

**UMATILLA COUNTY, OREGON**

**Financial Statements and  
Independent Auditors' Report**

**June 30, 2017**

**BARNETT & MORO, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

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MITCHELL L. BOYLAN, C.P.A.  
-----  
GERALD J. MORO, C.P.A. EMERITUS

January 15, 2018

To the Board of Commissioners  
Umatilla County, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is the responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Umatilla County, Oregon are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, with the exception of the prepaid pension asset treatment and land held for resale treatment. We noted no transactions entered into by Umatilla County, Oregon during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the allocation of expenses by function, and depreciation.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing the audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated January 15, 2018.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Umatilla County, Oregon's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Umatilla County, Oregon's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is other supplementary information (OSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic

Umatilla County, Oregon

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January 15, 2018

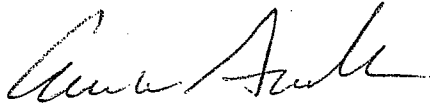
financial statements. We did not audit the OSI and do not express an opinion or provide any assurance on the OSI.

We were engaged to report on the supplementary information and other schedules accompanying the financial statements but are not required supplementary information (RSI). With respect to supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information and other schedules to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of Umatilla County, Oregon and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Cameron W. Anderson  
Barnett & Moro, P.C.

**UMATILLA COUNTY, OREGON**

**List of Officials**

**June 30, 2017**

**COMMISSIONERS**

George Murdock

Larry Givens, Board Chair

Bill Elfering, Vice-Chair

**TITLE**

Commissioner - Position #1

Commissioner - Position #2

Commissioner - Position #3

**CHIEF FINANCIAL OFFICER**

Robert Pahl

**ADDRESS**

Umatilla County Courthouse  
216 SE Fourth Street  
Pendleton, OR 97801

Telephone: 541-276-7111

**UMATILLA COUNTY, OREGON**

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**Independent Auditors' Report**

Board of Commissioners  
Umatilla County  
Pendleton, Oregon

**Report on the Financial Statements**

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, 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 financial statements as listed in the table of contents.

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

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

**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 the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon, as of June 30, 2017, and the respective changes in modified cash-basis financial position, and where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Public Works Fund, and PERS Reserve Fund for the year then ended in accordance with the basis of accounting as described in Note 1.

### **Basis of Accounting**

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

### **Other Matters**

#### *Report on Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise Umatilla County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the 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 financial statements.

The combining and individual nonmajor fund financial statements and schedules, other schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in according with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, 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 on the basis of accounting described in Note 1.

Board of Commissioners  
Umatilla County  
Page three

Management's discussion and analysis on pages 51-61 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on such information.

**Reports on Other Legal and Regulatory Requirements**

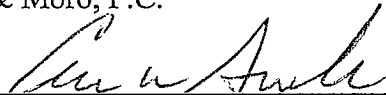
*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2018, on our consideration of Umatilla 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 Umatilla County, Oregon's internal control over financial reporting and compliance.

*Other Reporting Required by Oregon Minimum Standards*

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 15, 2018, on our consideration of the Umatilla County, Oregon'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.

Barnett & Moro, P.C.

By:   
Cameron W. Anderson, Shareholder  
January 15, 2018

**BASIC FINANCIAL STATEMENTS**

**UMATILLA COUNTY, OREGON**

**Statement of Net Position - Modified Cash Basis**

**June 30, 2017**

|  | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| <b><u>ASSETS:</u></b>                                  |                                    |
| Cash and investments                                   | \$ 23,380,752                      |
| Capital assets:  |                                    |
| Land and construction in progress                      | 1,402,212                          |
| Other capital assets (net of accumulated depreciation) | <u>66,076,632</u>                  |
| Total assets   | <u>90,859,596</u>                  |
| <b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>          |                                    |
| Prepaid pension asset                                  | <u>11,600,000</u>                  |
| Total deferred outflows of resources                   | <u>11,600,000</u>                  |
| <b><u>LIABILITIES:</u></b>                             |                                    |
| Noncurrent liabilities:                                |                                    |
| Due within one year                                    | 657,457                            |
| Due in more than one year                              | <u>11,673,659</u>                  |
| Total liabilities                                      | <u>12,331,116</u>                  |
| <b><u>NET POSITION:</u></b>                            |                                    |
| Net investment in capital assets                       | 66,747,728                         |
| Restricted for:  |                                    |
| Debt service   | 46,889                             |
| Public safety  | 1,863,820                          |
| Highways and streets                                   | 5,849,862                          |
| Culture and recreation                                 | 150,062                            |
| Education  | 88,264                             |
| Health   | 1,493,501                          |
| Other purposes   | 757,449                            |
| Unrestricted   | <u>13,130,905</u>                  |
| Total net position                                     | <u>\$ 90,128,480</u>               |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Statement of Activities - Modified Cash Basis**  
**Year Ended June 30, 2017**

| <u>Functions/Programs</u>            | <u>Program Revenues</u> |  |   | <u>Net (Expense) Revenue and Change in Net Position</u> |   |
|--------------------------------------|-------------------------|--|---|---|---|
|                                      | <u>Expenses</u>         | <u>Fees, Fines, and Charges for Services</u> | <u>Operating Grants and Contributions</u> |   | <u>Capital Grants and Contributions</u> |
| General government                   | \$ 11,306,963           | \$ 2,048,062                                 | \$ 3,967,176                              | \$ -  | \$ (5,291,725)                          |
| Public safety                        | 19,780,255              | 1,995,956                                    | 6,008,277                                 | -   | (11,776,022)                            |
| Highways and streets                 | 9,403,308               | 3,756  | 6,146,050                                 | -   | (3,253,502)                             |
| Cultural and recreation              | 1,400,170               | 1,038,546                                    | 188,604                                   | -   | (173,020)                               |
| Education                            | 836,319                 | 62,319                                       | 398,666                                   | -   | (375,334)                               |
| Health                               | 6,776,475               | 1,330,402                                    | 5,287,353                                 | -   | (158,720)                               |
| Interest on long-term debt           | 676,918                 | -  | -   | -   | (676,918)                               |
| <b>Total governmental activities</b> | <b>\$ 50,180,408</b>    | <b>\$ 6,479,041</b>                          | <b>\$ 21,996,126</b>                      | <b>\$ -</b>   | <b>(21,705,241)</b>                     |

General revenues:

Taxes:

|  |                      |
|--|----------------------|
| Property taxes, levied for general purposes  | 16,377,870           |
| Property taxes, levied for debt service      | 33,497               |
| Fines & forfeitures                          | 259,920              |
| Interest and investment earnings             | 270,831              |
| Refunds, reimbursements, & miscellaneous     | 3,244,931            |
| Gain on sale of assets and other adjustments | 378,441              |
| <b>Total general revenues</b>                | <b>20,565,490</b>    |
| <b>Change in net position</b>                | <b>(1,139,751)</b>   |
| <b>Net position--beginning</b>               | <b>91,268,231</b>    |
| <b>Net position--ending</b>                  | <b>\$ 90,128,480</b> |

The notes to the financial statements are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Balance Sheet - Modified Cash Basis**

**Governmental Funds**

**June 30, 2017**

|                                     | <u>General</u>     | <u>Public Works</u> | <u>PERS Reserve</u> | <u>Other Governmental</u> | <u>Total</u>        |
|-------------------------------------|--------------------|---------------------|---------------------|---------------------------|---------------------|
| <b><u>ASSETS:</u></b>               |                    |                     |                     |                           |                     |
| Cash and investments                | \$4,281,021        | \$5,526,273         | \$2,947,672         | \$ 10,150,892             | \$22,905,858        |
| Total assets                        | <u>\$4,281,021</u> | <u>\$5,526,273</u>  | <u>\$2,947,672</u>  | <u>\$ 10,150,892</u>      | <u>\$22,905,858</u> |
| <b><u>LIABILITIES</u></b>           | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>               | <u>\$ -</u>         |
| <b><u>FUND BALANCES:</u></b>        |                    |                     |                     |                           |                     |
| Restricted                          | -                  | 5,526,273           | -                   | 4,723,574                 | 10,249,847          |
| Committed                           | -                  | -                   | 2,947,672           | 4,937,547                 | 7,885,219           |
| Assigned                            | -                  | -                   | -                   | 489,771                   | 489,771             |
| Unassigned                          | <u>4,281,021</u>   | <u>-</u>            | <u>-</u>            | <u>-</u>                  | <u>4,281,021</u>    |
| Total fund balances                 | <u>4,281,021</u>   | <u>5,526,273</u>    | <u>2,947,672</u>    | <u>10,150,892</u>         | <u>22,905,858</u>   |
| Total liabilities and fund balances | <u>\$4,281,021</u> | <u>\$5,526,273</u>  | <u>\$2,947,672</u>  | <u>\$ 10,150,892</u>      | <u>\$22,905,858</u> |

The notes to the financial statements  
are an integral part of this statement.



UMATILLA COUNTY, OREGON

Reconciliation of the Governmental Funds Balance Sheet to the  
Statement of Net Position - Modified Cash Basis

June 30, 2017

Fund balances - governmental funds \$ 22,905,858

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

|  |                   |            |
|--|-------------------|------------|
| Land   | \$ 1,311,575      |            |
| Construction in progress   | 90,637            |            |
| Equipment, net of \$13,133,852 accumulated depreciation                  | 3,009,364         |            |
| Buildings and improvements, net of \$11,251,071 accumulated depreciation | 14,666,429        |            |
| Infrastructure, net of \$79,758,590 accumulated depreciation             | <u>48,400,839</u> |            |
|  |                   | 67,478,844 |

Prepaid pension assets are not reported in the governmental funds. 11,600,000

Internal service funds are used by management to charge the costs of industrial insurance, printing and warehouse services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 474,894

Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds as liabilities. All liabilities, both current and long-term, are reported in the statement of net position.

|   |                  |                      |
|---|------------------|----------------------|
| Bonds payable                           | (11,600,000)     |                      |
| Notes payable                           | (427,181)        |                      |
| Capital leases payable                  | <u>(303,935)</u> |                      |
|   |                  | <u>(12,331,116)</u>  |
| Net position of governmental activities |                  | <u>\$ 90,128,480</u> |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis**

**Governmental Funds**

**Year Ended June 30, 2017**

|   | <u>General</u>      | <u>Public Works</u> | <u>PERS Reserve</u> | <u>Other Governmental</u> | <u>Total</u>         |
|---|---------------------|---------------------|---------------------|---------------------------|----------------------|
| <b>REVENUES:</b>  |                     |                     |                     |                           |                      |
| Taxes   | \$ 16,138,660       | \$ -                | \$ -                | \$ 272,707                | \$ 16,411,367        |
| Intergovernmental   | 2,952,804           | 6,092,843           | 275,780             | 12,674,699                | 21,996,126           |
| Charges for services  | 2,591,958           | 3,756               | -                   | 3,883,327                 | 6,479,041            |
| Fines & forfeitures   | 36,885              | -                   | -                   | 223,035                   | 259,920              |
| Interest  | 69,367              | 55,303              | 28,940              | 112,205                   | 265,815              |
| Miscellaneous & reimbursements  | 2,580,421           | 91,937              | -                   | 572,573                   | 3,244,931            |
| Total revenues  | <u>24,370,095</u>   | <u>6,243,839</u>    | <u>304,720</u>      | <u>17,738,546</u>         | <u>48,657,200</u>    |
| <b>EXPENDITURES:</b>  |                     |                     |                     |                           |                      |
| Current:  |                     |                     |                     |                           |                      |
| General government  | 7,115,225           | -                   | 21,445              | 2,651,574                 | 9,788,244            |
| Public safety   | 12,827,356          | -                   | -                   | 6,605,348                 | 19,432,704           |
| Highways and streets  | -                   | 5,449,607           | -                   | 7,500                     | 5,457,107            |
| Cultural and recreation   | -                   | -                   | -                   | 1,393,538                 | 1,393,538            |
| Education   | 432,013             | -                   | -                   | 404,306                   | 836,319              |
| Health  | 1,477,455           | -                   | -                   | 5,238,125                 | 6,715,580            |
| Capital outlay  | 33,528              | 544,680             | -                   | 363,528                   | 941,736              |
| Debt service:   |                     |                     |                     |                           |                      |
| Principal   | -                   | 228,843             | -                   | 2,503,502                 | 2,732,345            |
| Interest  | -                   | 6,357               | -                   | 670,561                   | 676,918              |
| Total expenditures  | <u>21,885,577</u>   | <u>6,229,487</u>    | <u>21,445</u>       | <u>19,837,982</u>         | <u>47,974,491</u>    |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b> |                     |                     |                     |                           |                      |
|   | <u>2,484,518</u>    | <u>14,352</u>       | <u>283,275</u>      | <u>(2,099,436)</u>        | <u>682,709</u>       |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                           |                     |                     |                     |                           |                      |
| Proceeds from trade in of asset   | -                   | 230,000             | -                   | -                         | 230,000              |
| Capital lease proceeds  | -                   | 334,135             | -                   | -                         | 334,135              |
| Operating transfers in  | 109,741             | 164,642             | -                   | 3,280,661                 | 3,555,044            |
| Operating transfers out   | (2,703,329)         | -                   | -                   | (1,130,020)               | (3,833,349)          |
| Total other financing sources (uses)                                    | <u>(2,593,588)</u>  | <u>728,777</u>      | <u>-</u>            | <u>2,150,641</u>          | <u>285,830</u>       |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                               |                     |                     |                     |                           |                      |
|   | (109,070)           | 743,129             | 283,275             | 51,205                    | 968,539              |
| <b><u>FUND BALANCES, BEGINNING OF YEAR</u></b>                          |                     |                     |                     |                           |                      |
|   | <u>4,390,091</u>    | <u>4,783,144</u>    | <u>2,664,397</u>    | <u>10,099,687</u>         | <u>21,937,319</u>    |
| <b><u>FUND BALANCES, END OF YEAR</u></b>                                |                     |                     |                     |                           |                      |
|   | <u>\$ 4,281,021</u> | <u>\$ 5,526,273</u> | <u>\$ 2,947,672</u> | <u>\$ 10,150,892</u>      | <u>\$ 22,905,858</u> |

The notes to the financial statements are an integral part of this statement.

UMATILLA COUNTY, OREGON

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of the Governmental Funds to the  
Statement of Activities - Modified Cash Basis  
Year Ended June 30, 2017

Net change in fund balances - governmental funds \$ 968,539

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

|  |                    |             |
|--|--------------------|-------------|
| Expenditures for capital assets          | \$ 1,252,040       |             |
| Adjustment to gain on disposal of assets | (49,571)           |             |
| Other adjustments                        | 186,012            |             |
| Less current year depreciation           | <u>(5,364,498)</u> | (3,976,017) |

Internal service funds are used by the County to charge the costs of vehicle maintenance and other costs to individual funds. The net revenue of the internal service funds is reported with governmental activities. (15,483)

Governmental funds reported the prepayment of the PERS unfunded actuarial liability as an Other Financing Use in prior years. However, in the Statement of Activities the expense is the amortization of the prepaid asset. (515,000)

Proceeds from long-term debt is an revenue in the governmental funds, but increases long-term liabilities in the statement of net position. The repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Proceeds from capital leases (334,135)

Principal payments:

|                |                |                  |
|----------------|----------------|------------------|
| Bonded debt    | 1,440,000      |                  |
| Notes payable  | 1,063,502      |                  |
| Capital leases | <u>228,843</u> | <u>2,732,345</u> |

Change in net position of governmental activities \$ (1,139,751)

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                     |                           |                                       |
| Property taxes  | \$ 14,632,000           | \$ 15,452,000       | \$ 16,138,660             | \$ 686,660                            |
| Intergovernmental   | 3,074,260               | 3,165,733           | 2,952,804                 | (212,929)                             |
| Charges for services  | 2,205,978               | 2,229,878           | 2,591,958                 | 362,080                               |
| Fine & forfeitures  | 14,500                  | 14,500              | 36,885                    | 22,385                                |
| Investment revenue  | 35,000                  | 35,000              | 69,367                    | 34,367                                |
| Miscellaneous & reimbursements  | 2,355,640               | 2,503,011           | 2,580,421                 | 77,410                                |
| Total revenues  | <u>22,317,378</u>       | <u>23,400,122</u>   | <u>24,370,095</u>         | <u>969,973</u>                        |
| <b><u>EXPENDITURES:</u></b>   |                         |                     |                           |                                       |
| General government  | 7,808,443               | 7,697,661           | 7,115,225                 | 582,436                               |
| Public safety   | 12,996,451              | 13,459,398          | 12,860,884                | 598,514                               |
| Education   | 393,049                 | 433,049             | 432,013                   | 1,036                                 |
| Health  | 1,998,855               | 2,063,199           | 1,477,455                 | 585,744                               |
| Operating contingency   | 500,000                 | 291,235             | -                         | 291,235                               |
| Total expenditures  | <u>23,696,798</u>       | <u>23,944,542</u>   | <u>21,885,577</u>         | <u>2,058,965</u>                      |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                     |                           |                                       |
|   | <u>(1,379,420)</u>      | <u>(544,420)</u>    | <u>2,484,518</u>          | <u>3,028,938</u>                      |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |                     |                           |                                       |
| Operating transfers in  | 415,564                 | 415,564             | 109,741                   | (305,823)                             |
| Operating transfers out   | (1,936,144)             | (2,771,144)         | (2,703,329)               | 67,815                                |
| Total other financing sources (uses)  | <u>(1,520,580)</u>      | <u>(2,355,580)</u>  | <u>(2,593,588)</u>        | <u>(238,008)</u>                      |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                     |                           |                                       |
|   | <u>(2,900,000)</u>      | <u>(2,900,000)</u>  | <u>(109,070)</u>          | <u>2,790,930</u>                      |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                     |                           |                                       |
|   | <u>5,000,000</u>        | <u>5,000,000</u>    | <u>4,390,091</u>          | <u>(609,909)</u>                      |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                     |                           |                                       |
|   | <u>\$ 2,100,000</u>     | <u>\$ 2,100,000</u> | <u>\$ 4,281,021</u>       | <u>\$ 2,181,021</u>                   |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Public Works Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance with<br>Final Budget |
|---|---------------------|---------------------|---------------------|-------------------------------|
|   | Original            | Final               |                     |                               |
| <b><u>REVENUES:</u></b>   |                     |                     |                     |                               |
| Intergovernmental:  |                     |                     |                     |                               |
| Federal revenues  | \$ 36,800           | \$ 36,800           | \$ 39,988           | \$ 3,188                      |
| State revenues  | 694,332             | 694,332             | 582,354             | (111,978)                     |
| Local revenues  | 72,000              | 167,000             | 143,096             | (23,904)                      |
| Federal forest service rentals  | 75,000              | 75,000              | 59,959              | (15,041)                      |
| State gas tax & vehicle licensing   | 5,300,000           | 5,300,000           | 5,267,446           | (32,554)                      |
| Charges for services:   |                     |                     |                     |                               |
| Sale and rental of supplies   | 10,000              | 10,000              | 3,756               | (6,244)                       |
| Interest  | 25,000              | 25,000              | 55,303              | 30,303                        |
| Reimbursements and other revenues   | 10,000              | 10,000              | 91,937              | 81,937                        |
| Total revenues  | <u>6,223,132</u>    | <u>6,318,132</u>    | <u>6,243,839</u>    | <u>(74,293)</u>               |
| <b><u>EXPENDITURES:</u></b>   |                     |                     |                     |                               |
| Weed control:   |                     |                     |                     |                               |
| Personal services   | 202,187             | 202,187             | 181,893             | 20,294                        |
| Materials & services  | 104,172             | 104,172             | 76,533              | 27,639                        |
| Total weed control  | <u>306,359</u>      | <u>306,359</u>      | <u>258,426</u>      | <u>47,933</u>                 |
| Non-departmental:   |                     |                     |                     |                               |
| Personal services   | 3,170,398           | 3,170,398           | 2,850,544           | 319,854                       |
| Materials & services  | 2,425,700           | 2,684,700           | 2,340,337           | 344,363                       |
| Capital outlay  | 527,000             | 527,000             | 216,045             | 310,955                       |
| Contingency   | 2,223,596           | 2,059,596           | -                   | 2,059,596                     |
| Total non-departmental  | <u>8,346,694</u>    | <u>8,441,694</u>    | <u>5,406,926</u>    | <u>3,034,768</u>              |
| Total expenditures  | <u>8,653,053</u>    | <u>8,748,053</u>    | <u>5,665,352</u>    | <u>3,082,701</u>              |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | <u>(2,429,921)</u>  | <u>(2,429,921)</u>  | <u>578,487</u>      | <u>3,008,408</u>              |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                     |                     |                     |                               |
| Operating transfers in  | <u>213,227</u>      | <u>213,227</u>      | <u>164,642</u>      | <u>(48,585)</u>               |
| Total other financing sources   | <u>213,227</u>      | <u>213,227</u>      | <u>164,642</u>      | <u>(48,585)</u>               |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | <u>(2,216,694)</u>  | <u>(2,216,694)</u>  | <u>743,129</u>      | <u>2,959,823</u>              |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>4,389,420</u>    | <u>4,389,420</u>    | <u>4,783,144</u>    | <u>393,724</u>                |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ 2,172,726</u> | <u>\$ 2,172,726</u> | <u>\$ 5,526,273</u> | <u>\$ 3,353,547</u>           |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**PERS Reserve Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Payments in-lieu of taxes   | \$ 1,000,000            | \$ 1,000,000     | \$ 275,780                | \$ (724,220)                          |
| Interest  | 10,000                  | 10,000           | 28,940                    | 18,940                                |
| Total revenues  | <u>1,010,000</u>        | <u>1,010,000</u> | <u>304,720</u>            | <u>(705,280)</u>                      |
| <b><u>EXPENDITURES</u></b>  |                         |                  |                           |                                       |
| Materials & services  | 21,000                  | 21,500           | 21,445                    | 55                                    |
| Contingency   | <u>2,619,000</u>        | <u>2,618,500</u> | <u>-</u>                  | <u>2,618,500</u>                      |
| Total expenditures  | <u>2,640,000</u>        | <u>2,640,000</u> | <u>21,445</u>             | <u>2,618,555</u>                      |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (1,630,000)             | (1,630,000)      | 283,275                   | 1,913,275                             |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | <u>1,630,000</u>        | <u>1,630,000</u> | <u>2,664,397</u>          | <u>1,034,397</u>                      |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 2,947,672</u>       | <u>\$ 2,947,672</u>                   |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Statement of Net Position - Modified Cash Basis**

**Proprietary Funds**

**June 30, 2017**

|                             | Governmental<br>Activities<br>Internal Service<br>Fund - Fleet<br>Management |
|-----------------------------|--|
| <b><u>ASSETS:</u></b>       |  |
| Cash and investments        | \$ 474,894   |
| Total assets                | <u>474,894</u>   |
| <br>                        |  |
| <b><u>LIABILITIES:</u></b>  | <u>-</u>   |
| <br>                        |  |
| <b><u>NET POSITION:</u></b> |  |
| Unrestricted                | <u>\$ 474,894</u>  |

The notes to the financial statements  
are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Statement of Revenues, Expenses, and Changes in Net Position -**  
**Modified Cash Basis**  
**Proprietary Funds**  
**Year Ended June 30, 2017**

|   | Governmental<br>Activities<br>Internal Service<br>Fund - Fleet<br>Management |
|---|--|
| <b><u>OPERATING REVENUES:</u></b>           |  |
| Charges for services                        | \$ -   |
| <b><u>OPERATING EXPENSES:</u></b>           |  |
| Materials & services                        | 500  |
| Capital outlay                              | 310,304  |
| Total operating expenses                    | <u>310,804</u>   |
| Operating income (loss)                     | <u>(310,804)</u>   |
| <b><u>NONOPERATING REVENUES:</u></b>        |  |
| Interest revenues                           | 5,016  |
| Proceeds from trade of asset                | 12,000   |
| Operating transfers in                      | 278,305  |
| Total nonoperating revenues                 | <u>295,321</u>   |
| <b><u>CHANGE IN NET POSITION</u></b>        | (15,483)   |
| <b><u>TOTAL NET POSITION, BEGINNING</u></b> | <u>490,377</u>   |
| <b><u>TOTAL NET POSITION, ENDING</u></b>    | <u>\$ 474,894</u>  |

The notes to the financial statements  
are an integral part of this statement.



**UMATILLA COUNTY, OREGON**

**Statement of Cash Flows -**  
**Modified Cash Basis**  
**Proprietary Funds**  
**Year Ended June 30, 2017**

|  | Governmental<br>Activities<br>Internal Service<br>Fund - Fleet<br>Management |
|--|--|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>            |  |
| Payments to suppliers  | <u>\$ (298,804)</u>  |
| <b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b> |  |
| Transfers from other funds                                     | <u>278,305</u>   |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>            |  |
| Interest revenues  | <u>5,016</u>   |
| <b><u>NET DECREASE IN CASH AND INVESTMENTS</u></b>             | (15,483)   |
| <b><u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u></b>          | <u>490,377</u>   |
| <b><u>CASH AND INVESTMENTS, ENDING OF YEAR</u></b>             | <u>\$ 474,894</u>  |

The notes to the financial statements  
are an integral part of this statement.

UMATILLA COUNTY, OREGON

Agency Funds  
Statement of Fiduciary Net Position - Modified Cash Basis  
June 30, 2017

|   | <u>Agency Funds</u> |
|---|---------------------|
| <b><u>ASSETS:</u></b>                                   |                     |
| Cash and investments                                    | \$ 871,453          |
| Total assets  | <u>871,453</u>      |
| <b><u>LIABILITIES:</u></b>                              |                     |
| Payable to other entities - sheriff accounts            | 145,272             |
| Payable to other entities - finance department accounts | 726,181             |
| Total liabilities                                       | <u>871,453</u>      |
| <b><u>NET POSITION:</u></b>                             | <u>\$ -</u>         |

The notes to the financial statements are an integral part of this statement.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The financial statements of Umatilla County, Oregon (the County) have been prepared in accordance with the modified cash basis of reporting as applicable to municipal governments. This modified basis of accounting differs from accounting principles generally accepted in the United States of America. To the extent they are applicable to the modified basis of reporting, the County applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The more significant of the County's accounting policies are described below.

**Reporting Entity:**

Umatilla County, Oregon, was organized under statutory provisions of Oregon law on September 27, 1862. The County elected to be governed under Home Rule in 1992. The government of Umatilla County is vested in three county commissioners. Each commissioner is elected at large for a term of four years. The three commissioners exercise governance responsibilities over all activities related to county operations within the jurisdiction set by the State of Oregon. The commissioners, on behalf of the County, receive funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the commissioners are not included in any other governmental "reporting entity" as defined in Section 2100, codification of governmental accounting and financial reporting standards, since they are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. No other entities met requirements for inclusion as a component unit in the financial statements.

**Description of Government-Wide Financial Statements:**

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities for the year ended June 30, 2017.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**Description of Government-Wide Financial Statements (continued):**

The government-wide financial statements use the economic resource measurement focus, and are presented on the modified cash basis of accounting, as are the proprietary and fiduciary fund financial statements. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles. Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or cash equivalents) during the period are recognized, except for the following modifications: 1) fixed assets with an original cost over \$5,000 and an estimated useful life longer than one year are capitalized and depreciated; 2) long-term debts have been recorded in the statement of net position. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between County proprietary funds and various other function of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivables, accounts payables, and accrued expenses are not reported. Additionally, equity investments in joint ventures are also not reported.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include : 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Description of Fund Financial Statements:**

The fund financial statements provide information about the government's funds. Separate statements for each fund category, governmental, proprietary, and fiduciary funds are presented. Fiduciary funds are excluded from the government-wide financial statements. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds. The fund financial statements are presented on the modified cash basis of accounting, and use the current financial resource measurement focus.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally results from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**Description of Fund Financial Statements (continued):**

Since the governmental fund statements are presented on a different measurement focus than the government-wide statements column, a reconciliation is necessary to explain the adjustments needed to transform the fund based financial statements into the governmental column of the government-wide presentation. This reconciliation is part of the financial statements.

The County may fund certain programs by a combination of specific cost-reimbursement grants, restricted federal funds that are payments in lieu of taxes, limited categorical block grants, and general revenues. When program expenses are incurred for which both restricted and unrestricted net position are available to finance the program, it is the County's policy to first apply restricted resources to such programs, followed by general resources.

The financial activities of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The various funds are reported by generic classification within the financial statements. There are stated minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are combined in a column in the fund financial statements and detailed in the combining section. The County reports the following major governmental funds:

- The General Fund -- This is the County's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.
- The Public Works Fund -- Accounts for the expenditures for construction, reconstruction, improvement, repair, maintenance, operations and use of public highways, roads and streets within the County.
- The PERS Reserve Fund -- Accounts for potential costs associated with increases or court decisions related to PERS

Additionally, the County reports the following fund types:

Special Revenue Funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

Debt Service Funds account for the accumulation of resources and payment of principal and interest on general obligations and other long-term debt.

Capital Project Funds account for expenditures on major construction projects or equipment acquisition.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**Description of Fund Financial Statements (continued):**

Internal Service Funds account for the printing, communication and information, and vehicle services provided by one department to other departments of the County on a cost-reimbursement basis.

Fiduciary Funds account for assets held by the County for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

**Assets, liabilities, and net position/fund balance:**

**Cash and investments:**

Cash includes demand deposits, short-term cash investments, and deposits in the Oregon Local Government Investment Pool (LGIP). The County Treasurer combines each fund's cash in a cash pool which is accounted for monthly.

Oregon Revised Statutes authorize counties to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, bankers acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, or port, among others.

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares. Investments are stated at market value. All investments are carried at cost which equals market value.

For purposes of the statement of cash flows, proprietary fund types consider all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents.

**Inventories:**

The Public Works Fund has significant inventories. These inventories are not recorded as assets. Inventory items are recorded as expenditures when purchased and remain constant from year to year.

**Net position flow assumptions:**

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Fund balance flow assumptions:

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

Fund balance policies:

In the fund financial statements, the fund balance for governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Commissioners pass a resolution that places specific constraints on how the resources may be used. The Board of Commissioners can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the Board of Commissioners approve which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget. The County's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's financial statements.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2017

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Fund balances by classification for the year ended June 30, 2017 were as follows:

|                        | <u>General</u>      | <u>Public<br/>Works</u> | <u>PERS<br/>Reserve</u> | <u>Other<br/>Governmental</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|------------------------|---------------------|-------------------------|-------------------------|-------------------------------|---|
| <b>Fund balances</b>   |                     |                         |                         |                               |   |
| Restricted:            |                     |                         |                         |                               |   |
| Debt service           | \$ -                | \$ -                    | \$ -                    | \$ 46,889                     | \$ 46,889                               |
| Capital projects       | -                   | -                       | -                       | 402                           | 402                                     |
| Public safety          | -                   | -                       | -                       | 1,863,820                     | 1,863,820                               |
| Highways and streets   | -                   | 5,526,273               | -                       | 323,589                       | 5,849,862                               |
| Culture and recreation | -                   | -                       | -                       | 150,062                       | 150,062                                 |
| Education              | -                   | -                       | -                       | 88,264                        | 88,264                                  |
| Health                 | -                   | -                       | -                       | 1,493,501                     | 1,493,501                               |
| General government     | -                   | -                       | -                       | 757,047                       | 757,047                                 |
| Total restricted       | <u>-</u>            | <u>5,526,273</u>        | <u>-</u>                | <u>4,723,574</u>              | <u>10,249,847</u>                       |
| Committed:             |                     |                         |                         |                               |   |
| Debt service           | -                   | -                       | -                       | 1,739,030                     | 1,739,030                               |
| Highways and streets   | -                   | -                       | -                       | 337,775                       | 337,775                                 |
| Culture and recreation | -                   | -                       | -                       | 149,068                       | 149,068                                 |
| Health                 | -                   | -                       | -                       | 751,659                       | 751,659                                 |
| General government     | -                   | -                       | 2,947,672               | 1,960,015                     | 4,907,687                               |
| Total committed        | <u>-</u>            | <u>-</u>                | <u>2,947,672</u>        | <u>4,937,547</u>              | <u>7,885,219</u>                        |
| Assigned:              |                     |                         |                         |                               |   |
| Capital projects       | -                   | -                       | -                       | 408,368                       | 408,368                                 |
| Culture and recreation | -                   | -                       | -                       | 78,690                        | 78,690                                  |
| General government     | -                   | -                       | -                       | 2,713                         | 2,713                                   |
| Total assigned         | <u>-</u>            | <u>-</u>                | <u>-</u>                | <u>489,771</u>                | <u>489,771</u>                          |
| Unassigned             | 4,281,021           | -                       | -                       | -                             | 4,281,021                               |
| Ending fund balance    | <u>\$ 4,281,021</u> | <u>\$ 5,526,273</u>     | <u>\$ 2,947,672</u>     | <u>\$ 10,150,892</u>          | <u>\$ 22,905,858</u>                    |

The amount of restricted fund balances restricted by enabling legislation is \$5,526,273.



**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

Property taxes:

Umatilla County assesses, collects, and distributes property taxes for all local governments within the County. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on July 1. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

Capital assets:

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are charged to expenditures as purchased in the governmental fund statements for budget comparison as capital outlay. Capital assets are recorded at historical cost or estimated historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and an estimated useful life of greater than one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs for repairs and maintenance are expensed as incurred.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads and bridges, are also capitalized in the government-wide financial statements. These fixed assets and the associated accumulated depreciation have been provided for in the government-wide financial statements.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

|                         |               |
|-------------------------|---------------|
| Street system           | 40 years      |
| Buildings               | 50 years      |
| Bridges                 | 20 - 50 years |
| Furniture and equipment | 3 - 20 years  |

Interest incurred during construction phases of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the year, the County incurred no interest expense for capital assets.

Long-term debt:

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements and the fund financial statements of the proprietary funds.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2017

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Compensated absences:

Accumulated vested vacation pay is not accrued for governmental funds, since the modified cash basis of accounting is being used. Sick pay, which does not vest, is recognized in all funds when leave is taken.

Income taxes:

The County is a municipal corporation exempt from federal and state income taxes.

Leases:

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as capital leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases which do not meet the criteria of a capital lease are classified as operating leases.

Short term interfund receivables and payables:

During the course of operation, numerous transactions occur between individual funds for goods provided or services rendered. If any remain at the end of the year, these receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" on the Balance Sheet - Modified Cash Basis - Governmental Funds.

Interfund transactions:

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenue in the fund that is reimbursed.

Use of estimates:

In preparing the County's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:**

**Budget procedures:**

A budget is prepared for each fund in accordance with the modified cash basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the County Commissioners.

The budget for the General Fund includes capital outlay expenditures in each program for capital outlay applicable to that program. Capital outlay expenditures in other funds, which are not a part of an identifiable program, are reported separately.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the County Commissioners. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.
2. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the County's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.
3. After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the County Commissioners, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law. More detailed classifications of budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.
4. Management is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:
  - a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
  - b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the County can adopt the adoption resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the County can adopt it by publishing a notice five to thirty days before a meeting is held to pass the adoption resolution.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued):**

The county adopted numerous supplemental budgets during the fiscal year.

5. The following funds legally adopt annual budgets:

General fund, all special revenue funds, all capital project funds, all debt service funds, and all internal service funds.

6. The agency funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.

7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund.

8. For budget preparation, capital lease proceeds and related capital outlay expenditures are recorded when the capital lease payments are disbursed.

**NOTE 3 – CASH AND INVESTMENTS:**

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed monthly based on average monthly balances.

Cash:

|                       |                |
|-----------------------|----------------|
| Demand deposits       | \$ (248,974)   |
| Money market accounts | <u>950,743</u> |
| Total cash            | <u>701,769</u> |

Investments:

|   |                     |
|---|---------------------|
| Oregon Local Government Investment Pool | <u>23,550,436</u>   |
| Total investments                       | <u>23,550,436</u>   |
| Total cash and investments              | <u>\$24,252,205</u> |

|                                       |                                      |
|---------------------------------------|--------------------------------------|
| Percentage<br>of Total<br>Investments | Weighted Avg.<br>Maturity<br>(Years) |
| <u>100%</u>                           | <u>0.003</u>                         |
| <u>100%</u>                           |                                      |

Total investment portfolio weighted average maturities 0.003

Cash and investments are reflected in the basic financial statements as follows:

|  |                     |
|--|---------------------|
| Cash and investments - governmental activities | \$23,380,752        |
| Statement of fiduciary net position            | <u>871,453</u>      |
|  | <u>\$24,252,205</u> |

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 3 – CASH AND INVESTMENTS (continued):**

**Custodial Credit Risk - Deposits**

Custodial credit risk on deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. Oregon Revised Statutes Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts set by the FDIC. The County maintains its funds at financial institutions deemed to be qualified depositories by the Office of the State Treasurer; however, the County does not have a formal deposit policy that addresses custodial credit risk. During the fiscal year ended June 30, 2017 the County's bank balances exceeded the \$250,000 FDIC insurance limitation and were therefore exposed to custodial credit risk, to the extent they were not covered by the PFCP.

**Interest Rate Risk - Investments**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County investment policy requires that a minimum of 80% of the County's investment portfolio have maturities of 18 months or less and that the remaining 20% of the County's investments must have maturities of 24 months or less. All of the County's investments on June 30, 2017 have maturities of 18 months or less.

**Credit Risk - Investments**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Oregon Revised Statutes authorizes the County to invest primarily in general obligations of the US Government and its agencies, debt obligations of the state of Oregon, California, Idaho, and Washington and their political subdivisions, banker's acceptances, corporate indebtedness, commercial paper, repurchase agreements, time certificates of deposit, fixed or variable life insurance contracts, the State Treasurer's Local Government Investment Pool, among others. The County's investment policy has been approved by the County Commissioners and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. As of June 30, 2017, the County's investment in U.S. Government agencies is limited to 75% of the portfolio and 50% in any single government sponsored enterprise. The County's investment in the Oregon State Treasurer's investment pool is not rated and is treated as a cash equivalent on the Statement of Net Position.

The State of Oregon Local Government Investment Pool (LGIP *or* Pool) is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which established diversification percentages and specify the types and maturities of investments.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 3 – CASH AND INVESTMENTS (continued):**

**Concentration Risk - Investments**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy provides that the maximum that may be invested in any one issuer, as a percentage of the funds total investments, is 100% for U.S. Treasury, 75% for U.S. Government agencies with 50% of this amount in a single government sponsored enterprise, 100% in the State of Oregon Investment Pool or the maximum imposed by state statute, 25% in Certificates of Deposit with 30% of this amount in any single qualified financial institution, 20% for Commercial paper and Commercial notes with 5% of this amount in any one corporation, subsidiaries or affiliates, 25% for State and Local Government Securities, 25% for Repurchase Agreements with 10% of this amount in any single qualified financial institution. On June 30, 2017, the County did not hold investments with any one issuer that exceeded these limits.

**Custodial Credit Risk - Investments**

Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the government will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The County's investment policy provides that brokers/dealers and financial institutions meet certain qualifications, which are reviewed annually. The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry

**NOTE 4 – SPECIAL ASSESSMENTS:**

Special assessments are the result of improvements made to the Nelson Lane Road Local Improvement District, Poverty Flats Road Local Improvement District, and Culp Road Local Improvement District.

Changes to special assessments receivable consisted of the following:

|                       |                  |
|-----------------------|------------------|
| Balance, July 1, 2016 | \$ 17,994        |
| Adjustments           | 2,685            |
| Collections           | -                |
| Interest included     | -                |
|                       | <hr/>            |
| Balance June 30, 2017 | <u>\$ 20,679</u> |

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 5 - CAPITAL ASSETS:**

Capital asset activity for the year ended June 30, 2017 was as follows:

| <b>Governmental activities:</b>             | <u>Beginning<br/>Balance</u> | <u>Increases</u>      | <u>Decreases</u>   | <u>Ending<br/>Balance</u> |
|---|------------------------------|-----------------------|--------------------|---------------------------|
| Capital assets, not being depreciated:      |                              |                       |                    |                           |
| Land  | \$ 1,311,575                 | \$ -                  | \$ -               | \$ 1,311,575              |
| Construction in progress                    | -                            | 90,637                | -                  | 90,637                    |
| Total capital assets, not being depreciated | <u>1,311,575</u>             | <u>90,637</u>         | <u>-</u>           | <u>1,402,212</u>          |
| Capital assets, being depreciated:          |                              |                       |                    |                           |
| Buildings and improvements                  | 25,855,136                   | 105,851               | (43,487)           | 25,917,500                |
| Machinery and equipment                     | 15,948,514                   | 1,241,564             | (1,046,862)        | 16,143,216                |
| Infrastructure                              | 128,159,429                  | -                     | -                  | 128,159,429               |
| Total capital assets being depreciated      | <u>169,963,079</u>           | <u>1,347,415</u>      | <u>(1,090,349)</u> | <u>170,220,145</u>        |
| Less accumulated depreciation for:          |                              |                       |                    |                           |
| Buildings and improvements                  | (10,382,524)                 | (900,315)             | 31,768             | (11,251,071)              |
| Machinery and equipment                     | (12,704,363)                 | (1,438,499)           | 1,009,010          | (13,133,852)              |
| Infrastructure                              | (76,732,906)                 | (3,025,684)           | -                  | (79,758,590)              |
| Total accumulated depreciation              | <u>(99,819,793)</u>          | <u>(5,364,498)</u>    | <u>1,040,778</u>   | <u>(104,143,513)</u>      |
| Total capital assets being depreciated, net | <u>70,143,286</u>            | <u>(4,017,083)</u>    | <u>(49,571)</u>    | <u>66,076,632</u>         |
| Governmental activities capital assets, net | <u>\$ 71,454,861</u>         | <u>\$ (3,926,446)</u> | <u>\$ (49,571)</u> | <u>\$ 67,478,844</u>      |

Depreciation was charged to functions and programs as follows:

|                         | <u>Governmental<br/>Activities</u> |
|-------------------------|------------------------------------|
| General government      | \$ 1,003,219                       |
| Public safety           | 347,551                            |
| Highways and streets    | 3,946,201                          |
| Cultural and recreation | 6,632                              |
| Health                  | 60,895                             |
|                         | <u>\$ 5,364,498</u>                |

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2017**

**NOTE 6 - LONG TERM DEBT:**

The table below presents current year changes in long-term debt, and the current portions for each issue:

|                                      | <u>Beginning</u>    |                   |                      | <u>Ending</u>        | <u>Due in</u>     |
|--------------------------------------|---------------------|-------------------|----------------------|----------------------|-------------------|
| <u>Governmental activities:</u>      | <u>Balance</u>      | <u>Increases</u>  | <u>Decreases</u>     | <u>Balance</u>       | <u>Current</u>    |
|                                      |                     |                   |                      |                      | <u>Year</u>       |
| <b>Bonded Debt:</b>                  |                     |                   |                      |                      |                   |
| 2005 PERS bond issue                 | \$12,115,000        | \$ -              | \$ (515,000)         | \$ 11,600,000        | \$ 600,000        |
| 2012 refunding issue                 | 925,000             | -                 | (925,000)            | -                    | -                 |
| <b>Total bonded debt</b>             | <u>13,040,000</u>   | <u>-</u>          | <u>(1,440,000)</u>   | <u>11,600,000</u>    | <u>600,000</u>    |
| <b>Notes payable:</b>                |                     |                   |                      |                      |                   |
| Reith wastewater                     | 245,688             | -                 | (18,721)             | 226,967              | 19,186            |
| Boiler replacement                   | 21,229              | -                 | (15,838)             | 5,391                | 5,391             |
| EOAF detox center                    | 206,990             | -                 | (12,167)             | 194,823              | 12,254            |
| Construction                         | 1,016,776           | -                 | (1,016,776)          | -                    | -                 |
| <b>Total notes payable</b>           | <u>1,490,683</u>    | <u>-</u>          | <u>(1,063,502)</u>   | <u>427,181</u>       | <u>36,831</u>     |
| <b>Capital leases:</b>               |                     |                   |                      |                      |                   |
| Wheel loader                         | -                   | 334,135           | (30,200)             | 303,935              | 20,626            |
| Wheel loader                         | 198,643             | -                 | (198,643)            | -                    | -                 |
| <b>Total capital leases</b>          | <u>198,643</u>      | <u>334,135</u>    | <u>(228,843)</u>     | <u>303,935</u>       | <u>20,626</u>     |
| <b>Total governmental activities</b> | <u>\$14,729,326</u> | <u>\$ 334,135</u> | <u>\$(2,732,345)</u> | <u>\$ 12,331,116</u> | <u>\$ 657,457</u> |

**General obligations bonds:**

General obligation bonds are direct obligations and pledge the full faith and credit of the County. The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities.

*Series 2002 General Obligation Refunding Bonds:*

These bonds were issued to advance refund a portion of outstanding bonds of the Series 1997 General Obligation Refunding Bonds. These bonds were refunded with the Series 2012 General Obligation Refunding Bonds. The new bond proceeds were placed in escrow for future payments of the Series 2002 bonds. The principal balance remaining was paid off during the current year.



**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2017**

**NOTE 6 - LONG TERM DEBT (continued):**

*Series 2012 General Obligation Refunding Bonds:*

These bonds were issued to advance refund the Series 2002 General Obligation Refunding Bonds. This refunding was performed to obtain a more favorable interest rate to the taxpayers of Umatilla County, Oregon. Due to the favorable rates of the 2012 GO Refunding Bonds, it is estimated that the present value savings of refunding the 2002 GO Bonds was \$333,360, discounted using a rate of 1.0125%. The refunding bonds carry a fixed interest rate of 2% and mature October 1, 2012 through October 1, 2016.

*Series 2005 Limited Tax Pension Bonds:*

On September 23, 2005, the County, through participation in the Local Government Pension Bond Pool, issued Limited Tax Pension Obligation Bonds, Series 2005. The County issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability. The limited tax pension bonds were issued with the principal amount of the issue being \$13,970,000. The bonds carry fixed interest rates ranging from 2.50% to 5.004% with the first payment due June 1, 2006. Principal amounts of the issue are redeemed annually beginning June 1, 2008, with the final coupon payment on June 1, 2028.

Annual debt service requirements to maturity for general obligation bonds are as follows:

| Year Ending<br>June 30, | Principal            | Interest            | Annual Debt<br>Service |
|-------------------------|----------------------|---------------------|------------------------|
| 2018                    | \$ 600,000           | \$ 577,470          | \$ 1,177,470           |
| 2019                    | 685,000              | 548,316             | 1,233,316              |
| 2020                    | 780,000              | 515,032             | 1,295,032              |
| 2021                    | 880,000              | 477,131             | 1,357,131              |
| 2022                    | 990,000              | 433,096             | 1,423,096              |
| 2023-2027               | 6,915,000            | 1,296,536           | 8,211,536              |
| 2028-2032               | 750,000              | 37,530              | 787,530                |
| Totals                  | <u>\$ 11,600,000</u> | <u>\$ 3,885,111</u> | <u>\$ 15,485,111</u>   |

**Notes payable:**

*Bank of America - Construction Loan*

A note payable to Bank of America in semi-annual payments of interest only from June 15, 2005 through June 15, 2017. These interest only payments are due in semi-annual amounts of \$55,625. Beginning December 15, 2007, the County began to make semi-annual principal and interest payments on December 15 and June 15 of each year. The required payments are scheduled below and carry interest at 4.45%. Principal proceeds of \$2,500,000 were received during the fiscal year ending June 30, 2005, under this note and were used to finance the cost of the construction of the justice facility in Hermiston, Oregon. This loan was paid off during the current fiscal year.

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2017**

**NOTE 6 - LONG TERM DEBT (continued):**

*Department of Environmental Quality-Reith Wastewater Project Loan:*

The County entered into a contract with the State of Oregon Department of Environmental Quality for a loan in the Clean Water State Revolving Loan Fund during the fiscal year ended June 30, 2005. This revolving loan allows the County to draw funds from the Revolving Loan Fund up to an approved maximum amount for the construction of a new wastewater collection system for the community of Reith, Oregon. Payments will be due semi-annually including interest at 2.47 percent of the outstanding balance for twenty years from the date of the first disbursement. The County's drawn-upon loan balance was \$381,000. The loan is required to have a loan reserve equal to 100% times one-half of the average annual debt service based on the final repayment schedule. At this time, the reserve is estimated to be \$12,306, which is required to be held by the County in segregated loan reserve account.

*Oregon Department of Energy-Justice Center Heating & DHW Boilers Loan:*

The County entered into a contract with the State of Oregon Department of Energy for a loan in the amount of \$130,000 to replace the boilers in the Justice Center during the year ended June 30, 2008. Monthly payments of \$1,373 will be due including interest at 4.9 percent of the outstanding balance for ten years.

*Oregon Public Works Fund-EOAF Detoxification Center Loan:*

The County entered into a contract with the State of Oregon Economic Community Development Department for a loan in the Special Public Works Loan Fund during the fiscal year ended June 30, 2008. This loan was for the construction for the Eastern Oregon Alcoholism Foundation's Detoxification Center project. Annual payments of \$22,186 will be due including interest at 3.71 percent of the outstanding balance for twenty five years. The total funds drawn were \$313,908.

Future maturities of notes payable principal and interest consist of the following:

| Year Ending<br>June 30, | Principal         | Interest          | Annual Debt<br>Service |
|-------------------------|-------------------|-------------------|------------------------|
| 2018                    | \$ 36,831         | \$ 15,809         | \$ 52,640              |
| 2019                    | 32,007            | 14,692            | 46,699                 |
| 2020                    | 32,594            | 13,582            | 46,176                 |
| 2021                    | 33,205            | 12,420            | 45,625                 |
| 2022                    | 33,821            | 11,300            | 45,121                 |
| 2023-2027               | 204,304           | 35,075            | 239,379                |
| 2028-2032               | 54,419            | 3,319             | 57,738                 |
| Totals                  | <u>\$ 427,181</u> | <u>\$ 106,197</u> | <u>\$ 533,378</u>      |

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**

**June 30, 2017**

**NOTE 6 - LONG TERM DEBT (continued):**

**Capital lease obligations:**

Lease purchase agreement payable in annual installments of \$30,200, including interest at 3.15%, collateralized by CAT Model 966M wheel loader. A balloon payment of \$224,300 is due during the 2021-22 fiscal year to pay off the obligation in full. Future minimum lease obligations as of June 30, 2017, are as

| <u>Year Ending June 30,</u>             | <u>Lease Payments</u> |
|---|-----------------------|
| 2018                                    | 30,200                |
| 2019                                    | 30,200                |
| 2020                                    | 30,200                |
| 2021                                    | 30,200                |
| 2022                                    | 224,300               |
| Amount representing interest            | (41,165)              |
| Present value of minimum lease payments | <u>\$ 303,935</u>     |

**NOTE 7 - COMMITMENTS AND CONTINGENCIES:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any unforeseen disallowed claims, including amounts already collected, could become a liability of the General Fund or other applicable funds. Management believes that adjustments, if any, will not materially affect the County's financial position.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of County Counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

**NOTE 8 - INTERFUND TRANSACTIONS:**

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental and proprietary funds financial statements generally reflect such transactions as transfers. All transfers are routine in nature.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 8 - INTERFUND TRANSACTIONS (continued):**

The following are the County's interfund transfers for the year ended June 30, 2017:

| <u>Transfer From</u>        | <u>Transfer To</u>  | <u>Purpose</u>                       | <u>Amount</u>       |
|-----------------------------|---------------------|--------------------------------------|---------------------|
| General                     | Emergency 911       | To supplement operations             | \$ 1,186,636        |
| General                     | Public Works - Weed | To supplement operations             | 164,642             |
| General                     | County Fair         | To supplement operations             | 59,260              |
| General                     | Court Security      | To supplement operations             | 198,145             |
| General                     | Debt Service        | To fund payments for long term debt  | 1,074,646           |
| General                     | Community Services  | To supplement operations             | 10,000              |
| General                     | Fleet Management    | To fund capital outlay               | 10,000              |
| Corrections Assessment      | General             | To supplement jail operations        | 65,358              |
| Corrections Assessment      | Human Services      | To supplement A&D operations         | 43,572              |
| Corrections Assessment      | Comm. Corrections   | To supplement corrections operations | 21,786              |
| Tax Foreclosed Property     | General             | To supplement operations             | 30,994              |
| Community Benefits          | EOTEC Reserve       | To supplement operations             | 80,000              |
| Community Benefits          | Parks               | To supplement operations             | 31,000              |
| Community Benefits          | 2050 Plan           | To supplement operations             | 30,000              |
| Community Benefits          | Fleet Management    | To fund capital outlay               | 268,305             |
| Community Benefits          | Capital Purchases   | To fund capital outlay               | 155,794             |
| Emergency 911               | Dispatch Reserve    | To fund future requirements          | 105,847             |
| Sheriff - Corp of Engineers | General             | To combine programs within county    | 13,389              |
| Youth Services              | Community Services  | To combine programs within county    | 283,975             |
|                             |                     | Total                                | <u>\$ 3,833,349</u> |

**NOTE 9 - DEFERRED OUTFLOWS OF RESOURCES:**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one item that qualifies for reporting in this category. It is the prepaid pension asset related to the Limited Tax Pension bonds (See Note 6) reported in the government-wide statement of net position. This amount is deferred and amortized over the life of the bonds.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 10 - PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM:**

Because the financial statements have been prepared on a modified cash basis of accounting, pension liabilities and the related deferred inflows and outflows of resources have not been recorded in the financial statements. Pension expenditures are recorded when the disbursements are made. If the financial statements were prepared in accordance with accounting principles generally accepted in the United States of America, the following information would have been included:

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan, which provides pension, death and disability benefits.

**Tier One/Tier Two Retirement Benefit (Chapter 238).**

Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier Two members are eligible for full benefits at age 60.

**Death Benefits**

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

**Disability Benefits**

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes After Retirement**

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 10-PENSION PLAN-OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM (continued):**  
**(continued):**

**OPSRP Pension Program (ORS Chapter 238A)**

**Pension Benefits.**

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

For police and fire, 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

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

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

**Death Benefits**

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

**Disability Benefits**

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

**Benefit Changes After Retirement**

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

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

**Pension Benefits**

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

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 10-PENSION PLAN-OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM:**

**(continued):**

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 a 5-, 10-, 15-, 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 balance, 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**

PERS 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. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 10.93% of Tier 1/Tier 2 wages, 4.21% of OPSRP general service wages, and 8.32% of OPSRP police and fire wages. The County pays the 6% on behalf of the employee.

**Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:**

At June 30, 2016, the County reported a liability of \$20,099,744 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2016, the County's proportion was 0.13388831%, which was higher than its proportionate share measured as of June 30, 2015 which was .13243633%.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 10 - PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**(continued):**

**Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources (continued):**

For the year ended June 30, 2016, the County recognized pension expense of \$3,460,007, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred Inflows<br>of Resources |
|--|--------------------------------------|----------------------------------|
| Difference between expected and actual experience  | \$ 664,987                           | \$ -                             |
| Changes of assumptions   | 4,286,792                            | -                                |
| Net difference between projected and actual earnings on investments                                  | 3,970,866                            | -                                |
| Changes in proportional share  | 78,167                               | 36,768                           |
| Differences between employer contributions and employer's proportional share of system contributions |                                      | 507,453                          |
| Contributions subsequent to measurement date   | 1,174,988                            | -                                |
|  | <u>\$ 10,175,800</u>                 | <u>\$ 544,221</u>                |

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

| <u>Fiscal Year ended</u> | <u>Deferred Outflow/(Inflow)<br/>of Resources (prior to post-<br/>measurement date<br/>contributions)</u> |
|--------------------------|---|
| June 30, 2017            | \$ 1,464,186  |
| June 30, 2018            | 1,464,186   |
| June 30, 2019            | 2,943,106   |
| June 30, 2020            | 2,266,784   |
| June 30, 2021            | 318,331   |
| Total                    | <u>\$ 8,456,593</u>   |

Oregon PERS produces an independently audited CAFR which can be found at:  
<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>



**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 10 - PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**(continued):**

**Changes in Plan Provisions:**

GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available. We are not aware of any changes that meet this disclosure requirement.

**NOTE 11 - DEFERRED COMPENSATION PLAN:**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

The County funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in fixed and variable rate annuity contracts underwritten by insurance companies. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County subject only to the claims of general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair market value of the deferred amount of each participant.

The County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**NOTE 12 - POST EMPLOYMENT HEALTH CARE PLAN:**

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. There are 282 active employees and 5 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability.

The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the County and plan members are \$863 for single coverage and \$2,496 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2017, the retired employees contributed \$70,499 to the plan.

UMATILLA COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2017

**NOTE 12 - POST EMPLOYMENT HEALTH CARE PLAN (continued):**

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of 15 years. The following table shows the calculation of the ARC and the net OPEB Obligation assuming the County does not fund its OPEB liability.

|  | Year Ended<br>June 30, 2017 |
|--|-----------------------------|
| Normal cost at year end                    | \$ 177,082                  |
| Amortization of UAAL                       | 240,320                     |
| Annual required contribution (ARC)         | <u>417,402</u>              |
| Interest on prior year net OPEB obligation | 87,939                      |
| Adjustment to ARC                          | <u>(302,110)</u>            |
| Annual OPEB cost                           | 203,231                     |
| Explicit benefit payments                  | -                           |
| Implicit benefit payments                  | <u>(60,844)</u>             |
| Increase in net OPEB obligation            | 142,387                     |
| Net OPEB obligation - beginning of year    | <u>2,512,537</u>            |
| Net OPEB obligation - end of year          | <u><u>\$ 2,654,924</u></u>  |

The following table shows historical annual OPEB cost and net OPEB obligation:

| Fiscal Year<br>Ended | Annual<br>OPEB Cost | Percentage<br>of OPEB Cost<br>Contributed | Net OPEB<br>Obligation |
|----------------------|---------------------|---|------------------------|
| 6/30/2017            | \$ 203,231          | 30%                                       | \$ 2,654,924           |
| 6/30/2016            | \$ 235,615          | 48%                                       | \$ 2,512,537           |
| 6/30/2015            | \$ 266,401          | 31%                                       | \$ 2,389,760           |

As of July 1, 2016 the most recent actuarial valuation date, the plan was zero percent funded. The actuarial liability for benefits was \$1,998,651, and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$1,998,651.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 13 - RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA):**

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

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

Participating counties are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.53% of annual covered payroll. The OPERS Board of Trustees sets the employer contribution rate based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contributions to RHIA for the years ended June 30, 2017, 2016 and 2015 were \$82,229, \$73,992, and \$69,277, which equaled the required contributions each year.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 14 - TAX ABATEMENT AGREEMENTS:**

The County has two programs through which tax abatements are provided:

*Enterprise Zone Program ORS 285C.175*: This program is authorized by Oregon Revised Statutes and is intended to attract and retain jobs through abatement of property taxes. Businesses apply to for exemption with the County. Some program agreements have In Lieu of Taxes payments that are required to be paid to

*Strategic Investment Program ORS 285C.600*: This program is authorized by Oregon Revised Statutes and is intended to attract large, capital intensive facilities to locate and grown in the County through property tax abatements. The County approves the agreements between businesses after holding public hearings. The property taxes are abated for 15 years. The businesses agree to pay a Community Service Fee that is included

For the year ended June 30, 2017, the County abated taxes as follows:

| <u>Tax Abatement Program</u> | <u>Amount Abated<br/>(in thousands)</u> | <u>In-Lieu and<br/>Community Service<br/>Fees Collected (in<br/>thousands)</u> |
|------------------------------|---|--|
| Enterprise Zone              | \$ 3,215                                | \$ 96  |
| Strategic Investment         | \$ 756                                  | \$ 262   |

**NOTE 15 - RISK MANAGEMENT:**

The county is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage in the prior year.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2017**

**NOTE 16 - JOINT VENTURE:**

In March 2012, the County entered into an intergovernmental agreement with City of Hermiston, Oregon establishing the Eastern Oregon Trade and Event Center Authority to acquire, construct, own, manage and operate the Eastern Oregon Trade and Event Center. The County contributed \$45,190 during the year ended June 30, 2017.

The intergovernmental agreement with the City of Hermiston establishing the authority calls for the County and the City of Hermiston to each own half of the facility, regardless of the amounts contributed by each. Any funds necessary for operations will be contributed equally by Umatilla County and the City of Hermiston. Either party may contribute unilaterally at its sole discretion. Should the venture dissolve, the highest bidder between Umatilla County and the City of Hermiston will receive all assets and liabilities of the authority. The winning bidder will pay one-half of the purchase price to the other. The County's equity in the Eastern Oregon Trade and Event Center Authority on June 30, 2017 is \$9,096,389. Under the modified cash basis of accounting, the County does not report assets for equity interests in joint ventures.

Separate financial statements for the Authority are available from: Eastern Oregon Trade and Event Center Authority, 1705 East Airport Road, Hermiston, OR 97838.

**NOTE 17 - SUBSEQUENT EVENTS:**

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued. Management is not aware of any subsequent events that would materially effect the financial statements.

SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

## UMATILLA COUNTY

### Management Discussion and Analysis

June 30, 2017

This discussion and analysis is intended to serve as an introduction to Umatilla County's basic financial statements. It offers the reader an overview of the County's financial activities for the fiscal year ended June 30, 2017. The basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the financial statements. To further assist readers, this report contains supplementary information in addition to the basic financial statements.

This narrative will focus on significant financial issues and will identify changes in financial position, material changes from the adopted budget, and individual fund issues or concerns.

Management's Discussion and Analysis is designed to focus on the current year's activities, resulting changes and current known facts. It should be read in conjunction with the financial statements that precede this discussion and analysis.

#### Financial Highlights

The assets of Umatilla County primary government exceeded its liabilities at June 30, 2017 by \$90.1 million (Net Position). Of this amount, \$13.1 million (Unrestricted Net Position) may be used to meet the County's ongoing obligations to creditors and citizens of the County in accordance with Umatilla County's fund designation and fiscal policies.

The County's total Net Position decreased by \$1,139,751 during the fiscal year ending June 30, 2017.

#### Overview of the Basic Financial Statements

**Government-Wide Financial Statements**—The government-wide statements are designed to provide readers with a broad overview of the County's finances in a presentation similar to a private sector business. The statements in this section are the Statement of Net Position and the Statement of Activities.

The Statement of Net Position presents information on the County primary government assets and liabilities with the difference between the two reported as net position. It uses a modified cash basis of accounting to focus on resources available for future operations.



**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

As viewed over time, increases or decreases may serve as an indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities focuses on gross and net costs of County activities and the extent to which the activities are self-supporting or require assistance from general revenues including property taxes. This statement also uses a modified cash basis for reporting, which incorporates net fixed assets, including depreciation, and long-term debt.

The Statement of Net Position and the Statement of Activities both distinguish functions of the County that are principally supported by taxes and governmental revenues (governmental activities). The governmental functions of the County include general government, public safety, highways and streets, culture and recreation, education, and health. The County has no business-type activities.

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the fund statements is major governmental funds. Of the 49 funds maintained by the County, 48 are characterized as governmental and the remaining fund is considered a proprietary fund. Unlike the government-wide statements, the governmental funds financial statements focus on current sources and uses of spendable resources, as well as spendable resources available at the end of the fiscal year. This information may be useful in evaluating a government's short-term financing decisions.

The governmental funds include the General Fund, forty two special revenue funds, three debt service funds, and three capital project funds.

Governmental Funds - Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Because the focus of the governmental funds is narrower than that of the government-wide statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide statements.

**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

Both the governmental balance sheet-modified cash basis statements of assets, liabilities and equity and the governmental fund statements of revenues, expenditures and changes in fund balance-modified cash basis provide a reconciliation to assist in the comparison between governmental funds and governmental activities.

Of the 48 governmental funds maintained by the County, three are considered to be major funds: the General Fund, the Public Works Fund, and the PERS Reserve Fund. The governmental fund statements focus separately on these major funds presenting each in its own column and combining the remaining funds into a column titled "other governmental funds".

Proprietary Funds—The County maintains one type of proprietary fund, an internal service fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its internal service fund to account for internal financing activities of its vehicle fleet. As this service predominately benefits governmental services, it has been included within governmental activities in the government-wide financial statements.

Fiduciary Funds—Fiduciary funds are used to account for resources held in trust for the benefit of parties outside the government. Fiduciary funds are not presented in the government-wide financial statements because the resources are not available to support the county's programs.

Notes to the Financial Statements—The notes provide additional information that is essential to a full understanding of the presentation provided in the government-wide and fund financial statements. The notes can be found immediately following the basic financial statements.

Other Supplemental Information—This section will provide the reader with additional information about the non-major governmental funds in the combining schedules of assets, liabilities and equity, and of revenues, expenditures and changes in fund balances. Also included is budgetary information for all funds.

Other supplemental information is available on County compliance and internal controls as required by Oregon statutes.

**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

Government-Wide Financial Analysis

Exhibit 1

STATEMENT OF NET POSITION

(Dollars in Thousands)

|   | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      |
|---|------------------|------------------|------------------|
| Cash and investments                    | \$ 23,381        | \$ 22,428        | \$ 20,790        |
| Land and CIP                            | 1,402            | 1,311            | 1,311            |
| Other capital assets (net)              | 66,076           | 70,144           | 74,373           |
| Total assets                            | <u>90,859</u>    | <u>93,883</u>    | <u>96,474</u>    |
| <br>                                    |                  |                  |                  |
| Prepaid-pension asset                   | 11,600           | 12,115           | 12,555           |
| Total deferred outflow of resources     | <u>11,600</u>    | <u>12,115</u>    | <u>12,555</u>    |
| <br>                                    |                  |                  |                  |
| Non current liabilities due in one year | 657              | 1,924            | 1,698            |
| Non current liabilities due > one year  | 11,674           | 12,806           | 14,729           |
| Total liabilities                       | <u>12,331</u>    | <u>14,730</u>    | <u>16,427</u>    |
| <br>                                    |                  |                  |                  |
| Net position                            |                  |                  |                  |
| Net investment in capital assets        | 66,748           | 68,841           | 71,812           |
| Restricted for                          |                  |                  |                  |
| Debt service                            | 47               | 945              | 983              |
| Public safety                           | 1,864            | 1,594            | 802              |
| Highways and streets                    | 5,850            | 5,058            | 4,432            |
| Culture and recreation                  | 150              | 99               | 66               |
| Education                               | 88               | 87               | 86               |
| Health                                  | 1,493            | 1,361            | 732              |
| Other purposes                          | 757              | 627              | 804              |
| Unrestricted                            | 13,131           | 12,656           | 12,885           |
| Total net position                      | <u>\$ 90,128</u> | <u>\$ 91,268</u> | <u>\$ 92,602</u> |

Net position may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$90.1 million as of June 30, 2017. This is a decrease of \$1,139,751 when compared to net position at the end of the previous year.

**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

Exhibit 2

STATEMENT OF NET ACTIVITIES

(Dollars in Thousands)

|                                    | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      |
|------------------------------------|------------------|------------------|------------------|
| <b>Revenues:</b>                   |                  |                  |                  |
| Program Revenues:                  |                  |                  |                  |
| Charges for services               | \$ 6,479         | \$ 5,834         | \$ 5,944         |
| Operating grants and contributions | 21,996           | 23,259           | 18,281           |
| Capital grants and contributions   | -                | 441              | -                |
| General receipts                   |                  |                  |                  |
| Property taxes                     | 16,411           | 16,035           | 16,442           |
| Fines and forfeitures              | 260              | 270              | 228              |
| Earnings on investments            | 271              | 147              | 113              |
| Refunds and miscellaneous          | 3,245            | 1,169            | 1,313            |
| Sale of fixed assets and other     | 378              | 84               | 128              |
| Total Revenues                     | <u>49,040</u>    | <u>47,239</u>    | <u>42,449</u>    |
| <b>Expenses:</b>                   |                  |                  |                  |
| General government                 | \$ 11,307        | \$ 10,657        | \$ 10,429        |
| Public safety                      | 19,780           | 18,441           | 17,284           |
| Highways and streets               | 9,403            | 9,254            | 9,383            |
| Culture and recreation             | 1,400            | 2,933            | 1,359            |
| Education                          | 836              | 695              | 689              |
| Health                             | 6,777            | 5,864            | 4,482            |
| Interest on long-term debt         | 677              | 729              | 778              |
| Total Expenses                     | <u>50,180</u>    | <u>48,573</u>    | <u>44,404</u>    |
| Change in net position             | (1,140)          | (1,334)          | (1,955)          |
| Net position, beginning            | 91,268           | 92,602           | 94,557           |
| Net position, ending               | <u>\$ 90,128</u> | <u>\$ 91,268</u> | <u>\$ 92,602</u> |

14.6% of the balance of net position or \$13.13 million, is considered unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

## UMATILLA COUNTY

### Management Discussion and Analysis

June 30, 2017

The largest portion of the County's net position (74.1%) reflects its investment in capital assets (land, buildings, equipment, improvements, construction in progress and infrastructure), less any related debt. The County uses these assets to provide services to the people of the County; consequently these assets are not available for future spending. Although the investment in its capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided by other sources, since the capital assets themselves cannot be used to liquidate this liability.

#### Governmental Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Umatilla County's governmental funds is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, Umatilla County's governmental funds reported combined ending fund balances of \$22.9 million, an increase of \$968,539 when compared to the previous year. The majority of the combined fund balances is reserved and only available for spending within the designated funds and/or policies.

The General Fund, the Public Works Fund, and the PERS Reserve Fund are considered major funds by the County. These major funds account for 55.7% of the combined governmental fund balances.

The major funds account for 63.5% of total governmental revenues and 58.7% of total governmental expenditure.

Public Safety and Health programs account for 51.9% of all governmental expenditures.

## UMATILLA COUNTY

### Management Discussion and Analysis

June 30, 2017

General Fund. The General Fund is the chief operating fund for Umatilla County. At the end of the year, the fund balance of the General Fund was \$4.2 million. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The ending fund balance represents 19.6% of total general fund expenditures for the fiscal year ending 2017 compared to 21.3% the prior year. The net change in the fund balance for the General Fund was a \$109,070 decrease.

Property tax is a significant revenue source for the General Fund. The year's collections represent 66.2% of total General Fund revenues, compared to 69.6% the previous year.

Public Works Fund. The Public Works Fund's primary source of revenue is the gas tax distributed by the State of Oregon. Gas tax receipts were \$5.27 million, compared to \$5.23 million the prior year.

The Public Works Fund revenues exceeded expenditures by \$743,129 in the current year. A reduction in materials and services marked the change.

#### General Fund Budgetary Highlights

The County made several revisions to the original General Fund appropriations adopted by the Board of Commissioners for the 2016-2017 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 1.05% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budget by \$970,000 and expenditures were \$2.1 million under budget.

UMATILLA COUNTY

Management Discussion and Analysis

June 30, 2017

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$67.5 million (net of accumulated depreciation). The investment in fixed assets includes land, buildings, equipment, infrastructure (roadways and bridges) and construction in progress.

Additional information on Umatilla County's fixed assets can be found in the notes to the financial statements, immediately following the basic statements.

Exhibit 3

FIXED ASSETS AT YEAR END  
(Dollars in Thousands)

|                            | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      |
|----------------------------|------------------|------------------|------------------|
| Non-depreciable assets:    |                  |                  |                  |
| Land                       | \$ 1,312         | \$ 1,312         | \$ 1,312         |
| Construction in progress   | 90               | -                | -                |
| Sub-Total                  | <u>1,402</u>     | <u>1,312</u>     | <u>1,312</u>     |
| Depreciable assets:        |                  |                  |                  |
| Buildings                  | 25,918           | 25,855           | 25,937           |
| Equipment                  | 16,143           | 15,949           | 15,571           |
| Infrastructure             | 128,159          | 128,159          | 128,159          |
| Sub-total                  | <u>170,220</u>   | <u>169,963</u>   | <u>169,667</u>   |
| Accumulated Depreciation   | (104,144)        | (99,820)         | (95,295)         |
| Total general fixed assets | <u>\$ 67,478</u> | <u>\$ 71,455</u> | <u>\$ 75,684</u> |

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$12.3 million. Of this amount \$11.6 million is comprised of the Limited Tax Pension Bonds issued in 2005, \$427 thousand is comprised of notes backed by the full faith and credit of the County, and \$304 thousand in a capital lease secured by equipment.

Limited Tax Pension Bonds. The Pension Bonds were issued to address the County's estimated PERS unfunded actuarial liability in 2005. The 5% of real market value statutory limitation on pension bonds is well in excess of outstanding debt.

**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

In addition to the bonded indebtedness, the County borrowed \$2.5 million in 2005 to finance the construction of a new justice center in Hermiston, Oregon.

Exhibit 3

OUTSTANDING DEBT AT YEAR END  
(Dollars in Thousands)

|                     | <u>2017</u>      | <u>2016</u>      | <u>2015</u>      |
|---------------------|------------------|------------------|------------------|
| General obligations | \$ -             | \$ 925           | \$ 1,890         |
| Limited tax bonds   | 11,600           | 12,115           | 12,555           |
| Notes Payable       | 427              | 1,491            | 1,763            |
| Capital leases      | 304              | 198              | 219              |
| Total               | <u>\$ 12,331</u> | <u>\$ 14,729</u> | <u>\$ 16,427</u> |

The County sponsored a new wastewater collection system for the community of Reith. As part of that project the County entered into a contract for a loan from the Oregon Department of Environmental Quality in the year ended June 30, 2005. The project was completed in 2007-2008. The loan had a limit of \$381 thousand and payments commenced six months after project completion on a semi-annual basis. The Reith Sanitary District will pay the County back on the 20-year loan. Please see notes to basic financial statements for additional information.

Additionally, in 2008 the County constructed a new building with a construction loan of \$314 thousand and replaced two aging boilers at the Justice Center with debt financing of \$130 thousand. Energy savings provide the debt service for the boiler debt.

Total County debt outstanding represents .2% of county real market value.

Economic Factors and Next Year's Budget

Oregon's seasonally adjusted unemployment rate has declined over the last year from 5.8% to 4.8%, slightly lower than the U.S. rate of 4.9%. Oregon has consistently trailed the U.S. rate over the last ten years leading to a shortfall of income taxes in the state and a continuing budget crisis. State programs operated by the County, particularly in areas of health and public safety, are always subject to reduction in the State's budget balancing exercise. The County continues to conservatively budget its resources.



**UMATILLA COUNTY**

**Management Discussion and Analysis**

**June 30, 2017**

The County's seasonally adjusted unemployment rate also decreased slightly over the past year from 5.6% to 4.2%. The County enjoys certain economic advantages: location on both east-west and north-south major highway systems, available water and rail transportation, natural gas transmission lines, and an electrical transmission grid.

A beginning fund balance of \$4.2 million was projected for the General Fund in the 2018 budget. The actual beginning fund balance was \$4.28 million.

The certified property tax base continues to grow. The tax base for 2016-2017 grew at a 6.8% rate over the prior year.

Next year's adopted operating budget is \$4.8 million higher than the 2017 operating budget. The General Fund requirements have been projected \$1.9 million above that of the previous year.

**Contact Information**

The County's financial statements are designed to provide the user (citizens, taxpayers, customers, investors, and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Office at 216 S.E. 4th St., Pendleton, Oregon 97801.

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|                                     | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                     | Original          | Final             |                   |                               |
| <b>REVENUES:</b>                    |                   |                   |                   |                               |
| Property taxes:                     |                   |                   |                   |                               |
| Current year taxes                  | \$ 13,500,000     | \$ 13,500,000     | \$ 14,233,370     | \$ 733,370                    |
| Prior year taxes                    | 612,000           | 612,000           | 494,091           | (117,909)                     |
| In-lieu of taxes                    | 520,000           | 1,340,000         | 1,411,199         | 71,199                        |
| Intergovernmental:                  |                   |                   |                   |                               |
| Federal revenues                    | 25,950            | 25,950            | 6,952             | (18,998)                      |
| State revenues                      | 462,405           | 491,294           | 434,026           | (57,268)                      |
| Local revenues                      | 85,000            | 94,147            | 142,488           | 48,341                        |
| Salary supplements                  | 115,000           | 115,000           | 147,669           | 32,669                        |
| Amusement tax                       | 15,000            | 15,000            | 21,303            | 6,303                         |
| Liquor tax                          | 385,000           | 385,000           | 413,713           | 28,713                        |
| Cigarette tax                       | 75,000            | 75,000            | 74,259            | (741)                         |
| Railcar taxes                       | 20,000            | 20,000            | 21,250            | 1,250                         |
| CAFFA grant                         | 400,500           | 400,500           | 406,403           | 5,903                         |
| Emergency services grants           | 73,000            | 73,000            | 79,206            | 6,206                         |
| Nurse family partnership grants     | 452,051           | 452,051           | 240,531           | (211,520)                     |
| Family planning grants and other    | 264,859           | 264,859           | 240,665           | (24,194)                      |
| Health department grants            | 272,594           | 315,991           | 326,153           | 10,162                        |
| Juvenile court/detention grants     | 169,817           | 169,817           | 195,508           | 25,691                        |
| Management services                 | 258,084           | 268,124           | 202,678           | (65,446)                      |
| Charges for services:               |                   |                   |                   |                               |
| Miscellaneous fees                  | 504,085           | 504,485           | 640,392           | 135,907                       |
| Clerk and recorder fees             | 387,000           | 387,000           | 402,662           | 15,662                        |
| Marriage, court, and mediation fees | 13,000            | 13,000            | 12,725            | (275)                         |
| Jail fees                           | 856,780           | 856,780           | 1,093,089         | 236,309                       |
| Civil fees                          | 170,000           | 170,000           | 203,683           | 33,683                        |
| District attorney fees              | 45,000            | 45,000            | 36,691            | (8,309)                       |
| Election fees                       | 7,538             | 7,538             | 8,765             | 1,227                         |
| Planning fees                       | 94,000            | 94,000            | 94,227            | 227                           |
| Surveyor fees and other             | 2,500             | 2,500             | 1,332             | (1,168)                       |
| Tax collector fees and other        | 30,975            | 30,975            | 29,766            | (1,209)                       |
| Health department fees              | 95,100            | 118,600           | 68,626            | (49,974)                      |
| Fines and forfeitures               | 14,500            | 14,500            | 36,885            | 22,385                        |
| Investment revenue                  | 35,000            | 35,000            | 69,367            | 34,367                        |
| Other revenues:                     |                   |                   |                   |                               |
| Indirect cost revenue               | 1,959,715         | 1,959,715         | 1,915,376         | (44,339)                      |
| Refunds and reimbursements          | 344,925           | 346,125           | 409,103           | 62,978                        |
| Rent received                       | 12,000            | 12,000            | 25,916            | 13,916                        |
| Donations                           | 1,000             | 1,171             | 8,826             | 7,655                         |
| Landfill                            | 38,000            | 38,000            | 46,673            | 8,673                         |
| Miscellaneous                       | -                 | 146,000           | 174,527           | 28,527                        |
| Total revenues                      | <u>22,317,378</u> | <u>23,400,122</u> | <u>24,370,095</u> | <u>969,973</u>                |

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|                                      | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget |
|--------------------------------------|------------------|------------------|-------------------|-------------------------------|
|                                      | Original         | Final            |                   |                               |
| <b>EXPENDITURES (by department):</b> |                  |                  |                   |                               |
| <b>General government:</b>           |                  |                  |                   |                               |
| Assessor:                            |                  |                  |                   |                               |
| Personal services                    | 1,225,647        | 1,225,647        | 1,108,901         | 116,746                       |
| Materials & services                 | 126,592          | 126,592          | 103,216           | 23,376                        |
| Total assessor                       | <u>1,352,239</u> | <u>1,352,239</u> | <u>1,212,117</u>  | <u>140,122</u>                |
| Board of commissioners:              |                  |                  |                   |                               |
| Personal services                    | 521,929          | 524,929          | 524,897           | 32                            |
| Materials & services                 | 129,521          | 126,521          | 123,699           | 2,822                         |
| Total board of commissioners         | <u>651,450</u>   | <u>651,450</u>   | <u>648,596</u>    | <u>2,854</u>                  |
| BOR contract                         |                  |                  |                   |                               |
| Personal services                    | 170,683          | 171,861          | 155,706           | 16,155                        |
| Materials & services                 | 18,281           | 28,321           | 25,474            | 2,847                         |
| Total BOR contract                   | <u>188,964</u>   | <u>200,182</u>   | <u>181,180</u>    | <u>19,002</u>                 |
| Human resources:                     |                  |                  |                   |                               |
| Personal services                    | 279,044          | 264,044          | 255,170           | 8,874                         |
| Materials & services                 | 82,830           | 97,830           | 93,129            | 4,701                         |
| Total human resources                | <u>361,874</u>   | <u>361,874</u>   | <u>348,299</u>    | <u>13,575</u>                 |
| Support enforcement:                 |                  |                  |                   |                               |
| Personal services                    | 132,357          | 132,357          | 105,409           | 26,948                        |
| Materials & services                 | 19,218           | 19,218           | 13,392            | 5,826                         |
| Total support enforcement            | <u>151,575</u>   | <u>151,575</u>   | <u>118,801</u>    | <u>32,774</u>                 |
| Finance:                             |                  |                  |                   |                               |
| Personal services                    | 326,146          | 326,146          | 295,932           | 30,214                        |
| Materials & services                 | 69,752           | 69,752           | 64,378            | 5,374                         |
| Total finance                        | <u>395,898</u>   | <u>395,898</u>   | <u>360,310</u>    | <u>35,588</u>                 |
| County records:                      |                  |                  |                   |                               |
| Personal services                    | 195,064          | 197,064          | 196,681           | 383                           |
| Materials & services                 | 34,638           | 32,638           | 31,480            | 1,158                         |
| Total county records                 | <u>229,702</u>   | <u>229,702</u>   | <u>228,161</u>    | <u>1,541</u>                  |
| Elections:                           |                  |                  |                   |                               |
| Personal services                    | 188,911          | 188,911          | 171,207           | 17,704                        |
| Materials & services                 | 188,341          | 188,341          | 137,489           | 50,852                        |
| Total elections                      | <u>377,252</u>   | <u>377,252</u>   | <u>308,696</u>    | <u>68,556</u>                 |
| Planning:                            |                  |                  |                   |                               |
| Personal services                    | 541,209          | 541,209          | 534,026           | 7,183                         |
| Materials & services                 | 67,590           | 67,590           | 63,936            | 3,654                         |
| Total planning                       | <u>608,799</u>   | <u>608,799</u>   | <u>597,962</u>    | <u>10,837</u>                 |

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|                                     | Budgeted Amounts |         | Actual<br>Amounts | Variance with<br>Final Budget |
|-------------------------------------|------------------|---------|-------------------|-------------------------------|
|                                     | Original         | Final   |                   |                               |
| Surveyor:                           |                  |         |                   |                               |
| Personal services                   | 32,288           | 30,288  | 30,181            | 107                           |
| Materials & services                | 9,867            | 11,867  | 9,829             | 2,038                         |
| Total surveyor                      | 42,155           | 42,155  | 40,010            | 2,145                         |
| Tax collector:                      |                  |         |                   |                               |
| Personal services                   | 249,393          | 249,393 | 215,832           | 33,561                        |
| Materials & services                | 75,260           | 75,260  | 46,689            | 28,571                        |
| Total tax collector                 | 324,653          | 324,653 | 262,521           | 62,132                        |
| Veterans service:                   |                  |         |                   |                               |
| Personal services                   | 137,976          | 137,976 | 133,796           | 4,180                         |
| Materials & services                | 25,956           | 25,956  | 17,755            | 8,201                         |
| Total veterans service              | 163,932          | 163,932 | 151,551           | 12,381                        |
| Administration:                     |                  |         |                   |                               |
| Personal services                   | 207,437          | 210,437 | 208,846           | 1,591                         |
| Materials & services                | 21,502           | 21,502  | 19,248            | 2,254                         |
| Total administration                | 228,939          | 231,939 | 228,094           | 3,845                         |
| Building maintenance:               |                  |         |                   |                               |
| Personal services                   | 365,804          | 365,804 | 331,221           | 34,583                        |
| Materials & services                | 295,648          | 320,108 | 317,919           | 2,189                         |
| Capital outlay                      | 25,000           | 25,540  | 25,540            | -                             |
| Total building maintenance          | 686,452          | 711,452 | 674,680           | 36,772                        |
| Computer information services:      |                  |         |                   |                               |
| Personal services                   | 469,510          | 469,510 | 466,806           | 2,704                         |
| Materials & services                | 230,851          | 230,851 | 204,968           | 25,883                        |
| Total computer information services | 700,361          | 700,361 | 671,774           | 28,587                        |
| Communication:                      |                  |         |                   |                               |
| Personal services                   | 61,282           | 61,282  | 60,438            | 844                           |
| Materials & services                | 96,094           | 96,094  | 83,800            | 12,294                        |
| Total communication                 | 157,376          | 157,376 | 144,238           | 13,138                        |
| Printing:                           |                  |         |                   |                               |
| Personal services                   |                  |         |                   | -                             |
| Materials & services                | 78,593           | 78,593  | 67,262            | 11,331                        |
| Total printing                      | 78,593           | 78,593  | 67,262            | 11,331                        |
| Code enforcement:                   |                  |         |                   |                               |
| Personal services                   | 80,483           | 80,483  | 72,041            | 8,442                         |
| Materials & services                | 10,455           | 10,455  | 8,508             | 1,947                         |
| Total code enforcement              | 90,938           | 90,938  | 80,549            | 10,389                        |

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|   | Budgeted Amounts |                  | Actual<br>Amounts | Variance with<br>Final Budget |
|---|------------------|------------------|-------------------|-------------------------------|
|   | Original         | Final            |                   |                               |
| West County facility maintenance:       |                  |                  |                   |                               |
| Materials & services                    | 123,480          | 123,480          | 113,137           | 10,343                        |
| Total West County facility maintenance  | 123,480          | 123,480          | 113,137           | 10,343                        |
| Geographical information director:      |                  |                  |                   |                               |
| Personal services                       | 200,299          | 200,299          | 194,794           | 5,505                         |
| Materials & services                    | 28,022           | 28,022           | 17,575            | 10,447                        |
| Total geographical information director | 228,321          | 228,321          | 212,369           | 15,952                        |
| Nondepartmental:                        |                  |                  |                   |                               |
| Materials & services                    | 665,490          | 515,490          | 464,918           | 50,572                        |
| Total nondepartmental                   | 665,490          | 515,490          | 464,918           | 50,572                        |
| <b>Total general government</b>         | <b>7,808,443</b> | <b>7,697,661</b> | <b>7,115,225</b>  | <b>582,436</b>                |
| <b>Public safety:</b>                   |                  |                  |                   |                               |
| District attorney:                      |                  |                  |                   |                               |
| Personal services                       | 1,658,546        | 1,678,546        | 1,660,167         | 18,379                        |
| Materials & services                    | 248,250          | 228,250          | 193,884           | 34,366                        |
| Total district attorney                 | 1,906,796        | 1,906,796        | 1,854,051         | 52,745                        |
| Victim Witness:                         |                  |                  |                   |                               |
| Personal services                       | 176,643          | 176,643          | 148,899           | 27,744                        |
| Materials & services                    | 20,687           | 20,687           | 18,539            | 2,148                         |
| Total victim witness                    | 197,330          | 197,330          | 167,438           | 29,892                        |
| Emergency services:                     |                  |                  |                   |                               |
| Personal services                       | 148,916          | 148,916          | 136,728           | 12,188                        |
| Materials & services                    | 37,060           | 48,310           | 37,884            | 10,426                        |
| Total emergency services                | 185,976          | 197,226          | 174,612           | 22,614                        |
| Jail:                                   |                  |                  |                   |                               |
| Personal services                       | 3,504,765        | 3,504,765        | 3,479,207         | 25,558                        |
| Materials & services                    | 2,264,462        | 2,256,462        | 2,251,143         | 5,319                         |
| Capital outlay                          | -                | 8,000            | 7,988             | 12                            |
| Total jail                              | 5,769,227        | 5,769,227        | 5,738,338         | 30,889                        |
| Juvenile:                               |                  |                  |                   |                               |
| Personal services                       | 859,497          | 659,497          | 629,714           | 29,783                        |
| Materials & services                    | 476,348          | 676,348          | 476,391           | 199,957                       |
| Total juvenile                          | 1,335,845        | 1,335,845        | 1,106,105         | 229,740                       |

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|                                   | Budgeted Amounts  |                   | Actual<br>Amounts | Variance with<br>Final Budget |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------------------|
|                                   | Original          | Final             |                   |                               |
| <b>Sheriff - civil:</b>           |                   |                   |                   |                               |
| Personal services                 | 515,760           | 515,760           | 494,909           | 20,851                        |
| Materials & services              | 74,913            | 79,913            | 75,455            | 4,458                         |
| <b>Total sheriff - civil</b>      | <b>590,673</b>    | <b>595,673</b>    | <b>570,364</b>    | <b>25,309</b>                 |
| <b>Sheriff - criminal:</b>        |                   |                   |                   |                               |
| Personal services                 | 2,432,876         | 2,432,876         | 2,387,118         | 45,758                        |
| Materials & services              | 577,728           | 803,728           | 728,986           | 74,742                        |
| <b>Total sheriff - criminal</b>   | <b>3,010,604</b>  | <b>3,236,604</b>  | <b>3,116,104</b>  | <b>120,500</b>                |
| <b>Watermaster:</b>               |                   |                   |                   |                               |
| Personal services                 | -                 | 188,299           | 114,947           | 73,352                        |
| Materials & services              | -                 | 32,398            | 18,925            | 13,473                        |
| <b>Total watermaster</b>          | <b>-</b>          | <b>220,697</b>    | <b>133,872</b>    | <b>86,825</b>                 |
| <b>Total public safety</b>        | <b>12,996,451</b> | <b>13,459,398</b> | <b>12,860,884</b> | <b>598,514</b>                |
| <b>Education:</b>                 |                   |                   |                   |                               |
| Cooperative extension service:    |                   |                   |                   |                               |
| Personal services                 | 233,898           | 107,898           | 107,206           | 692                           |
| Materials & services              | 159,151           | 325,151           | 324,807           | 344                           |
| <b>Total education</b>            | <b>393,049</b>    | <b>433,049</b>    | <b>432,013</b>    | <b>1,036</b>                  |
| <b>Health:</b>                    |                   |                   |                   |                               |
| Nurse Family Partnership          |                   |                   |                   |                               |
| Personal services                 | 356,918           | 356,918           | 131,474           | 225,444                       |
| Materials & services              | 187,421           | 187,421           | 80,583            | 106,838                       |
| <b>Total communicable disease</b> | <b>544,339</b>    | <b>544,339</b>    | <b>212,057</b>    | <b>332,282</b>                |
| Communicable disease:             |                   |                   |                   |                               |
| Personal services                 | 143,747           | 143,747           | 121,596           | 22,151                        |
| Materials & services              | 123,702           | 123,702           | 114,938           | 8,764                         |
| <b>Total communicable disease</b> | <b>267,449</b>    | <b>267,449</b>    | <b>236,534</b>    | <b>30,915</b>                 |
| Family planning:                  |                   |                   |                   |                               |
| Personal services                 | 259,859           | 259,859           | 201,498           | 58,361                        |
| Materials & services              | 115,945           | 115,945           | 96,840            | 19,105                        |
| <b>Total family planning</b>      | <b>375,804</b>    | <b>375,804</b>    | <b>298,338</b>    | <b>77,466</b>                 |
| Health department:                |                   |                   |                   |                               |
| Personal services                 | 511,466           | 450,444           | 364,262           | 86,182                        |
| Materials & services              | 72,561            | 195,304           | 179,046           | 16,258                        |
| <b>Total health department</b>    | <b>584,027</b>    | <b>645,748</b>    | <b>543,308</b>    | <b>102,440</b>                |

**UMATILLA COUNTY, OREGON**

**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual - Detail**

**Year Ended June 30, 2017**

|   | Budgeted Amounts           |                            | Actual<br>Amounts          | Variance with<br>Final Budget |
|---|----------------------------|----------------------------|----------------------------|-------------------------------|
|   | Original                   | Final                      |                            |                               |
| Maternal and child health care:   |                            |                            |                            |                               |
| Personal services   | 139,015                    | 109,015                    | 75,778                     | 33,237                        |
| Materials & services  | 88,221                     | 120,844                    | 111,440                    | 9,404                         |
| Total maternal and child health care  | 227,236                    | 229,859                    | 187,218                    | 42,641                        |
| <b>Total health</b>   | <b>1,998,855</b>           | <b>2,063,199</b>           | <b>1,477,455</b>           | <b>585,744</b>                |
| <b>Operating contingency</b>  | <b>500,000</b>             | <b>291,235</b>             | <b>-</b>                   | <b>291,235</b>                |
| <b>Total expenditures</b>   | <b>23,696,798</b>          | <b>23,944,542</b>          | <b>21,885,577</b>          | <b>2,058,965</b>              |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | <b><u>(1,379,420)</u></b>  | <b><u>(544,420)</u></b>    | <b><u>2,484,518</u></b>    | <b><u>3,028,938</u></b>       |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                            |                            |                            |                               |
| Operating transfers in  | 415,564                    | 415,564                    | 109,741                    | (305,823)                     |
| Operating transfers out   | (1,936,144)                | (2,771,144)                | (2,703,329)                | 67,815                        |
| Total other financing sources (uses)  | (1,520,580)                | (2,355,580)                | (2,593,588)                | (238,008)                     |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | <b><u>(2,900,000)</u></b>  | <b><u>(2,900,000)</u></b>  | <b><u>(109,070)</u></b>    | <b><u>2,790,930</u></b>       |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <b><u>5,000,000</u></b>    | <b><u>5,000,000</u></b>    | <b><u>4,390,091</u></b>    | <b><u>(609,909)</u></b>       |
| <b><u>FUND BALANCES, ENDING</u></b>   | <b><u>\$ 2,100,000</u></b> | <b><u>\$ 2,100,000</u></b> | <b><u>\$ 4,281,021</u></b> | <b><u>\$ 2,181,021</u></b>    |

**UMATILLA COUNTY, OREGON**

**Non-Major Governmental Funds**

**June 30, 2017**

**Special revenue funds:**

- Bicycle path fund
- Parks fund
- Emergency 911 telephone system fund
- Corrections assessment fund
- Special transportation fund
- Law library fund
- Records archiving fund
- Tax foreclosed property fund
- Human services fund
- Public land corner preservation fund
- Fair improvement fund
- EOTEC reserve fund
- Community corrections fund
- Economic development fund
- County road improvement fund
- Sheriff - corp of engineers fund
- Sheriff - marine fund
- School based health center fund
- Nuisance abatement fund
- Extension special equipment fund
- County fair fund
- County school fund
- Unitary assessment fund
- Community services development fund
- Youth services development fund
- Mediation services fund
- Assessment and taxation fund
- CARES program fund
- Environment health fund
- Coalitions of Umatilla County fund
- Community benefit plans fund
- Special services fund
- 2050 plan fund
- Veterans expanded services fund
- GIS equipment reserve fund
- Assessor technology reserve fund
- Dispatch reserve fund
- NAIFA reserve fund

**Debt service funds:**

- Debt service fund
- PERS bond fund
- Reith wastewater fund

**Capital projects funds:**

- Facilities improvement fund
- Milton-Freewater Head Start building fund
- Capital purchases management fund



**UMATILLA COUNTY, OREGON**

**Nonmajor Governmental Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2017**

|                                     | <u>Total<br/>Nonmajor<br/>Special<br/>Revenue Funds</u> | <u>Total<br/>Nonmajor<br/>Debt<br/>Service Funds</u> | <u>Total<br/>Nonmajor<br/>Capital<br/>Projects Funds</u> | <u>Total<br/>Nonmajor<br/>Governmental<br/>Funds</u> |
|-------------------------------------|---|--|--|--|
| <b><u>ASSETS:</u></b>               |   |  |  |  |
| Cash                                | \$ 7,956,203  | \$ 1,785,919   | \$ 408,770   | \$ 10,150,892  |
| Total assets                        | <u>\$ 7,956,203</u>                                     | <u>\$ 1,785,919</u>                                  | <u>\$ 408,770</u>  | <u>\$ 10,150,892</u>                                 |
| <b><u>LIABILITIES:</u></b>          | <u>\$ -</u>   | <u>\$ -</u>  | <u>\$ -</u>  | <u>\$ -</u>  |
| <b><u>FUND BALANCES:</u></b>        |   |  |  |  |
| Restricted                          | 4,676,283   | 46,889   | 402  | 4,723,574  |
| Committed                           | 3,198,517   | 1,739,030  | -  | 4,937,547  |
| Assigned                            | 81,403  | -  | 408,368  | 489,771  |
| Unassigned                          | -   | -  | -  | -  |
| Total fund balances                 | <u>7,956,203</u>  | <u>1,785,919</u>                                     | <u>408,770</u>   | <u>10,150,892</u>                                    |
| Total liabilities and fund balances | <u>\$ 7,956,203</u>                                     | <u>\$ 1,785,919</u>                                  | <u>\$ 408,770</u>  | <u>\$ 10,150,892</u>                                 |

**UMATILLA COUNTY, OREGON**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis**  
**Year Ended June 30, 2017**

|   | Total<br>Nonmajor<br>Special<br>Revenue Funds | Total<br>Nonmajor<br>Debt<br>Service Funds | Total<br>Nonmajor<br>Capital<br>Projects Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|---|--|--|--|
| <b><u>REVENUES:</u></b>                 |   |  |  |  |
| Taxes                                   | \$ 239,210                                    | \$ 33,497                                  | \$ -   | \$ 272,707                                 |
| Intergovernmental                       | 11,367,753                                    | 1,294,816                                  | 12,130   | 12,674,699                                 |
| Charges for services                    | 3,883,327                                     | -  | -  | 3,883,327                                  |
| Fines & forfeitures                     | 223,035                                       | -  | -  | 223,035                                    |
| Interest                                | 83,581  | 23,805                                     | 4,819  | 112,205                                    |
| Miscellaneous & reimbursements          | 570,893                                       | -  | 1,680  | 572,573                                    |
| Total revenues                          | <u>16,367,799</u>                             | <u>1,352,118</u>                           | <u>18,629</u>                                  | <u>17,738,546</u>                          |
| <b><u>EXPENDITURES:</u></b>             |   |  |  |  |
| General government                      | 2,590,361                                     | -  | 61,213   | 2,651,574                                  |
| Public safety                           | 6,605,348                                     | -  | -  | 6,605,348                                  |
| Highways and streets                    | 7,500   | -  | -  | 7,500                                      |
| Culture and recreation                  | 1,393,538                                     | -  | -  | 1,393,538                                  |
| Education                               | 404,306                                       | -  | -  | 404,306                                    |
| Health                                  | 5,238,125                                     | -  | -  | 5,238,125                                  |
| Capital outlay                          | 226,369                                       | -  | 137,159  | 363,528                                    |
| Debt Service:                           |   |  |  |  |
| Principal                               | -   | 2,503,502                                  | -  | 2,503,502                                  |
| Interest                                | -   | 670,561                                    | -  | 670,561                                    |
| Total expenditures                      | <u>16,465,547</u>                             | <u>3,174,063</u>                           | <u>198,372</u>                                 | <u>19,837,982</u>                          |
| <b><u>EXCESS (DEFICIENCY) OF</u></b>    |   |  |  |  |
| <b><u>REVENUES OVER (UNDER)</u></b>     |   |  |  |  |
| <b><u>EXPENDITURES</u></b>              |   |  |  |  |
|   | <u>(97,748)</u>                               | <u>(1,821,945)</u>                         | <u>(179,743)</u>                               | <u>(2,099,436)</u>                         |
| <b><u>OTHER FINANCING SOURCES</u></b>   |   |  |  |  |
| <b><u>(USES):</u></b>                   |   |  |  |  |
| Operating transfers in                  | 2,050,221                                     | 1,074,646                                  | 155,794  | 3,280,661                                  |
| Operating transfers out                 | (1,130,020)                                   | -  | -  | (1,130,020)                                |
| Total other financing sources (uses)    | <u>920,201</u>                                | <u>1,074,646</u>                           | <u>155,794</u>                                 | <u>2,150,641</u>                           |
| <b><u>NET CHANGE IN FUND</u></b>        |   |  |  |  |
| <b><u>BALANCES</u></b>                  |   |  |  |  |
|   | 822,453                                       | (747,299)                                  | (23,949)                                       | 51,205                                     |
| <b><u>FUND BALANCE, BEGINNING</u></b>   |   |  |  |  |
| <b><u>OF YEAR</u></b>                   |   |  |  |  |
|   | <u>7,133,750</u>                              | <u>2,533,218</u>                           | <u>432,719</u>                                 | <u>10,099,687</u>                          |
| <b><u>FUND BALANCE, END OF YEAR</u></b> |   |  |  |  |
|   | <u>\$ 7,956,203</u>                           | <u>\$ 1,785,919</u>                        | <u>\$ 408,770</u>                              | <u>\$ 10,150,892</u>                       |

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds

June 30, 2017

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Bicycle path fund** - accounts for one percent of State Motor Vehicle fees collected pursuant to ORS 366.514.
- **Parks fund** - accounts for county recreational vehicle registration fees from the State.
- **Tax anticipation notes** - budgeted each year in anticipation of a shortfall in resources before the property tax revenues come in as provided by ORS 278A.180.
- **Emergency 911 telephone system fund** - accounts for revenues from the State telephone excise tax and committed revenues from the General Fund and City of Pendleton under an intergovernmental agreement for dispatch of emergency communication services.
- **Corrections assessment fund** - accounts for assessments imposed by a circuit or municipal court or justice court.
- **Special transportation fund** - accounts for grant monies received from the State elderly and disabled special transportation fund.
- **Law library fund** - accounts for law library fees received from the State.
- **Records archiving fund** - accounts for clerk's record fees pursuant to ORS 205.320 for acquiring storage and retrieval systems.
- **Tax foreclosed property fund** - accounts for the receipt and sale of foreclosed properties for delinquent property taxes.
- **Human services fund** - accounts for revenues from the delivery of alcohol, drug, and gambling services.
- **Public land corner preservation fund** - accounts for the collection of recording fees on real property transactions and surveying activities.
- **Fairground improvement fund** - accounts for receipts to be applied to the County's obligation for construction of EOTEC.
- **EOTEC reserve fund** - accounts for the accumulated and expending funds deemed necessary for the operation of EOTEC.
- **Community corrections fund** - accounts for grant activities under intergovernmental agreements between the State of Oregon and the County.
- **Economic development fund** - accounts for the receipt of video lottery monies distributed by the State of Oregon.
- **County road improvement fund** - accounts for activities of local improvement districts created by the County under Oregon
- **Sheriff - Corp of Engineers fund** - accounts for proceeds under federal grant with the Corps of Engineers.
- **Sheriff - marine fund** - accounts for activities under state grant with Oregon State Marine Board.
- **School based health center fund** - accounts for health care activity at specified school locations within the County.
- **Nuisance abatement fund** - accounts for nuisance abatement activities.
- **Extension special equipment fund** - accounts for the activities of a soil probe truck.

UMATILLA COUNTY, OREGON

Non-Major Special Revenue Governmental Funds (Continued)

June 30, 2017

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **County fair fund** - accounts for fair and fairgrounds activities.
- **County school fund** - accounts for federal forest reserve revenues.
- **Unitary assessment fund** - accounts for grant activity that supports the Victim/Witness Program.
- **Community services development fund** - accounts for grant activity associated with services to the community and staff development.
- **Youth services development fund** - accounts for grant activity associated with services to the youth of Umatilla County.
- **Mediation services fund** - accounts for mediation services fees.
- **Assessment and taxation fund** - accounts for the collection of recording fees and interest, pursuant to state law.
- **CARES program fund** - accounts for activity under a Memorandum of Agreement between several school districts, the ESD, Head Start, and the County.
- **Environment health fund** - accounts for economic activities for environmental health program under an intergovernmental agreement with the Oregon Public Health Foodborne Illness Program.
- **Coalitions of Umatilla County fund** - accounts for grant activities associated with youth and children services.
- **Community benefit plans fund** - accounts for revenue streams under Strategic Investment Program plans.
- **Special services fund** - accounts for costs associated with physical security of the Courts.
- **2050 PLAN fund** - accounts for costs associated economic development, especially in critical groundwater areas.
- **Veterans expanded services fund** - accounts for expanded and enhanced services provided to veterans.
- **GIS equipment reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the GIS program.
- **Assessor technology reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the assessor's office.
- **Dispatch reserve fund** - accounts for costs associated with acquiring needed equipment or other specific purposes in support of the dispatch center.
- **NAIFA reserve fund** - accounts for usage of funds donated by NAIFA.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017

|                                     | Bicycle Path | Parks      | Emergency 911 Telephone | Corrections Assessment | Special Transport | Law Library | Records Archiving |
|-------------------------------------|--------------|------------|-------------------------|------------------------|-------------------|-------------|-------------------|
| <b>ASSETS:</b>                      |              |            |                         |                        |                   |             |                   |
| Cash                                | \$ 323,589   | \$ 150,062 | \$ -                    | \$ 33,442              | \$ 138,275        | \$ 67,221   | \$ 49,925         |
| Total assets                        | \$ 323,589   | \$ 150,062 | \$ -                    | \$ 33,442              | \$ 138,275        | \$ 67,221   | \$ 49,925         |
|                                     | \$ -         | \$ -       | \$ -                    | \$ -                   | \$ -              | \$ -        | \$ -              |
| <b>LIABILITIES</b>                  |              |            |                         |                        |                   |             |                   |
| <b>FUND BALANCES:</b>               |              |            |                         |                        |                   |             |                   |
| Restricted                          | 323,589      | 150,062    | -                       | 33,442                 | 138,275           | 67,221      | 49,925            |
| Committed                           | -            | -          | -                       | -                      | -                 | -           | -                 |
| Assigned                            | -            | -          | -                       | -                      | -                 | -           | -                 |
| Total fund balances                 | 323,589      | 150,062    | -                       | 33,442                 | 138,275           | 67,221      | 49,925            |
| Total liabilities and fund balances | \$ 323,589   | \$ 150,062 | \$ -                    | \$ 33,442              | \$ 138,275        | \$ 67,221   | \$ 49,925         |

Continued on next page.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017

Continued from previous page.

|                                     | Tax<br>Foreclosed<br>Property | Human<br>Services | Public Land<br>Corner<br>Preservation | Fair<br>Improvement | EOTEC<br>Reserve | Community<br>Corrections | Economic<br>Development |
|-------------------------------------|-------------------------------|-------------------|---------------------------------------|---------------------|------------------|--------------------------|-------------------------|
| <b>ASSETS:</b>                      |                               |                   |                                       |                     |                  |                          |                         |
| Cash                                | \$ 31,790                     | \$ 1,132,708      | \$ 150,581                            | \$ 78,690           | \$ 37,425        | \$ 1,816,018             | \$ 60,142               |
| Total assets                        | \$ 31,790                     | \$ 1,132,708      | \$ 150,581                            | \$ 78,690           | \$ 37,425        | \$ 1,816,018             | \$ 60,142               |
| <b>LIABILITIES</b>                  | \$ -                          | \$ -              | \$ -                                  | \$ -                | \$ -             | \$ -                     | \$ -                    |
| <b>FUND BALANCES:</b>               |                               |                   |                                       |                     |                  |                          |                         |
| Restricted                          | 31,790                        | 1,132,708         | 150,581                               | -                   | -                | 1,816,018                | 60,142                  |
| Committed                           | -                             | -                 | -                                     | -                   | 37,425           | -                        | -                       |
| Assigned                            | -                             | -                 | -                                     | 78,690              | -                | -                        | -                       |
| Total fund balances                 | 31,790                        | 1,132,708         | 150,581                               | 78,690              | 37,425           | 1,816,018                | 60,142                  |
| Total liabilities and fund balances | \$ 31,790                     | \$ 1,132,708      | \$ 150,581                            | \$ 78,690           | \$ 37,425        | \$ 1,816,018             | \$ 60,142               |

Continued on next page.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017

Continued from previous page.

|                                     | County<br>Road<br>Improvement | Sheriff<br>Corp of<br>Engineers | Sheriff<br>Marine | School<br>Based<br>Health Center | Nuisance<br>Abatement | Extension<br>Special<br>Equipment |
|-------------------------------------|-------------------------------|---------------------------------|-------------------|----------------------------------|-----------------------|-----------------------------------|
| <b>ASSETS:</b>                      |                               |                                 |                   |                                  |                       |                                   |
| Cash                                | \$ 337,775                    | \$ -                            | \$ 14,360         | \$ 333,736                       | \$ 68,780             | \$ 34,998                         |
| Total assets                        | <u>\$ 337,775</u>             | <u>\$ -</u>                     | <u>\$ 14,360</u>  | <u>\$ 333,736</u>                | <u>\$ 68,780</u>      | <u>\$ 34,998</u>                  |
| <b>LIABILITIES</b>                  | \$ -                          | \$ -                            | \$ -              | \$ -                             | \$ -                  | \$ -                              |
| <b>FUND BALANCES:</b>               |                               |                                 |                   |                                  |                       |                                   |
| Restricted                          | -                             | -                               | 14,360            | -                                | -                     | -                                 |
| Committed                           | 337,775                       | -                               | -                 | 333,736                          | 68,780                | 34,998                            |
| Assigned                            | -                             | -                               | -                 | -                                | -                     | -                                 |
| Total fund balances                 | <u>337,775</u>                | <u>-</u>                        | <u>14,360</u>     | <u>333,736</u>                   | <u>68,780</u>         | <u>34,998</u>                     |
| Total liabilities and fund balances | <u>\$ 337,775</u>             | <u>\$ -</u>                     | <u>\$ 14,360</u>  | <u>\$ 333,736</u>                | <u>\$ 68,780</u>      | <u>\$ 34,998</u>                  |

Continued on next page.

UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017

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|                                     | County Fair | County School | Unitary Assessment | Comm. Serv. Develop. | Youth Serv. Develop. | Mediation Services | Assessment & Taxation |
|-------------------------------------|-------------|---------------|--------------------|----------------------|----------------------|--------------------|-----------------------|
| <b>ASSETS:</b>                      |             |               |                    |                      |                      |                    |                       |
| Cash                                | \$ 111,643  | \$ 21,043     | \$ 36,361          | \$ 472,777           | \$ -                 | \$ 144,653         | \$ 145,057            |
| Total assets                        | \$ 111,643  | \$ 21,043     | \$ 36,361          | \$ 472,777           | \$ -                 | \$ 144,653         | \$ 145,057            |
| <b>LIABILITIES</b>                  | \$ -        | \$ -          | \$ -               | \$ -                 | \$ -                 | \$ -               | \$ -                  |
| <b>FUND BALANCES:</b>               |             |               |                    |                      |                      |                    |                       |
| Restricted                          | -           | 21,043        | 36,361             | -                    | -                    | 144,653            | 145,057               |
| Committed                           | 111,643     | -             | -                  | 472,777              | -                    | -                  | -                     |
| Assigned                            | -           | -             | -                  | -                    | -                    | -                  | -                     |
| Total fund balances                 | 111,643     | 21,043        | 36,361             | 472,777              | -                    | 144,653            | 145,057               |
| Total liabilities and fund balances | \$ 111,643  | \$ 21,043     | \$ 36,361          | \$ 472,777           | \$ -                 | \$ 144,653         | \$ 145,057            |

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UMATILLA COUNTY, OREGON

Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017

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| <u>ASSETS:</u>     | CARES<br>Program  | Environment<br>Health | Coalitions of<br>Umatilla Cty. | Community<br>Benefit Plans | Special<br>Services | 2050 Plan        |
|--------------------|-------------------|-----------------------|--------------------------------|----------------------------|---------------------|------------------|
| Cash               | \$ 417,923        | \$ 324,432            | \$ 2,713                       | \$ 1,135,771               | \$ -                | \$ 35,389        |
| Total assets       | <u>\$ 417,923</u> | <u>\$ 324,432</u>     | <u>\$ 2,713</u>                | <u>\$ 1,135,771</u>        | <u>\$ -</u>         | <u>\$ 35,389</u> |
| <u>LIABILITIES</u> | \$ -              | \$ -                  | \$ -                           | \$ -                       | \$ -                | \$ -             |

FUND BALANCES:

|                                     |                   |                   |                 |                     |             |                  |
|-------------------------------------|-------------------|-------------------|-----------------|---------------------|-------------|------------------|
| Restricted                          | -                 | 324,432           | -               | -                   | -           | -                |
| Committed                           | 417,923           | -                 | -               | 1,135,771           | -           | 35,389           |
| Assigned                            | -                 | -                 | 2,713           | -                   | -           | -                |
| Total fund balances                 | <u>417,923</u>    | <u>324,432</u>    | <u>2,713</u>    | <u>1,135,771</u>    | <u>-</u>    | <u>35,389</u>    |
| Total liabilities and fund balances | <u>\$ 417,923</u> | <u>\$ 324,432</u> | <u>\$ 2,713</u> | <u>\$ 1,135,771</u> | <u>\$ -</u> | <u>\$ 35,389</u> |

Continued on next page.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Balance Sheet - Modified Cash Basis  
June 30, 2017**

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|                                     | Veterans<br>Expanded<br>Services | GIS<br>Equipment<br>Reserve | Assessor<br>Technology<br>Reserve | Dispatch<br>Reserve | NAIFA<br>Reserve | Totals       |
|-------------------------------------|----------------------------------|-----------------------------|-----------------------------------|---------------------|------------------|--------------|
| <b>ASSETS:</b>                      |                                  |                             |                                   |                     |                  |              |
| Cash                                | \$ 36,624                        | \$ 92,517                   | \$ 3,165                          | \$ 106,081          | \$ 10,537        | \$ 7,956,203 |
| Total assets                        | \$ 36,624                        | \$ 92,517                   | \$ 3,165                          | \$ 106,081          | \$ 10,537        | \$ 7,956,203 |
| <b>LIABILITIES</b>                  | \$ -                             | \$ -                        | \$ -                              | \$ -                | \$ -             | \$ -         |
| <b>FUND BALANCES:</b>               |                                  |                             |                                   |                     |                  |              |
| Restricted                          | 36,624                           | -                           | -                                 | -                   | -                | 4,676,283    |
| Committed                           | -                                | 92,517                      | 3,165                             | 106,081             | 10,537           | 3,198,517    |
| Assigned                            | -                                | -                           | -                                 | -                   | -                | 81,403       |
| Total fund balances                 | 36,624                           | 92,517                      | 3,165                             | 106,081             | 10,537           | 7,956,203    |
| Total liabilities and fund balances | \$ 36,624                        | \$ 92,517                   | \$ 3,165                          | \$ 106,081          | \$ 10,537        | \$ 7,956,203 |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

|  | Bicycle Path | Parks      | Emergency 911 Telephone | Corrections Assessment | Special Transport | Law Library | Records Archiving |
|--|--------------|------------|-------------------------|------------------------|-------------------|-------------|-------------------|
| <b>REVENUES:</b>   |              |            |                         |                        |                   |             |                   |
| Taxes  | \$ -         | \$ -       | \$ -                    | \$ -                   | \$ -              | \$ -        | \$ -              |
| Intergovernmental  | 53,207       | 124,937    | 1,321,013               | -                      | 276,791           | -           | -                 |
| Charges for services   | -            | 53,992     | -                       | -                      | -                 | 62,319      | 14,420            |
| Fines & forfeitures  | -            | -          | -                       | 129,848                | -                 | -           | -                 |
| Interest   | 3,262        | 1,367      | -                       | 245                    | 2,163             | 1,042       | 540               |
| Miscellaneous & reimbursements                                   | -            | 558        | 45,251                  | -                      | -                 | -           | -                 |
| Total revenues   | 56,469       | 180,854    | 1,366,264               | 130,093                | 278,954           | 63,361      | 14,960            |
| <b>EXPENDITURES:</b>   |              |            |                         |                        |                   |             |                   |
| General government   | -            | -          | -                       | -                      | 361,629           | -           | 5,891             |
| Public safety  | -            | -          | 2,447,053               | -                      | -                 | -           | -                 |
| Highways and streets   | 7,500        | -          | -                       | -                      | -                 | -           | -                 |
| Culture and recreation   | -            | 136,056    | -                       | -                      | -                 | -           | -                 |
| Education  | -            | -          | -                       | -                      | -                 | 64,184      | -                 |
| Health   | -            | -          | -                       | -                      | -                 | -           | -                 |
| Capital outlay   | -            | 24,820     | -                       | -                      | -                 | -           | 5,364             |
| Total expenditures   | 7,500        | 160,876    | 2,447,053               | -                      | 361,629           | 64,184      | 11,255            |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | 48,969       | 19,978     | (1,080,789)             | 130,093                | (82,675)          | (823)       | 3,705             |
| <b>OTHER FINANCING SOURCES (USES):</b>                           |              |            |                         |                        |                   |             |                   |
| Operating transfers in   | -            | 31,000     | 1,186,636               | -                      | -                 | -           | -                 |
| Operating transfers out  | -            | -          | (105,847)               | (130,716)              | -                 | -           | -                 |
| Total other financing sources (uses)                             | -            | 31,000     | 1,080,789               | (130,716)              | -                 | -           | -                 |
| <b>NET CHANGE IN FUND BALANCES:</b>                              | 48,969       | 50,978     | -                       | (623)                  | (82,675)          | (823)       | 3,705             |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                           | 274,620      | 99,084     | -                       | 34,065                 | 220,950           | 68,044      | 46,220            |
| <b>FUND BALANCE, END OF YEAR</b>                                 | \$ 323,589   | \$ 150,062 | \$ -                    | \$ 33,442              | \$ 138,275        | \$ 67,221   | \$ 49,925         |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

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|  | Tax<br>Foreclosed<br>Property | Human<br>Services   | Public Land<br>Corner<br>Preservation | Fairground<br>Improvement | EOTEC<br>Reserve | Community<br>Corrections | Economic<br>Development |
|--|-------------------------------|---------------------|---------------------------------------|---------------------------|------------------|--------------------------|-------------------------|
| <b>REVENUES:</b>   |                               |                     |                                       |                           |                  |                          |                         |
| Taxes  | \$ -                          | \$ -                | \$ -                                  | \$ -                      | \$ -             | \$ -                     | \$ -                    |
| Intergovernmental  | -                             | 3,586,489           | -                                     | 10,000                    | -                | 4,160,361                | 319,990                 |
| Charges for services   | -                             | 585,006             | 85,244                                | -                         | -                | 176,201                  | -                       |
| Fines & forfeitures  | -                             | -                   | -                                     | -                         | -                | -                        | -                       |
| Interest   | 1,135                         | 10,228              | 1,206                                 | 930                       | 172              | 23,343                   | 577                     |
| Miscellaneous & reimbursements                                       | 238,892                       | 12,745              | -                                     | -                         | -                | 22,915                   | 30,000                  |
| Total revenues   | <u>240,027</u>                | <u>4,194,468</u>    | <u>86,450</u>                         | <u>10,930</u>             | <u>172</u>       | <u>4,382,820</u>         | <u>350,567</u>          |
| <b>EXPENDITURES:</b>   |                               |                     |                                       |                           |                  |                          |                         |
| General government   | 182,243                       | -                   | 9,225                                 | -                         | -                | -                        | 291,843                 |
| Public safety  | -                             | -                   | -                                     | -                         | -                | 4,097,704                | -                       |
| Highways and streets   | -                             | -                   | -                                     | -                         | -                | -                        | -                       |
| Culture and recreation   | -                             | -                   | -                                     | 25,052                    | 45,190           | -                        | -                       |
| Education  | -                             | -                   | -                                     | -                         | -                | -                        | -                       |
| Health   | -                             | 3,941,613           | -                                     | -                         | -                | -                        | -                       |
| Capital outlay   | -                             | 151,435             | -                                     | -                         | -                | 17,950                   | -                       |
| Total expenditures   | <u>182,243</u>                | <u>4,093,048</u>    | <u>9,225</u>                          | <u>25,052</u>             | <u>45,190</u>    | <u>4,115,654</u>         | <u>291,843</u>          |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER) EXPENDITURES</b> | <u>57,784</u>                 | <u>101,420</u>      | <u>77,225</u>                         | <u>(14,122)</u>           | <u>(45,018)</u>  | <u>267,166</u>           | <u>58,724</u>           |
| <b>OTHER FINANCING SOURCES (USES):</b>                               |                               |                     |                                       |                           |                  |                          |                         |
| Operating transfers in   | -                             | 43,572              | -                                     | -                         | 80,000           | 21,786                   | -                       |
| Operating transfers out  | (30,994)                      | -                   | -                                     | -                         | -                | -                        | -                       |
| Total other financing sources (uses)                                 | <u>(30,994)</u>               | <u>43,572</u>       | <u>-</u>                              | <u>-</u>                  | <u>80,000</u>    | <u>21,786</u>            | <u>-</u>                |
| <b>NET CHANGE IN FUND BALANCES:</b>                                  | <u>26,790</u>                 | <u>144,992</u>      | <u>77,225</u>                         | <u>(14,122)</u>           | <u>34,982</u>    | <u>288,952</u>           | <u>58,724</u>           |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                               | <u>5,000</u>                  | <u>987,716</u>      | <u>73,356</u>                         | <u>92,812</u>             | <u>2,443</u>     | <u>1,527,066</u>         | <u>1,418</u>            |
| <b>FUND BALANCE, END OF YEAR</b>                                     | <u>\$ 31,790</u>              | <u>\$ 1,132,708</u> | <u>\$ 150,581</u>                     | <u>\$ 78,690</u>          | <u>\$ 37,425</u> | <u>\$ 1,816,018</u>      | <u>\$ 60,142</u>        |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

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|  | County<br>Road<br>Improvement | Sheriff<br>Corp of<br>Engineers | Sheriff<br>Marine | School<br>Based<br>Health Center | Nuisance<br>Abatement | Extension<br>Special<br>Equipment |
|--|-------------------------------|---------------------------------|-------------------|----------------------------------|-----------------------|-----------------------------------|
| <b>REVENUES:</b>   |                               |                                 |                   |                                  |                       |                                   |
| Taxes  | \$ -                          | \$ -                            | \$ -              | \$ -                             | \$ -                  | \$ -                              |
| Intergovernmental  | -                             | -                               | 55,009            | 452,518                          | -                     | -                                 |
| Charges for services   | -                             | -                               | -                 | 5,700                            | -                     | 5,292                             |
| Fines & forfeitures  | -                             | -                               | -                 | -                                | 50                    | -                                 |
| Interest   | 3,676                         | -                               | 196               | 3,636                            | 772                   | 389                               |
| Miscellaneous & reimbursements                                       | -                             | -                               | -                 | 19,887                           | 1,005                 | -                                 |
| Total revenues   | <u>3,676</u>                  | <u>-</u>                        | <u>55,205</u>     | <u>481,741</u>                   | <u>1,827</u>          | <u>5,681</u>                      |
| <b>EXPENDITURES:</b>   |                               |                                 |                   |                                  |                       |                                   |
| General government   | -                             | -                               | -                 | -                                | 4,139                 | 2,450                             |
| Public safety  | -                             | -                               | 60,591            | -                                | -                     | -                                 |
| Highways and streets   | -                             | -                               | -                 | -                                | -                     | -                                 |
| Culture and recreation   | -                             | -                               | -                 | -                                | -                     | -                                 |
| Education  | -                             | -                               | -                 | -                                | -                     | -                                 |
| Health   | -                             | -                               | -                 | 407,865                          | -                     | -                                 |
| Capital outlay   | -                             | -                               | -                 | -                                | -                     | -                                 |
| Total expenditures   | <u>-</u>                      | <u>-</u>                        | <u>60,591</u>     | <u>407,865</u>                   | <u>4,139</u>          | <u>2,450</u>                      |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER) EXPENDITURES</b> | <u>3,676</u>                  | <u>-</u>                        | <u>(5,386)</u>    | <u>73,876</u>                    | <u>(2,312)</u>        | <u>3,231</u>                      |
| <b>OTHER FINANCING SOURCES (USES):</b>                               |                               |                                 |                   |                                  |                       |                                   |
| Operating transfers in   | -                             | -                               | -                 | -                                | -                     | -                                 |
| Operating transfers out  | -                             | (13,389)                        | -                 | -                                | -                     | -                                 |
| Total other financing sources (uses)                                 | <u>-</u>                      | <u>(13,389)</u>                 | <u>-</u>          | <u>-</u>                         | <u>-</u>              | <u>-</u>                          |
| <b>NET CHANGE IN FUND BALANCES:</b>                                  | <u>3,676</u>                  | <u>(13,389)</u>                 | <u>(5,386)</u>    | <u>73,876</u>                    | <u>(2,312)</u>        | <u>3,231</u>                      |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                               | <u>334,099</u>                | <u>13,389</u>                   | <u>19,746</u>     | <u>259,860</u>                   | <u>71,092</u>         | <u>31,767</u>                     |
| <b>FUND BALANCE, END OF YEAR</b>                                     | <u>\$ 337,775</u>             | <u>\$ -</u>                     | <u>\$ 14,360</u>  | <u>\$ 333,736</u>                | <u>\$ 68,780</u>      | <u>\$ 34,998</u>                  |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

Continued from previous page.

|  | County Fair       | County School    | County Assessment | Community Services Development | Youth Services Development | Mediation Services | Assessment & Taxation |
|--|-------------------|------------------|-------------------|--------------------------------|----------------------------|--------------------|-----------------------|
| <b>REVENUES:</b>   |                   |                  |                   |                                |                            |                    |                       |
| Taxes  | \$ -              | \$ -             | \$ -              | \$ -                           | \$ -                       | \$ -               | \$ 239,210            |
| Intergovernmental  | 53,667            | 340,246          | 60,720            | -                              | -                          | -                  | 191,680               |
| Charges for services   | 984,554           | -                | -                 | -                              | -                          | 56,123             | 108,550               |
| Fines & forfeitures  | -                 | -                | -                 | -                              | -                          | -                  | -                     |
| Interest   | 1,666             | 1,627            | 330               | 3,476                          | 1,323                      | 1,811              | 960                   |
| Miscellaneous & reimbursements                                   | 95,055            | -                | -                 | -                              | -                          | -                  | -                     |
| Total revenues   | <u>1,134,942</u>  | <u>341,873</u>   | <u>61,050</u>     | <u>3,476</u>                   | <u>1,323</u>               | <u>57,934</u>      | <u>540,400</u>        |
| <b>EXPENDITURES:</b>   |                   |                  |                   |                                |                            |                    |                       |
| General government   | -                 | -                | -                 | 98,253                         | -                          | 53,800             | 516,415               |
| Public safety  | -                 | -                | -                 | -                              | -                          | -                  | -                     |
| Highways and streets   | -                 | -                | -                 | -                              | -                          | -                  | -                     |
| Culture and recreation   | 1,187,240         | -                | -                 | -                              | -                          | -                  | -                     |
| Education  | -                 | 340,122          | -                 | -                              | -                          | -                  | -                     |
| Health   | -                 | -                | 39,345            | -                              | -                          | -                  | -                     |
| Capital outlay   | -                 | -                | -                 | -                              | -                          | -                  | -                     |
| Total expenditures   | <u>1,187,240</u>  | <u>340,122</u>   | <u>39,345</u>     | <u>98,253</u>                  | <u>-</u>                   | <u>53,800</u>      | <u>516,415</u>        |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <u>(52,298)</u>   | <u>1,751</u>     | <u>21,705</u>     | <u>(94,777)</u>                | <u>1,323</u>               | <u>4,134</u>       | <u>23,985</u>         |
| <b>OTHER FINANCING SOURCES (USES):</b>                           |                   |                  |                   |                                |                            |                    |                       |
| Operating transfers in   | 59,260            | -                | -                 | 293,975                        | -                          | -                  | -                     |
| Operating transfers out  | -                 | -                | -                 | -                              | (283,975)                  | -                  | -                     |
| Total other financing sources (uses)                             | <u>59,260</u>     | <u>-</u>         | <u>-</u>          | <u>293,975</u>                 | <u>(283,975)</u>           | <u>-</u>           | <u>-</u>              |
| <b>NET CHANGE IN FUND BALANCES:</b>                              | <u>6,962</u>      | <u>1,751</u>     | <u>21,705</u>     | <u>199,198</u>                 | <u>(282,652)</u>           | <u>4,134</u>       | <u>23,985</u>         |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                           | <u>104,681</u>    | <u>19,292</u>    | <u>14,656</u>     | <u>273,579</u>                 | <u>282,652</u>             | <u>140,519</u>     | <u>121,072</u>        |
| <b>FUND BALANCE, END OF YEAR</b>                                 | <u>\$ 111,643</u> | <u>\$ 21,043</u> | <u>\$ 36,361</u>  | <u>\$ 472,777</u>              | <u>\$ -</u>                | <u>\$ 144,653</u>  | <u>\$ 145,057</u>     |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

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|  | CARES Program     | Environment Health | Coalitions of Umatilla County | Community Benefit Plans | Special Services | 2050 Plan        |
|--|-------------------|--------------------|-------------------------------|-------------------------|------------------|------------------|
| <b>REVENUES:</b>   |                   |                    |                               |                         |                  |                  |
| Taxes  | \$ -              | \$ -               | \$ -                          | \$ -                    | \$ -             | \$ -             |
| Intergovernmental  | 314,406           | -                  | -                             | -                       | -                | -                |
| Charges for services   | 275,194           | 354,608            | -                             | 1,104,303               | 3,865            | -                |
| Fines & forfeitures  | -                 | -                  | -                             | -                       | 93,137           | -                |
| Interest   | 5,091             | 3,745              | 76                            | 6,521                   | -                | 204              |
| Miscellaneous & reimbursements                                   | -                 | -                  | -                             | 100,000                 | -                | -                |
| Total revenues   | <u>594,691</u>    | <u>358,353</u>     | <u>76</u>                     | <u>1,210,824</u>        | <u>97,002</u>    | <u>204</u>       |
| <b>EXPENDITURES:</b>   |                   |                    |                               |                         |                  |                  |
| General government   | -                 | -                  | 7,205                         | 677,868                 | 295,147          | 31,500           |
| Public safety  | -                 | -                  | -                             | -                       | -                | -                |
| Highways and streets   | -                 | -                  | -                             | -                       | -                | -                |
| Culture and recreation   | -                 | -                  | -                             | -                       | -                | -                |
| Education  | -                 | -                  | -                             | -                       | -                | -                |
| Health   | 483,169           | 366,133            | -                             | -                       | -                | -                |
| Capital outlay   | -                 | 26,800             | -                             | -                       | -                | -                |
| Total expenditures   | <u>483,169</u>    | <u>392,933</u>     | <u>7,205</u>                  | <u>677,868</u>          | <u>295,147</u>   | <u>31,500</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <u>111,522</u>    | <u>(34,580)</u>    | <u>(7,129)</u>                | <u>532,956</u>          | <u>(198,145)</u> | <u>(31,296)</u>  |
| <b>OTHER FINANCING SOURCES (USES):</b>                           |                   |                    |                               |                         |                  |                  |
| Operating transfers in   | -                 | -                  | -                             | -                       | 198,145          | 30,000           |
| Operating transfers out  | -                 | -                  | -                             | (565,099)               | -                | -                |
| Total other financing sources (uses)                             | -                 | -                  | -                             | <u>(565,099)</u>        | <u>198,145</u>   | <u>30,000</u>    |
| <b>NET CHANGE IN FUND BALANCES:</b>                              | <u>111,522</u>    | <u>(34,580)</u>    | <u>(7,129)</u>                | <u>(32,143)</u>         | <u>-</u>         | <u>(1,296)</u>   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                           | <u>306,401</u>    | <u>359,012</u>     | <u>9,842</u>                  | <u>1,167,914</u>        | <u>-</u>         | <u>36,685</u>    |
| <b>FUND BALANCE, END OF YEAR</b>                                 | <u>\$ 417,923</u> | <u>\$ 324,432</u>  | <u>\$ 2,713</u>               | <u>\$ 1,135,771</u>     | <u>\$ -</u>      | <u>\$ 35,389</u> |

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis  
Year Ended June 30, 2017**

Continued from previous page.

|  | Veterans<br>Expanded<br>Services | GIS<br>Equipment<br>Reserve | Assessor<br>Technology<br>Reserve | Dispatch<br>Reserve | NAIFA<br>Reserve | Totals       |
|--|----------------------------------|-----------------------------|-----------------------------------|---------------------|------------------|--------------|
| <b>REVENUES:</b>   |                                  |                             |                                   |                     |                  |              |
| Taxes  | \$ -                             | \$ -                        | \$ -                              | \$ -                | \$ -             | \$ 239,210   |
| Intergovernmental  | 46,719                           | -                           | -                                 | -                   | -                | 11,367,753   |
| Charges for services   | -                                | 7,956                       | -                                 | -                   | -                | 3,883,327    |
| Fines & forfeitures  | -                                | -                           | -                                 | -                   | -                | 223,035      |
| Interest   | 328                              | 984                         | 216                               | 234                 | 110              | 83,581       |
| Miscellaneous & reimbursements                                       | 478                              | -                           | -                                 | -                   | 4,107            | 570,893      |
| Total revenues   | 47,525                           | 8,940                       | 216                               | 234                 | 4,217            | 16,367,799   |
| <b>EXPENDITURES:</b>   |                                  |                             |                                   |                     |                  |              |
| General government   | 29,344                           | 3,833                       | 17,611                            | -                   | 1,965            | 2,590,361    |
| Public safety  | -                                | -                           | -                                 | -                   | -                | 6,605,348    |
| Highways and streets   | -                                | -                           | -                                 | -                   | -                | 7,500        |
| Culture and recreation   | -                                | -                           | -                                 | -                   | -                | 1,393,538    |
| Education  | -                                | -                           | -                                 | -                   | -                | 404,306      |
| Health   | -                                | -                           | -                                 | -                   | -                | 5,238,125    |
| Capital outlay   | -                                | -                           | -                                 | -                   | -                | 226,369      |
| Total expenditures   | 29,344                           | 3,833                       | 17,611                            | -                   | 1,965            | 16,465,547   |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER (UNDER) EXPENDITURES</b> | 18,181                           | 5,107                       | (17,395)                          | 234                 | 2,252            | (97,748)     |
| <b>OTHER FINANCING SOURCES (USES):</b>                               |                                  |                             |                                   |                     |                  |              |
| Operating transfers in   | -                                | -                           | -                                 | 105,847             | -                | 2,050,221    |
| Operating transfers out  | -                                | -                           | -                                 | -                   | -                | (1,130,020)  |
| Total other financing sources (uses)                                 | -                                | -                           | -                                 | 105,847             | -                | 920,201      |
| <b>NET CHANGE IN FUND BALANCES:</b>                                  | 18,181                           | 5,107                       | (17,395)                          | 106,081             | 2,252            | 822,453      |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>                               | 18,443                           | 87,410                      | 20,560                            | -                   | 8,285            | 7,133,750    |
| <b>FUND BALANCE, END OF YEAR</b>                                     | \$ 36,624                        | \$ 92,517                   | \$ 3,165                          | \$ 106,081          | \$ 10,537        | \$ 7,956,203 |



UMATILLA COUNTY, OREGON

Bicycle Path Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Modified Cash Basis - Budget to Actual  
Year Ended June 30, 2017

|   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with</u> |
|---|-------------------------|-------------------|-------------------|----------------------|
|   | <u>Original</u>         | <u>Final</u>      | <u>Amounts</u>    | <u>Final Budget</u>  |
| <b><u>REVENUES:</u></b>                       |                         |                   |                   |                      |
| Intergovernmental:                            |                         |                   |                   |                      |
| DMV license and gas tax                       | \$ 53,000               | \$ 53,000         | \$ 53,207         | \$ 207               |
| Interest                                      | 2,000                   | 2,000             | 3,262             | 1,262                |
| Total revenues                                | <u>55,000</u>           | <u>55,000</u>     | <u>56,469</u>     | <u>1,469</u>         |
| <b><u>EXPENDITURES:</u></b>                   |                         |                   |                   |                      |
| Materials & services                          | 157,500                 | 157,500           | 7,500             | 150,000              |
| Contingency                                   | 49,181                  | 49,181            | -                 | 49,181               |
| Total expenditures                            | <u>206,681</u>          | <u>206,681</u>    | <u>7,500</u>      | <u>199,181</u>       |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> |                         |                   |                   |                      |
| <b><u>OVER (UNDER) EXPENDITURES</u></b>       | (151,681)               | (151,681)         | 48,969            | 200,650              |
| <b><u>FUND BALANCES, BEGINNING</u></b>        | <u>274,175</u>          | <u>274,175</u>    | <u>274,620</u>    | <u>445</u>           |
| <b><u>FUND BALANCES, ENDING</u></b>           | <u>\$ 122,494</u>       | <u>\$ 122,494</u> | <u>\$ 323,589</u> | <u>\$ 201,095</u>    |

**UMATILLA COUNTY, OREGON**

**Parks Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Intergovernmental:  |                         |                  |                           |                                       |
| State vehicle fees  | \$ 75,000               | \$ 103,500       | \$ 124,937                | \$ 21,437                             |
| Charges for services:   |                         |                  |                           |                                       |
| Park user fees  | 38,000                  | 38,000           | 53,992                    | 15,992                                |
| Interest  | 200                     | 200              | 1,367                     | 1,167                                 |
| Reimbursements  | -                       | -                | 558                       | 558                                   |
| Total revenues  | <u>113,200</u>          | <u>141,700</u>   | <u>180,854</u>            | <u>39,154</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Personal services   | 98,620                  | 98,620           | 89,180                    | 9,440                                 |
| Materials & services  | 54,334                  | 54,334           | 46,876                    | 7,458                                 |
| Capital outlay  | 17,000                  | 45,500           | 24,820                    | 20,680                                |
| Contingency   | 17,940                  | 17,940           | -                         | 17,940                                |
| Total expenditures  | <u>187,894</u>          | <u>216,394</u>   | <u>160,876</u>            | <u>55,518</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (74,694)                | (74,694)         | 19,978                    | 94,672                                |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | <u>31,000</u>           | <u>31,000</u>    | <u>31,000</u>             | <u>-</u>                              |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                  |                           |                                       |
|   | (43,694)                | (43,694)         | 50,978                    | 94,672                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | <u>75,000</u>           | <u>75,000</u>    | <u>99,084</u>             | <u>24,084</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ 31,306</u>        | <u>\$ 31,306</u> | <u>\$ 150,062</u>         | <u>\$ 118,756</u>                     |

**UMATILLA COUNTY, OREGON**

**Tax Anticipation Notes**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|  | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|--------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>                                |                         |              |                           |                                       |
| Interest   | \$ 20,000               | \$ 20,000    | \$ -                      | \$ (20,000)                           |
| Total revenues   | 20,000                  | 20,000       | -                         | (20,000)                              |
| <b><u>EXPENDITURES:</u></b>                            |                         |              |                           |                                       |
| Interest expense                                       | 15,000                  | 15,000       | -                         | 15,000                                |
| Materials & services                                   | 5,000                   | 5,000        | -                         | 5,000                                 |
| Total expenditures                                     | 20,000                  | 20,000       | -                         | 20,000                                |
| <b><u>EXCESS OF REVENUES<br/>OVER EXPENDITURES</u></b> |                         |              |                           |                                       |
|  | -                       | -            | -                         | -                                     |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>          |                         |              |                           |                                       |
| Tax anticipation note proceeds                         | 2,000,000               | 2,000,000    | -                         | 2,000,000                             |
| Repayment of tax anticipation notes                    | (2,000,000)             | (2,000,000)  | -                         | (2,000,000)                           |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>              |                         |              |                           |                                       |
|  | -                       | -            | -                         | -                                     |
| <b><u>FUND BALANCES, BEGINNING</u></b>                 |                         |              |                           |                                       |
|  | -                       | -            | -                         | -                                     |
| <b><u>FUND BALANCES, ENDING</u></b>                    |                         |              |                           |                                       |
|  | \$ -                    | \$ -         | \$ -                      | \$ -                                  |

**UMATILLA COUNTY, OREGON**

**Emergency 911 Telephone System Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Intergovernmental:  |                         |                  |                           |                                       |
| 911 apportionment   | \$ 463,258              | \$ 463,258       | \$ 493,773                | \$ 30,515                             |
| State apportionments  | 12,000                  | 12,000           | -                         | (12,000)                              |
| Local apportionments  | 910,154                 | 910,154          | 826,240                   | (83,914)                              |
| National Forest rental  | 5,000                   | 5,000            | 1,000                     | (4,000)                               |
| Refunds and reimbursements  | 66,526                  | 66,526           | 45,251                    | (21,275)                              |
| Total revenues  | <u>1,456,938</u>        | <u>1,456,938</u> | <u>1,366,264</u>          | <u>(90,674)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Personal services   | 2,144,669               | 2,154,669        | 2,150,758                 | 3,911                                 |
| Materials & services  | 348,171                 | 338,171          | 296,295                   | 41,876                                |
| Total expenditures  | <u>2,492,840</u>        | <u>2,492,840</u> | <u>2,447,053</u>          | <u>45,787</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (1,035,902)             | (1,035,902)      | (1,080,789)               | (44,887)                              |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |                  |                           |                                       |
| Operating transfers in  | 1,141,749               | 1,141,749        | 1,186,636                 | 44,887                                |
| Operating transfers out   | (105,847)               | (105,847)        | (105,847)                 | -                                     |
| Total other financing sources (uses)  | <u>1,035,902</u>        | <u>1,035,902</u> | <u>1,080,789</u>          | <u>44,887</u>                         |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                  |                           |                                       |
|   | -                       | -                | -                         | -                                     |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | -                       | -                | -                         | -                                     |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ -</u>               | <u>\$ -</u>                           |

**UMATILLA COUNTY, OREGON**

**Corrections Assessment Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>                                |                         |                  |                           |                                       |
| Fines & impound fees                                   | \$ 132,000              | \$ 132,000       | \$ 129,848                | \$ (2,152)                            |
| Interest   | 100                     | 100              | 245                       | 145                                   |
| Total revenues   | <u>132,100</u>          | <u>132,100</u>   | <u>130,093</u>            | <u>(2,007)</u>                        |
| <b><u>EXPENDITURES:</u></b>                            |                         |                  |                           |                                       |
| Contingency  | <u>36,100</u>           | <u>36,100</u>    | <u>-</u>                  | <u>36,100</u>                         |
| Total expenditures                                     | <u>36,100</u>           | <u>36,100</u>    | <u>-</u>                  | <u>36,100</u>                         |
| <b><u>EXCESS OF REVENUES<br/>OVER EXPENDITURES</u></b> |                         |                  |                           |                                       |
|  | 96,000                  | 96,000           | 130,093                   | 34,093                                |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>          |                         |                  |                           |                                       |
| Operating transfers out                                | <u>(132,000)</u>        | <u>(132,000)</u> | <u>(130,716)</u>          | <u>1,284</u>                          |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>              |                         |                  |                           |                                       |
|  | (36,000)                | (36,000)         | (623)                     | 35,377                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                 |                         |                  |                           |                                       |
|  | <u>36,000</u>           | <u>36,000</u>    | <u>34,065</u>             | <u>(1,935)</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>                    |                         |                  |                           |                                       |
|  | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 33,442</u>          | <u>\$ 33,442</u>                      |

**UMATILLA COUNTY, OREGON**

**Special Transportation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Intergovernmental:  |                         |                |                           |                                       |
| State grant   | \$ 240,000              | \$ 240,000     | \$ 276,791                | \$ 36,791                             |
| Interest  | 1,000                   | 1,000          | 2,163                     | 1,163                                 |
| Total revenues  | <u>241,000</u>          | <u>241,000</u> | <u>278,954</u>            | <u>37,954</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Materials & services  | 255,150                 | 370,150        | 361,629                   | 8,521                                 |
| Contingency   | 149,950                 | 34,950         | -                         | 34,950                                |
| Total expenditures  | <u>405,100</u>          | <u>405,100</u> | <u>361,629</u>            | <u>43,471</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (164,100)               | (164,100)      | (82,675)                  | 81,425                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | <u>164,100</u>          | <u>164,100</u> | <u>220,950</u>            | <u>56,850</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 138,275</u>         | <u>\$ 138,275</u>                     |

**UMATILLA COUNTY, OREGON**

**Law Library Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Fines & forfeitures:  |                         |                |                           |                                       |
| Court fees  | \$ 62,319               | \$ 62,319      | \$ 62,319                 | \$ -                                  |
| Interest  | 200                     | 200            | 1,042                     | 842                                   |
| Total revenues  | <u>62,519</u>           | <u>62,519</u>  | <u>63,361</u>             | <u>842</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 32,568                  | 32,568         | 31,844                    | 724                                   |
| Materials & services  | 40,242                  | 40,242         | 32,340                    | 7,902                                 |
| Contingency   | 53,709                  | 53,709         | -                         | 53,709                                |
| Total expenditures  | <u>126,519</u>          | <u>126,519</u> | <u>64,184</u>             | <u>62,335</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (64,000)                | (64,000)       | (823)                     | 63,177                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | <u>64,000</u>           | <u>64,000</u>  | <u>68,044</u>             | <u>4,044</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 67,221</u>          | <u>\$ 67,221</u>                      |

**UMATILLA COUNTY, OREGON**

**Records Archiving**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Charges for services:   |                         |               |                           |                                       |
| Land transaction fees   | \$ 14,000               | \$ 14,000     | \$ 14,420                 | \$ 420                                |
| Interest  | 300                     | 300           | 540                       | 240                                   |
| Total revenues  | <u>14,300</u>           | <u>14,300</u> | <u>14,960</u>             | <u>660</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Materials & services  | -                       | 6,000         | 5,891                     | 109                                   |
| Capital Outlay  | -                       | 5,500         | 5,364                     | 136                                   |
| Contingency   | <u>56,300</u>           | <u>44,800</u> | <u>-</u>                  | <u>44,800</u>                         |
| Total expenditures  | <u>56,300</u>           | <u>56,300</u> | <u>11,255</u>             | <u>45,045</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (42,000)                | (42,000)      | 3,705                     | 45,705                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>42,000</u>           | <u>42,000</u> | <u>46,220</u>             | <u>4,220</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 49,925</u>          | <u>\$ 49,925</u>                      |



**UMATILLA COUNTY, OREGON**

**Tax Foreclosed Property Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|  | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|--------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>                                |                         |              |                           |                                       |
| Interest   | \$ 500                  | \$ 500       | \$ 1,135                  | \$ 635                                |
| Sale of public lands                                   | 50,000                  | 230,000      | 238,892                   | 8,892                                 |
| Total revenues   | 50,500                  | 230,500      | 240,027                   | 9,527                                 |
| <b><u>EXPENDITURES:</u></b>                            |                         |              |                           |                                       |
| Materials & services                                   | 17,588                  | 197,588      | 182,243                   | 15,345                                |
| Contingency  | 4,912                   | 4,912        | -                         | 4,912                                 |
| Total expenditures                                     | 22,500                  | 202,500      | 182,243                   | 20,257                                |
| <b><u>EXCESS OF REVENUES<br/>OVER EXPENDITURES</u></b> |                         |              |                           |                                       |
|  | 28,000                  | 28,000       | 57,784                    | 29,784                                |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>          |                         |              |                           |                                       |
| Operating transfers out                                | (33,000)                | (33,000)     | (30,994)                  | 2,006                                 |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>              |                         |              |                           |                                       |
|  | (5,000)                 | (5,000)      | 26,790                    | 31,790                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                 |                         |              |                           |                                       |
|  | 5,000                   | 5,000        | 5,000                     | -                                     |
| <b><u>FUND BALANCES, ENDING</u></b>                    |                         |              |                           |                                       |
|  | \$ -                    | \$ -         | \$ 31,790                 | \$ 31,790                             |

**UMATILLA COUNTY, OREGON**

**Human Services Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Intergovernmental:  |                         |                  |                           |                                       |
| State grants & contracts  | \$ 3,227,880            | \$ 3,366,380     | \$ 3,586,489              | \$ 220,109                            |
| Charges for services:   |                         |                  |                           |                                       |
| Customer services   | 532,669                 | 532,669          | 585,006                   | \$ 52,337                             |
| Interest  | 1,600                   | 1,600            | 10,228                    | 8,628                                 |
| Insurance reimbursements and other  | 34,200                  | 34,200           | 12,745                    | (21,455)                              |
| Total revenues  | <u>3,796,349</u>        | <u>3,934,849</u> | <u>4,194,468</u>          | <u>259,619</u>                        |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Personal services   | 2,279,263               | 2,309,263        | 2,265,678                 | 43,585                                |
| Materials & services  | 1,495,307               | 1,759,557        | 1,675,935                 | 83,622                                |
| Capital outlay  | 96,000                  | 158,750          | 151,435                   | 7,315                                 |
| Contingency   | 571,879                 | 353,379          | -                         | 353,379                               |
| Total expenditures  | <u>4,442,449</u>        | <u>4,580,949</u> | <u>4,093,048</u>          | <u>487,901</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (646,100)               | (646,100)        | 101,420                   | 747,520                               |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | <u>44,000</u>           | <u>44,000</u>    | <u>43,572</u>             | <u>(428)</u>                          |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                  |                           |                                       |
|   | (602,100)               | (602,100)        | 144,992                   | 747,092                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | <u>602,100</u>          | <u>602,100</u>   | <u>987,716</u>            | <u>385,616</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 1,132,708</u>       | <u>\$ 1,132,708</u>                   |

**UMATILLA COUNTY, OREGON**

**Public Land Corner Preservation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Charges for services:   |                         |                |                           |                                       |
| Public corner fees  | \$ 80,000               | \$ 80,000      | \$ 85,244                 | \$ 5,244                              |
| Interest  | 100                     | 100            | 1,206                     | 1,106                                 |
| Total revenues  | <u>80,100</u>           | <u>80,100</u>  | <u>86,450</u>             | <u>6,350</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Materials & services  | 70,830                  | 70,830         | 9,225                     | 61,605                                |
| Capital outlay  | 20,000                  | 20,000         | -                         | 20,000                                |
| Contingency   | 9,270                   | 9,270          | -                         | 9,270                                 |
| Total expenditures  | <u>100,100</u>          | <u>100,100</u> | <u>9,225</u>              | <u>90,875</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (20,000)                | (20,000)       | 77,225                    | 97,225                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | <u>20,000</u>           | <u>20,000</u>  | <u>73,356</u>             | <u>53,356</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 150,581</u>         | <u>\$ 150,581</u>                     |

**UMATILLA COUNTY, OREGON**

**Fair Improvement Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Intergovernmental:  |                         |               |                           |                                       |
| Local grant   | \$ -                    | \$ -          | \$ 10,000                 | \$ 10,000                             |
| Interest  | 500                     | 500           | 930                       | 430                                   |
| Total revenues  | <u>500</u>              | <u>500</u>    | <u>10,930</u>             | <u>10,430</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Materials & services  | 21,000                  | 91,000        | 25,052                    | 65,948                                |
| Contingency   | 71,500                  | 1,500         | -                         | 1,500                                 |
| Total expenditures  | <u>92,500</u>           | <u>92,500</u> | <u>25,052</u>             | <u>67,448</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (92,000)                | (92,000)      | (14,122)                  | 77,878                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>92,000</u>           | <u>92,000</u> | <u>92,812</u>             | <u>812</u>                            |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 78,690</u>          | <u>\$ 78,690</u>                      |

**UMATILLA COUNTY, OREGON**

**Eastern Oregon Trade and Event Center**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|--------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |              |                           |                                       |
| Interest  | \$ -                    | \$ -         | \$ 172                    | \$ 172                                |
| Total revenues  | -                       | -            | 172                       | 172                                   |
| <b><u>EXPENDITURES:</u></b>   |                         |              |                           |                                       |
| Materials & services  | 25,000                  | 50,000       | 45,190                    | 4,810                                 |
| Contingency   | 55,000                  | 30,000       | -                         | 30,000                                |
| Total expenditures  | 80,000                  | 80,000       | 45,190                    | 34,810                                |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (80,000)                | (80,000)     | (45,018)                  | 34,982                                |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |              |                           |                                       |
| Operating transfers in  | 80,000                  | 80,000       | 80,000                    |                                       |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | -                       | -            | 34,982                    | 34,982                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | -                       | -            | 2,443                     | 2,443                                 |
| <b><u>FUND BALANCES, ENDING</u></b>   | \$ -                    | \$ -         | \$ 37,425                 | \$ 37,425                             |

**UMATILLA COUNTY, OREGON**

**Community Corrections Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|  | Budgeted Amounts |                    | Actual<br>Amounts   | Variance with<br>Final Budget |
|--|------------------|--------------------|---------------------|-------------------------------|
|  | Original         | Final              |                     |                               |
| <b>REVENUES:</b>   |                  |                    |                     |                               |
| Intergovernmental:   |                  |                    |                     |                               |
| State grants   | \$ 1,247,334     | \$ 1,189,453       | \$ 1,153,448        | \$ (36,005)                   |
| Corrections allocation grant   | 2,952,463        | 2,952,463          | 2,943,883           | (8,580)                       |
| Local grants   | 3,978            | 9,450              | 54,450              | 45,000                        |
| Inmate welfare   | 8,580            | 8,580              | 8,580               | -                             |
| Charges for services:  |                  |                    |                     |                               |
| Supervision fees   | 164,000          | 168,200            | 167,632             | (568)                         |
| Client fees  | 85,000           | 81,000             | 8,569               | (72,431)                      |
| Interest   | 5,550            | 14,150             | 23,343              | 9,193                         |
| Rent   | 10,000           | 11,000             | 13,037              | 2,037                         |
| Refunds and reimbursements   | 3,400            | 4,400              | 9,878               | 5,478                         |
| Total revenues   | <u>4,480,305</u> | <u>4,438,696</u>   | <u>4,382,820</u>    | <u>(55,876)</u>               |
| <b>EXPENDITURES:</b>   |                  |                    |                     |                               |
| Community corrections:   |                  |                    |                     |                               |
| Personal services  | 2,335,934        | 2,335,934          | 2,271,035           | 64,899                        |
| Materials & services   | 939,752          | 889,202            | 682,028             | 207,174                       |
| Capital outlay   | -                | 18,500             | 17,950              | 550                           |
| Total community corrections  | <u>3,275,686</u> | <u>3,243,636</u>   | <u>2,971,013</u>    | <u>272,623</u>                |
| Drug court:  |                  |                    |                     |                               |
| Personal services  | 187,676          | 116,933            | 96,804              | 20,129                        |
| Material & services  | 594,634          | 651,134            | 615,090             | 36,044                        |
| Total drug court   | <u>782,310</u>   | <u>768,067</u>     | <u>711,894</u>      | <u>56,173</u>                 |
| Transitional housing:  |                  |                    |                     |                               |
| Material & services  | 16,800           | 15,800             | 14,142              | 1,658                         |
| Total transitional housing   | <u>16,800</u>    | <u>15,800</u>      | <u>14,142</u>       | <u>1,658</u>                  |
| Justice reinvestment:  |                  |                    |                     |                               |
| Personal services  | 281,830          | 281,830            | 206,861             | 74,969                        |
| Materials & services   | 258,036          | 238,236            | 211,744             | 26,492                        |
| Total justice reinvestment   | <u>539,866</u>   | <u>520,066</u>     | <u>418,605</u>      | <u>101,461</u>                |
| Operating contingency  | 779,143          | 1,440,191          | -                   | 1,440,191                     |
| Total expenditures   | <u>5,393,805</u> | <u>5,987,760</u>   | <u>4,115,654</u>    | <u>1,872,106</u>              |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <u>(913,500)</u> | <u>(1,549,064)</u> | <u>267,166</u>      | <u>1,816,230</u>              |
| <b>OTHER FINANCING SOURCES:</b>                                      |                  |                    |                     |                               |
| Operating transfers in   | 22,000           | 22,000             | 21,786              | (214)                         |
| Total other financing sources (uses)                                 | <u>22,000</u>    | <u>22,000</u>      | <u>21,786</u>       | <u>(214)</u>                  |
| <b>NET CHANGE IN FUND BALANCES</b>                                   | <u>(891,500)</u> | <u>(1,527,064)</u> | <u>288,952</u>      | <u>1,816,016</u>              |
| <b>FUND BALANCES, BEGINNING</b>                                      | <u>891,500</u>   | <u>1,527,064</u>   | <u>1,527,066</u>    | <u>2</u>                      |
| <b>FUND BALANCES, ENDING</b>   | <u>\$ -</u>      | <u>\$ -</u>        | <u>\$ 1,816,018</u> | <u>\$ 1,816,018</u>           |

**UMATILLA COUNTY, OREGON**

**Economic Development Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Intergovernmental:  |                         |                |                           |                                       |
| Video lottery   | \$ 320,000              | \$ 320,000     | \$ 319,990                | \$ (10)                               |
| Interest  | 1,000                   | 1,000          | 577                       | (423)                                 |
| Reimbursements  | -                       | 30,000         | 30,000                    | -                                     |
| Total revenues  | <u>321,000</u>          | <u>351,000</u> | <u>350,567</u>            | <u>(433)</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 99,001                  | 99,001         | 98,227                    | 774                                   |
| Materials & services  | 220,999                 | 250,999        | 193,616                   | 57,383                                |
| Operating contingency   | 1,000                   | 1,000          | -                         | 1,000                                 |
| Total expenditures  | <u>321,000</u>          | <u>351,000</u> | <u>291,843</u>            | <u>59,157</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | -                       | -              | 58,724                    | 58,724                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | -                       | -              | 1,418                     | 1,418                                 |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 60,142</u>          | <u>\$ 60,142</u>                      |

**UMATILLA COUNTY, OREGON**

**County Road Improvement Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Interest  | \$ 1,500                | \$ 1,500       | \$ 3,676                  | \$ 2,176                              |
| Road improvement loan payments  | 1,000                   | 1,000          | -                         | (1,000)                               |
| Total revenues  | <u>2,500</u>            | <u>2,500</u>   | <u>3,676</u>              | <u>1,176</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Capital outlay  | 150,000                 | 150,000        | -                         | 150,000                               |
| Operating contingency   | 182,500                 | 182,500        | -                         | 182,500                               |
| Total expenditures  | <u>332,500</u>          | <u>332,500</u> | <u>-</u>                  | <u>332,500</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (330,000)               | (330,000)      | 3,676                     | 333,676                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>330,000</u>          | <u>330,000</u> | <u>334,099</u>            | <u>4,099</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 337,775</u>         | <u>\$ 337,775</u>                     |



**UMATILLA COUNTY, OREGON**

**Sheriff - Corp of Engineers Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                 | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|-----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>    |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                 |                           |                                       |
| Intergovernmental:  |                         |                 |                           |                                       |
| Corps of Engineers grant  | <u>\$ -</u>             | <u>\$ -</u>     | <u>\$ -</u>               | <u>\$ -</u>                           |
| Total revenues  | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                              |
| <b><u>EXPENDITURES:</u></b>   |                         |                 |                           |                                       |
| Materials & services  | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                              |
| Total expenditures  | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                              |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                 |                           |                                       |
|   | <u>-</u>                | <u>-</u>        | <u>-</u>                  | <u>-</u>                              |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                 |                           |                                       |
| Operating transfers out   | <u>(51,758)</u>         | <u>(51,758)</u> | <u>(13,389)</u>           | <u>38,369</u>                         |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                 |                           |                                       |
|   | <u>(51,758)</u>         | <u>(51,758)</u> | <u>(13,389)</u>           | <u>38,369</u>                         |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                 |                           |                                       |
|   | <u>51,758</u>           | <u>51,758</u>   | <u>13,389</u>             | <u>(38,369)</u>                       |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                 |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>     | <u>\$ -</u>               | <u>\$ -</u>                           |

**UMATILLA COUNTY, OREGON**

**Sheriff - Marine Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Intergovernmental:  |                         |               |                           |                                       |
| State Marine Board  | \$ 66,960               | \$ 66,960     | \$ 55,009                 | \$ (11,951)                           |
| Interest  | -                       | -             | 196                       | 196                                   |
| Total revenues  | <u>66,960</u>           | <u>66,960</u> | <u>55,205</u>             | <u>(11,755)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Personal services   | 66,340                  | 66,340        | 51,350                    | 14,990                                |
| Materials & services  | 20,769                  | 20,769        | 9,241                     | 11,528                                |
| Operating contingency   | 317                     | 317           | -                         | 317                                   |
| Total expenditures  | <u>87,426</u>           | <u>87,426</u> | <u>60,591</u>             | <u>26,835</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (20,466)                | (20,466)      | (5,386)                   | 15,080                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>20,466</u>           | <u>20,466</u> | <u>19,746</u>             | <u>(720)</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 14,360</u>          | <u>\$ 14,360</u>                      |

**UMATILLA COUNTY, OREGON**

**School Based Health Center Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Intergovernmental:  |                         |                |                           |                                       |
| Grants  | \$ 466,428              | \$ 430,868     | \$ 452,518                | \$ 21,650                             |
| Charges for services:   |                         |                |                           |                                       |
| Fees  | 14,000                  | 14,000         | 5,700                     | (8,300)                               |
| Donations   | 10,000                  | 10,000         | -                         | (10,000)                              |
| Interest  | -                       | 700            | 3,636                     | 2,936                                 |
| Reimbursements  | 2,000                   | 2,250          | 19,887                    | 17,637                                |
| Total revenues  | <u>492,428</u>          | <u>457,818</u> | <u>481,741</u>            | <u>23,923</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 373,366                 | 289,828        | 141,316                   | 148,512                               |
| Materials & services  | 231,818                 | 290,922        | 266,549                   | 24,373                                |
| Operating contingency   | 103,589                 | 82,221         | -                         | 82,221                                |
| Total expenditures  | <u>708,773</u>          | <u>662,971</u> | <u>407,865</u>            | <u>255,106</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (216,345)               | (205,153)      | 73,876                    | 279,029                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | <u>216,345</u>          | <u>205,153</u> | <u>259,860</u>            | <u>54,707</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 333,736</u>         | <u>\$ 333,736</u>                     |

**UMATILLA COUNTY, OREGON**

**Nuisance Abatement Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>                       |                         |                  |                           |                                       |
| Charges for services:                         |                         |                  |                           |                                       |
| Customer fees                                 | \$ 500                  | \$ 500           | \$ -                      | \$ (500)                              |
| Fines & forfeitures                           | 100                     | 100              | 50                        | (50)                                  |
| Interest                                      | 300                     | 300              | 772                       | 472                                   |
| Refund and reimbursements                     | 100                     | 100              | 1,005                     | 905                                   |
| Total revenues                                | <u>1,000</u>            | <u>1,000</u>     | <u>1,827</u>              | <u>827</u>                            |
| <b><u>EXPENDITURES:</u></b>                   |                         |                  |                           |                                       |
| Materials & services                          | 5,250                   | 5,250            | 4,139                     | 1,111                                 |
| Capital outlay                                | 200                     | 200              | -                         | 200                                   |
| Contingency                                   | 40,550                  | 40,550           | -                         | 40,550                                |
| Total expenditures                            | <u>46,000</u>           | <u>46,000</u>    | <u>4,139</u>              | <u>41,861</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> |                         |                  |                           |                                       |
| <b><u>OVER (UNDER) EXPENDITURES</u></b>       |                         |                  |                           |                                       |
|   | (45,000)                | (45,000)         | (2,312)                   | 42,688                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>        |                         |                  |                           |                                       |
|   | <u>60,000</u>           | <u>60,000</u>    | <u>71,092</u>             | <u>11,092</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>           |                         |                  |                           |                                       |
|   | <u>\$ 15,000</u>        | <u>\$ 15,000</u> | <u>\$ 68,780</u>          | <u>\$ 53,780</u>                      |

**UMATILLA COUNTY, OREGON**

**Extension Special Equipment Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                 | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|-----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>    |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                 |                           |                                       |
| Charges for services:   |                         |                 |                           |                                       |
| Rent received/equipment   | \$ 3,000                | \$ 3,000        | \$ 5,292                  | \$ 2,292                              |
| Interest  | -                       | -               | 389                       | 389                                   |
| Total revenues  | <u>3,000</u>            | <u>3,000</u>    | <u>5,681</u>              | <u>2,681</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                 |                           |                                       |
| Material & services   | 3,150                   | 3,150           | 2,450                     | 700                                   |
| Operating contingency   | 27,850                  | 27,850          | -                         | 27,850                                |
| Total expenditures  | <u>31,000</u>           | <u>31,000</u>   | <u>2,450</u>              | <u>28,550</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                 |                           |                                       |
|   | <u>(28,000)</u>         | <u>(28,000)</u> | <u>3,231</u>              | <u>31,231</u>                         |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                 |                           |                                       |
|   | <u>28,000</u>           | <u>28,000</u>   | <u>31,767</u>             | <u>3,767</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                 |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>     | <u>\$ 34,998</u>          | <u>\$ 34,998</u>                      |

**UMATILLA COUNTY, OREGON**

**County Fair Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Intergovernmental:  |                         |                  |                           |                                       |
| State grants  | \$ 50,000               | \$ 50,000        | \$ 53,667                 | \$ 3,667                              |
| Charges for services:   |                         |                  |                           |                                       |
| Admissions  | 212,000                 | 212,000          | 188,051                   | (23,949)                              |
| Local shared revenues   | 1,189                   | 1,189            | 1,189                     | -                                     |
| Refunds and reimbursements  | 2,000                   | 5,200            | 6,747                     | 1,547                                 |
| Concessions and commercial space  | 73,000                  | 73,000           | 44,752                    | (28,248)                              |
| Carnival  | 79,500                  | 79,500           | 76,303                    | (3,197)                               |
| Rodeo revenues  | 40,000                  | 40,000           | 49,148                    | 9,148                                 |
| Livestock sales   | 500,000                 | 500,000          | 443,538                   | (56,462)                              |
| Rentals   | 31,100                  | 36,000           | 21,456                    | (14,544)                              |
| Concert   | 21,500                  | 21,500           | 22,415                    | 915                                   |
| Fair-sponsorships   | 114,500                 | 114,500          | 99,598                    | (14,902)                              |
| Fair-parking  | 16,000                  | 16,000           | 16,631                    | 631                                   |
| Fair-concessions & merchandise  | 1,000                   | 1,000            | 4,151                     | 3,151                                 |
| Fair-other  | 6,850                   | 6,850            | 6,000                     | (850)                                 |
| Sign and bench sales  | 3,850                   | 3,850            | 4,575                     | 725                                   |
| Interest  | 150                     | 150              | 1,666                     | 1,516                                 |
| Donations   | 1,000                   | 1,000            | -                         | (1,000)                               |
| Miscellaneous   | 50,800                  | 50,800           | 95,055                    | 44,255                                |
| Total revenues  | <u>1,204,439</u>        | <u>1,212,539</u> | <u>1,134,942</u>          | <u>(77,597)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Personal services   | 200,901                 | 194,901          | 152,077                   | 42,824                                |
| Materials & services  | 1,091,811               | 1,105,911        | 1,035,163                 | 70,748                                |
| Operating contingency   | 43,559                  | 43,559           | -                         | 43,559                                |
| Total expenditures  | <u>1,336,271</u>        | <u>1,344,371</u> | <u>1,187,240</u>          | <u>157,131</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | <u>(131,832)</u>        | <u>(131,832)</u> | <u>(52,298)</u>           | <u>79,534</u>                         |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | 71,832                  | 71,832           | 59,260                    | (12,572)                              |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | <u>(60,000)</u>         | <u>(60,000)</u>  | <u>6,962</u>              | <u>66,962</u>                         |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>60,000</u>           | <u>60,000</u>    | <u>104,681</u>            | <u>44,681</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 111,643</u>         | <u>\$ 111,643</u>                     |

**UMATILLA COUNTY, OREGON**

**County School Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|  | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>                                |                         |                  |                           |                                       |
| Intergovernmental:                                     |                         |                  |                           |                                       |
| State apportionment                                    | \$ 341,000              | \$ 341,000       | \$ 339,053                | \$ (1,947)                            |
| Federal revenues                                       | 600                     | 600              | 472                       | (128)                                 |
| Mineral leasing  | 4,000                   | 4,000            | 721                       | (3,279)                               |
| Fines & impound fees                                   | 200                     | 200              | -                         | (200)                                 |
| Interest   | 800                     | 800              | 1,627                     | 827                                   |
| Total revenues   | <u>346,600</u>          | <u>346,600</u>   | <u>341,873</u>            | <u>(4,727)</u>                        |
| <b><u>EXPENDITURES:</u></b>                            |                         |                  |                           |                                       |
| Materials & services                                   | 330,770                 | 340,770          | 340,122                   | 648                                   |
| Contingency  | 15,830                  | 5,830            | -                         | 5,830                                 |
| Total expenditures                                     | <u>346,600</u>          | <u>346,600</u>   | <u>340,122</u>            | <u>6,478</u>                          |
| <b><u>EXCESS OF REVENUES<br/>OVER EXPENDITURES</u></b> | -                       | -                | 1,751                     | 1,751                                 |
| <b><u>FUND BALANCES, BEGINNING</u></b>                 | <u>20,000</u>           | <u>20,000</u>    | <u>19,292</u>             | <u>(708)</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>                    | <u>\$ 20,000</u>        | <u>\$ 20,000</u> | <u>\$ 21,043</u>          | <u>\$ 1,043</u>                       |

**UMATILLA COUNTY, OREGON**

**Unitary Assessment Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Intergovernmental:  |                         |               |                           |                                       |
| State apportionment   | \$ 60,720               | \$ 60,720     | \$ 60,720                 | \$ -                                  |
| Interest  | -                       | -             | 330                       | 330                                   |
| Total revenues  | <u>60,720</u>           | <u>60,720</u> | <u>61,050</u>             | <u>330</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Materials & services  | 37,682                  | 45,682        | 39,345                    | 6,337                                 |
| Contingency   | 52,086                  | 44,086        | -                         | 44,086                                |
| Total expenditures  | <u>89,768</u>           | <u>89,768</u> | <u>39,345</u>             | <u>50,423</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (29,048)                | (29,048)      | 21,705                    | 50,753                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>29,048</u>           | <u>29,048</u> | <u>14,656</u>             | <u>(14,392)</u>                       |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 36,361</u>          | <u>\$ 36,361</u>                      |



**UMATILLA COUNTY, OREGON**

**Community Services Development Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Interest  | <u>\$ 1,500</u>         | <u>\$ 1,500</u>  | <u>\$ 3,476</u>           | <u>\$ 1,976</u>                       |
| Total revenues  | <u>1,500</u>            | <u>1,500</u>     | <u>3,476</u>              | <u>1,976</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Materials & services  | <u>78,750</u>           | <u>98,750</u>    | <u>98,253</u>             | <u>497</u>                            |
| Contingency   | <u>252,750</u>          | <u>470,306</u>   | <u>-</u>                  | <u>470,306</u>                        |
| Total expenditures  | <u>331,500</u>          | <u>569,056</u>   | <u>98,253</u>             | <u>470,803</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | <u>(330,000)</u>        | <u>(567,556)</u> | <u>(94,777)</u>           | <u>472,779</u>                        |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |                  |                           |                                       |
| Operating transfers in  | <u>10,000</u>           | <u>293,976</u>   | <u>293,975</u>            | <u>(1)</u>                            |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                  |                           |                                       |
|   | <u>(320,000)</u>        | <u>(273,580)</u> | <u>199,198</u>            | <u>472,778</u>                        |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | <u>320,000</u>          | <u>273,580</u>   | <u>273,579</u>            | <u>(1)</u>                            |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 472,777</u>         | <u>\$ 472,777</u>                     |

UMATILLA COUNTY, OREGON

Youth Services Development Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2017

|   | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|--------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |              |                           |                                       |
| Interest  | \$ 800                  | \$ 1,324     | \$ 1,323                  | \$ (1)                                |
| Total revenues  | 800                     | 1,324        | 1,323                     | (1)                                   |
| <b><u>EXPENDITURES:</u></b>   |                         |              |                           |                                       |
| Contingency   | 299,411                 | -            | -                         | -                                     |
| Total expenditures  | 299,411                 | -            | -                         | -                                     |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |              |                           |                                       |
|   | (298,611)               | 1,324        | 1,323                     | (1)                                   |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |              |                           |                                       |
| Operating transfers out   | -                       | (283,976)    | (283,975)                 | 1                                     |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |              |                           |                                       |
|   | (298,611)               | (282,652)    | (282,652)                 | -                                     |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |              |                           |                                       |
|   | 298,611                 | 282,652      | 282,652                   | -                                     |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |              |                           |                                       |
|   | \$ -                    | \$ -         | \$ -                      | \$ -                                  |

**UMATILLA COUNTY, OREGON**

**Mediation Services Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>                       |                         |                |                           |                                       |
| Charges for services:                         |                         |                |                           |                                       |
| Marriage fees                                 | \$ 4,500                | \$ 4,500       | \$ 5,100                  | \$ 600                                |
| Mediation services                            | 38,573                  | 38,573         | 51,023                    | 12,450                                |
| Interest                                      | -                       | -              | 1,811                     | 1,811                                 |
| Total revenues                                | <u>43,073</u>           | <u>43,073</u>  | <u>57,934</u>             | <u>14,861</u>                         |
| <b><u>EXPENDITURES:</u></b>                   |                         |                |                           |                                       |
| Materials & services                          | 63,000                  | 63,000         | 53,800                    | 9,200                                 |
| Operating contingency                         | <u>130,073</u>          | <u>130,073</u> | -                         | <u>130,073</u>                        |
| Total expenditures                            | <u>193,073</u>          | <u>193,073</u> | <u>53,800</u>             | <u>139,273</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> |                         |                |                           |                                       |
| <b><u>OVER (UNDER) EXPENDITURES</u></b>       | (150,000)               | (150,000)      | 4,134                     | 154,134                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>        | <u>150,000</u>          | <u>150,000</u> | <u>140,519</u>            | <u>(9,481)</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>           | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 144,653</u>         | <u>\$ 144,653</u>                     |

**UMATILLA COUNTY, OREGON**

**Assessment and Taxation Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Taxes:  |                         |                |                           |                                       |
| Current year taxes  | \$ 290,000              | \$ 290,000     | \$ 239,210                | \$ (50,790)                           |
| Intergovernmental revenue   | 200,000                 | 200,000        | 191,680                   | (8,320)                               |
| Charges for services:   |                         |                |                           |                                       |
| Land transactions fee/Fees  | 112,000                 | 112,000        | 108,550                   | (3,450)                               |
| Interest  | 1,000                   | 1,000          | 960                       | (40)                                  |
| Total revenues  | <u>603,000</u>          | <u>603,000</u> | <u>540,400</u>            | <u>(62,600)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Materials & services  | 572,200                 | 572,200        | 516,415                   | 55,785                                |
| Operating contingency   | 180,800                 | 180,800        | -                         | 180,800                               |
| Total expenditures  | <u>753,000</u>          | <u>753,000</u> | <u>516,415</u>            | <u>236,585</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (150,000)               | (150,000)      | 23,985                    | 173,985                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | <u>150,000</u>          | <u>150,000</u> | <u>121,072</u>            | <u>(28,928)</u>                       |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 145,057</u>         | <u>\$ 145,057</u>                     |

UMATILLA COUNTY, OREGON

CARES Program Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Modified Cash Basis - Budget to Actual

Year Ended June 30, 2017

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Intergovernmental:  |                         |                |                           |                                       |
| Grants  | \$ 275,200              | \$ 275,200     | \$ 314,406                | \$ 39,206                             |
| Fees  | 253,934                 | 253,434        | 270,732                   | 17,298                                |
| Donations and other   | -                       | 500            | 4,462                     | 3,962                                 |
| Interest  | 500                     | 500            | 5,091                     | 4,591                                 |
| Total revenues  | <u>529,634</u>          | <u>529,634</u> | <u>594,691</u>            | <u>65,057</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 425,501                 | 425,501        | 387,604                   | 37,897                                |
| Materials & services  | 107,165                 | 107,165        | 95,565                    | 11,600                                |
| Operating contingency   | 116,968                 | 116,968        | -                         | 116,968                               |
| Total expenditures  | <u>649,634</u>          | <u>649,634</u> | <u>483,169</u>            | <u>166,465</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (120,000)               | (120,000)      | 111,522                   | 231,522                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>120,000</u>          | <u>120,000</u> | <u>306,401</u>            | <u>186,401</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 417,923</u>         | <u>\$ 417,923</u>                     |

**UMATILLA COUNTY, OREGON**

**Environment Health Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Charges for services:   |                         |                |                           |                                       |
| Fees  | \$ 236,140              | \$ 312,140     | \$ 354,608                | \$ 42,468                             |
| Interest  | 2,000                   | 2,000          | 3,745                     | 1,745                                 |
| Total revenues  | <u>238,140</u>          | <u>314,140</u> | <u>358,353</u>            | <u>44,213</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 319,075                 | 358,675        | 282,848                   | 75,827                                |
| Materials & services  | 89,559                  | 112,559        | 83,285                    | 29,274                                |
| Capital outlay  | -                       | 26,800         | 26,800                    | -                                     |
| Operating contingency   | 156,127                 | 142,727        | -                         | 142,727                               |
| Total expenditures  | <u>564,761</u>          | <u>640,761</u> | <u>392,933</u>            | <u>247,828</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (326,621)               | (326,621)      | (34,580)                  | 292,041                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>326,621</u>          | <u>326,621</u> | <u>359,012</u>            | <u>32,391</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 324,432</u>         | <u>\$ 324,432</u>                     |

**UMATILLA COUNTY, OREGON**

**Coalitions of Umatilla County Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Interest  | \$ 59                   | \$ 59         | \$ 76                     | \$ 17                                 |
| Donations   | 1,000                   | 1,000         | -                         | (1,000)                               |
| Total revenues  | <u>1,059</u>            | <u>1,059</u>  | <u>76</u>                 | <u>(983)</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Materials & services  | 12,042                  | 12,042        | 7,205                     | 4,837                                 |
| Contingency   | 7                       | 7             | -                         | 7                                     |
| Total expenditures  | <u>12,049</u>           | <u>12,049</u> | <u>7,205</u>              | <u>4,844</u>                          |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (10,990)                | (10,990)      | (7,129)                   | 3,861                                 |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>10,990</u>           | <u>10,990</u> | <u>9,842</u>              | <u>(1,148)</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 2,713</u>           | <u>\$ 2,713</u>                       |

**UMATILLA COUNTY, OREGON**

**Community Benefit Plans Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Wind/SIP agreements   | \$ 1,115,000            | \$ 1,115,000     | \$ 1,104,303              | \$ (10,697)                           |
| Interest  | 3,500                   | 3,500            | 6,521                     | 3,021                                 |
| Donations   | 110,000                 | 110,000          | 100,000                   | (10,000)                              |
| Total revenues  | <u>1,228,500</u>        | <u>1,228,500</u> | <u>1,210,824</u>          | <u>(17,676)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Materials & services  | 915,884                 | 967,884          | 677,868                   | 290,016                               |
| Operating contingency   | 1,026,810               | 894,810          | -                         | 894,810                               |
| Total expenditures  | <u>1,942,694</u>        | <u>1,862,694</u> | <u>677,868</u>            | <u>1,184,826</u>                      |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (714,194)               | (634,194)        | 532,956                   | 1,167,150                             |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |                  |                           |                                       |
| Operating transfers out   | <u>(765,806)</u>        | <u>(845,806)</u> | <u>(565,099)</u>          | <u>280,707</u>                        |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | (1,480,000)             | (1,480,000)      | (32,143)                  | 1,447,857                             |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>1,480,000</u>        | <u>1,480,000</u> | <u>1,167,914</u>          | <u>(312,086)</u>                      |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 1,135,771</u>       | <u>\$ 1,135,771</u>                   |



**UMATILLA COUNTY, OREGON**

**Special Services Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Charges for services:   |                         |                |                           |                                       |
| Fingerprinting fees   | \$ 4,000                | \$ 4,000       | \$ 3,865                  | \$ (135)                              |
| Fines and forfeitures   | 90,000                  | 90,000         | 93,137                    | 3,137                                 |
| Total revenues  | <u>94,000</u>           | <u>94,000</u>  | <u>97,002</u>             | <u>3,002</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Personal services   | 254,946                 | 269,946        | 269,947                   | (1)                                   |
| Materials & services  | 33,821                  | 33,821         | 25,200                    | 8,621                                 |
| Contingency   | 93                      | 93             | -                         | 93                                    |
| Total expenditures  | <u>288,860</u>          | <u>303,860</u> | <u>295,147</u>            | <u>8,713</u>                          |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (194,860)               | (209,860)      | (198,145)                 | 11,715                                |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                |                           |                                       |
| Operating transfers in  | <u>194,860</u>          | <u>209,860</u> | <u>198,145</u>            | <u>(11,715)</u>                       |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                |                           |                                       |
|   | -                       | -              | -                         | -                                     |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | -                       | -              | -                         | -                                     |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ -</u>               | <u>\$ -</u>                           |

**UMATILLA COUNTY, OREGON**

**2050 Plan Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Interest  | \$ 200                  | \$ 200           | \$ 204                    | \$ 4                                  |
| Total revenues  | <u>200</u>              | <u>200</u>       | <u>204</u>                | <u>4</u>                              |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Materials & services  | 31,500                  | 31,500           | 31,500                    | -                                     |
| Operating contingency   | 28,700                  | 28,700           | -                         | 28,700                                |
| Total expenditures  | <u>60,200</u>           | <u>60,200</u>    | <u>31,500</u>             | <u>28,700</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (60,000)                | (60,000)         | (31,296)                  | 28,704                                |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | 30,000                  | 30,000           | 30,000                    | -                                     |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                  |                           |                                       |
|   | (30,000)                | (30,000)         | (1,296)                   | 28,704                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                  |                           |                                       |
|   | 55,000                  | 55,000           | 36,685                    | (18,315)                              |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                  |                           |                                       |
|   | <u>\$ 25,000</u>        | <u>\$ 25,000</u> | <u>\$ 35,389</u>          | <u>\$ 10,389</u>                      |

**UMATILLA COUNTY, OREGON**

**Veterans Expanded Services Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Intergovernmental:  |                         |               |                           |                                       |
| Local revenues  | \$ 47,029               | \$ 47,029     | \$ 46,719                 | \$ (310)                              |
| Interest  | 25                      | 25            | 328                       | 303                                   |
| Donations   | -                       | -             | 478                       | 478                                   |
| Total revenues  | <u>47,054</u>           | <u>47,054</u> | <u>47,525</u>             | <u>471</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Personal services   | 24,052                  | 24,052        | 19,450                    | 4,602                                 |
| Materials & services  | 21,678                  | 21,678        | 9,894                     | 11,784                                |
| Contingency   | 6,324                   | 6,324         | -                         | 6,324                                 |
| Total expenditures  | <u>52,054</u>           | <u>52,054</u> | <u>29,344</u>             | <u>22,710</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (5,000)                 | (5,000)       | 18,181                    | 23,181                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>5,000</u>            | <u>5,000</u>  | <u>18,443</u>             | <u>13,443</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 36,624</u>          | <u>\$ 36,624</u>                      |

**UMATILLA COUNTY, OREGON**

**GIS Equipment Reserve Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Charges for services  | \$ 5,000                | \$ 5,000      | \$ 7,956                  | \$ 2,956                              |
| Interest  | 300                     | 300           | 984                       | 684                                   |
| Total revenues  | <u>5,300</u>            | <u>5,300</u>  | <u>8,940</u>              | <u>3,640</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Materials & services  | 4,200                   | 4,200         | 3,833                     | 367                                   |
| Contingency   | 85,100                  | 85,100        | -                         | 85,100                                |
| Total expenditures  | <u>89,300</u>           | <u>89,300</u> | <u>3,833</u>              | <u>85,467</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (84,000)                | (84,000)      | 5,107                     | 89,107                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>84,000</u>           | <u>84,000</u> | <u>87,410</u>             | <u>3,410</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 92,517</u>          | <u>\$ 92,517</u>                      |

**UMATILLA COUNTY, OREGON**

**Assessor Technology Reserve Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget-</u> |
|---|-------------------------|--------------|---------------------------|--|
|   | <u>Original</u>         | <u>Final</u> |                           |  |
| <b><u>REVENUES:</u></b>   |                         |              |                           |  |
| Interest  | \$ -                    | \$ -         | \$ 216                    | \$ 216                                 |
| Total revenues  | -                       | -            | 216                       | 216                                    |
| <b><u>EXPENDITURES:</u></b>   |                         |              |                           |  |
| Materials & services  | 1,050                   | 18,050       | 17,611                    | 439                                    |
| Contingency   | 19,950                  | 2,950        | -                         | 2,950                                  |
| Total expenditures  | 21,000                  | 21,000       | 17,611                    | 3,389                                  |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (21,000)                | (21,000)     | (17,395)                  | 3,605                                  |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | 21,000                  | 21,000       | 20,560                    | (440)                                  |
| <b><u>FUND BALANCES, ENDING</u></b>   | \$ -                    | \$ -         | \$ 3,165                  | \$ 3,165                               |

**UMATILLA COUNTY, OREGON**

**Dispatch Reserve Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Interest  | \$ 100                  | \$ 100         | \$ 234                    | \$ 134                                |
| Total revenues  | <u>100</u>              | <u>100</u>     | <u>234</u>                | <u>134</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Capital outlay  | 105,847                 | 105,847        | -                         | 105,847                               |
| Operating contingency   | 60,100                  | 60,100         | -                         | 60,100                                |
| Total expenditures  | <u>165,947</u>          | <u>165,947</u> | <u>-</u>                  | <u>165,947</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                |                           |                                       |
|   | (165,847)               | (165,847)      | 234                       | 166,081                               |
| <b><u>OTHER FINANCING SOURCES (USES):</u></b>                               |                         |                |                           |                                       |
| Operating transfers in  | 105,847                 | 105,847        | 105,847                   | -                                     |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                |                           |                                       |
|   | (60,000)                | (60,000)       | 106,081                   | 166,081                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                |                           |                                       |
|   | 60,000                  | 60,000         | -                         | (60,000)                              |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 106,081</u>         | <u>\$ 106,081</u>                     |

**UMATILLA COUNTY, OREGON**

**NAIFA Reserve Fund**

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|--------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |              |                           |                                       |
| Donations   | \$ -                    | \$ -         | \$ 5,000                  | \$ 5,000                              |
| Interest  | -                       | -            | 110                       | 110                                   |
| Total revenues  | -                       | -            | 5,110                     | 5,110                                 |
| <b><u>EXPENDITURES:</u></b>   |                         |              |                           |                                       |
| Materials & services  | 1,050                   | 4,050        | 2,858                     | 1,192                                 |
| Contingency   | 3,950                   | 950          | -                         | 950                                   |
| Total expenditures  | 5,000                   | 5,000        | 2,858                     | 2,142                                 |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |              |                           |                                       |
|   | (5,000)                 | (5,000)      | 2,252                     | 7,252                                 |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |              |                           |                                       |
|   | 5,000                   | 5,000        | 8,285                     | 3,285                                 |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |              |                           |                                       |
|   | \$ -                    | \$ -         | \$ 10,537                 | \$ 10,537                             |

UMATILLA COUNTY, OREGON

Non-Major Governmental Funds

Debt Service Funds

June 30, 2017

DEBT SERVICE FUNDS:

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal or interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. After repayment of the principal and interest, any receipts remaining are returned to the originating jurisdiction or County General Fund. Funds included are:

- **Debt service fund** - accounts for payment of principal and interest on Series 2002 General Obligation Refunding Bonds for which proceeds are derived from property taxes and interest. Also includes four notes: (1) Bank of America note for which proceeds are derived from a transfer from the General Fund; (2) City of Pendleton note for which proceeds are derived from the General Fund; (3) EOAF note for which proceeds are derived from a payment each year from GEODC; and (4) Oregon Department of Energy loan for which proceeds are derived from the General Fund.
- **PERS bond fund** - accounts for the principal and interest payments on the 2005 Limited Tax Pension Bonds issued to retire the County's PERS unfunded actuarial accrued liability. Revenues are derived from charge backs to departments based on their departmental payroll costs.
- **Reith Wastewater fund** - accounts for the principal and interest payments on the Department of Environmental Quality loan for the Reith Wastewater project.



**UMATILLA COUNTY, OREGON**

**Nonmajor Debt Service Funds**

**Combining Balance Sheet - Modified Cash Basis**

**June 30, 2017**

|   | <u>Debt<br/>Service</u> | <u>PERS<br/>Bond Fund</u> | <u>Reith<br/>Wastewater</u> | <u>Totals</u>       |
|---|-------------------------|---------------------------|-----------------------------|---------------------|
| <b><u>ASSETS:</u></b>   |                         |                           |                             |                     |
| Cash  | \$ 33,304               | \$ 1,739,030              | \$ 13,585                   | \$ 1,785,919        |
| Total assets  | <u>\$ 33,304</u>        | <u>\$ 1,739,030</u>       | <u>\$ 13,585</u>            | <u>\$ 1,785,919</u> |
| <b><u>LIABILITIES</u></b>   | <u>\$ -</u>             | <u>\$ -</u>               | <u>\$ -</u>                 | <u>\$ -</u>         |
| <b><u>FUND BALANCES:</u></b>  |                         |                           |                             |                     |
| Restricted  | 33,304                  | -                         | 13,585                      | 46,889              |
| Committed   | -                       | 1,739,030                 | -                           | 1,739,030           |
| Total fund balance  | <u>33,304</u>           | <u>1,739,030</u>          | <u>13,585</u>               | <u>1,785,919</u>    |
| Total liabilities, deferred inflows of<br>resources, and fund balance | <u>\$ 33,304</u>        | <u>\$ 1,739,030</u>       | <u>\$ 13,585</u>            | <u>\$ 1,785,919</u> |

**UMATILLA COUNTY, OREGON**

**Nonmajor Debt Service Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**- Modified Cash Basis**

**Year Ended June 30, 2017**

|  | <u>Debt<br/>Service</u> | <u>PERS<br/>Bond Fund</u> | <u>Reith<br/>Wastewater</u> | <u>Totals</u>       |
|--|-------------------------|---------------------------|-----------------------------|---------------------|
| <b><u>REVENUES:</u></b>  |                         |                           |                             |                     |
| Taxes  | \$ 33,497               | \$ -                      | \$ -                        | \$ 33,497           |
| Intergovernmental  | 21,786                  | 1,247,036                 | 25,994                      | 1,294,816           |
| Interest   | 2,341                   | 21,316                    | 148                         | 23,805              |
| Total revenues   | <u>57,624</u>           | <u>1,268,352</u>          | <u>26,142</u>               | <u>1,352,118</u>    |
| <b><u>EXPENDITURES:</u></b>  |                         |                           |                             |                     |
| Principal  | 1,969,781               | 515,000                   | 18,721                      | 2,503,502           |
| Interest   | 60,901                  | 602,479                   | 7,181                       | 670,561             |
| Total expenditures   | <u>2,030,682</u>        | <u>1,117,479</u>          | <u>25,902</u>               | <u>3,174,063</u>    |
| <b><u>EXCESS (DEFICIENCY) OF<br/>REVENUES, OVER (UNDER)<br/>EXPENDITURES</u></b> | (1,973,058)             | 150,873                   | 240                         | (1,821,945)         |
| <b><u>OTHER FINANCING SOURCES:</u></b>   |                         |                           |                             |                     |
| Operating transfers in   | <u>1,074,646</u>        | <u>-</u>                  | <u>-</u>                    | <u>1,074,646</u>    |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>  | (898,412)               | 150,873                   | 240                         | (747,299)           |
| <b><u>FUND BALANCES, BEGINNING</u></b>   | <u>931,716</u>          | <u>1,588,157</u>          | <u>13,345</u>               | <u>2,533,218</u>    |
| <b><u>FUND BALANCES, ENDING</u></b>  | <u>\$ 33,304</u>        | <u>\$ 1,739,030</u>       | <u>\$ 13,585</u>            | <u>\$ 1,785,919</u> |

**UMATILLA COUNTY, OREGON**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Taxes:  |                         |                  |                           |                                       |
| Prior year taxes  | \$ 50,000               | \$ 50,000        | \$ 33,497                 | \$ (16,503)                           |
| Intergovernmental:  |                         |                  |                           |                                       |
| Local revenues  | 21,900                  | 21,900           | 21,786                    | (114)                                 |
| Interest  | 1,000                   | 1,000            | 2,341                     | 1,341                                 |
| Total revenues  | <u>72,900</u>           | <u>72,900</u>    | <u>57,624</u>             | <u>(15,276)</u>                       |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Principal   | 1,190,991               | 1,970,991        | 1,969,781                 | 1,210                                 |
| Interest  | 59,635                  | 99,635           | 60,901                    | 38,734                                |
| Contingency   | 31,750                  | 31,750           | -                         | 31,750                                |
| Total expenditures  | <u>1,282,376</u>        | <u>2,102,376</u> | <u>2,030,682</u>          | <u>71,694</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                  |                           |                                       |
|   | (1,209,476)             | (2,029,476)      | (1,973,058)               | 56,418                                |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | 294,476                 | 1,114,476        | 1,074,646                 | (39,830)                              |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | (915,000)               | (915,000)        | (898,412)                 | 16,588                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>915,000</u>          | <u>915,000</u>   | <u>931,716</u>            | <u>16,716</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ 33,304</u>          | <u>\$ 33,304</u>                      |

**UMATILLA COUNTY, OREGON**

**PERS Bond Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2017**

|  | <u>Budgeted Amounts</u> |                     | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|--|-------------------------|---------------------|---------------------------|---------------------------------------|
|  | <u>Original</u>         | <u>Final</u>        |                           |                                       |
| <b><u>REVENUES:</u></b>                                |                         |                     |                           |                                       |
| County apportionment                                   | \$ 1,200,000            | \$ 1,200,000        | \$ 1,247,036              | \$ 47,036                             |
| Interest   | 10,000                  | 10,000              | 21,316                    | 11,316                                |
| Total revenues   | <u>1,210,000</u>        | <u>1,210,000</u>    | <u>1,268,352</u>          | <u>58,352</u>                         |
| <b><u>EXPENDITURES:</u></b>                            |                         |                     |                           |                                       |
| Debt service:  |                         |                     |                           |                                       |
| Principal  | 515,000                 | 515,000             | 515,000                   | -                                     |
| Interest   | 603,000                 | 603,000             | 602,479                   | 521                                   |
| Total expenditures                                     | <u>1,118,000</u>        | <u>1,118,000</u>    | <u>1,117,479</u>          | <u>521</u>                            |
| <b><u>EXCESS OF REVENUES<br/>OVER EXPENDITURES</u></b> | 92,000                  | 92,000              | 150,873                   | 58,873                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                 | <u>1,470,000</u>        | <u>1,470,000</u>    | <u>1,588,157</u>          | <u>118,157</u>                        |
| <b><u>FUND BALANCES, ENDING</u></b>                    | <u>\$ 1,562,000</u>     | <u>\$ 1,562,000</u> | <u>\$ 1,739,030</u>       | <u>\$ 177,030</u>                     |

**UMATILLA COUNTY, OREGON**

**Reith Wastewater Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |               | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|---------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>  |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |               |                           |                                       |
| Intergovernmental:  |                         |               |                           |                                       |
| Loan receipts   | \$ 25,902               | \$ 25,902     | \$ 25,994                 | \$ 92                                 |
| Interest  | 100                     | 100           | 148                       | 48                                    |
| Total revenues  | <u>26,002</u>           | <u>26,002</u> | <u>26,142</u>             | <u>140</u>                            |
| <b><u>EXPENDITURES:</u></b>   |                         |               |                           |                                       |
| Principal retirements   | 18,721                  | 18,721        | 18,721                    | -                                     |
| Interest  | 7,181                   | 7,181         | 7,181                     | -                                     |
| Contingency   | 13,400                  | 13,400        | -                         | 13,400                                |
| Total expenditures  | <u>39,302</u>           | <u>39,302</u> | <u>25,902</u>             | <u>13,400</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |               |                           |                                       |
|   | (13,300)                | (13,300)      | 240                       | 13,540                                |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |               |                           |                                       |
|   | <u>13,300</u>           | <u>13,300</u> | <u>13,345</u>             | <u>45</u>                             |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |               |                           |                                       |
|   | <u>\$ -</u>             | <u>\$ -</u>   | <u>\$ 13,585</u>          | <u>\$ 13,585</u>                      |

UMATILLA COUNTY, OREGON

Non-Major Capital Projects Governmental Funds

June 30, 2017

These funds account for the purchase and construction of the capital assets of the County. The majority of the funds used to purchase capital assets are transfers from other funds. Funds included are:

- **Facilities improvements fund** - accounts for acquisition, remodeling, or construction of county facilities other than fairgrounds and juvenile facilities.
- **Milton-Freewater Head Start building fund** - accounts for acquisition of a new building for Umatilla-Morrow County Head Start, Inc.
- **Capital purchases management fund** - accounts for the acquisition of capital equipment

**UMATILLA COUNTY, OREGON**  
**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet- Modified Cash Basis**

**June 30, 2017**

|                                     | <u>Facilities</u><br><u>Improvements</u> | <u>Milton-<br/>Freewater<br/>Head Start<br/>Building</u> | <u>Capital<br/>Purchases<br/>Management</u> | <u>Totals</u>     |
|-------------------------------------|--|--|---|-------------------|
| <b><u>ASSETS:</u></b>               |  |  |   |                   |
| Cash                                | \$ 408,368                               | \$ 402   | \$ -  | \$ 408,770        |
| Total assets                        | <u>\$ 408,368</u>                        | <u>\$ 402</u>  | <u>\$ -</u>                                 | <u>\$ 408,770</u> |
| <b><u>LIABILITIES AND FUND</u></b>  |  |  |   |                   |
| <b><u>BALANCES:</u></b>             |  |  |   |                   |
| <b><u>LIABILITIES:</u></b>          | <u>\$ -</u>                              | <u>\$ -</u>  | <u>\$ -</u>                                 | <u>\$ -</u>       |
| <b><u>FUND BALANCES:</u></b>        |  |  |   |                   |
| Restricted                          | -  | 402  | -   | 402               |
| Assigned                            | 408,368                                  | -  | -   | 408,368           |
| Total fund balances                 | <u>408,368</u>                           | <u>402</u>   | <u>-</u>                                    | <u>408,770</u>    |
| Total liabilities and fund balances | <u>\$ 408,368</u>                        | <u>\$ 402</u>  | <u>\$ -</u>                                 | <u>\$ 408,770</u> |

**UMATILLA COUNTY, OREGON**

**Nonmajor Capital Projects Funds**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**

**- Modified Cash Basis**

**Year Ended June 30, 2017**

|   | <u>Facilities<br/>Improvements</u> | <u>Milton-<br/>Freewater<br/>Head Start<br/>Building</u> | <u>Capital<br/>Purchases<br/>Management</u> | <u>Totals</u>     |
|---|------------------------------------|--|---|-------------------|
| <b><u>REVENUES:</u></b>   |                                    |  |   |                   |
| Intergovernmental revenue:  |                                    |  |   |                   |
| State revenues  | \$ 12,130                          | \$ -   | \$ -  | \$ 12,130         |
| Reimbursements  | 1,680                              | -  | -   | 1,680             |
| Interest  | 4,819                              | -  | -   | 4,819             |
| Total revenues  | <u>18,629</u>                      | <u>-</u>   | <u>-</u>                                    | <u>18,629</u>     |
| <b><u>EXPENDITURES:</u></b>   |                                    |  |   |                   |
| Materials & services  | 42,578                             | -  | 18,635                                      | 61,213            |
| Capital outlay  | -                                  | -  | 137,159                                     | 137,159           |
| Total expenditures  | <u>42,578</u>                      | <u>-</u>   | <u>155,794</u>                              | <u>198,372</u>    |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                                    |  |   |                   |
|   | <u>(23,949)</u>                    | <u>-</u>   | <u>(155,794)</u>                            | <u>(179,743)</u>  |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                                    |  |   |                   |
| Operating transfers in  | -                                  | -  | 155,794                                     | 155,794           |
| Total other financing sources   | <u>-</u>                           | <u>-</u>   | <u>155,794</u>                              | <u>155,794</u>    |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                                    |  |   |                   |
|   | <u>(23,949)</u>                    | <u>-</u>   | <u>-</u>                                    | <u>(23,949)</u>   |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                                    |  |   |                   |
|   | <u>432,317</u>                     | <u>402</u>   | <u>-</u>                                    | <u>432,719</u>    |
| <b><u>FUND BALANCES, ENDING</u></b>   |                                    |  |   |                   |
|   | <u>\$ 408,368</u>                  | <u>\$ 402</u>  | <u>\$ -</u>                                 | <u>\$ 408,770</u> |



**UMATILLA COUNTY, OREGON**

**Facilities Improvements Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|----------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>   |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                |                           |                                       |
| Intergovernmental revenue:  |                         |                |                           |                                       |
| State   | \$ -                    | \$ -           | \$ 12,130                 | \$ 12,130                             |
| Reimbursements  | -                       | -              | 1,680                     | 1,680                                 |
| Interest  | 2,100                   | 2,100          | 4,819                     | 2,719                                 |
| Total revenues  | <u>2,100</u>            | <u>2,100</u>   | <u>18,629</u>             | <u>16,529</u>                         |
| <b><u>EXPENDITURES:</u></b>   |                         |                |                           |                                       |
| Materials & services  | -                       | 60,000         | 42,578                    | 17,422                                |
| Capital outlay  | -                       | 270,000        | -                         | 270,000                               |
| Operating contingency   | 433,105                 | 103,105        | -                         | 103,105                               |
| Total expenditures  | <u>433,105</u>          | <u>433,105</u> | <u>42,578</u>             | <u>390,527</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | (431,005)               | (431,005)      | (23,949)                  | 407,056                               |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>431,005</u>          | <u>431,005</u> | <u>432,317</u>            | <u>1,312</u>                          |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>    | <u>\$ 408,368</u>         | <u>\$ 408,368</u>                     |

UMATILLA COUNTY, OREGON

Milton-Freewater Head Start Building  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Modified Cash Basis - Budget to Actual  
Year Ended June 30, 2017

|   | <u>Budgeted Amounts</u> |              | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|--------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u> |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |              |                           |                                       |
| Governmental  | <u>\$ -</u>             | <u>\$ -</u>  | <u>\$ -</u>               | <u>\$ -</u>                           |
| <b><u>EXPENDITURES:</u></b>   |                         |              |                           |                                       |
| Personnel services  | <u>402</u>              | <u>402</u>   | <u>-</u>                  | <u>402</u>                            |
| Total expenditures  | <u>402</u>              | <u>402</u>   | <u>-</u>                  | <u>402</u>                            |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | <u>(402)</u>            | <u>(402)</u> | <u>-</u>                  | <u>402</u>                            |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>402</u>              | <u>402</u>   | <u>402</u>                | <u>-</u>                              |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>  | <u>\$ 402</u>             | <u>\$ 402</u>                         |

UMATILLA COUNTY, OREGON

Capital Purchases Management Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
Modified Cash Basis - Budget to Actual  
Year Ended June 30, 2017

|   | <u>Budgeted Amounts</u> |                  | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>     |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                  |                           |                                       |
| Revenues  | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ -</u>               | <u>\$ -</u>                           |
| <b><u>EXPENDITURES:</u></b>   |                         |                  |                           |                                       |
| Materials & services  | <u>-</u>                | <u>19,100</u>    | <u>18,635</u>             | <u>465</u>                            |
| Capital outlay  | <u>150,000</u>          | <u>150,900</u>   | <u>137,159</u>            | <u>13,741</u>                         |
| Total expenditures  | <u>150,000</u>          | <u>170,000</u>   | <u>155,794</u>            | <u>14,206</u>                         |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> | <u>(150,000)</u>        | <u>(170,000)</u> | <u>(155,794)</u>          | <u>14,206</u>                         |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                  |                           |                                       |
| Operating transfers in  | <u>150,000</u>          | <u>170,000</u>   | <u>155,794</u>            | <u>(14,206)</u>                       |
| Total other financing sources   | <u>150,000</u>          | <u>170,000</u>   | <u>155,794</u>            | <u>(14,206)</u>                       |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   | <u>-</u>                | <u>-</u>         | <u>-</u>                  | <u>-</u>                              |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      | <u>-</u>                | <u>-</u>         | <u>-</u>                  | <u>-</u>                              |
| <b><u>FUND BALANCES, ENDING</u></b>   | <u>\$ -</u>             | <u>\$ -</u>      | <u>\$ -</u>               | <u>\$ -</u>                           |

UMATILLA COUNTY, OREGON

INTERNAL SERVICE FUNDS

June 30, 2017

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the various functions of the government. Fund included is:

- **Fleet management fund** - the County uses its internal service fund to account for internal financing of its vehicle fleet.

**UMATILLA COUNTY, OREGON**

**Fleet Management Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2017**

|   | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|-------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>      |                           |                                       |
| <b><u>REVENUES:</u></b>   |                         |                   |                           |                                       |
| Interest  | <u>\$ 3,000</u>         | <u>\$ 3,000</u>   | <u>\$ 5,016</u>           | <u>\$ 2,016</u>                       |
| Total revenue   | <u>3,000</u>            | <u>3,000</u>      | <u>5,016</u>              | <u>2,016</u>                          |
| <b><u>EXPENDITURES:</u></b>   |                         |                   |                           |                                       |
| Materials & services  | <u>10,500</u>           | <u>10,500</u>     | <u>500</u>                | <u>10,000</u>                         |
| Capital outlay  | <u>240,000</u>          | <u>300,000</u>    | <u>298,304</u>            | <u>1,696</u>                          |
| Operating contingency   | <u>102,500</u>          | <u>102,500</u>    | <u>-</u>                  | <u>102,500</u>                        |
| Total expenditures  | <u>353,000</u>          | <u>413,000</u>    | <u>298,804</u>            | <u>114,196</u>                        |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</u></b> |                         |                   |                           |                                       |
|   | <u>(350,000)</u>        | <u>(410,000)</u>  | <u>(293,788)</u>          | <u>116,212</u>                        |
| <b><u>OTHER FINANCING SOURCES:</u></b>                                      |                         |                   |                           |                                       |
| Operating transfers in  | <u>220,000</u>          | <u>280,000</u>    | <u>278,305</u>            | <u>(1,695)</u>                        |
| <b><u>NET CHANGE IN FUND BALANCES</u></b>                                   |                         |                   |                           |                                       |
|   | <u>(130,000)</u>        | <u>(130,000)</u>  | <u>(15,483)</u>           | <u>114,517</u>                        |
| <b><u>FUND BALANCES, BEGINNING</u></b>                                      |                         |                   |                           |                                       |
|   | <u>480,000</u>          | <u>480,000</u>    | <u>490,377</u>            | <u>10,377</u>                         |
| <b><u>FUND BALANCES, ENDING</u></b>   |                         |                   |                           |                                       |
|   | <u>\$ 350,000</u>       | <u>\$ 350,000</u> | <u>\$ 474,894</u>         | <u>\$ 124,894</u>                     |

UMATILLA COUNTY, OREGON

Other Schedules

June 30, 2017

Property taxes:

- Schedule of property tax transactions and outstanding balances
- Schedule of property taxes receivable -- by fund

Schedule of accountabilities:

- Other elected officials

UMATILLA COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances  
Year Ended June 30, 2017

| Fiscal Year | Property Taxes Receivable July 1, 2016 | Current Levy as Extended by Assessor | Discounts Allowed     | Corrections and Adjustments | Interest Collected | Cash Collections       | Property Taxes Receivable June 30, 2017 |
|-------------|--|--------------------------------------|-----------------------|-----------------------------|--------------------|------------------------|---|
| 2016-17     | \$ -                                   | \$ 87,080,320                        | \$ (2,218,979)        | \$ (33,666)                 | \$ 45,996          | \$ (82,002,276)        | \$ 2,871,395                            |
| 2015-16     | 2,490,860                              | -                                    | -                     | (31,902)                    | 94,365             | (1,280,661)            | 1,272,662                               |
| 2014-15     | 1,147,511                              | -                                    | -                     | (28,239)                    | 92,179             | (536,899)              | 674,552                                 |
| 2013-14     | 720,269                                | -                                    | -                     | (29,533)                    | 138,282            | (556,830)              | 272,188                                 |
| 2012-13     | 312,420                                | -                                    | -                     | (27,086)                    | 92,648             | (322,316)              | 55,666                                  |
| 2011-12     | 77,697                                 | -                                    | -                     | (28,247)                    | 12,797             | (35,064)               | 27,183                                  |
| Prior years | 57,578                                 | -                                    | -                     | (7,626)                     | 6,074              | (10,733)               | 45,293                                  |
|             | <u>\$ 4,806,335</u>                    | <u>\$ 87,080,320</u>                 | <u>\$ (2,218,979)</u> | <u>\$ (186,299)</u>         | <u>\$ 482,341</u>  | <u>\$ (84,744,779)</u> | <u>\$ 5,218,939</u>                     |

**Summary by Fund:**

|                     |                     |                      |                       |                     |                   |                        |                     |
|---------------------|---------------------|----------------------|-----------------------|---------------------|-------------------|------------------------|---------------------|
| County Operations * | \$ 897,374          | \$ 15,114,780        | \$ (385,155)          | \$ (34,699)         | \$ 89,154         | \$ (14,744,440)        | \$ 937,014          |
| Agency Funds        | 3,908,961           | 71,965,540           | (1,833,824)           | (151,600)           | 393,187           | (70,000,339)           | 4,281,925           |
|                     | <u>\$ 4,806,335</u> | <u>\$ 87,080,320</u> | <u>\$ (2,218,979)</u> | <u>\$ (186,299)</u> | <u>\$ 482,341</u> | <u>\$ (84,744,779)</u> | <u>\$ 5,218,939</u> |

\* Includes Debt Service

UMATILLA COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund  
June 30, 2017

|                   |                            |
|-------------------|----------------------------|
| General fund      | \$ 909,139                 |
| Debt service fund | <u>27,875</u>              |
| Sub-total         | 937,014                    |
| Agency funds      | <u>4,281,925</u>           |
| Total             | <u><u>\$ 5,218,939</u></u> |



UMATILLA COUNTY, OREGON

Schedule of Accountability -- Other Elected Officials

Cash Transactions

Year Ended June 30, 2017

Accountability for independently elected officials:

The Sheriff's department collects funds from inmates (Trust Fund) and outside source (Commissary Fund). Trust funds are used to pay for damages, with any balance remaining returned to the inmate upon release. The commissary funds are used by inmates and by the County to pay for commissary items. These funds are included as part of the fiduciary statement amounts.

|                                    | <u>Sheriff</u>    |
|------------------------------------|-------------------|
| <u>CASH BALANCE, JUNE 30, 2016</u> | \$ 111,045        |
| <u>CASH RECEIPTS</u>               | 907,622           |
| <u>CASH DISBURSEMENTS</u>          | <u>(873,395)</u>  |
| <u>CASH BALANCE, JUNE 30, 2017</u> | <u>\$ 145,272</u> |

**AUDIT REPORTS, COMMENTS AND DISCLOSURES**  
**REQUIRED BY GOVERNMENT AUDITING STANDARDS**  
**AND STATE REGULATIONS**

**BARNETT & MORO, P.C.**  
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.....  
GERALD J. MORO, C.P.A. EMERITUS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Board of Commissioners  
Umatilla County  
Pendleton, 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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Umatilla County, Oregon's basic financial statements, and have issued our report thereon dated January 15, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Umatilla 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Umatilla 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.

Board of Commissioners  
Umatilla County  
Page two

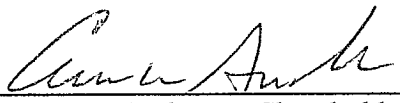
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Umatilla County, Oregon's 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 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.

Barnett & Moro, P.C.

By   
Cameron W. Anderson, Shareholder  
January 15, 2018

**AUDIT COMMENTS AND DISCLOSURES**  
**REQUIRED BY STATE REGULATIONS**

Oregon Administrative Rules 162-010-0000 through 162-010-0330 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures as set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.

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**INDEPENDENT AUDITOR'S REPORT**  
**REQUIRED BY OREGON STATE REGULATIONS**

Board of Commissioners  
Umatilla County  
Pendleton, Oregon

We have audited the basic financial statements of Umatilla County, Oregon as of and for the year ended June 30, 2017, and have issued our report thereon dated January 15, 2018. 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.

**Compliance**

As part of obtaining reasonable assurance about whether Umatilla County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-010-0000 through 162-10-0320 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 statements 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:

- 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, 279C).

Board of Commissioners  
Umatilla County  
Page two

In connection with our testing nothing came to our attention that caused us to believe that Umatilla County, Oregon 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.

**OAR 162-10-0230 Internal Control**


In planning and performing our audit, we considered Umatilla County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Umatilla County, Oregon's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commissioners, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Barnett & Moro, P.C.

By:   
Cameron W. Anderson, Shareholder  
January 15, 2018

**SINGLE AUDIT SECTION**



**UMATILLA COUNTY, OREGON**

**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

| <b><u>Federal Grantor/Program Name:</u></b>  | <b><u>Federal<br/>CFDA Number</u></b> | <b><u>Major<br/>Programs (X)</u></b> | <b><u>Amount</u></b> |
|--|---------------------------------------|--------------------------------------|----------------------|
| <b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>  |                                       |                                      |                      |
| Oregon Department of Administrative Services<br>Schools and Roads - Grants to States               | 10.665                                |                                      | \$ 79,946            |
| <b><u>U.S. GENERAL SERVICES ADMINISTRATION</u></b>   |                                       |                                      |                      |
| Donation of Federal Surplus Property   | 39.003                                |                                      | \$ 4,541             |
| <b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>   |                                       |                                      |                      |
| Mineral land leasing   | 15.214                                |                                      | 2,883                |
| Payments in Lieu of Taxes  | 15.226                                | X                                    | 1,056,000            |
| Distribution of receipts to states & local governments   | 15.227                                |                                      | 1,015                |
|  |                                       |                                      | <u>1,059,898</u>     |
| <b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>  |                                       |                                      |                      |
| Oregon Military Department<br>Emergency management performance grants                              | 97.042                                |                                      | \$ 79,206            |
| <b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>  |                                       |                                      |                      |
| Oregon Department of Justice<br>Crime victim assistance  | 16.575                                |                                      | \$ 123,848           |
| <b><u>U.S. DEPARTMENT OF DEFENSE</u></b>   |                                       |                                      |                      |
| Payments in Lieu of Taxes  | 12.112                                |                                      | \$ 1,887             |
| <b><u>U.S. DEPARTMENT OF ENERGY</u></b>  |                                       |                                      |                      |
| Oregon Department of Transportation<br>Environmental Remediation and Waste Processing and Disposal | 81.104                                |                                      | \$ 5,600             |
| <b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>  |                                       |                                      |                      |
| Oregon Health Authority  |                                       |                                      |                      |
| Public Health Emergency Preparedness   | 93.069                                |                                      | \$ 82,932            |
| Project Grants and Cooperative Agreements for Tuberculosis Control                                 | 93.116                                |                                      | 8,074                |
| Family Planning Services   | 93.217                                |                                      | 31,196               |
| Affordable Care Act (ACA) Abstinence Education Program   | 93.235                                |                                      | 2,316                |
| Affordable Care Act (ACA) Maternal, Infant, and Early Childhood                                    | 93.505                                |                                      | 61,765               |
| Prevention & Public Health Fund (Affordable Care Act) Immunization                                 | 93.539                                |                                      | 515                  |
| Maternal and Child Health Title V  | 93.889                                |                                      | 1,284                |
| Block Grants for Community Mental Health Services  | 93.958                                |                                      | 165,811              |
| Block Grants for Prevention and Treatment of Substance Abuse                                       | 93.959                                | X                                    | 368,789              |
| Maternal and Child Health Services Block Grant to the States                                       | 93.994                                |                                      | 39,736               |
|  |                                       |                                      | <u>762,418</u>       |
| Oregon Department of Justice:<br>Child support enforcement   | 93.563                                |                                      | 115,180              |
|  |                                       |                                      | <u>\$ 877,598</u>    |
| Total expenditures of federal awards   |                                       |                                      | <u>\$ 2,232,524</u>  |

See notes to schedule of  
expenditures of federal awards.

**UMATILLA COUNTY, OREGON**

**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

**NOTE A - BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County, Oregon and is presented on the modified cash basis of accounting as described in note 1 to the basic financial statements. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. 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.

All federal awards received through pass-through agencies with the State of Oregon, with the exception of the Payments in Lieu of Taxes, CFDA #15.226, Donations of Federal Surplus Property, CFDA #39.003. These amounts are direct awards from the federal government.

Umatilla County, Oregon has elected to use the 10% de minimis indirect cost rate.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Commissioners  
Umatilla County  
Pendleton, Oregon

**Report on Compliance for Each Major Federal Program**

We have audited Umatilla 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 Umatilla County, Oregon's major federal programs for the year ended June 30, 2017. Umatilla 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

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

Board of Commissioners  
Umatilla County, Oregon  
Page two

**Opinion on Each Major Federal Program**

In our opinion, Umatilla 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 Umatilla 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 Umatilla County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Umatilla 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Barnett & Moro, P.C.

By:   
Cameron W. Anderson, Shareholder  
January 15, 2018

**UMATILLA COUNTY, OREGON**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2017**

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

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**Financial Statements**

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with the modified cash basis of \_\_\_\_\_ unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes  X  no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes  X  no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes  X  no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ yes  X  none reported

Type of auditor's report issued on compliance for major federal programs: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? \_\_\_\_\_ yes  X  none reported

Identification of major programs:

| CFDA Number | Name of Federal Program or Cluster:                          |
|-------------|--|
| 93.959      | Block Grants for Prevention and Treatment of Substance Abuse |
| 15.226      | Payments in Lieu of Taxes                                    |

---

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes  X  no

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**Section II-Financial Statement Findings**

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There are no financial statement findings for the year ended June 30, 2017.

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**Section III-Federal Award Findings and Questioned Costs**

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There are no federal award findings or questioned costs for the year ended June 30, 2017.

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UMATILLA COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2017

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2016.

FINDINGS:

There were no findings for the year ended June 30, 2016.