIS Maintenance
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	12,500	12,500	16,255	3,755
Investment Earnings (Losses)	100	100	186	86
Total Revenues	<u>12,600</u>	<u>12,600</u>	<u>16,441</u>	<u>3,841</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	37,100	37,100	3,849	33,251
Capital Outlay	5,500	5,500	5,000	500
Contingencies	-	-	-	-
Total Expenditures	<u>42,600</u>	<u>42,600</u>	<u>8,849</u>	<u>33,751</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(30,000)</u>	<u>(30,000)</u>	<u>7,592</u>	<u>37,592</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(30,000)	(30,000)	7,592	37,592
Fund Balances - Beginning	30,000	30,000	49,623	19,623
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,215</u>	<u>\$ 57,215</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Clerk Records
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	7,000	7,000	7,313	313
Investment Earnings (Losses)	10	10	23	13
Total Revenues	<u>7,010</u>	<u>7,010</u>	<u>7,336</u>	<u>326</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	10,810	10,810	1,306	9,504
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>10,810</u>	<u>10,810</u>	<u>1,306</u>	<u>9,504</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,800)</u>	<u>(3,800)</u>	<u>6,030</u>	<u>9,830</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,800)	(3,800)	6,030	9,830
Fund Balances - Beginning	3,800	3,800	4,198	398
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,228</u>	<u>\$ 10,228</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 OJTA Road Project
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	1	1
Total Revenues	-	-	1	1
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	1	1
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	1	1
Fund Balances - Beginning	-	-	102	102
Fund Balances - Ending	\$ -	\$ -	\$ 103	\$ 103

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Project Dove
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning - Restated	-	-	(20)	(20)
Fund Balances - Ending	\$ -	\$ -	\$ (20)	\$ (20)

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Healthy Families Grant
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	324,258	324,258	175,640	(148,618)
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	(63)	(63)
Total Revenues	<u>324,258</u>	<u>324,258</u>	<u>175,577</u>	<u>(148,681)</u>
Expenditures				
Personal Services	336,051	336,051	201,008	135,043
Materials and Supplies	43,207	43,207	11,937	31,270
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>379,258</u>	<u>379,258</u>	<u>212,945</u>	<u>166,313</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(55,000)</u>	<u>(55,000)</u>	<u>(37,368)</u>	<u>17,632</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(55,000)	(55,000)	(37,368)	17,632
Fund Balances - Beginning	55,000	55,000	11,089	(43,911)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,279)</u>	<u>\$ (26,279)</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 RBEG Federal Grant
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	1	1
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Wolf Depredation
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	450	450	450	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	2	2
Total Revenues	450	450	452	2
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	450	450	450	-
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	450	450	450	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	2	2
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	2	2
Fund Balances - Beginning	-	-	452	452
Fund Balances - Ending	\$ -	\$ -	\$ 454	\$ 454

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Extension Service District
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 362,411	\$ 362,411	\$ 389,851	\$ 27,440
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	100	100	-	(100)
Investment Earnings (Losses)	500	500	1,030	530
Total Revenues	<u>363,011</u>	<u>363,011</u>	<u>390,881</u>	<u>27,870</u>
Expenditures				
Personal Services	317,843	317,843	317,539	304
Materials and Supplies	39,024	39,024	27,293	11,731
Capital Outlay	16,500	16,500	-	16,500
Contingencies	94,630	94,630	-	94,630
Total Expenditures	<u>467,997</u>	<u>467,997</u>	<u>344,832</u>	<u>123,165</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(104,986)</u>	<u>(104,986)</u>	<u>46,049</u>	<u>151,035</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(104,986)	(104,986)	46,049	151,035
Fund Balances - Beginning	104,986	104,986	180,939	75,953
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,988</u>	<u>\$ 226,988</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Federal Forfeiture
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	10,000	10,000	-	(10,000)
Investment Earnings (Losses)	100	100	136	36
Total Revenues	<u>10,100</u>	<u>10,100</u>	<u>136</u>	<u>(9,964)</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	61,100	61,100	22,186	38,914
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>61,100</u>	<u>61,100</u>	<u>22,186</u>	<u>38,914</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(51,000)</u>	<u>(51,000)</u>	<u>(22,050)</u>	<u>28,950</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(51,000)	(51,000)	(22,050)	28,950
Fund Balances - Beginning	51,000	51,000	51,201	201
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,151</u>	<u>\$ 29,151</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 MS II Detention
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	100	100	-	(100)
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	10	10	-	(10)
Total Revenues	<u>110</u>	<u>110</u>	<u>-</u>	<u>(110)</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	20,110	20,110	-	20,110
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>20,110</u>	<u>20,110</u>	<u>-</u>	<u>20,110</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	20,000	20,000	20,000	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	20,000	20,000
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 State Office Remodel
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,000,000	-	100,000	100,000
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	61	61
Total Revenues	<u>1,000,000</u>	<u>-</u>	<u>100,061</u>	<u>100,061</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	150,000	-	15,102	(15,102)
Capital Outlay	850,000	-	84,959	(84,959)
Contingencies	-	-	-	-
Total Expenditures	<u>1,000,000</u>	<u>-</u>	<u>100,061</u>	<u>(100,061)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 45th Parallel
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	-	-	-	-
Other Income	40,557	40,557	40,757	200
Total Revenues	<u>40,557</u>	<u>40,557</u>	<u>40,757</u>	<u>200</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	9,964	9,964	-	9,964
Capital Outlay	-	-	-	-
Contingencies	-	-	-	-
Total Expenditures	<u>9,964</u>	<u>9,964</u>	<u>-</u>	<u>9,964</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>30,593</u>	<u>30,593</u>	<u>40,757</u>	<u>10,164</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(30,593)	(30,593)	(30,593)	-
Total Other Financing Sources (Uses)	<u>(30,593)</u>	<u>(30,593)</u>	<u>(30,593)</u>	<u>-</u>
Net Change in Fund Balances	-	-	10,164	10,164
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,164</u>	<u>\$ 10,164</u>

Malheur County, Oregon
 Budgetary Comparison Schedule - Modified Cash Basis
 Work Release Construction
 For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings (Losses)	1,000	1,000	986	(14)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>986</u>	<u>(14)</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	-	-	-	-
Capital Outlay	264,350	264,350	-	264,350
Contingencies	-	-	-	-
Total Expenditures	<u>264,350</u>	<u>264,350</u>	<u>-</u>	<u>264,350</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(263,350)</u>	<u>(263,350)</u>	<u>986</u>	<u>264,336</u>
Other Financing Sources (Uses)				
Sale of Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(263,350)	(263,350)	986	264,336
Fund Balances - Beginning	263,350	263,350	263,814	464
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,800</u>	<u>\$ 264,800</u>

Malheur County, Oregon
Statement of Property Tax Transactions
For the Year Ended June 30, 2015

General Fund

Year	Taxes Receivable 6/30/2014	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2015
2014-2015	\$ -	\$ 4,409,286	\$ (3,992)	\$ 4,787	\$ (4,254,976)	\$ 155,106
2013-2014	156,201	-	(685)	9,761	(88,516)	76,761
2012-2013	100,746	-	(795)	13,161	(58,301)	54,811
2011-2012	63,290	-	(625)	16,347	(52,074)	26,938
2010-2011	28,115	-	(572)	13,893	(38,898)	2,538
2009-2010	1,669	-	(585)	450	(1,101)	433
2008-2009	1,383	-	(1,014)	242	(523)	88
2007-2008	285	-	-	-	-	285
2006-2007	359	-	-	335	(611)	83
Prior	370	-	(128)	-	-	242
	<u>\$ 352,418</u>	<u>\$ 4,409,286</u>	<u>\$ (8,395)</u>	<u>\$ 58,976</u>	<u>\$ (4,495,000)</u>	<u>\$ 317,286</u>

Ambulance Fund

Year	Taxes Receivable 6/30/2014	Levy	Add (Subtract) Net Adjustments	Add Interest On Delinquent Taxes	Collections Including Interest	Taxes Receivable 6/30/2015
2014-2015	\$ -	\$ 203,606	\$ (180)	\$ 216	\$ (196,658)	\$ 6,984
2013-2014	7,200	-	(32)	450	(4,081)	3,537
2012-2013	3,982	-	(31)	520	(2,304)	2,167
2011-2012	238	-	(26)	690	236	1,138
2010-2011	1,213	-	(25)	600	(1,677)	111
2009-2010	274	-	(26)	20	(249)	19
2008-2009	65	-	(48)	11	(25)	4
2007-2008	14	-	-	-	-	14
2006-2007	18	-	-	17	(31)	4
Prior	12	-	-	-	-	12
	<u>\$ 13,016</u>	<u>\$ 203,606</u>	<u>\$ (368)</u>	<u>\$ 2,524</u>	<u>\$ (204,789)</u>	<u>\$ 13,990</u>

Malheur County, Oregon
Schedule of Deposits - Elected Officials
June 30, 2015

	<u>Cash Balance</u> <u>6/30/2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance</u> <u>6/30/2015</u>
Sheriff's Office	<u>\$ 15,353</u>	<u>\$ 113,429</u>	<u>\$ 113,776</u>	<u>\$ 15,006</u>

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

County Clerk	<u>\$ 37,665</u>	<u>\$ 371,668</u>	<u>\$ 363,240</u>	<u>\$ 46,093</u>
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Summary of receipts: record recordings, filings, and elections.

Malheur County, Oregon
Statement of Insurance in Force
June 30, 2015

<u>Type of Coverage</u>	<u>Company</u>	<u>Expiration Date</u>	<u>Coverage</u>	<u>Limit</u>
General Liability	CIS	7/1/2015	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2015	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2015		
Property	CIS	7/1/2015	Per Filed Value	
Boiler and Machinery	CIS	7/1/2015	Per Filed Value	
Excess Crime	National Union Fire Insurance Company of Pitts, PA	7/1/2015	Per Loss	\$ 300,000
Workers' Compensation	CIS	7/1/2015		

Malheur County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2015

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Administrative Services:			
Schools and Roads - Grants to States	10.665		\$ 366
Passed through State Department of Human Resources:			
Women, Infants, and Children	10.557		<u>267,762</u>
Total U.S. Department of Agriculture			<u>268,128</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		2,186,839
Fish Wildlife & Plant Conservation	15.231		251,777
Passed through State Department of Transportation:			
Mineral Leasing Act	15.214		168,443
Passed through State Department of Administrative Services:			
Taylor Grazing	15.227		<u>54,404</u>
Total U.S. Department Interior:			<u>2,661,463</u>
<u>U.S. Department of Justice</u>			
Direct			
State Criminal Alien Assistance Program	16.606		<u>4,144</u>
Total U.S. Department of Transportation			<u>4,144</u>

Malheur County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2015

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Capital Assistant for Elderly & Disabled	20.513		140,630
Grants for Other Urbanized Areas	20.509		171,307
Total U.S. Department of Transportation			<u>311,937</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Passed through State Department of Human Resources:			
State Public Water System	66.432	280557	1,571
Capital Grant For Drinking Water	66.468	280655	1,301
Total U.S. Department of Housing and Urban Development			<u>2,872</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through State Department of Human Resources:			
Public Health Emergency Preparedness	93.069	280619	77,173
Project Grants - Tuberculosis Contract	93.116	280549	773
Foster Care Title IV-E	93.658		66,615
Immunization Grants	93.268	280540	600
Medical Assistance Program	93.788	100000	164,964
Passed through State Division of Public Health:			
Affordable Care Act Maternal, Infant	93.505	280539	261,563
Passed through Oregon Commission on Children & Families:			
Social Services Block Grant	93.667	111092	4,422
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Enforcement	93.563		95,474
Total U.S. Department of Health and Human Resources			<u>671,584</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		38,149
Passed Through Federal Surplus			
Road Fund	39.002		110
Total U.S. Department of Homeland Security			<u>38,259</u>
Total Federal Financial Assistance Expended			<u>\$ 3,958,387</u>

Note: The accompanying schedule of expenditures of federal awards is prepared on the modified cash basis of accounting.

STATE AND FEDERAL REPORTS



Millington Zwygart

CERTIFIED PUBLIC ACCOUNTANTS

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, 2015 and have issued our report thereon dated February 8, 2016. 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, as set forth below, noncompliance with which could have a direct and material effect on the determination of the modified cash basis financial statement amounts:

- The accounting records and related internal control structure.
- The amount and adequacy of collateral pledged by depositories to secure the deposit of public funds
- The requirements relating to debt.
- The requirements relating to preparation, adoption and execution of the annual budgets for fiscal years 2014 and 2015.
- The requirements, relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirement pertaining to the awarding of public contracts and the construction of public improvements.

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 test disclosed no instances of noncompliance that are required to be reported under Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State.

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.

Millington Zwysart CPAs, PLLC

By: *Jared Zwysart*

Caldwell, Idaho

February 8, 2016



Millington Zwygart

CERTIFIED PUBLIC ACCOUNTANTS

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, 2015, 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 February 8, 2016.

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.

Millington Zwyzart CPAs, PLLC

By: *Jared Zwyzart*

Caldwell, Idaho
February 8, 2016



Millington Zwygart

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on Compliance for Each Major Federal Program

We have audited Malheur County, Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2015. Malheur County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Malheur County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Malheur County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Malheur County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Malheur County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Malheur County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Malheur County, Oregon's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Millington Zwysart CPAs, PLLC

By: *Jared Zwysart*

Caldwell, Idaho
February 8, 2016

Malheur County, Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2015

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Qualified - Governmental Activities; Unqualified - Major Funds and Aggregate Remaining Fund Information

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 deficiency(ies) disclosed? yes none reported

Material weakness(es) disclosed? yes none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? yes no

Identification of major programs:

CFDA Numbers	Name of Federal Program
15.226	Payments in Lieu of Taxes

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes no

Malheur County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2015

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported