

MALHEUR COUNTY, OREGON

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2017

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Malheur County, Oregon
Principal Officers
For the Year Ended June 30, 2017

| | <u>GOVERNING BOARD</u> | <u>TERM EXPIRES</u> |
|-------------------|---|---------------------|
| Dan P. Joyce | County Judge Ontario, Oregon | January 2023 |
| Lawrence Wilson | County Commissioner Ontario, Oregon | January 2021 |
| Don Hodge | County Commissioner Ontario, Oregon | January 2019 |
| Registered Agent | Dan P. Joyce | |
| Registered Office | 251 B Street West Vale, Oregon 97918 | |

OTHER ELECTED OFFICIALS

| | | |
|----------------------|-------------------|--------------|
| County Sheriff | Brian Wolfe | January 2021 |
| County Clerk | Deborah R. DeLong | January 2019 |
| County Treasurer | Jennifer Forsyth | January 2019 |
| County Assessor | Dave Ingram | January 2021 |
| Justice of the Peace | Margaret Mahoney | January 2019 |

OTHER APPOINTED OFFICIALS

| | |
|------------------------|----------------|
| Administrative Officer | Lorinda DuBois |
|------------------------|----------------|



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 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic cash financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon, as of June 30, 2017, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

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

Other Matters

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2017, on our consideration of Malheur County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Malheur County, Oregon's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated December 13, 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 Zwysart CPAs, PLLC

By: *Jordan Zwysart*

Caldwell, Idaho
December 13, 2016

Malheur County, Oregon
Statement of Net Position - Cash Basis
June 30, 2017

| | Primary Government | | |
|-------------------------------|----------------------------|-----------------------------|--------------|
| | Governmental Activities | Business-type Activities | Total |
| Assets | | | |
| Cash and Cash Equivalents | \$ 9,449,546 | \$ 104,104 | \$ 9,553,650 |
| Total Assets | 9,449,546 | 104,104 | 9,553,650 |
| Liabilities | | | |
| Overdrawn Account | - | - | - |
| Total Liabilities | - | - | - |
| Net Position | | | |
| Restricted for: | | | |
| Public Safety | 928,257 | - | 928,257 |
| Roads and Bridges | 1,344,392 | - | 1,344,392 |
| Social Services | 93,177 | - | 93,177 |
| Restricted for other purposes | 1,750,154 | - | 1,750,154 |
| Unrestricted | 5,333,566 | 104,104 | 5,437,670 |
| Total Net Position | \$ 9,449,546 | \$ 104,104 | \$ 9,553,650 |

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Activities - Cash Basis
For the Year Ended June 30, 2017

| | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | |
|--|-----------------------------|--------------------------------------|--|---|----------------------------|-----------------------------|----------------------------|
| | Expenses | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions | Primary Government | | |
| | | | | | Governmental Activities | Business-type Activities | Total |
| Primary Government: | | | | | | | |
| Governmental Activities: | | | | | | | |
| General Government | \$ 3,260,201 | \$ 2,946,728 | \$ 912,680 | \$ - | \$ 599,207 | \$ - | \$ 599,207 |
| Social Services | 4,776,434 | 21,769 | 495,484 | - | (4,259,181) | - | (4,259,181) |
| Public Safety and Justice | 9,278,582 | 321,524 | 1,545,564 | - | (7,411,494) | - | (7,411,494) |
| Community Services | 1,521,532 | - | - | - | (1,521,532) | - | (1,521,532) |
| Library Services | 22,710 | 21,440 | - | - | (1,270) | - | (1,270) |
| Roads and Bridges | 3,424,434 | 29,220 | - | - | (3,395,214) | - | (3,395,214) |
| Debt Services: | | | | | | | |
| Principal | 77,797 | - | - | - | (77,797) | - | (77,797) |
| Interest | 22,390 | - | - | - | (22,390) | - | (22,390) |
| Total Governmental Activities | <u>22,384,080</u> | <u>3,340,681</u> | <u>2,953,728</u> | <u>-</u> | <u>(16,089,671)</u> | <u>-</u> | <u>(16,089,671)</u> |
| Business-type Activities: | | | | | | | |
| Malheur County Fair | 297,462 | 185,074 | 37,858 | - | - | (74,530) | (74,530) |
| Total Business-type Activities | <u>297,462</u> | <u>185,074</u> | <u>37,858</u> | <u>-</u> | <u>-</u> | <u>(74,530)</u> | <u>(74,530)</u> |
| Total Primary Government | <u>\$ 22,681,542</u> | <u>\$ 3,525,755</u> | <u>\$ 2,991,586</u> | <u>\$ -</u> | <u>(16,089,671)</u> | <u>(74,530)</u> | <u>(16,164,201)</u> |
| General Revenues: | | | | | | | |
| Property Taxes | | | | | 5,629,849 | - | 5,629,849 |
| Intergovernmental | | | | | 11,674,411 | 54,159 | 11,728,570 |
| Investment Earnings (Losses) | | | | | 52,875 | 336 | 53,211 |
| Debt Proceeds | | | | | - | - | - |
| Other Income | | | | | 210,208 | 22,057 | 232,265 |
| Disposal of Assets | | | | | 29,424 | - | 29,424 |
| Total General Revenues | | | | | <u>17,596,767</u> | <u>76,552</u> | <u>17,673,319</u> |
| Special Items: | | | | | | | |
| Transfer Between Governmental and Business Funds | | | | | (20,000) | 20,000 | - |
| Total General Revenues and Special Items | | | | | <u>35,173,534</u> | <u>173,104</u> | <u>35,346,638</u> |
| Change in Net Position | | | | | 1,487,096 | 22,022 | 1,509,118 |
| Net Position, Beginning of Year | | | | | 7,962,450 | 82,082 | 8,044,532 |
| Net Position, End of Year | | | | | <u>\$ 9,449,546</u> | <u>\$ 104,104</u> | <u>\$ 9,553,650</u> |

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
 Balance Sheet - Cash Basis -
 Governmental Funds
 June 30, 2017

| | General Fund | Road Fund | State Mediation | Other Governmental Funds | Total Governmental Funds |
|-------------------------------------|---------------------|---------------------|--------------------|--------------------------------|--------------------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 5,333,566 | \$ 1,005,805 | \$ 2,485 | \$ 3,107,690 | \$ 9,449,546 |
| Internal Balance | - | - | - | - | - |
| Total Assets | <u>\$ 5,333,566</u> | <u>\$ 1,005,805</u> | <u>\$ 2,485</u> | <u>\$ 3,107,690</u> | <u>\$ 9,449,546</u> |
| Liabilities | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | - | 1,005,805 | 2,485 | 3,107,690 | 4,115,980 |
| Unassigned | 5,333,566 | - | - | - | 5,333,566 |
| Total Fund Balances | <u>5,333,566</u> | <u>1,005,805</u> | <u>2,485</u> | <u>3,107,690</u> | <u>9,449,546</u> |
| Total Liabilities and Fund Balances | <u>\$ 5,333,566</u> | <u>\$ 1,005,805</u> | <u>\$ 2,485</u> | <u>\$ 3,107,690</u> | <u>\$ 9,449,546</u> |

The accompanying notes are an integral
 part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis -
Governmental Funds
For the Year Ended June 30, 2017

| | General Fund | Road Fund | State Mediation | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------|--------------------------------|--------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ 4,991,125 | \$ - | \$ - | \$ 638,724 | \$ 5,629,849 |
| Intergovernmental | 3,862,273 | 3,556,034 | 2,474,853 | 1,781,251 | 11,674,411 |
| Grants | 912,230 | - | - | 2,041,498 | 2,953,728 |
| Charges for Services | 2,887,338 | 29,220 | - | 424,123 | 3,340,681 |
| Investment Earnings (Losses) | 23,767 | 7,456 | - | 21,652 | 52,875 |
| Other Income | 181,228 | 22,852 | - | 6,128 | 210,208 |
| Total Revenues | 12,857,961 | 3,615,562 | 2,474,853 | 4,913,376 | 23,861,752 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | 2,128,183 | - | - | 249,174 | 2,377,357 |
| Social Services | 1,776,399 | - | 2,472,368 | 512,667 | 4,761,434 |
| Public Safety and Justice | 7,697,679 | - | - | 1,580,903 | 9,278,582 |
| Community Services | 868,632 | - | - | 632,775 | 1,501,407 |
| Library Services | 6,000 | - | - | 14,760 | 20,760 |
| Roads and Bridges | - | 2,949,434 | - | 9,913 | 2,959,347 |
| Capital Outlay | 280,225 | 465,087 | - | 639,694 | 1,385,006 |
| Debt Service: | | | | | |
| Principal | 15,852 | 61,945 | - | - | 77,797 |
| Interest | 12,608 | 9,782 | - | - | 22,390 |
| Total Expenditures | 12,785,578 | 3,486,248 | 2,472,368 | 3,639,886 | 22,384,080 |
| Excess (Deficiency) of Revenues Over Expenditures | 72,383 | 129,314 | 2,485 | 1,273,490 | 1,477,672 |
| Other Financing Sources (Uses) | | | | | |
| Sale of Equipment | 8,452 | 18,750 | - | 2,222 | 29,424 |
| Debt Proceeds | - | - | - | - | - |
| Transfers In | 793,951 | - | - | 102,260 | 896,211 |
| Transfers Out | (45,000) | (42,260) | - | (828,951) | (916,211) |
| Total Other Financing Sources (Uses) | 757,403 | (23,510) | - | (724,469) | 9,424 |
| Net Change in Fund Balances | 829,786 | 105,804 | 2,485 | 549,021 | 1,487,096 |
| Fund Balance - Beginning | 4,503,780 | 900,001 | - | 2,558,669 | 7,962,450 |
| Fund Balances - Ending | \$ 5,333,566 | \$ 1,005,805 | \$ 2,485 | \$ 3,107,690 | \$ 9,449,546 |

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Net Position- Cash Basis - Proprietary Funds
June 30, 2017

| | Enterprise Funds Malheur County Fair Board |
|---------------------------|--|
| Assets | |
| Cash and Cash Equivalents | \$ 104,104 |
| Total Assets | \$ 104,104 |
| Liabilities | |
| Bank Overdrawn | \$ - |
| Total Liabilities | - |
| Net Position | |
| Unrestricted | 104,104 |
| Total Net Position | \$ 104,104 |

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Revenues, Expenses, and Changes in Net Position -
Cash Basis - Proprietary Funds
For the Year Ended June 30, 2017

| | <u>Enterprise Funds</u> <u>Malheur County</u> <u>Fair Board</u> |
|---------------------------------------|---|
| Operating Revenues | |
| Property Taxes | \$ - |
| Intergovernmental | 54,159 |
| Grants | 19,807 |
| Charges for Services | 185,074 |
| Contributions | 18,051 |
| Other Income | 22,057 |
| Total Operating Revenues | 299,148 |
| Operating Expenses | |
| Personnel Services | 85,472 |
| Material and Supplies | 211,990 |
| Capital Outlay | - |
| Total Operating Expenses | 297,462 |
| Net Operating Income (Loss) | 1,686 |
| Nonoperating Revenue (Expense) | |
| Sale of Assets | - |
| Interest | 336 |
| Transfer From Governmental Activities | 20,000 |
| Total Nonoperating Revenue (Expense) | 20,336 |
| Change in Net Position | 22,022 |
| Net Position - Beginning | 82,082 |
| Net Position - Ending | \$ 104,104 |

The accompanying notes are an integral
part of the financial statements

Malheur County, Oregon
Statement of Fiduciary Net Position - Cash Basis- Fiduciary Funds
June 30, 2017

| | <u>Agency Funds</u> |
|------------------------------------|-------------------------|
| Assets | |
| Cash and Cash Equivalents | \$ 472,621 |
| Total Assets | <u>\$ 472,621</u> |
| Liabilities | |
| Due to Other Funds or Taxing Units | \$ 472,621 |
| Total Liabilities | <u>\$ 472,621</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, 2017

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, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Governmental Funds

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

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

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

Proprietary Funds

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

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

Enterprise Funds

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fiduciary Funds

The County reports the following fiduciary fund types:

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

Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the cash basis of accounting. Revenues are recorded when received and expenses when paid. Accounts receivable, accounts payable and other liabilities, and fixed assets are not reported on the financial statements.

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

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

Fund Balance Reporting in Governmental Funds

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

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

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

C. Assets and Liabilities

Cash Equivalents

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

Fair Value Measurements

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

Property Taxes

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

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, 2017, the carrying amount of the County's deposits was \$4,141,184 and the respective bank balances totaled \$5,274,710. 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, 2017, all of the County's deposits were covered by the federal depository insurance or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP), and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk for deposits. The County had \$825 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

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, 2017, are summarized below:

| Investment Type | Rating | Fair Value | Investment Maturities (In Years) | | |
|--------------------------|-----------|-------------|----------------------------------|-------------|-------------------|
| | | | Less Than | 1 - 5 Years | More Than 5 Years |
| External Investment Pool | Not Rated | \$5,885,262 | \$5,885,262 | \$ - | \$ - |

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

| | Governmental Activities | Business-type Activities | Total | Agency Funds | Total Fiduciary |
|--|-------------------------|--------------------------|---------------------|-------------------|-------------------|
| Cash and Cash Equivalents | \$ 3,564,284 | \$ 104,104 | \$ 3,668,388 | \$ 472,621 | \$ 472,621 |
| Investments Categorized as Cash and Cash Equivalents | 5,885,262 | | 5,885,262 | - | - |
| | <u>\$ 9,449,546</u> | <u>\$ 104,104</u> | <u>\$ 9,553,650</u> | <u>\$ 472,621</u> | <u>\$ 472,621</u> |

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

2. CASH AND INVESTMENTS (continued)

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

| | Book Balance | Bank Balance |
|-------------------|-----------------|-----------------|
| County Clerk Fee: | \$ 936 | \$ 54,248 |
| Sheriff's Office | 7,568 | 7,539 |
| Justice Court | 152,776 | 155,921 |
| Work Release | 124 | 124 |
| Fair Board | 2,788 | 8,243 |
| Inmate Trust | 35,926 | 35,926 |
| | \$200,118 | \$262,001 |

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2017:

| | |
|------------|---|
| \$ 793,951 | Transferred from Nonmajor funds to the General fund for expenses paid |
| 45,000 | Transferred from the General fund to Nonmajor funds for expenses paid |
| 42,260 | Transferred from Nonmajor funds to the Road fund for expenses paid |
| 15,000 | Transferred from Nonmajor funds to other Nonmajor funds for expenses paid |
| 20,000 | Transferred from Nonmajor funds to the Malheur County Fair Board fund for expenses paid |
| \$ 916,211 | |

4. 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 a cost sharing 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).

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

4. PENSION PLAN (continued)

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.

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.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

4. PENSION PLAN (continued)

OPSRP Individual Account Program (OPSRP IAP):

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

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

Death Benefits - Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balances, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping – OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions:

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The County paid 14.30% for Tier 1 and Tier II employees, 6.94% for OPSRP General Service payroll, and 11.05% 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, 2017 were \$843,545 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, 2017

4. PENSION PLAN (continued)

Actuarial methods and assumptions used in developing total pension liability:

| | |
|---------------------------|---|
| Valuation Date | June 30, 2015 |
| Experience Study | 2014, Published September 2015 |
| Amortization cost method | Entry Age Normal |
| Amortization method | Amortized as a level percentage of payroll; UAL (10 year) amortization is closed. |
| Asset valuation | Market value of assets |
| Actuarial Assumptions: | |
| Investment rate of return | 7.75 percent |
| Payroll Growth | 3.75 percent |
| Consumer Price Inflation | 2.75 percent |
| Health cost inflation | None. Statute stipulates \$60 monthly payment for health insurance. |

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.

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% |

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

4. PENSION PLAN (continued)

Long-Term Expected Rate of Return:

| Asset Class | Target | Compound Annual Return (Geometric) |
|-----------------------------------|--------|------------------------------------|
| Core Fixed Income | 8.00% | 4.00% |
| Short-Term Bonds | 8.00% | 3.61% |
| Bank/Leveraged Loans | 3.00% | 5.42% |
| High Yield Bonds | 1.00% | 6.20% |
| Large Cap US Equities | 15.75% | 6.70% |
| Small Cap US Equities | 1.31% | 6.99% |
| Micro Cap US Equities | 1.31% | 7.01% |
| Developed Foreign Equities | 13.13% | 6.73% |
| Emerging Foreign Equities | 4.12% | 7.25% |
| Non-US Small Cap Equities | 1.88% | 7.22% |
| Private Equity | 17.50% | 7.97% |
| Real Estate (Property) | 10.00% | 5.84% |
| Real Estate (REITS) | 2.50% | 6.69% |
| Hedge Fund of Funds - Diversified | 2.50% | 4.64% |
| Hedge Fund - Event-driven | 0.63% | 6.72% |
| Timber | 1.88% | 5.85% |
| Farmland | 1.88% | 6.37% |
| Infrastructure | 3.75% | 7.13% |
| Commodities | 1.88% | 4.58% |
| | | |
| Assumed Inflation - Mean | | 2.50% |
| | | |

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

4. PENSION PLAN (continued)

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

| | |
|--|----------------------|
| | June 30, 2015 |
| Actuarial Valuation Date (liability rolled forward to MD) | December 31, 2013 |
| Discount Rate | 7.75% |
| Employer's proportionate share at prior MD | 0.07045832% |
| Employer's proportionate share at MD | 0.07002315% |
| Employer's proportionate share of system NPL/(A) at prior MD | \$ 4,045,337 |
| Employer's proportionate share of system NPL/(A) at MD | \$ 10,512,101 |
| · Sensitivity: NPL/(A) using discount rate 1.00% lower | \$ 16,973,538 |
| · Sensitivity: NPL/(A) using discount rate 1.00% higher | \$ 511,470 |

Employer Pension Expense for Measurement Period

| | |
|--|---------------------|
| · Employer's proportionate share of system Pensions Expense/(Income) | \$ 1,883,634 |
| · Net amortization of deferred amounts from: | |
| · Changes in proportionate share | \$ (36,435) |
| · Difference between employer contributions and employer's proportionate share of system contributions | \$ 27,905 |
| Employer's Total Pension Expense/(Income) | \$ 1,875,104 |

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|--|----------------------------------|---------------------------------|
| Difference between expected and actual experience | \$ 347,786 | \$ - |
| Change of assumptions | \$ 2,241,978 | \$ - |
| Net difference between projected and actual earnings on investments | \$ 2,076,750 | \$ - |
| Changes in proportion and difference between employer contributions and proportionate share of contributions | \$ 141,258 | \$ 149,694 |
| Total (prior to post-MD contributions) | \$ 4,807,772 | \$ 149,694 |
| Contributions subsequent to the MD | \$ - | \$ - |
| Net Deferred Outflow/(Inflow) of Resources | | \$ 4,658,078 |

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

4. 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 | \$ 831,295 |
| 2nd Fiscal Year | 831,295 |
| 3rd Fiscal Year | 1,595,753 |
| 4th Fiscal Year | 1,223,076 |
| 5th Fiscal Year | 176,659 |
| Thereafter | - |
| Total | \$ 4,658,078 |

All assumptions, methods and plan provisions used in these calculations are described in Oregon PERS system-wide GASB 68 reporting summary dated December 1, 2015.

These amounts are not reported on the County's financial statements because they are reported using the 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, 2017, the required contribution rate as a percentage of covered payrolls for members was 6% for general members and 6% for police/firefighters. The employer rate as a percentage of covered payroll was 6.94% for general members and 11.44% for police/firefighter members. The County employer contributions required and paid were \$843,545, \$847,043, and \$742,576 for the three years ended June 30, 2017, 2016, and 2015, respectively.

5. RISK MANAGEMENT

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

6. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS:

Lytle Landfill Permit #348

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

| General Fund Only: | <u>June 30, 2017</u> | <u>June 30, 2016</u> | <u>June 30, 2015</u> |
|---------------------------|----------------------|----------------------|----------------------|
| X: Beginning Cash Balance | \$ 4,503,780 | \$ 3,951,034 | \$ 3,996,508 |
| Y: Total Revenue | 13,720,225 | \$ 13,193,738 | \$ 12,612,741 |
| X/Y | 33% | 30% | 32% |
| B: Total Expenditures | 12,890,439 | \$ 12,640,992 | \$ 12,658,215 |
| A: Ending Cash Balance | \$ 5,333,566 | \$ 4,503,780 | \$ 3,951,034 |
| A/B | 41% | 36% | 31% |

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 | \$ 5,333,566 | \$ 4,503,780 | \$ 3,951,034 |
| B: Total Expenditures | \$ 12,890,439 | \$ 12,640,992 | \$ 12,658,215 |
| A/B | 41% | 36% | 31% |

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

| | | | |
|------------------------------|---------------|---------------|---------------|
| C: Environmental Obligations | \$ 86,133 | \$ 86,133 | \$ 86,133 |
| D: Revenue | \$ 13,720,225 | \$ 13,193,738 | \$ 12,612,741 |
| C/D | 0.6% | 0.7% | 0.7% |

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

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

6. 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 2016. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The above liability is not reported on the financial statements, because they are displayed using the cash basis of accounting.

7. LEASE COMMITMENTS

Capital Leases

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

Changes in the long-term leases for the year ended June 30, 2017 are as follows:

| | Rate | Maturity | 6/30/16 | Increase | Decrease | 6/30/17 | Current |
|--------------|-------|----------|------------|----------|-------------|------------|-----------|
| Grade Lease | 3.50% | 2019 | \$ 108,680 | \$ - | \$ (35,322) | \$ 73,358 | \$ 36,133 |
| Loader Lease | 3.50% | 2020 | 79,994 | - | (19,113) | 60,881 | 19,607 |
| | | | \$ 188,674 | \$ - | \$ (54,435) | \$ 134,239 | \$ 55,740 |

There was interest expense of \$6,059 paid on capital leases during the year ending June 30, 2017.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

7. LEASE COMMITMENTS (continued)

Future lease payments as of June 30, 2017 are as follows:

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--------------------------------|------------|----------|------------|
| 2018 | \$ 55,740 | \$ 4,754 | \$ 60,494 |
| 2019 | 57,530 | 2,964 | 60,494 |
| 2020 | 20,971 | 807 | 21,778 |
| | \$ 134,241 | \$ 8,525 | \$ 142,766 |

Operating Leases

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

| Fiscal Year Ending June 30, | |
|--------------------------------|-----------|
| 2018 | \$ 17,400 |
| | \$ 17,400 |

Rent expense for the year ended June 30, 2017 was \$34,800.

8. LONG-TERM OBLIGATIONS

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

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

Long-term obligation activity for the year ended June 30, 2017 was as follows:

| <u>Description</u> | <u>Maturity</u> | <u>Rate</u> | <u>6/30/16</u> | <u>Increase</u> | <u>Decrease</u> | <u>6/30/17</u> | <u>Current Portion</u> |
|---------------------------------|-----------------|-------------|----------------|-----------------|-----------------|----------------|------------------------|
| <u>Governmental Activities:</u> | | | | | | | |
| Gravel Pit Loan | 2031 | 3.50% | \$ 130,000 | \$ - | \$ (7,510) | \$122,490 | \$ 6,939 |
| Goodfellows Bldg Lease | 2025 | 7.00% | 171,207 | - | (14,373) | 156,834 | 16,508 |
| | | | \$ 301,207 | \$ - | \$(21,883) | \$279,324 | \$ 23,447 |

There was interest paid on long-term obligations of \$22,390 during the year ended June 30, 2017.

Malheur County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2017

8. LONG-TERM OBLIGATIONS (continued)

Debt service requirements on long-term debt as of June 30, 2017, are as follows:

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|-----------------------------------|------------------|-----------------|------------------|
| 2018 | \$ 23,447 | \$14,767 | \$ 38,214 |
| 2019 | 24,883 | 13,330 | 38,213 |
| 2020 | 26,414 | 11,800 | 38,214 |
| 2021 | 28,046 | 10,168 | 38,214 |
| 2022 | 29,786 | 8,427 | 38,213 |
| 2023-2027 | 105,660 | 17,711 | 123,371 |
| 2028-2031 | 41,088 | 3,881 | 44,969 |
| | <u>\$279,451</u> | <u>\$80,211</u> | <u>\$359,535</u> |

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

9. COMPENSATED ABSENCES

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

| <u>June 30, 2016</u> | <u>Earned</u> | <u>Used</u> | <u>June 30, 2017</u> |
|----------------------|------------------|--------------------|----------------------|
| <u>\$ 461,187</u> | <u>\$520,506</u> | <u>\$(458,502)</u> | <u>\$ 523,191</u> |

SUPPLEMENTARY INFORMATION

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|--------------------|--------------------|---------------------|---------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ 4,428,081 | \$ 4,428,081 | \$ 4,991,125 | \$ 563,044 |
| Intergovernmental | 3,383,868 | 3,523,791 | 3,862,273 | 338,482 |
| Grants | 887,765 | 1,179,970 | 912,230 | (267,740) |
| Charges for Services | 2,396,825 | 2,779,005 | 2,887,338 | 108,333 |
| Investment Earnings (Losses) | 8,510 | 8,510 | 23,767 | 15,257 |
| Other Income | 142,200 | 142,200 | 181,228 | 39,028 |
| Total Revenues | <u>11,247,249</u> | <u>12,061,557</u> | <u>12,857,961</u> | <u>796,404</u> |
| Expenditures | | | | |
| Personal Services | 10,285,797 | 10,535,569 | 9,704,343 | 831,226 |
| Materials and Supplies | 3,549,944 | 3,760,297 | 2,761,908 | 998,389 |
| Capital Outlay | 710,052 | 817,543 | 280,225 | 537,318 |
| Debt Services: | | | | |
| Principal | 12,392 | 15,852 | 15,852 | - |
| Interest | 12,608 | 12,608 | 12,608 | - |
| Contingencies | 212,165 | 455,397 | 10,642 | 444,755 |
| Total Expenditures | <u>14,782,958</u> | <u>15,597,266</u> | <u>12,785,578</u> | <u>2,811,688</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(3,535,709)</u> | <u>(3,535,709)</u> | <u>72,383</u> | <u>(2,015,284)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | 300 | 300 | 8,452 | 8,152 |
| Debt Proceeds | - | - | - | - |
| Transfers In | 1,038,696 | 1,038,696 | 793,951 | (244,745) |
| Transfers Out | (195,000) | (195,000) | (45,000) | (150,000) |
| Total Other Financing Sources (Uses) | <u>843,996</u> | <u>843,996</u> | <u>757,403</u> | <u>(386,593)</u> |
| Net Change in Fund Balances | (2,691,713) | (2,691,713) | 829,786 | (2,401,877) |
| Fund Balances - Beginning | 2,691,713 | 2,691,713 | 4,503,780 | 1,812,067 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,333,566</u> | <u>\$ (589,810)</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Fund
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|---------------------|---------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 2,837,733 | 3,023,263 | 3,556,034 | 532,771 |
| Charges for Services | 28,500 | 28,500 | 29,220 | 720 |
| Investment Earnings (Losses) | 3,000 | 3,000 | 7,456 | 4,456 |
| Other Income | 10,000 | 10,000 | 22,852 | 12,852 |
| Total Revenues | <u>2,879,233</u> | <u>3,064,763</u> | <u>3,615,562</u> | <u>550,799</u> |
| Expenditures | | | | |
| Personal Services | 846,595 | 886,306 | 770,301 | 116,005 |
| Materials and Supplies | 2,303,449 | 2,379,268 | 2,179,133 | 200,135 |
| Capital Outlay | 517,643 | 517,643 | 465,087 | 52,556 |
| Debt Services: | | | | |
| Principal | 65,044 | 235,044 | 61,945 | 173,099 |
| Interest | 9,782 | 9,782 | 9,782 | - |
| Contingencies | 16,679 | 16,679 | - | 16,679 |
| Total Expenditures | <u>3,759,192</u> | <u>4,044,722</u> | <u>3,486,248</u> | <u>558,474</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(879,959)</u> | <u>(979,959)</u> | <u>129,314</u> | <u>(7,675)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | 30,000 | 30,000 | 18,750 | (11,250) |
| Debt Proceeds | - | - | - | - |
| Transfers In | 100,000 | 100,000 | - | (100,000) |
| Transfers Out | (143,947) | (43,947) | (42,260) | (1,687) |
| Total Other Financing Sources (Uses) | <u>(13,947)</u> | <u>86,053</u> | <u>(23,510)</u> | <u>(112,937)</u> |
| Net Change in Fund Balances | (893,906) | (893,906) | 105,804 | (120,612) |
| Fund Balances - Beginning - Restated | 893,906 | 893,906 | 900,001 | 6,095 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,005,805</u> | <u>\$ (114,517)</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Mental Health
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|------------------|-----------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 2,026,961 | 2,507,704 | 2,474,853 | (32,851) |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | - | - |
| Other Income | - | - | - | - |
| Total Revenues | <u>2,026,961</u> | <u>2,507,704</u> | <u>2,474,853</u> | <u>(32,851)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 2,026,961 | 2,507,704 | 2,472,368 | 35,336 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>2,026,961</u> | <u>2,507,704</u> | <u>2,472,368</u> | <u>35,336</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>-</u> | <u>-</u> | <u>2,485</u> | <u>2,485</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Debt Proceeds | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | - | - | 2,485 | 2,485 |
| Fund Balances - Beginning | - | - | - | - |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,485</u> | <u>\$ 2,485</u> |

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*

| | 2017 | 2016 | 2015 |
|---|--------------|--------------|----------------|
| County proportion of the net pension liability (asset) | 0.07045832% | 0.07045832% | 0.07839934% |
| County's proportionate share of the net pension liability (asset) | \$ 4,045,337 | \$ 4,045,337 | \$ (1,777,089) |
| County's covered-employee payroll | \$ 8,232,005 | \$ 8,093,153 | \$ 8,123,430 |
| County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 49.14% | 49.98% | 21.88% |
| Plan fiduciary net position as a percentage of the total pension liability | 91.90% | 91.90% | 103.60% |

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

Data reported is measured as of June 30, 2016

Malheur County, Oregon
Schedule of County Contributions

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|----------------|----------------|----------------|
| Contractually required contributions | \$ 843,545 | \$ 847,043 | \$ 742,576 |
| Contributions in relation to the contractually required contribution | <u>843,545</u> | <u>847,043</u> | <u>742,576</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered-employee payroll | \$ 8,232,005 | \$ 8,093,153 | \$ 8,123,430 |
| Contributions as a percentage of covered-employee payroll | 10.25% | 10.47% | 9.14% |

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

Data reported is measured as of June 30, 2017

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Nonmajor Governmental Funds
June 30, 2017

| | Total Nonmajor Special Revenue Funds |
|--|--|
| Assets | |
| Cash and Cash Equivalents | \$ 3,107,690 |
| Total Assets | <u>\$ 3,107,690</u> |
| Liabilities | |
| Internal Balance | \$ - |
| Total Liabilities | <u>-</u> |
| Fund Balances | |
| Restricted | 3,107,690 |
| Unassigned | - |
| Total Fund Balances | <u>3,107,690</u> |
| Total Liabilities, Deferred Inflows and Fund Balances | <u>\$ 3,107,690</u> |

Malheur County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -
Cash Basis - Nonmajor Governmental Funds
For the Year Ended June 30, 2017

| | Total Nonmajor Special Revenue Funds |
|--|--|
| Revenues | |
| Property Taxes | \$ 638,724 |
| Intergovernmental | 1,781,251 |
| Grants | 2,041,498 |
| Charges for Services | 424,123 |
| Investment Earnings (Losses) | 21,652 |
| Other Income | 6,128 |
| Total Revenues | <u>4,913,376</u> |
| Expenditures | |
| Current: | |
| General Government | 249,174 |
| Social Services | 512,667 |
| Public Safety and Justice | 1,580,903 |
| Community Services | 632,775 |
| Library Services | 14,760 |
| Roads and Bridges | 9,913 |
| Capital Outlay | 639,694 |
| Total Expenditures | <u>3,639,886</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>1,273,490</u> |
| Other Financing Sources (Uses) | |
| Sale of Equipment | 2,222 |
| Transfers In | 102,260 |
| Transfers Out | (828,951) |
| Total Other Financing Sources (Uses) | <u>(724,469)</u> |
| Net Change in Fund Balances | 549,021 |
| Fund Balance - Beginning | 2,558,669 |
| Fund Balances - Ending | <u><u>\$ 3,107,690</u></u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017

| | Economic Development | Major Bridge | Surveyor Corner Preservation | Community Corrections | Law Library |
|--|-------------------------|-------------------|------------------------------------|--------------------------|------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 247,541 | \$ 338,587 | \$ 70,748 | \$ 303,412 | \$ 75,005 |
| Total Assets | <u>\$ 247,541</u> | <u>\$ 338,587</u> | <u>\$ 70,748</u> | <u>\$ 303,412</u> | <u>\$ 75,005</u> |
| Liabilities | | | | | |
| Internal Balances | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 247,541 | 338,587 | 70,748 | 303,412 | 75,005 |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>247,541</u> | <u>338,587</u> | <u>70,748</u> | <u>303,412</u> | <u>75,005</u> |
| Total Liabilities and Fund Balances | <u>\$ 247,541</u> | <u>\$ 338,587</u> | <u>\$ 70,748</u> | <u>\$ 303,412</u> | <u>\$ 75,005</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | <u>Boat Licenses</u> | <u>Correction Assessment</u> | <u>D.A. Enforcement</u> | <u>Taylor Grazing</u> | <u>Task Force</u> |
|-------------------------------------|----------------------|----------------------------------|-----------------------------|---------------------------|-----------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 70,686 | \$ 141,493 | \$ 1,200 | \$ 335,313 | \$ 716 |
| Total Assets | <u>\$ 70,686</u> | <u>\$ 141,493</u> | <u>\$ 1,200</u> | <u>\$ 335,313</u> | <u>\$ 716</u> |
| Liabilities | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 70,686 | 141,493 | 1,200 | 335,313 | 716 |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>70,686</u> | <u>141,493</u> | <u>1,200</u> | <u>335,313</u> | <u>716</u> |
| Total Liabilities and Fund Balances | <u>\$ 70,686</u> | <u>\$ 141,493</u> | <u>\$ 1,200</u> | <u>\$ 335,313</u> | <u>\$ 716</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | Ambulance Service District | Community Children Family | Special Transport | Juvenile Crime Prevention | 911 |
|-------------------------------------|----------------------------------|---------------------------------|----------------------|---------------------------------|------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 261,083 | \$ - | \$ 202 | \$ 5,619 | \$ 86,042 |
| Total Assets | <u>\$ 261,083</u> | <u>\$ -</u> | <u>\$ 202</u> | <u>\$ 5,619</u> | <u>\$ 86,042</u> |
| Liabilities | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 261,083 | - | 202 | 5,619 | 86,042 |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>261,083</u> | <u>-</u> | <u>202</u> | <u>5,619</u> | <u>86,042</u> |
| Total Liabilities and Fund Balances | <u>\$ 261,083</u> | <u>\$ -</u> | <u>\$ 202</u> | <u>\$ 5,619</u> | <u>\$ 86,042</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | Traffic Safety | Court Facilities Security | State Drug Court | State Mediation | Healthy Start |
|-------------------------------------|-----------------|---------------------------------|---------------------|--------------------|------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 4,451 | \$ 119,541 | \$ 10,470 | \$ 61,596 | \$ 31,379 |
| Total Assets | <u>\$ 4,451</u> | <u>\$ 119,541</u> | <u>\$ 10,470</u> | <u>\$ 61,596</u> | <u>\$ 31,379</u> |
| Liabilities | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 4,451 | 119,541 | 10,470 | 61,596 | 31,379 |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>4,451</u> | <u>119,541</u> | <u>10,470</u> | <u>61,596</u> | <u>31,379</u> |
| Total Liabilities and Fund Balances | <u>\$ 4,451</u> | <u>\$ 119,541</u> | <u>\$ 10,470</u> | <u>\$ 61,596</u> | <u>\$ 31,379</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | CVSO Expansion | Search & Rescue | GIS Maintenance | Clerk Records | OJTA Road Fund |
|-------------------------------------|-------------------|--------------------|--------------------|------------------|-------------------|
| Assets | | | | | |
| Cash and Cash Equivalents | \$ 10,786 | \$ 3,351 | \$ 83,495 | \$ 11,715 | \$ 104 |
| Total Assets | <u>\$ 10,786</u> | <u>\$ 3,351</u> | <u>\$ 83,495</u> | <u>\$ 11,715</u> | <u>\$ 104</u> |
| Liabilities | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | |
| Restricted | 10,786 | 3,351 | 83,495 | 11,715 | 104 |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>10,786</u> | <u>3,351</u> | <u>83,495</u> | <u>11,715</u> | <u>104</u> |
| Total Liabilities and Fund Balances | <u>\$ 10,786</u> | <u>\$ 3,351</u> | <u>\$ 83,495</u> | <u>\$ 11,715</u> | <u>\$ 104</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | Project Dove | Healthy Family Grant | RBE Federal Grant | Wolf Depredation | Extension Service District | Federal Forfeiture |
|--|-----------------|----------------------------|----------------------|---------------------|----------------------------------|-----------------------|
| Assets | | | | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ - | \$ 1,155 | \$ 381,523 | \$ 20,562 |
| Total Assets | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,155</u> | <u>\$ 381,523</u> | <u>\$ 20,562</u> |
| Liabilities | | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances | | | | | | |
| Restricted | - | - | - | 1,155 | 381,523 | 20,562 |
| Unassigned | - | - | - | - | - | - |
| Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,155</u> | <u>381,523</u> | <u>20,562</u> |
| Total Liabilities and Fund Balances | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,155</u> | <u>\$ 381,523</u> | <u>\$ 20,562</u> |

Malheur County, Oregon
Combining Balance Sheet - Cash Basis -
Special Revenue Funds
June 30, 2017
(continued)

| | MS II Detention | Elevator Project | 45th Parallel Fund | Structural Assessment | Work Release | Total Nonmajor Special Revenue Funds |
|-------------------------------------|--------------------|---------------------|--------------------------|--------------------------|-----------------|--|
| Assets | | | | | | |
| Cash and Cash Equivalents | \$ 60,392 | \$ 87,321 | \$ 14,746 | \$ - | \$ 267,456 | \$ 3,107,690 |
| Total Liabilities | \$ 60,392 | \$ 87,321 | \$ 14,746 | \$ - | \$ 267,456 | \$ 3,107,690 |
| Liabilities | | | | | | |
| Internal Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Liabilities | - | - | - | - | - | - |
| Fund Balances | | | | | | |
| Restricted | 60,392 | 87,321 | 14,746 | - | 267,456 | 3,107,690 |
| Unassigned | - | - | - | - | - | - |
| Total Fund Balances | 60,392 | 87,321 | 14,746 | - | 267,456 | 3,107,690 |
| Total Liabilities and Fund Balances | \$ 60,392 | \$ 87,321 | \$ 14,746 | \$ - | \$ 267,456 | \$ 3,107,690 |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017

| | Economic Development | Major Bridge | Surveyor | Community Corrections | Law Library |
|--|-------------------------|-------------------|------------------|--------------------------|------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 303,260 | - | - | 3,497 | - |
| Grants | - | - | - | 1,380,536 | - |
| Charges for Services | - | - | 30,042 | 67,073 | 21,440 |
| Investment Earnings (Losses) | 1,434 | 1,924 | 430 | 2,930 | 521 |
| Other Income | 250 | - | - | 3,663 | 46 |
| Total Revenues | <u>304,944</u> | <u>1,924</u> | <u>30,472</u> | <u>1,457,699</u> | <u>22,007</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | 25,883 | - | - |
| Social Services | - | - | - | - | - |
| Public Safety and Justice | - | - | - | 1,010,103 | - |
| Community Services | 170,632 | - | - | - | - |
| Library Services | - | - | - | - | 14,760 |
| Roads and Bridges | - | 9,913 | - | - | - |
| Capital Outlay | - | - | - | - | 1,950 |
| Total Expenditures | <u>170,632</u> | <u>9,913</u> | <u>25,883</u> | <u>1,010,103</u> | <u>16,710</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>134,312</u> | <u>(7,989)</u> | <u>4,589</u> | <u>447,596</u> | <u>5,297</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Assets | - | - | - | - | - |
| Transfers In | - | 42,260 | - | - | - |
| Transfers Out | (61,000) | - | - | (400,000) | - |
| Total Other Financing Sources (Uses) | <u>(61,000)</u> | <u>42,260</u> | <u>-</u> | <u>(400,000)</u> | <u>-</u> |
| Net Change in Fund Balances | 73,312 | 34,271 | 4,589 | 47,596 | 5,297 |
| Fund Balance - Beginning | 174,229 | 304,316 | 66,159 | 255,816 | 69,708 |
| Fund Balances - Ending | <u>\$ 247,541</u> | <u>\$ 338,587</u> | <u>\$ 70,748</u> | <u>\$ 303,412</u> | <u>\$ 75,005</u> |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | Boat Licenses | Correction Assessment | DA Enforcement | Taylor Grazing | Task Force |
|--|---------------|--------------------------|-------------------|-------------------|------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | 83,482 | - |
| Grants | 159,293 | - | - | - | 5,735 |
| Charges for Services | - | 67,414 | 5,348 | - | - |
| Investment Earnings (Losses) | 183 | 868 | 8 | 1,930 | 45 |
| Other Income | - | - | - | 86 | 67 |
| Total Revenues | 159,476 | 68,282 | 5,356 | 85,498 | 5,847 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | 35,015 | - |
| Social Services | - | - | - | - | - |
| Public Safety and Justice | 140,888 | 58,015 | - | - | 14,786 |
| Community Services | - | - | - | - | - |
| Library Services | - | - | - | - | - |
| Roads and Bridges | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | 140,888 | 58,015 | - | 35,015 | 14,786 |
| Excess (Deficiency) of Revenues Over Expenditures | 18,588 | 10,267 | 5,356 | 50,483 | (8,939) |
| Other Financing Sources (Uses) | | | | | |
| Sale of Assets | 2,222 | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | (5,209) | (25,000) | - |
| Total Other Financing Sources (Uses) | 2,222 | - | (5,209) | (25,000) | - |
| Net Change in Fund Balances | 20,810 | 10,267 | 147 | 25,483 | (8,939) |
| Fund Balance - Beginning | 49,876 | 131,226 | 1,053 | 309,830 | 9,655 |
| Fund Balances - Ending | \$ 70,686 | \$ 141,493 | \$ 1,200 | \$ 335,313 | \$ 716 |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | Ambulance Service District | Community Child & Family | Special Transport Fund | Juvenile Crime Prevention | 911 |
|--|-------------------------------|--------------------------------|------------------------------|---------------------------------|------------------|
| Revenues | | | | | |
| Property Taxes | \$ 198,061 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | - | - | - | 22,730 | 338,694 |
| Charges for Services | - | - | 495,484 | - | - |
| Investment Earnings (Losses) | 2,011 | - | 12 | 10 | 1,230 |
| Other Income | - | - | - | - | - |
| Total Revenues | <u>200,072</u> | <u>-</u> | <u>495,496</u> | <u>43,419</u> | <u>339,924</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Social Services | - | 232 | 495,485 | - | - |
| Public Safety and Justice | 214,015 | - | - | 45,807 | - |
| Community Services | - | - | - | - | - |
| Library Services | - | - | - | - | - |
| Roads and Bridges | - | - | - | - | - |
| Capital Outlay | - | - | 15,000 | - | - |
| Total Expenditures | <u>214,015</u> | <u>232</u> | <u>510,485</u> | <u>45,807</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(13,943)</u> | <u>(232)</u> | <u>(14,989)</u> | <u>(2,388)</u> | <u>339,924</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Assets | - | - | - | - | - |
| Transfers In | - | - | 15,000 | - | - |
| Transfers Out | - | - | - | - | (337,742) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>15,000</u> | <u>-</u> | <u>(337,742)</u> |
| Net Change in Fund Balances | <u>(13,943)</u> | <u>(232)</u> | <u>11</u> | <u>(2,388)</u> | <u>2,182</u> |
| Fund Balance - Beginning | 275,026 | 232 | 191 | 8,007 | 83,860 |
| Fund Balances - Ending | <u>\$ 261,083</u> | <u>\$ -</u> | <u>\$ 202</u> | <u>\$ 5,619</u> | <u>\$ 86,042</u> |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | Traffic Safety | Court Facilities Security | State Drug Court | State Mediation | Healthy Start |
|--|----------------|---------------------------------|---------------------|--------------------|------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - | 157,835 |
| Grants | - | - | - | - | - |
| Charges for Services | - | 162,673 | 3,685 | 21,769 | - |
| Investment Earnings (Losses) | 29 | 279 | 63 | 432 | - |
| Other Income | - | - | - | - | - |
| Total Revenues | 29 | 162,952 | 3,748 | 22,201 | 157,835 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Social Services | - | - | - | 16,950 | - |
| Public Safety and Justice | 100 | 62,437 | 2,598 | - | - |
| Community Services | - | - | - | - | 126,456 |
| Library Services | - | - | - | - | - |
| Roads and Bridges | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | 100 | 62,437 | 2,598 | 16,950 | 126,456 |
| Excess (Deficiency) of Revenues Over Expenditures | (71) | 100,515 | 1,150 | 5,251 | 31,379 |
| Other Financing Sources (Uses) | | | | | |
| Sale of Assets | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| Net Change in Fund Balances | (71) | 100,515 | 1,150 | 5,251 | 31,379 |
| Fund Balance - Beginning | 4,522 | 19,026 | 9,320 | 56,345 | - |
| Fund Balances - Ending | \$ 4,451 | \$ 119,541 | \$ 10,470 | \$ 61,596 | \$ 31,379 |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | CVSO Expansion | Search & Rescue | GIS Maintenance | Clerk Records | OJTA Road Fund |
|--|-------------------|--------------------|--------------------|------------------|-------------------|
| Revenues | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 30,754 | - | - | - | - |
| Grants | - | - | - | - | - |
| Charges for Services | - | - | 17,228 | 6,772 | - |
| Investment Earnings (Losses) | 53 | 21 | 480 | 87 | 1 |
| Other Income | - | - | - | - | - |
| Total Revenues | 30,807 | 21 | 17,708 | 6,859 | 1 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government | - | - | 3,500 | 7,240 | - |
| Social Services | - | - | - | - | - |
| Public Safety and Justice | 32,154 | - | - | - | - |
| Community Services | - | - | - | - | - |
| Library Services | - | - | - | - | - |
| Roads and Bridges | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | 32,154 | - | 3,500 | 7,240 | - |
| Excess (Deficiency) of Revenues Over Expenditures | (1,347) | 21 | 14,208 | (381) | 1 |
| Other Financing Sources (Uses) | | | | | |
| Sale of Assets | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - |
| Net Change in Fund Balances | (1,347) | 21 | 14,208 | (381) | 1 |
| Fund Balance - Beginning - Restated | 12,133 | 3,330 | 69,287 | 12,096 | 103 |
| Fund Balances - Ending | \$ 10,786 | \$ 3,351 | \$ 83,495 | \$ 11,715 | \$ 104 |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | Project Dove | Healthy Family Grant | RBEG Federal Grant | Wolf Depredation | Extension Service District | Federal Forfeiture |
|--|-----------------|----------------------------|--------------------------|---------------------|----------------------------------|-----------------------|
| Revenues | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ 440,663 | \$ - |
| Intergovernmental | - | - | - | - | - | - |
| Grants | - | - | - | 450 | - | - |
| Charges for Services | - | - | - | - | - | - |
| Investment Earnings (Losses) | 20 | - | (1) | 5 | 2,949 | 131 |
| Other Income | - | - | - | - | 425 | - |
| Total Revenues | 20 | - | (1) | 455 | 444,037 | 131 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government | - | - | - | - | - | - |
| Social Services | - | - | - | - | - | - |
| Public Safety and Justice | - | - | - | - | - | - |
| Community Services | - | - | - | - | 335,687 | - |
| Library Services | - | - | - | - | - | - |
| Roads and Bridges | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 20,125 | - |
| Total Expenditures | - | - | - | - | 355,812 | - |
| Excess (Deficiency) of Revenues Over Expenditures | 20 | - | (1) | 455 | 88,225 | 131 |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Assets | - | - | - | - | - | - |
| Transfers In | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - | - | - |
| Net Change in Fund Balances | 20 | - | (1) | 455 | 88,225 | 131 |
| Fund Balance - Beginning | (20) | - | 1 | 700 | 293,298 | 20,431 |
| Fund Balances - Ending | \$ - | \$ - | \$ - | \$ 1,155 | \$ 381,523 | \$ 20,562 |

Malheur County, Oregon
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis - Nonmajor Special Revenue Funds
For the Year Ended June 30, 2017
(continued)

| | MS II Detention | Elevator Project | 45th Parallel Fund | Structural Assessment | Work Release | Total Nonmajor Special Revenue Funds |
|--|--------------------|---------------------|--------------------------|--------------------------|-------------------|--|
| Revenues | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 638,724 |
| Intergovernmental | - | 696,181 | - | 144,818 | - | 1,781,251 |
| Grants | - | - | - | - | - | 2,041,498 |
| Charges for Services | - | - | - | - | - | 424,123 |
| Investment Earnings (Losses) | 329 | 1,449 | 91 | - | 1,698 | 21,652 |
| Other Income | - | - | 1,591 | - | - | 6,128 |
| Total Revenues | <u>329</u> | <u>697,630</u> | <u>1,682</u> | <u>144,818</u> | <u>1,698</u> | <u>4,913,376</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government | - | 32,718 | - | 144,818 | - | 249,174 |
| Social Services | - | - | - | - | - | 512,667 |
| Public Safety and Justice | - | - | - | - | - | 1,580,903 |
| Community Services | - | - | - | - | - | 632,775 |
| Library Services | - | - | - | - | - | 14,760 |
| Roads and Bridges | - | - | - | - | - | 9,913 |
| Capital Outlay | - | 602,619 | - | - | - | 639,694 |
| Total Expenditures | <u>-</u> | <u>635,337</u> | <u>-</u> | <u>144,818</u> | <u>-</u> | <u>3,639,886</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>329</u> | <u>62,293</u> | <u>1,682</u> | <u>-</u> | <u>1,698</u> | <u>1,273,490</u> |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Assets | - | - | - | - | - | 2,222 |
| Transfers In | 20,000 | 25,000 | - | - | - | 102,260 |
| Transfers Out | - | - | - | - | - | (828,951) |
| Total Other Financing Sources (Uses) | <u>20,000</u> | <u>25,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(724,469)</u> |
| Net Change in Fund Balances | 20,329 | 87,293 | 1,682 | - | 1,698 | 549,021 |
| Fund Balance - Beginning | 40,063 | 28 | 13,064 | - | 265,758 | 2,558,669 |
| Fund Balances - Ending | <u>\$ 60,392</u> | <u>\$ 87,321</u> | <u>\$ 14,746</u> | <u>\$ -</u> | <u>\$ 267,456</u> | <u>\$ 3,107,690</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Economic Development
 For the Year Ended June 30, 2016

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 250,000 | 250,000 | 303,260 | 53,260 |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 250 | 250 | 1,434 | 1,184 |
| Other Income | 100 | 100 | 250 | 150 |
| Total Revenues | <u>250,350</u> | <u>250,350</u> | <u>304,944</u> | <u>54,594</u> |
| Expenditures | | | | |
| Personal Services | 5,000 | 5,000 | 5,000 | - |
| Materials and Supplies | 262,200 | 262,200 | 165,632 | 96,568 |
| Capital Outlay | - | - | - | - |
| Contingencies | 52,150 | 52,150 | - | 52,150 |
| Total Expenditures | <u>319,350</u> | <u>319,350</u> | <u>170,632</u> | <u>148,718</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>(69,000)</u> | <u>(69,000)</u> | <u>134,312</u> | <u>203,312</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | (61,000) | (61,000) | (61,000) | - |
| Total Other Financing Sources (Uses) | <u>(61,000)</u> | <u>(61,000)</u> | <u>(61,000)</u> | <u>-</u> |
| Net Change in Fund Balances | (130,000) | (130,000) | 73,312 | 203,312 |
| Fund Balances - Beginning | 130,000 | 130,000 | 174,229 | 44,229 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 247,541</u> | <u>\$ 247,541</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Major Bridge
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 700 | 700 | 1,924 | 1,224 |
| Other Income | - | - | - | - |
| Total Revenues | <u>700</u> | <u>700</u> | <u>1,924</u> | <u>1,224</u> |
| Expenditures | | | | |
| Personal Services | 10,003 | 10,003 | 9,913 | 90 |
| Materials and Supplies | 305,715 | 305,715 | - | 305,715 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>315,718</u> | <u>315,718</u> | <u>9,913</u> | <u>305,805</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(315,018)</u> | <u>(315,018)</u> | <u>(7,989)</u> | <u>307,029</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | |
| Transfers In | 43,947 | 43,947 | 42,260 | (1,687) |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>43,947</u> | <u>43,947</u> | <u>42,260</u> | <u>(1,687)</u> |
| Net Change in Fund Balances | (271,071) | (271,071) | 34,271 | 305,342 |
| Fund Balances - Beginning | 271,071 | 271,071 | 304,316 | 33,245 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 338,587</u> | <u>\$ 338,587</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Surveyor Coroner Preservation
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 25,000 | 25,000 | 30,042 | 5,042 |
| Investment Earnings (Losses) | 200 | 200 | 430 | 230 |
| Other Income | - | - | - | - |
| Total Revenues | <u>25,200</u> | <u>25,200</u> | <u>30,472</u> | <u>5,272</u> |
| Expenditures | | | | |
| Personal Services | 25,007 | 25,007 | 24,781 | 226 |
| Materials and Supplies | 10,700 | 10,700 | 1,102 | 9,598 |
| Capital Outlay | - | - | - | - |
| Contingencies | 51,993 | 51,993 | - | 51,993 |
| Total Expenditures | <u>87,700</u> | <u>87,700</u> | <u>25,883</u> | <u>61,817</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(62,500)</u> | <u>(62,500)</u> | <u>4,589</u> | <u>67,089</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 | (62,500) | (62,500) | 4,589 | 67,089 |
| Fund Balances - Beginning | 62,500 | 62,500 | 66,159 | 3,659 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 70,748</u> | <u>\$ 70,748</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Community Corrections
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 5,382 | 5,382 | 3,497 | (1,885) |
| Grants | 1,334,308 | 1,334,308 | 1,380,536 | 46,228 |
| Charges for Services | 77,100 | 77,100 | 67,073 | (10,027) |
| Investment Earnings (Losses) | 1,000 | 1,000 | 2,930 | 1,930 |
| Other Income | 2,000 | 2,000 | 3,663 | 1,663 |
| Total Revenues | <u>1,419,790</u> | <u>1,419,790</u> | <u>1,457,699</u> | <u>37,909</u> |
| Expenditures | | | | |
| Personal Services | 859,392 | 859,392 | 834,018 | 25,374 |
| Materials and Supplies | 210,579 | 210,579 | 176,085 | 34,494 |
| Capital Outlay | - | - | - | - |
| Contingencies | 9,819 | 9,819 | - | 9,819 |
| Total Expenditures | <u>1,079,790</u> | <u>1,079,790</u> | <u>1,010,103</u> | <u>69,687</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>340,000</u> | <u>340,000</u> | <u>447,596</u> | <u>107,596</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | (400,000) | (400,000) | (400,000) | - |
| Total Other Financing Sources (Uses) | <u>(400,000)</u> | <u>(400,000)</u> | <u>(400,000)</u> | <u>-</u> |
| Net Change in Fund Balances | (60,000) | (60,000) | 47,596 | 107,596 |
| Fund Balances - Beginning | 60,000 | 60,000 | 255,816 | 195,816 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 303,412</u> | <u>\$ 303,412</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Law Library
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------|-----------|-----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 18,000 | 18,000 | 21,440 | 3,440 |
| Investment Earnings (Losses) | 130 | 130 | 521 | 391 |
| Other Income | - | - | 46 | 46 |
| Total Revenues | 18,130 | 18,130 | 22,007 | 3,877 |
| Expenditures | | | | |
| Personal Services | 4,100 | 4,100 | 4,100 | - |
| Materials and Supplies | 22,000 | 22,000 | 10,660 | 11,340 |
| Capital Outlay | 57,030 | 57,030 | 1,950 | 55,080 |
| Contingencies | - | - | - | - |
| Total Expenditures | 83,130 | 83,130 | 16,710 | 66,420 |
| Excess (Deficiency) of Revenues Over Expenditures | (65,000) | (65,000) | 5,297 | 70,297 |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (65,000) | (65,000) | 5,297 | 70,297 |
| Fund Balances - Beginning | 65,000 | 65,000 | 69,708 | 4,708 |
| Fund Balances - Ending | \$ - | \$ - | \$ 75,005 | \$ 75,005 |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Boat License
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | 146,230 | 155,085 | 159,293 | 4,208 |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | 183 | 183 |
| Other Income | 100 | 100 | - | (100) |
| Total Revenues | <u>146,330</u> | <u>155,185</u> | <u>159,476</u> | <u>4,291</u> |
| Expenditures | | | | |
| Personal Services | 141,994 | 141,994 | 128,826 | 13,168 |
| Materials and Supplies | 9,336 | 18,191 | 12,062 | 6,129 |
| Capital Outlay | 1,000 | 2,222 | - | 2,222 |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>152,330</u> | <u>162,407</u> | <u>140,888</u> | <u>21,519</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(6,000)</u> | <u>(7,222)</u> | <u>18,588</u> | <u>25,810</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | 1,000 | 2,222 | 2,222 | |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>1,000</u> | <u>2,222</u> | <u>2,222</u> | <u>-</u> |
| Net Change in Fund Balances | (5,000) | (5,000) | 20,810 | 25,810 |
| Fund Balances - Beginning | 5,000 | 5,000 | 49,876 | 44,876 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 70,686</u> | <u>\$ 70,686</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Corrections Assessment
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 60,000 | 60,000 | 67,414 | 7,414 |
| Investment Earnings (Losses) | 150 | 150 | 868 | 718 |
| Other Income | - | - | - | - |
| Total Revenues | <u>60,150</u> | <u>60,150</u> | <u>68,282</u> | <u>8,132</u> |
| Expenditures | | | | |
| Personal Services | 50,237 | 50,237 | 48,480 | 1,757 |
| Materials and Supplies | 99,913 | 99,913 | 9,535 | 90,378 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>150,150</u> | <u>150,150</u> | <u>58,015</u> | <u>92,135</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(90,000)</u> | <u>(90,000)</u> | <u>10,267</u> | <u>100,267</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 | (90,000) | (90,000) | 10,267 | 100,267 |
| Fund Balances - Beginning | 90,000 | 90,000 | 131,226 | 41,226 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 141,493</u> | <u>\$ 141,493</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 D.A. Enforcement
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|-----------------|--------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 25,000 | 25,000 | 5,348 | (19,652) |
| Investment Earnings (Losses) | 10 | 10 | 8 | (2) |
| Other Income | - | - | - | - |
| Total Revenues | <u>25,010</u> | <u>25,010</u> | <u>5,356</u> | <u>(19,654)</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>5,356</u> | <u>(19,654)</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | (25,010) | (25,010) | (5,209) | (19,801) |
| Total Other Financing Sources (Uses) | <u>(25,010)</u> | <u>(25,010)</u> | <u>(5,209)</u> | <u>(19,801)</u> |
| Net Change in Fund Balances | - | - | 147 | (39,455) |
| Fund Balances - Beginning | - | - | 1,053 | 1,053 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,200</u> | <u>\$ (38,402)</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Taylor Grazing
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 50,000 | 50,000 | 83,482 | 33,482 |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 1,000 | 1,000 | 1,930 | 930 |
| Other Income | 100 | 100 | 86 | (14) |
| Total Revenues | <u>51,100</u> | <u>51,100</u> | <u>85,498</u> | <u>34,398</u> |
| Expenditures | | | | |
| Personal Services | 4,000 | 4,000 | 4,000 | - |
| Materials and Supplies | 182,100 | 182,100 | 31,015 | 151,085 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>186,100</u> | <u>186,100</u> | <u>35,015</u> | <u>151,085</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>(135,000)</u> | <u>(135,000)</u> | <u>50,483</u> | <u>185,483</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 | (160,000) | (160,000) | 25,483 | 185,483 |
| Fund Balances - Beginning | 160,000 | 160,000 | 309,830 | 149,830 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 335,313</u> | <u>\$ 335,313</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Task Force
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|----------------|----------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | 10,000 | 5,735 | (4,265) |
| Charges for Services | 1,000 | 1,000 | - | (1,000) |
| Investment Earnings (Losses) | 10 | 10 | 45 | 35 |
| Other Income | 50 | 50 | 67 | 17 |
| Total Revenues | <u>1,060</u> | <u>11,060</u> | <u>5,847</u> | <u>(5,213)</u> |
| Expenditures | | | | |
| Personal Services | 3,000 | 3,000 | 3,000 | - |
| Materials and Supplies | 8,060 | 18,060 | 11,786 | 6,274 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>11,060</u> | <u>21,060</u> | <u>14,786</u> | <u>6,274</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(10,000)</u> | <u>(10,000)</u> | <u>(8,939)</u> | <u>1,061</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 | <u>(10,000)</u> | <u>(10,000)</u> | <u>(8,939)</u> | <u>1,061</u> |
| Fund Balances - Beginning | 10,000 | 10,000 | 9,655 | (345) |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 716</u> | <u>\$ 716</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Ambulance Service District
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ 194,100 | \$ 194,100 | \$ 198,061 | \$ 3,961 |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 750 | 750 | 2,011 | 1,261 |
| Other Income | 100 | 100 | - | (100) |
| Total Revenues | <u>194,950</u> | <u>194,950</u> | <u>200,072</u> | <u>5,122</u> |
| Expenditures | | | | |
| Personal Services | 69,154 | 78,118 | 78,118 | - |
| Materials and Supplies | 169,500 | 160,536 | 135,897 | 24,639 |
| Capital Outlay | 180,296 | 180,296 | - | 180,296 |
| Contingencies | 25,000 | 25,000 | - | 25,000 |
| Total Expenditures | <u>443,950</u> | <u>443,950</u> | <u>214,015</u> | <u>229,935</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(249,000)</u> | <u>(249,000)</u> | <u>(13,943)</u> | <u>235,057</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>(249,000)</u> | <u>(249,000)</u> | <u>(13,943)</u> | <u>235,057</u> |
| Fund Balances - Beginning | <u>249,000</u> | <u>249,000</u> | <u>275,026</u> | <u>26,026</u> |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 261,083</u> | <u>\$ 261,083</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Community Children & Families
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-------|--------|----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | - | - |
| Other Income | - | - | - | - |
| Total Revenues | - | - | - | - |
| Expenditures | | | | |
| Personal Services | 231 | 231 | 231 | - |
| Materials and Supplies | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | 231 | 231 | 231 | - |
| Excess (Deficiency) of Revenues Over Expenditures | (231) | (231) | (231) | - |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (231) | (231) | (231) | - |
| Fund Balances - Beginning | 231 | 231 | 231 | - |
| Fund Balances - Ending | \$ - | \$ - | \$ - | \$ - |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Special Transport
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|-----------------|-----------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | 396,062 | 570,899 | 495,484 | (75,415) |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | 12 | 12 |
| Other Income | - | - | - | - |
| Total Revenues | <u>396,062</u> | <u>570,899</u> | <u>495,496</u> | <u>(75,403)</u> |
| Expenditures | | | | |
| Personal Services | 2,500 | 2,500 | 2,500 | - |
| Materials and Supplies | 393,562 | 568,399 | 492,985 | 75,414 |
| Capital Outlay | 15,000 | 15,000 | 15,000 | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>411,062</u> | <u>585,899</u> | <u>510,485</u> | <u>75,414</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>(15,000)</u> | <u>(15,000)</u> | <u>(14,989)</u> | <u>11</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 | - | - | 11 | 11 |
| Fund Balances - Beginning | - | - | 191 | 191 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 202</u> | <u>\$ 202</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Juvenile Crime Prevention
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|---------------|-----------------|-----------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 32,000 | 32,000 | 22,730 | (9,270) |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 51,500 | 51,500 | 20,679 | (30,821) |
| Other Income | - | - | 10 | 10 |
| Total Revenues | <u>83,500</u> | <u>83,500</u> | <u>43,419</u> | <u>(40,081)</u> |
| Expenditures | | | | |
| Personal Services | 3,910 | 3,910 | 3,959 | (49) |
| Materials and Supplies | 79,590 | 79,590 | 41,848 | 37,742 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>83,500</u> | <u>83,500</u> | <u>45,807</u> | <u>37,693</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>-</u> | <u>-</u> | <u>(2,388)</u> | <u>(2,388)</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>(2,388)</u> | <u>(2,388)</u> |
| Fund Balances - Beginning | - | - | 8,007 | 8,007 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,619</u> | <u>\$ 5,619</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 911 Fund
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 312,769 | 312,769 | 338,694 | 25,925 |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 200 | 200 | 1,230 | 1,030 |
| Other Income | - | - | - | - |
| Total Revenues | <u>312,969</u> | <u>312,969</u> | <u>339,924</u> | <u>26,955</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>312,969</u> | <u>312,969</u> | <u>339,924</u> | <u>26,955</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | <u>(312,969)</u> | <u>(312,969)</u> | <u>(337,742)</u> | <u>24,773</u> |
| Total Other Financing Sources (Uses) | <u>(312,969)</u> | <u>(312,969)</u> | <u>(337,742)</u> | <u>24,773</u> |
| Net Change in Fund Balances | - | - | 2,182 | 51,728 |
| Fund Balances - Beginning | - | - | 83,860 | 83,860 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 86,042</u> | <u>\$ 135,588</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Traffic Safety
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|---------|----------|----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 10 | 10 | 29 | 19 |
| Other Income | 10 | 10 | - | (10) |
| Total Revenues | 20 | 20 | 29 | 9 |
| Expenditures | | | | |
| Personal Services | 100 | 100 | 100 | - |
| Materials and Supplies | 4,420 | 4,420 | - | 4,420 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | 4,520 | 4,520 | 100 | 4,420 |
| Excess (Deficiency) of Revenues Over Expenditures | (4,500) | (4,500) | (71) | 4,429 |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | - | - | - | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | (4,500) | (4,500) | (71) | 4,429 |
| Fund Balances - Beginning | 4,500 | 4,500 | 4,522 | 22 |
| Fund Balances - Ending | \$ - | \$ - | \$ 4,451 | \$ 4,451 |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CRT Facilities Security
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 4,995 | - | (4,995) |
| Grants | - | - | - | - |
| Charges for Services | 80,532 | 80,532 | 162,673 | 82,141 |
| Investment Earnings (Losses) | 50 | 50 | 279 | 229 |
| Other Income | - | - | - | - |
| Total Revenues | <u>80,582</u> | <u>85,577</u> | <u>162,952</u> | <u>77,375</u> |
| Expenditures | | | | |
| Personal Services | 87,965 | 86,665 | 58,520 | 28,145 |
| Materials and Supplies | 2,617 | 3,917 | 3,917 | - |
| Capital Outlay | - | 4,995 | - | 4,995 |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>90,582</u> | <u>95,577</u> | <u>62,437</u> | <u>33,140</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>(10,000)</u> | <u>(10,000)</u> | <u>100,515</u> | <u>110,515</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 | (10,000) | (10,000) | 100,515 | 110,515 |
| Fund Balances - Beginning | 10,000 | 10,000 | 19,026 | 9,026 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 119,541</u> | <u>\$ 119,541</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Drug Court
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 3,000 | 3,000 | 3,685 | 685 |
| Investment Earnings (Losses) | 20 | 20 | 63 | 43 |
| Other Income | 100 | 100 | - | (100) |
| Total Revenues | <u>3,120</u> | <u>3,120</u> | <u>3,748</u> | <u>628</u> |
| Expenditures | | | | |
| Personal Services | 500 | 500 | 500 | - |
| Materials and Supplies | 7,620 | 7,620 | 2,098 | 5,522 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>8,120</u> | <u>8,120</u> | <u>2,598</u> | <u>5,522</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>(5,000)</u> | <u>(5,000)</u> | <u>1,150</u> | <u>6,150</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) | 1,150 | 6,150 |
| Fund Balances - Beginning | 5,000 | 5,000 | 9,320 | 4,320 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,470</u> | <u>\$ 10,470</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Mediation
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 16,000 | 16,000 | 21,769 | 5,769 |
| Investment Earnings (Losses) | 175 | 175 | 432 | 257 |
| Other Income | - | - | - | - |
| Total Revenues | <u>16,175</u> | <u>16,175</u> | <u>22,201</u> | <u>6,026</u> |
| Expenditures | | | | |
| Personal Services | 5,100 | 5,100 | 1,650 | 3,450 |
| Materials and Supplies | 69,075 | 69,075 | 15,300 | 53,775 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>74,175</u> | <u>74,175</u> | <u>16,950</u> | <u>57,225</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(58,000)</u> | <u>(58,000)</u> | <u>5,251</u> | <u>63,251</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 | (58,000) | (58,000) | 5,251 | 63,251 |
| Fund Balances - Beginning | 58,000 | 58,000 | 56,345 | (1,655) |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 61,596</u> | <u>\$ 61,596</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Healthy Start
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 142,910 | 142,910 | 157,835 | 14,925 |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | - | - |
| Other Income | - | - | - | - |
| Total Revenues | <u>142,910</u> | <u>142,910</u> | <u>157,835</u> | <u>14,925</u> |
| Expenditures | | | | |
| Personal Services | 138,395 | 138,395 | 123,420 | 14,975 |
| Materials and Supplies | 4,515 | 4,515 | 3,036 | 1,479 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>142,910</u> | <u>142,910</u> | <u>126,456</u> | <u>16,454</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | <u>-</u> | <u>-</u> | <u>31,379</u> | <u>31,379</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 | - | - | 31,379 | 31,379 |
| Fund Balances - Beginning | - | - | - | - |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,379</u> | <u>\$ 31,379</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CSVO Expansion
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|---------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Grants | 30,778 | 35,455 | 30,754 | (4,701) |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 10 | 10 | 53 | 43 |
| Other Income | - | - | - | - |
| Total Revenues | <u>30,788</u> | <u>35,465</u> | <u>30,807</u> | <u>(4,658)</u> |
| Expenditures | | | | |
| Personal Services | 20,521 | 20,521 | 20,442 | 79 |
| Materials and Supplies | 10,267 | 14,944 | 11,712 | 3,232 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>30,788</u> | <u>35,465</u> | <u>32,154</u> | <u>3,311</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | - | - | (1,347) | (1,347) |
| 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 | - | - | (1,347) | (1,347) |
| Fund Balances - Beginning | - | - | 12,133 | 12,133 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,786</u> | <u>\$ 10,786</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Search & Rescue
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|---------|----------|----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 10 | 10 | - | (10) |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 10 | 10 | 21 | 11 |
| Other Income | 10 | 10 | - | (10) |
| Total Revenues | 30 | 30 | 21 | (9) |
| 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) | 21 | 3,321 |
| 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) | 21 | 3,321 |
| Fund Balances - Beginning | 3,300 | 3,300 | 3,330 | 30 |
| Fund Balances - Ending | \$ - | \$ - | \$ 3,351 | \$ 3,351 |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 GIS Maintenance
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 12,500 | 12,500 | 17,228 | 4,728 |
| Investment Earnings (Losses) | 100 | 100 | 480 | 380 |
| Other Income | - | - | - | - |
| Total Revenues | <u>12,600</u> | <u>12,600</u> | <u>17,708</u> | <u>5,108</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 38,600 | 38,600 | 3,500 | 35,100 |
| Capital Outlay | 5,500 | 5,500 | - | 5,500 |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>44,100</u> | <u>44,100</u> | <u>3,500</u> | <u>40,600</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(31,500)</u> | <u>(31,500)</u> | <u>14,208</u> | <u>45,708</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 | (31,500) | (31,500) | 14,208 | 45,708 |
| Fund Balances - Beginning | 31,500 | 31,500 | 69,287 | 37,787 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 83,495</u> | <u>\$ 83,495</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Clerk Records
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 7,000 | 7,000 | 6,772 | (228) |
| Investment Earnings (Losses) | 10 | 10 | 87 | 77 |
| Other Income | - | - | - | - |
| Total Revenues | <u>7,010</u> | <u>7,010</u> | <u>6,859</u> | <u>(151)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 17,010 | 17,010 | 7,240 | 9,770 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>17,010</u> | <u>17,010</u> | <u>7,240</u> | <u>9,770</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(10,000)</u> | <u>(10,000)</u> | <u>(381)</u> | <u>9,619</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 | (10,000) | (10,000) | (381) | 9,619 |
| Fund Balances - Beginning | 10,000 | 10,000 | 12,096 | 2,096 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,715</u> | <u>\$ 11,715</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 OJTA Road Project
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-------|--------|----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | 1 | 1 |
| Other Income | - | - | - | - |
| 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 | - | - | 103 | 103 |
| Fund Balances - Ending | \$ - | \$ - | \$ 104 | \$ 104 |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Project Dove
 For the Year Ended June 30, 2017

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

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Healthy Families Grant
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-------|--------|----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | - | - |
| Other Income | - | - | - | - |
| 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 | - | - | - | - |
| Fund Balances - Ending | \$ - | \$ - | \$ - | \$ - |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 RBEG Federal Grant
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-------------|-------------|-------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | (1) | (1) |
| Other Income | - | - | - | - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>(1)</u> | <u>(1)</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>(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 | - | - | 1 | 1 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Wolf Depredation
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|--------------|-----------------|-----------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | 495 | 495 | 450 | (45) |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | 5 | 5 |
| Other Income | - | - | - | - |
| Total Revenues | <u>495</u> | <u>495</u> | <u>455</u> | <u>(40)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 948 | 948 | - | 948 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>948</u> | <u>948</u> | <u>-</u> | <u>948</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(453)</u> | <u>(453)</u> | <u>455</u> | <u>908</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 | (453) | (453) | 455 | 908 |
| Fund Balances - Beginning | 453 | 453 | 700 | 247 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,155</u> | <u>\$ 1,155</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Extension Service District
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ 381,928 | \$ 381,928 | \$ 440,663 | \$ 58,735 |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 500 | 500 | 2,949 | 2,449 |
| Other Income | 100 | 100 | 425 | 325 |
| Total Revenues | <u>382,528</u> | <u>382,528</u> | <u>444,037</u> | <u>61,509</u> |
| Expenditures | | | | |
| Personal Services | 314,639 | 314,639 | 301,776 | 12,863 |
| Materials and Supplies | 40,662 | 40,662 | 33,911 | 6,751 |
| Capital Outlay | 20,125 | 20,125 | 20,125 | - |
| Contingencies | 234,102 | 234,102 | - | 234,102 |
| Total Expenditures | <u>609,528</u> | <u>609,528</u> | <u>355,812</u> | <u>253,716</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(227,000)</u> | <u>(227,000)</u> | <u>88,225</u> | <u>315,225</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 | (227,000) | (227,000) | 88,225 | 315,225 |
| Fund Balances - Beginning | 227,000 | 227,000 | 293,298 | 66,298 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 381,523</u> | <u>\$ 381,523</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Federal Forfeiture
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | 10,000 | 10,000 | - | (10,000) |
| Investment Earnings (Losses) | 50 | 50 | 131 | 81 |
| Other Income | - | - | - | - |
| Total Revenues | <u>10,050</u> | <u>10,050</u> | <u>131</u> | <u>(9,919)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 30,050 | 30,050 | - | 30,050 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>30,050</u> | <u>30,050</u> | <u>-</u> | <u>30,050</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(20,000)</u> | <u>(20,000)</u> | <u>131</u> | <u>20,131</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 | (20,000) | (20,000) | 131 | 20,131 |
| Fund Balances - Beginning | 20,000 | 20,000 | 20,431 | 431 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 20,562</u> | <u>\$ 20,562</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 MS II Detention
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------|-----------|-----------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 10 | 10 | 329 | 319 |
| Other Income | 100 | 100 | - | (100) |
| Total Revenues | 110 | 110 | 329 | 219 |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 60,110 | 60,110 | - | 60,110 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | 60,110 | 60,110 | - | 60,110 |
| Excess (Deficiency) of Revenues Over Expenditures | (60,000) | (60,000) | 329 | 60,329 |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | 20,000 | 20,000 | 20,000 | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | 20,000 | 20,000 | 20,000 | - |
| Net Change in Fund Balances | (40,000) | (40,000) | 20,329 | 60,329 |
| Fund Balances - Beginning | 40,000 | 40,000 | 40,063 | 63 |
| Fund Balances - Ending | \$ - | \$ - | \$ 60,392 | \$ 60,392 |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Elevator Project
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|-----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 587,633 | 696,181 | 108,548 |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 100 | 100 | 1,449 | 1,349 |
| Other Income | - | - | - | - |
| Total Revenues | <u>100</u> | <u>587,733</u> | <u>697,630</u> | <u>109,897</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 4,100 | 32,719 | 32,718 | 1 |
| Capital Outlay | 25,000 | 584,014 | 602,619 | (18,605) |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>29,100</u> | <u>616,733</u> | <u>635,337</u> | <u>(18,604)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(29,000)</u> | <u>(29,000)</u> | <u>62,293</u> | <u>91,293</u> |
| Other Financing Sources (Uses) | | | | |
| Sale of Assets | - | - | - | - |
| Transfers In | 25,000 | 25,000 | 25,000 | - |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>25,000</u> | <u>25,000</u> | <u>25,000</u> | <u>-</u> |
| Net Change in Fund Balances | (4,000) | (4,000) | 87,293 | 91,293 |
| Fund Balances - Beginning | 4,000 | 4,000 | 28 | (3,972) |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 87,321</u> | <u>\$ 87,321</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 45th Parallel
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------------|------------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 10 | 10 | 91 | 81 |
| Other Income | 5,500 | 5,500 | 1,591 | (3,909) |
| Total Revenues | <u>5,510</u> | <u>5,510</u> | <u>1,682</u> | <u>(3,828)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | 9,310 | 9,310 | - | 9,310 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>9,310</u> | <u>9,310</u> | <u>-</u> | <u>9,310</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(3,800)</u> | <u>(3,800)</u> | <u>1,682</u> | <u>5,482</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>(3,800)</u> | <u>(3,800)</u> | <u>1,682</u> | <u>5,482</u> |
| Fund Balances - Beginning | 3,800 | 3,800 | 13,064 | 9,264 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,746</u> | <u>\$ 14,746</u> |

Malheur County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Structural Assessment
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|----------------|----------------|------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | 250,500 | 144,818 | (105,682) |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | - | - | - | - |
| Other Income | - | - | - | - |
| Total Revenues | <u>-</u> | <u>250,500</u> | <u>144,818</u> | <u>(105,682)</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | - | 250,500 | 144,818 | 105,682 |
| Capital Outlay | - | - | - | - |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>250,500</u> | <u>144,818</u> | <u>105,682</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 - Cash Basis
 Work Release Construction
 For the Year Ended June 30, 2017

| | Budgeted Amounts | | Actual | Variance |
|--|------------------|------------------|-------------------|-------------------|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | - | - |
| Grants | - | - | - | - |
| Charges for Services | - | - | - | - |
| Investment Earnings (Losses) | 700 | 700 | 1,698 | 998 |
| Other Income | - | - | - | - |
| Total Revenues | <u>700</u> | <u>700</u> | <u>1,698</u> | <u>998</u> |
| Expenditures | | | | |
| Personal Services | - | - | - | - |
| Materials and Supplies | - | - | - | - |
| Capital Outlay | 266,000 | 266,000 | - | 266,000 |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>266,000</u> | <u>266,000</u> | <u>-</u> | <u>266,000</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(265,300)</u> | <u>(265,300)</u> | <u>1,698</u> | <u>266,998</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>(265,300)</u> | <u>(265,300)</u> | <u>1,698</u> | <u>266,998</u> |
| Fund Balances - Beginning | 265,300 | 265,300 | 265,758 | 458 |
| Fund Balances - Ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 267,456</u> | <u>\$ 267,456</u> |

Malheur County, Oregon
Statement of Property Tax Transactions
For the Year Ended June 30, 2017

General Fund

| Year | Taxes Receivable 7/1/15 | Levy | Add (Subtract) Net Adjustments | Add Interest On Delinquent Taxes | Collections Including Interest | Taxes Receivable 6/30/17 |
|-----------|-------------------------------|---------------------|--------------------------------------|--|--------------------------------------|--------------------------------|
| 2016-2017 | \$ - | \$ 5,077,695 | \$ (130,035) | \$ 10,953 | \$ (4,790,632) | \$ 167,981 |
| 2015-2016 | 150,065 | - | (525) | 8,094 | (72,019) | 85,615 |
| 2014-2015 | 80,122 | - | (533) | 8,483 | (36,574) | 51,498 |
| 2013-2014 | 49,107 | - | (526) | 12,843 | (39,885) | 21,539 |
| 2012-2013 | 24,217 | - | (713) | 11,091 | (31,118) | 3,477 |
| 2011-2012 | 4,177 | - | (578) | 934 | (2,208) | 2,325 |
| 2010-2011 | 1,687 | - | (570) | 58 | (126) | 1,049 |
| 2009-2010 | - | - | - | - | - | - |
| 2008-2009 | 88 | - | - | - | - | 88 |
| Prior | 611 | - | - | 309 | (508) | 412 |
| | <u>\$ 310,074</u> | <u>\$ 5,077,695</u> | <u>\$ (133,480)</u> | <u>\$ 52,765</u> | <u>\$ (4,973,070)</u> | <u>\$ 333,984</u> |

Ambulance Fund

| Year | Taxes Receivable 6/30/16 | Levy | Add (Subtract) Net Adjustments | Add Interest On Delinquent Taxes | Collections Including Interest | Taxes Receivable 6/30/17 |
|-----------|--------------------------------|-------------------|--------------------------------------|--|--------------------------------------|--------------------------------|
| 2016-2017 | \$ - | \$ 202,381 | \$ (5,163) | \$ 435 | \$ (190,983) | \$ 6,670 |
| 2015-2016 | 6,580 | - | (23) | 355 | (3,158) | 3,754 |
| 2014-2015 | 3,608 | - | (24) | 382 | (1,647) | 2,319 |
| 2013-2014 | 2,264 | - | (24) | 592 | (1,839) | 993 |
| 2012-2013 | 957 | - | (28) | 438 | (1,230) | 137 |
| 2011-2012 | 176 | - | (24) | 39 | (93) | 98 |
| 2010-2011 | 73 | - | (25) | 2 | (5) | 45 |
| 2009-2010 | - | - | 4 | - | - | 4 |
| 2008-2009 | 4 | - | - | - | (4) | - |
| Prior | 30 | - | - | 15 | (25) | 20 |
| | <u>\$ 13,692</u> | <u>\$ 202,381</u> | <u>\$ (5,307)</u> | <u>\$ 2,258</u> | <u>\$ (198,984)</u> | <u>\$ 14,040</u> |

Malheur County, Oregon
 Schedule of Deposits - Elected Officials
 June 30, 2017

| | Cash Balance 6/30/2016 | Receipts | Disbursements | Cash Balance 6/30/2017 |
|------------------|---------------------------|-------------------|-------------------|---------------------------|
| Sheriff's Office | <u>\$ 36,212</u> | <u>\$ 824,628</u> | <u>\$ 803,764</u> | <u>\$ 57,076</u> |

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

| | | | | |
|--------------|------------------|-------------------|-------------------|------------------|
| County Clerk | <u>\$ 30,949</u> | <u>\$ 407,964</u> | <u>\$ 384,665</u> | <u>\$ 54,248</u> |
|--------------|------------------|-------------------|-------------------|------------------|

Summary of receipts: record recordings, filings, and elections.

Malheur County, Oregon
Statement of Insurance in Force
June 30, 2017

| Type of Coverage | Company | Expiration Date | Coverage | Limit |
|-----------------------|---------|--------------------|------------------------------|-------------------------------|
| General Liability | CIS | 7/1/2017 | Aggregate Each Occurrence | \$ 15,000,000 \$ 5,000,000 |
| Auto Liability | CIS | 7/1/2017 | Aggregate Each Occurrence | None \$ 5,000,000 |
| Auto Physical Damage | CIS | 7/1/2017 | | |
| Property | CIS | 7/1/2017 | | Per Filed Value |
| Boiler and Machinery | CIS | 7/1/2017 | | Per Filed Value |
| Excess Crime | CIS | 7/1/2017 | Per Loss | \$ 300,000 |
| Workers' Compensation | CIS | 7/1/2017 | | |

Malheur County, Oregon
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2017

| <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 | | \$ 422 |
| Passed through State Department of Human Resources: | | | |
| Women, Infants, and Children | 10.557 | 148021 | 256,998 |
| Child & Adult Care Food Program | 10.558 | | 1,047 |
| Total U.S. Department of Agriculture | | | <u>258,467</u> |
| <u>U.S. Department of Interior</u> | | | |
| Direct | | | |
| Fish Wildlife & Plant Conservation | 15.231 | | 193,856 |
| Passed through State Department of Administrative Services: | | | |
| Mineral Leasing Act | 15.214 | | 11,773 |
| Taylor Grazing | 15.227 | | 60,015 |
| Total U.S. Department Interior: | | | <u>265,644</u> |
| <u>U.S. Department of Justice</u> | | | |
| Direct | | | |
| State Criminal Alien Assistance Program | 16.606 | | 3,837 |
| Total U.S. Department of Justice | | | <u>\$ 3,837</u> |

Malheur County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2017

| <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 | | \$ 113,291 |
| Grants for Other Urbanized Areas | 20.509 | | 192,457 |
| Total U.S. Department of Transportation | | | <u>305,748</u> |
| <u>U.S. Department of Environmental Protection Agency</u> | | | |
| Passed through State Department of Human Resources: | | | |
| State Public Water System | 66.432 | 148021 | 1,680 |
| Capital Grant For Drinking Water | 66.468 | 148021 | 1,875 |
| Total U.S. Department of Housing and Urban Development | | | <u>3,555</u> |
| <u>U.S. Department of Health and Human Resources</u> | | | |
| Passed through State Department of Human Resources: | | | |
| Public Health Emergency Preparedness | 93.069 | 148021 | 73,328 |
| (ACA) Personal Responsibility Education | 93.074 | 148021 | 39,126 |
| Project Grants - Tuberculosis Contract | 93.116 | 148021 | 431 |
| Family Planning Services | 93.217 | 148021 | 48,823 |
| Medical Assistance Program | 93.778 | 148021 | 85,251 |
| Block Grants for Community Mental Health Services | 93.958 | 147797 | 33,386 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 147797 | 314,121 |
| Maternal Child Health Services Grant | 93.994 | 148021 | 31,295 |
| Passed through State Department of Justice & Delinquency Prevention: | | | |
| Child Support Enforcement | 93.563 | | 115,629 |
| Total U.S. Department of Health and Human Resources | | | <u>741,390</u> |
| <u>U.S. Department of Homeland Security</u> | | | |
| Passed through State Department of State Police: | | | |
| Emergency Management & Performance | 97.042 | | 53,984 |
| Passed Through Federal Surplus | | | |
| Road Fund | 39.002 | | 114 |
| Total U.S. Department of Homeland Security | | | <u>54,098</u> |
| Total Federal Financial Assistance Expended | | | <u>\$ 1,632,739</u> |

Malheur County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2017

1. BUDGETS TO ACTUAL RECONCILIATION

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

STATE AND FEDERAL REPORTS

Malheur County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2017

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Malheur County, Oregon under programs of the Federal Government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Malheur County, Oregon, it is not intended to and does not present the financial position or changes in Net Position of Malheur County, Oregon.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

Malheur County, Oregon has elected to use the 10-percent de minimis indirect cost rate.



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 cash basis financial statements of Malheur County, Oregon (the County) as of and for the year ended June 30, 2017 and have issued our report thereon dated December 13, 2017. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

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

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

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

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

- Expenditures in the Juvenile Crime Prevention Fund were over appropriations in the amount of \$49.

Internal Control Over Financial Reporting

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

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

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

Purpose of this Report

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

Millington Zwyzart CPAs, PLLC

By: *Jordan Zwyzart*

Caldwell, Idaho
December 13, 2017



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 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, 2017, and the related notes to the financial statements, which collectively comprise the County's cash basis financial statements, and have issued our report thereon dated December 13, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Millington Zwyzart CPAs, PLLC

By: *Jordan Zwyzart*

Caldwell, Idaho
December 13, 2017



Millington Zwygart

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Commissioners
Malheur County, Oregon
Vale, Oregon

Report on Compliance for Each Major Federal Program

We have audited Malheur County, Oregon's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Malheur County, Oregon's major federal programs for the year ended June 30, 2017. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Malheur County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Malheur County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Millington Zwysart CPAs, PLLC

By: *Jordan Zwysart*

Caldwell, Idaho
December 13, 2017

Malheur County, Oregon
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2017

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

| CFDA Numbers | Name of Federal Program |
|--------------|--|
| 10.557 | Women, Infants, and Children |
| 15.231 | Fish, Wildlife & Plant Conservation |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse |

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

- Auditee qualified as low-risk auditee? yes no

Malheur County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2017

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported