

**UMATILLA COUNTY, OREGON**

**Financial Statements and**  
**Independent Auditors' Report**

**June 30, 2012**

**UMATILLA COUNTY, OREGON**

**List of Officials**  
**June 30, 2012**

**COMMISSIONERS:**

**TITLE:**

William Hansell

Commissioner

Larry Givens

Commissioner

Dennis Doherty

Commissioner

**FINANCE DIRECTOR:**

Robert Pahl

**BUDGET OFFICER:**

Bob Heffner

**ADDRESS:**

Umatilla County Courthouse  
216 SE Fourth Street  
Pendleton, OR 97801  
  
Telephone: 541-276-7111

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### **Independent Auditors' Report**

Board of Commissioners  
Umatilla County  
Pendleton, Oregon

We have audited the accompanying 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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Umatilla County, Oregon's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, Umatilla County, Oregon prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County, Oregon as of June 30, 2012, the respective changes in financial position, and the respective budgetary comparison for the General Fund, Public Works Fund, UMAD Response Fund, and Fairgrounds Improvement Fund for the year then ended in conformity with the basis of accounting described in Note 1.


In accordance with Government Auditing Standards, we have also issued our report dated December 7, 2012 on our consideration of Umatilla County, Oregon's internal control over financial reporting and 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

Board of Commissioners  
Umatilla County  
Page two

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Umatilla County, Oregon's financial statements as a whole. The management's discussion and analysis on pages 48-58 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information 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 it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Umatilla County, Oregon's financial statements as a whole. 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Barnett & Moro, P.C.

By:   
Cameron W. Anderson, Shareholder  
Hermiston, Oregon  
December 7, 2012



## **BASIC FINANCIAL STATEMENTS**

**UMATILLA COUNTY, OREGON**

**Statement of Net Assets - Modified Cash Basis**  
**June 30, 2012**

	<u>Governmental Activities</u>
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 21,235,627
Receivables:	
Property taxes	1,239,349
Assessments	44,420
Noncurrent assets:	
Prepaid pension asset	13,485,000
Capital assets:	
Land and construction in progress	1,217,925
Other capital assets (net of accumulated depreciation)	<u>83,954,898</u>
Total assets	<u>121,177,219</u>
<b><u>LIABILITIES:</u></b>	
Deferred revenue:	
Property taxes	1,239,349
Assessments	44,420
Noncurrent liabilities:	
Due within one year	1,539,974
Due in more than one year	<u>19,659,147</u>
Total liabilities	<u>22,482,890</u>
<b><u>NET ASSETS:</u></b>	
Invested in capital assets (net of related debt)	77,458,702
Restricted for:	
Debt service	1,156,598
Public safety	653,954
Highways and streets	3,446,638
Culture and recreation	5,128
Education	76,604
Health	374,685
Other purposes	1,928,795
Unrestricted	<u>13,593,225</u>
Total net assets	<u><u>\$ 98,694,329</u></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, 2012**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>			<b><u>Net (Expense) Revenue and Change in Net Assets</u></b>
		<b><u>Fees, Fines, and Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>	
General government	\$ 10,022,688	\$ 2,387,572	\$ 4,359,552	\$ 335,226	\$ (2,940,338)
Public safety	20,732,973	1,155,942	10,602,788	-	(8,974,243)
Highways and streets	8,920,977	36,094	5,872,454	-	(3,012,429)
Cultural and recreation	1,276,435	1,123,866	122,230	-	(30,339)
Education	607,538	-	267,578	-	(339,960)
Health	3,664,832	817,266	2,462,051	-	(385,515)
Interest on long-term debt	945,803	-	-	-	(945,803)
Total governmental activities	<u>\$ 46,171,246</u>	<u>\$ 5,520,740</u>	<u>\$ 23,686,653</u>	<u>\$ 335,226</u>	<u>(16,628,627)</u>
General revenues:					
Taxes:					
					14,043,999
					1,117,090
					198,323
					100,874
					1,652,392
					3,280,223
					<u>20,392,901</u>
					<u>3,764,274</u>
					<u>94,930,055</u>
					<u>\$ 98,694,329</u>

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, 2012

	General	Public Works	UMAD Response (CSEPP)	Fairgrounds Improvement	Other Governmental	Total
<b><u>ASSETS:</u></b>						
Cash and investments	\$ 5,064,922	\$ 3,625,400	\$ -	\$ 3,604,265	\$ 8,538,619	\$ 20,833,206
Receivables:						
Property taxes	1,135,997	-	-	-	103,352	1,239,349
Assessments	-	-	-	-	44,420	44,420
Total assets	<u>\$ 6,200,919</u>	<u>\$ 3,625,400</u>	<u>\$ -</u>	<u>\$ 3,604,265</u>	<u>\$ 8,686,391</u>	<u>\$ 22,116,975</u>
<b><u>LIABILITIES:</u></b>						
Deferred revenues:						
Property taxes	\$ 1,135,997	\$ -	\$ -	\$ -	\$ 103,352	\$ 1,239,349
Assessments	-	-	-	-	44,420	44,420
Total liabilities	<u>1,135,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,772</u>	<u>1,283,769</u>
<b><u>FUND BALANCES:</u></b>						
Nonspendable	-	-	-	-	-	-
Restricted	201,655	3,203,319	-	-	4,237,428	7,642,402
Committed	-	-	-	3,604,265	3,862,094	7,466,359
Assigned	-	422,081	-	-	439,097	861,178
Unassigned	4,863,267	-	-	-	-	4,863,267
Total fund balances	<u>5,064,922</u>	<u>3,625,400</u>	<u>-</u>	<u>3,604,265</u>	<u>8,538,619</u>	<u>20,833,206</u>
Total liabilities and fund balances	<u>\$ 6,200,919</u>	<u>\$ 3,625,400</u>	<u>\$ -</u>	<u>\$ 3,604,265</u>	<u>\$ 8,686,391</u>	<u>\$ 22,116,975</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 Assets - Modified Cash Basis**  
**June 30, 2012**

Fund balances - governmental funds \$ 20,833,206

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

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

Land	\$ 1,206,382	
Construction in progress	11,543	
Equipment, net of \$9,217,192 accumulated depreciation	2,949,245	
Buildings and improvements, net of \$9,316,437 accumulated depreciation	17,380,611	
Infrastructure, net of \$64,534,387 accumulated depreciation	<u>63,625,042</u>	
		85,172,823

Prepaid pension assets are not reported in the governmental funds. 13,485,000

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 assets.

Internal service funds net assets at year end were: 402,421

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 assets.

Bonds payable	(18,405,000)	
Notes payable	(2,519,326)	
Capital leases payable	<u>(274,795)</u>	
		<u>(21,199,121)</u>
Net assets of governmental activities		<u><u>\$ 98,694,329</u></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, 2012

	General	Public Works	UMAD Response (CSEPP)	Fairgrounds Improvement	Other Governmental	Total
<b><u>REVENUES:</u></b>						
Taxes	\$ 13,776,307	\$ -	\$ -	\$ -	\$ 1,384,782	\$ 15,161,089
Intergovernmental	3,984,114	5,825,278	6,353,399	-	7,859,088	24,021,879
Charges for services	1,628,246	36,094	-	-	3,856,400	5,520,740
Fines & forfeitures	18,225	-	-	-	180,098	198,323
Interest	33,475	17,002	-	3,529	44,790	98,796
Miscellaneous & reimbursements	438,556	254,601	-	-	497,809	1,190,966
Total revenues	<u>19,878,923</u>	<u>6,132,975</u>	<u>6,353,399</u>	<u>3,529</u>	<u>13,822,967</u>	<u>46,191,793</u>
<b><u>EXPENDITURES:</u></b>						
Current:						
General government	5,647,588	-	-	-	3,285,991	8,933,579
Public safety	9,476,292	-	5,984,383	-	4,968,207	20,428,882
Highways and streets	-	5,209,433	-	-	77,267	5,286,700
Cultural and recreation	-	-	-	2,700	1,258,571	1,261,271
Education	302,790	-	-	-	301,348	604,138
Health	1,715,204	-	-	-	1,923,763	3,638,967
Capital outlay	249,214	1,074,863	-	-	86,712	1,410,789
Debt service:						
Principal	-	200,987	-	-	1,256,611	1,457,598
Interest	-	-	-	-	945,803	945,803
Bond issuance costs	-	-	-	-	83,755	83,755
Advance refunding escrow	-	-	-	-	109,538	109,538
Total expenditures	<u>17,391,088</u>	<u>6,485,283</u>	<u>5,984,383</u>	<u>2,700</u>	<u>14,297,566</u>	<u>44,161,020</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER</u></b>						
<b><u>(UNDER) EXPENDITURES</u></b>	<u>2,487,835</u>	<u>(352,308)</u>	<u>369,016</u>	<u>829</u>	<u>(474,599)</u>	<u>2,030,773</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>						
Capital lease proceeds	-	301,737	-	-	-	301,737
Operating transfers in	253,170	511,473	-	147,412	1,469,346	2,381,401
Operating transfers out	(1,998,923)	(6,821)	-	-	(449,490)	(2,455,234)
Sale of capital assets	-	200,987	-	2,994,620	-	3,195,607
Refunding bonds issued	-	-	-	-	4,920,000	4,920,000
Premium on refunding bonds issued	-	-	-	-	128,293	128,293
Payment to refund bond escrow agent	-	-	-	-	(4,855,000)	(4,855,000)
Total other financing sources (uses)	<u>(1,745,753)</u>	<u>1,007,376</u>	<u>-</u>	<u>3,142,032</u>	<u>1,213,149</u>	<u>3,616,804</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>742,082</u>	<u>655,068</u>	<u>369,016</u>	<u>3,142,861</u>	<u>738,550</u>	<u>5,647,577</u>
<b><u>FUND BALANCES, BEGINNING OF YEAR</u></b>	<u>4,322,840</u>	<u>2,970,332</u>	<u>(369,016)</u>	<u>461,404</u>	<u>7,800,069</u>	<u>15,185,629</u>
<b><u>FUND BALANCES, END OF YEAR</u></b>	<u>\$ 5,064,922</u>	<u>\$ 3,625,400</u>	<u>\$ -</u>	<u>\$ 3,604,265</u>	<u>\$ 8,538,619</u>	<u>\$ 20,833,206</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, 2012**

Net change in fund balances - governmental funds	\$ 5,647,577
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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	\$ 1,427,639	
Capital assets transferred from other agencies	461,426	
Adjustment to gain on disposal of assets	84,616	
Less current year depreciation	<u>(4,815,258)</u>	(2,841,577)

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.	57,413
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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.	(190,000)
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The issuance of long-term debt (bonds, notes payable, and capital leases) provides current financial resources to governmental funds and is reported as an other financing source in the governmental funds. 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 assets.

Bond refunding:

Refunding bonds issued	(4,920,000)	
Payment to refunded bond escrow agent	<u>4,855,000</u>	(65,000)
New capital lease		(301,737)

Principal payments:

Bonded debt	1,025,000	
Notes payable	231,611	
Capital leases	<u>200,987</u>	<u>1,457,598</u>

Change in net assets of governmental activities	<u>\$ 3,764,274</u>
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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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Property taxes	\$ 13,281,562	\$ 13,281,562	\$ 13,776,307	\$ 494,745
Intergovernmental	3,679,199	4,377,577	3,984,114	(393,463)
Charges for services	1,503,980	1,503,980	1,628,246	124,266
Fine & forfeitures	14,500	14,500	18,225	3,725
Investment revenue	46,000	46,000	33,475	(12,525)
Miscellaneous & reimbursements	275,213	295,213	438,556	143,343
Total revenues	<u>18,800,454</u>	<u>19,518,832</u>	<u>19,878,923</u>	<u>360,091</u>
<b><u>EXPENDITURES:</u></b>				
General government	6,040,741	6,166,058	5,686,590	479,468
Public safety	9,851,545	10,173,219	9,660,506	512,713
Education	309,850	309,980	302,790	7,190
Health	1,778,467	2,148,540	1,741,202	407,338
Operating contingency	501,720	432,346	-	432,346
Total expenditures	<u>18,482,323</u>	<u>19,230,143</u>	<u>17,391,088</u>	<u>1,839,055</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<u>318,131</u>	<u>288,689</u>	<u>2,487,835</u>	<u>2,199,146</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	233,961	263,403	253,170	(10,233)
Operating transfers out	<u>(2,064,968)</u>	<u>(2,064,968)</u>	<u>(1,998,923)</u>	<u>66,045</u>
Total other financing sources (uses)	<u>(1,831,007)</u>	<u>(1,801,565)</u>	<u>(1,745,753)</u>	<u>55,812</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(1,512,876)</u>	<u>(1,512,876)</u>	<u>742,082</u>	<u>2,254,958</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>3,362,876</u>	<u>3,362,876</u>	<u>4,322,840</u>	<u>959,964</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 5,064,922</u>	<u>\$ 3,214,922</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal revenues	\$ 313,600	\$ 325,617	\$ 301,845	\$ (23,772)
State revenues	635,000	653,000	717,395	64,395
Local revenues	72,500	72,500	60,164	(12,336)
Federal forest service rentals	90,000	90,000	75,434	(14,566)
State gas tax & vehicle licensing	4,700,000	4,700,000	4,670,440	(29,560)
Charges for services:				
Sale and rental of supplies	10,000	10,000	36,094	26,094
Interest	30,000	30,000	17,002	(12,998)
Reimbursements and other revenues	5,000	226,397	254,601	28,204
Total revenues	<u>5,856,100</u>	<u>6,107,514</u>	<u>6,132,975</u>	<u>25,461</u>
<b><u>EXPENDITURES:</u></b>				
Weed control:				
Personal services	104,783	104,783	92,966	11,817
Materials & services	62,566	84,583	82,378	2,205
Capital outlay	-	8,000	6,305	1,695
Total weed control	<u>167,349</u>	<u>197,366</u>	<u>181,649</u>	<u>15,717</u>
Non-departmental:				
Personal services	3,042,481	3,042,481	2,865,148	177,333
Materials & services	2,526,432	2,536,232	2,172,102	364,130
Capital outlay	600,000	811,597	763,660	47,937
Contingency	1,251,888	1,251,888	-	1,251,888
Total non-departmental	<u>7,420,801</u>	<u>7,642,198</u>	<u>5,800,910</u>	<u>1,841,288</u>
Total expenditures	<u>7,588,150</u>	<u>7,839,564</u>	<u>5,982,559</u>	<u>1,857,005</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>(1,732,050)</u>	<u>(1,732,050)</u>	<u>150,416</u>	<u>1,882,466</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	535,151	535,151	511,473	(23,678)
Operating transfers out	(6,821)	(6,821)	(6,821)	-
Total other financing sources (uses)	<u>528,330</u>	<u>528,330</u>	<u>504,652</u>	<u>(23,678)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(1,203,720)</u>	<u>(1,203,720)</u>	<u>655,068</u>	<u>1,858,788</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>2,800,000</u>	<u>2,800,000</u>	<u>2,970,332</u>	<u>170,332</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 1,596,280</u>	<u>\$ 1,596,280</u>	<u>\$ 3,625,400</u>	<u>\$ 2,029,120</u>

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

**UMATILLA COUNTY, OREGON**

**UMAD Response Fund (CSEPP)**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
CSEPP grants	\$ 6,355,267	\$ 6,422,598	\$ 6,352,873	\$ (69,725)
Refunds and reimbursements	-	-	526	526
Total revenues	<u>6,355,267</u>	<u>6,422,598</u>	<u>6,353,399</u>	<u>(69,199)</u>
<b><u>EXPENDITURES:</u></b>				
Public safety:				
Personal services	793,036	593,036	535,835	57,201
Materials & services	<u>5,562,231</u>	<u>5,829,562</u>	<u>5,448,548</u>	<u>381,014</u>
Total expenditures	<u>6,355,267</u>	<u>6,422,598</u>	<u>5,984,383</u>	<u>438,215</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>369,016</u>	<u>369,016</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>-</u>	<u>-</u>	<u>(369,016)</u>	<u>(369,016)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**UMATILLA COUNTY, OREGON**

**Fairgrounds Improvement Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Sale of Public Lands	\$ -	\$ -	\$ 2,994,620	\$ 2,994,620
Interest	1,000	1,000	3,529	2,529
Total revenues	1,000	1,000	2,998,149	2,997,149
<b><u>EXPENDITURES:</u></b>				
Materials & services	67,412	67,412	2,700	64,712
Capital outlay	100,000	100,000	-	100,000
Operating contingency	181,000	181,000	-	181,000
Total expenditures	348,412	348,412	2,700	345,712
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(347,412)	(347,412)	2,995,449	3,342,861
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	147,412	147,412	147,412	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(200,000)	(200,000)	3,142,861	3,342,861
<b><u>FUND BALANCES, BEGINNING</u></b>	200,000	200,000	461,404	261,404
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 3,604,265	\$ 3,604,265

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

**UMATILLA COUNTY, OREGON**

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

**Proprietary Funds**

**June 30, 2012**

	Governmental Activities Internal Service Fund - Fleet Management
<b><u>ASSETS:</u></b>	
Cash and investments	\$    402,421
Total assets	<u>402,421</u>
 <b><u>LIABILITIES</u></b>	 <u>-</u>
 <b><u>NET ASSETS:</u></b>	
Unrestricted	<u><u>\$    402,421</u></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 Assets -**  
**Modified Cash Basis**  
**Proprietary Funds**  
**Year Ended June 30, 2012**

	Governmental Activities Internal Service Fund - Fleet Management
<b><u>OPERATING REVENUES:</u></b>	
Charges for services	\$ -
<b><u>OPERATING EXPENSES:</u></b>	
Materials & services	1,648
Capital outlay	16,850
Total operating expenses	18,498
Operating income (loss)	(18,498)
<b><u>NONOPERATING REVENUES:</u></b>	
Interest revenues	2,078
Operating transfers in	73,833
Total nonoperating revenues	75,911
<b><u>CHANGE IN NET ASSETS</u></b>	57,413
<b><u>TOTAL NET ASSETS, BEGINNING</u></b>	345,008
<b><u>TOTAL NET ASSETS, ENDING</u></b>	\$ 402,421

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, 2012**

	Governmental Activities Internal Service Fund - Fleet Management
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>	
Payments to suppliers	<u>(18,498)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</u></b>	
Transfers from other funds	<u>73,833</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>	
Interest revenues	<u>2,078</u>
<b><u>NET INCREASE IN CASH AND INVESTMENTS</u></b>	57,413
<b><u>CASH AND INVESTMENTS, BEGINNING OF YEAR</u></b>	<u>345,008</u>
<b><u>CASH AND INVESTMENTS, ENDING OF YEAR</u></b>	<u>\$ 402,421</u>

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

**UMATILLA COUNTY, OREGON**

**Agency Funds**

**Statement of Fiduciary Net Assets - Modified Cash Basis**

**June 30, 2012**

	<b><u>Agency Funds</u></b>
<b><u>ASSETS:</u></b>	
Cash and investments	\$ 896,329
Taxes receivable	5,334,442
Total assets	<u>6,230,771</u>
<b><u>LIABILITIES:</u></b>	
Taxes due to other agencies	5,334,442
Payable to other entities - sheriff accounts	69,583
Payable to other entities - finance department accounts	826,746
Total liabilities	<u>6,230,771</u>
<b><u>NET ASSETS</u></b>	<u><u>\$ -</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, 2012**

#### **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. As discussed below, the County maintains proprietary enterprise type funds and applies Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) Opinions and Accounting Research Bulletins of the Committee on accounting procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. For enterprise funds, GASB Statement Nos. 20 and 34 provide the County the option of electing to apply FASB pronouncements issued after November 30, 1989. The County has elected not to apply those pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections on these notes.

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.

#### **Government-wide and fund financial statements:**

The government-wide financial statements (the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. 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, 2012.



## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

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.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns with composite columns for non-major funds.

#### **Measurement focus, basis of accounting, and financial statement presentation:**

Measurement focus refers to what is being measured by a fund. Basis of accounting refers to when transactions are recognized in the accounts and reported in the financial statements. Basis of presentation refers to the application of measurement focus and basis of accounting to financial statement types.

The government-wide financial statements are presented on the modified cash basis of accounting, as are the proprietary and fiduciary fund financial statements. All funds are accounted for using the cash basis of accounting. All revenues are recognized when received rather than when earned, and all expenses are recognized when paid rather than when the obligation is incurred. The modified cash basis of accounting differs from the cash basis of accounting in that fixed assets and related accumulated depreciation and long-term debt have been recorded in the Statement of Net Activities. This basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Those revenues susceptible to accrual are property taxes, special assessments, intergovernmental revenue, licenses, interest revenue, and charges for services. All other revenue items are considered to be measurable and available only when cash is received by the County.

The modified cash basis of accounting for the government-wide financial statements and the cash basis of accounting for the fund financial statements differs from generally accepted accounting principles in that under generally accepted accounting principles, governmental funds are presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. Expenditures are generally recognized when the related liability is incurred.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

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.

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.

Since the governmental fund statements are presented on a different measurement focus and basis of accounting 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 assets 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 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.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements** **June 30, 2012**

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

- UMAD Response Fund -- Accounts for the expenditures of the Chemical Stockpile Emergency Preparedness Program (CSEPP). This program includes developing a communication system, educating the public, and preparing an emergency response program.
- Fairgrounds Improvement Fund -- Accounts for acquisition, remodeling, or construction of fairgrounds.

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.

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 assets or equity:**

##### **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.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

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.

##### **Receivables and payables:**

Since the County is using the modified cash basis of accounting for governmental funds, the recorded property taxes receivable is recognized when levied and reported on the Statement of Net Assets-Modified Cash as an asset, which is offset with a deferred revenue liability.

##### **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.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Assets 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.

#### **Other non-current assets:**

The County accounts for the proceeds of the Limited Tax Pension Bonds (See Note 7) as a prepaid pension asset and amortizes the asset as the bond principal is paid.

#### **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.

#### **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.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

##### **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 Statement of Assets, Liabilities and Equity Arising from Cash Transactions.

##### **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.

##### **Fund balance:**

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

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.

## UMATILLA COUNTY, OREGON

### Notes to Basic Financial Statements

June 30, 2012

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

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.

When the option is available to use restricted or unrestricted resources for any purpose, the County expends restricted resources first. When the option is available to use committed, assigned, or unassigned resources for any purpose, the County expends committed resources before assigned resources, and assigned resources before unassigned resources.

Fund balances by classification for the year ended June 30, 2012 were as follows:

	General	Public Works	UMAD/ CSEPP	Fairgrounds Improvements	Other Governmental	Total Governmental Funds
<u>Fund balances</u>						
Restricted:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 1,156,598	\$ 1,156,598
Public safety	-	-	-	-	653,954	653,954
Highways and streets	-	3,203,319	-	-	243,319	3,446,638
Culture and recreation	-	-	-	-	5,128	5,128
Education	-	-	-	-	76,604	76,604
Health	-	-	-	-	374,685	374,685
General government	201,655	-	-	-	1,727,140	1,928,795
Total restricted	201,655	3,203,319	-	-	4,237,428	7,642,402
Committed:						
Debt service	-	-	-	-	1,769,174	1,769,174
Capital projects	-	-	-	3,604,265	-	3,604,265
Highways and streets	-	-	-	-	294,747	294,747
Culture and recreation	-	-	-	-	46,160	46,160
Health	-	-	-	-	84,713	84,713
General government	-	-	-	-	1,667,300	1,667,300
Total committed	-	-	-	3,604,265	3,862,094	7,466,359
Assigned:						
Capital projects	-	-	-	-	188,912	188,912
Highways and streets	-	422,081	-	-	-	422,081
Culture and recreation	-	-	-	-	26,912	26,912
Health	-	-	-	-	223,273	223,273
Total assigned	-	422,081	-	-	439,097	861,178
Unassigned	4,863,267	-	-	-	-	4,863,267
Ending fund balance	\$ 5,064,922	\$ 3,625,400	\$ -	\$ 3,604,265	\$ 8,538,619	\$ 20,833,206

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

#### **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, 2012**

**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.

**Budget overexpenditures:**

The County had the following budget overexpenditure for the year ended June 30, 2012:

Tax Foreclosed Property Fund: Materials and Services	<u><u>\$ (690)</u></u>
--	------------------------

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

#### **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 daily balances.

**Cash:**

Demand deposits	\$ 255,934
Money market accounts	<u>307,558</u>
Total cash	<u>563,492</u>

		Percentage of Total Investments	Weighted Avg. Maturity (Years)
Investments:			
Oregon Local Government Investment Pool	20,815,184	97%	0.01
Certificates of deposits	<u>753,280</u>	<u>3%</u>	<u>0.48</u>
Total investments	<u>21,568,464</u>	<u>100%</u>	
Total cash and investments	<u>\$ 22,131,956</u>		

Total investment portfolio weighted average maturities 0.03

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

Cash and investments - governmental activities	\$ 21,235,627
Statement of fiduciary net assets	<u>896,329</u>
	<u>\$ 22,131,956</u>

#### **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, 2012 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, 2012 have maturities of 18 months or less.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

##### **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, 2012, 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 Assets.

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.

##### **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, 2012, the County did not hold investments with any one issuer that exceeded these limits.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

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

**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.

**NOTE 4 – SPECIAL ASSESSMENTS RECEIVABLE:**

Special assessments receivable is the result of improvements made to the Canal Road Local Improvement District, Agnew Road Local Improvement District, Nelson Lane Road Local Improvement District, Poverty Flats Road Local Improvement District, Culp Road Local Improvement District, and Col Jordan Local Improvement District.

Changes to special assessments receivable consisted of the following:

Balance, July 1, 2011	\$ 47,261
New assessments	-
Collections	(7,127)
Interest included	<u>4,286</u>
Balance June 30, 2012	<u><u>\$ 44,420</u></u>

**NOTE 5 – DEFERRED REVENUE:**

Receivables are not recorded as revenues until collected. The receivables shown in the Combined Balance Sheet - Modified Cash Basis are completely offset by a deferred revenue account. Deferred revenue at June 30, 2012 consisted of the following:

Property taxes	\$ 1,239,349
Special assessments	<u>44,420</u>
Total	<u><u>\$ 1,283,769</u></u>

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

**NOTE 6 - CAPITAL ASSETS:**

Capital asset activity for the year ended June 30, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,178,532	\$ 58,105	\$ (30,255)	\$ 1,206,382
Construction in progress	74,669	13,923	(77,049)	11,543
Total capital assets, not being depreciated	<u>1,253,201</u>	<u>72,028</u>	<u>(107,304)</u>	<u>1,217,925</u>
Capital assets, being depreciated:				
Buildings and improvements	26,166,757	649,070	(118,779)	26,697,048
Machinery and equipment	11,947,642	1,565,932	(1,347,137)	12,166,437
Infrastructure	128,159,429	-	-	128,159,429
Total capital assets being depreciated	<u>166,273,828</u>	<u>2,215,002</u>	<u>(1,465,916)</u>	<u>167,022,914</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,446,988)	(981,601)	112,152	(9,316,437)
Machinery and equipment	(9,585,424)	(939,922)	1,308,154	(9,217,192)
Infrastructure	(61,480,217)	(3,054,170)	-	(64,534,387)
Total accumulated depreciation	<u>(79,512,629)</u>	<u>(4,975,693)</u>	<u>1,420,306</u>	<u>(83,068,016)</u>
Total capital assets being depreciated, net	<u>86,761,199</u>	<u>(2,760,691)</u>	<u>(45,610)</u>	<u>83,954,898</u>
Governmental activities capital assets, net	<u>\$ 88,014,400</u>	<u>\$ (2,688,663)</u>	<u>\$ (152,914)</u>	<u>\$ 85,172,823</u>

Depreciation was charged to functions and programs as follows:

	Governmental Activities
General government	\$ 832,461
Public safety	304,091
Highways and streets	3,634,277
Cultural and recreation	15,164
Education	3,400
Health	25,865
	<u>\$ 4,815,258</u>

Assets were transferred to the County as a result of the CSEPP closure during the current year. The assets were added with a cost basis of \$621,826 and a calculated accumulated depreciation of \$160,435, for a total estimated value of \$461,426.

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**  
**June 30, 2012**

**NOTE 7 - LONG TERM DEBT:**

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

<u>Governmental activities:</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due in Current Year</u>
Bonded Debt:					
2002 refunding issue	\$ 5,690,000	\$ -	\$(5,690,000)	\$ -	\$ -
2005 PERS bond issue	13,675,000	-	(190,000)	13,485,000	250,000
2012 refunding issue	-	4,920,000	-	4,920,000	1,030,000
Total bonded debt	<u>19,365,000</u>	<u>4,920,000</u>	<u>(5,880,000)</u>	<u>18,405,000</u>	<u>1,280,000</u>
Notes payable:					
Reith wastewater	332,650	-	(16,558)	316,092	16,970
Boiler replacement	88,812	-	(12,237)	76,575	12,986
EOAF detox center	266,699	-	(11,816)	254,883	11,870
Construction	<u>2,062,776</u>	<u>-</u>	<u>(191,000)</u>	<u>1,871,776</u>	<u>200,000</u>
Total notes payable	<u>2,750,937</u>	<u>-</u>	<u>(231,611)</u>	<u>2,519,326</u>	<u>241,826</u>
Capital leases:					
Wheel loader	174,045	-	(174,045)	-	-
Wheel loader	<u>-</u>	<u>301,737</u>	<u>(26,942)</u>	<u>274,795</u>	<u>18,148</u>
Total capital leases	<u>174,045</u>	<u>301,737</u>	<u>(200,987)</u>	<u>274,795</u>	<u>18,148</u>
Total governmental activities	<u>\$22,289,982</u>	<u>\$5,221,737</u>	<u>\$(6,312,598)</u>	<u>\$ 21,199,121</u>	<u>\$ 1,539,974</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 on June 30, 2012 was \$4,855,000. As a result of the refunding, the bonds have been removed as a liability on the County's financial statements.

## **UMATILLA COUNTY, OREGON**

### **Notes To Basic Financial Statements** **June 30, 2012**

#### **NOTE 7 - 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	Annual Debt		
June 30,	Principal	Interest	Service
2013	\$ 1,280,000	\$ 755,946	\$ 2,035,946
2014	1,305,000	724,163	2,029,163
2015	1,375,000	689,702	2,064,702
2016	1,405,000	652,023	2,057,023
2017	1,440,000	611,744	2,051,744
2018-2022	3,935,000	2,551,045	6,486,045
2023-2027	6,915,000	1,296,537	8,211,537
2028-2032	750,000	37,530	787,530
Totals	<u>\$ 18,405,000</u>	<u>\$ 7,318,690</u>	<u>\$ 25,723,690</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.

**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**  
**June 30, 2012**

**NOTE 7 - 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 \$19,430 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 June 30,	Principal	Interest	Annual Debt Service
2013	\$ 241,826	\$ 101,454	\$ 343,280
2014	251,963	90,867	342,830
2015	262,146	79,832	341,978
2016	273,387	68,269	341,656
2017	284,679	56,208	340,887
2018-2022	946,648	113,807	1,060,455
2023-2027	204,304	33,034	237,338
2028-2032	54,373	3,257	57,630
Totals	<u>\$ 2,519,326</u>	<u>\$ 546,728</u>	<u>\$ 3,066,054</u>



**UMATILLA COUNTY, OREGON**

**Notes To Basic Financial Statements**  
**June 30, 2012**

**NOTE 7 - LONG TERM DEBT (continued):**

**Capital lease obligations:**

Lease purchase agreement payable in annual installments of \$26,942, including interest at 3.2%, collateralized by 2011 CAT Model 966H wheel loader. A balloon payment of \$205,000 is due during the 2016-17 fiscal year to pay off the obligation in full. Future minimum lease obligations as of June 30, 2012, are as follows:

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2013	\$ 26,942
2014	26,942
2015	26,942
2016	26,942
2017	205,000
Amount representing interest	<u>(37,973)</u>
Present value of minimum lease payments	<u><u>\$ 274,795</u></u>

**NOTE 8 - 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 9 - 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.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

**NOTE 9 - INTERFUND TRANSACTIONS (continued):**

The following are the County's interfund transfers for the year ended June 30, 2012:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Purpose</u>	<u>Amount</u>
General	Emergency 911	To supplement operations	\$ 759,573
General	Fair Ground Imp.	For capital upgrades to fairgrounds	67,412
General	Econ. Development	To support economic development	178,000
General	Public Works	To supplement operations	511,473
General	County Fair	To supplement operations	25,000
General	Debt Service	To fund debt service on notes payable	295,020
General	Sheriff Marine	To supplement operations of marine department	1,690
General	Special Services	To supplement operations	41,451
General	Juvenile Center Imp.	To supplement internal financing of improvements	57,992
General	Fleet management	Installment payment on internal vehicle financing	61,312
Corrections Assessment	General	To supplement county jail operations	52,619
Corrections Assessment	Human Services	To supplement operations of A&D	35,080
Corrections Assessment	Comm. Corrections	To supplement comm. Corrections operations	17,540
Tax Foreclosed Property	General	For allocation of sale proceeds	28,656
Prevention/Early Intervention	General	For closure of fund	5,784
Liquor Enforcement	General	To supplement general fund operations	5,077
Comm. Benefits	General	To supplement general fund capital purchases	58,000
Comm. Benefits	Fair Ground Imp.	For capital upgrades to fairgrounds	80,000
FPEP Reserve	General	To supplement family planning operations	161,034
Public Works	Fleet management	Installment payment on internal vehicle financing	6,821
County Fair	Fleet management	Installment payment on internal vehicle financing	5,700
		Total	<u><u>\$ 2,455,234</u></u>

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

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

##### **A. Plan Description:**

The County is a participating employer in Oregon Public Employees Retirement System (OPERS), a public employee retirement system that acts as a common investment and administrative agent for public employers in the State of Oregon. OPERS are administered under Oregon Revised Statutes Chapter 238 and Internal Revenue Service 401(a) by the Public Employees Retirement Board (PERB). County employees are eligible to participate in OPERS after six months of employment and benefits vest after five continuous years of service or at age 50. OPERS, a component unit of the State of Oregon, issue a comprehensive annual financial report, which may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, OR 97281, or calling (503) 598-7377.

##### **B. Funding Policy:**

County employees participate in one or more OPERS retirement plans that provide pension, death, disability, and post-employment healthcare benefits to members or their beneficiaries:

- PERS (Public Employee Retirement System) is a cost-sharing multiple-employer defined benefit pension plan provided to members who were hired prior to August 29, 2003. In 1995, the Legislature enacted a second level or "tier" of PERS benefits for persons who established PERS membership on or after January 1, 1996. These Tier Two members do not have the Tier One assumed earnings rate guarantee, and have a higher normal retirement age of 60, compared to 58 for Tier One. Employer contributions to PERS are required by state statute and are made at actuarially determined rates as adopted by the PERB. Up through December 31, 2003, covered employees were required by state statute to contribute 6% of their annual salary to the PERS plan. Currently, this contribution is made by the County for benefited employees. The County's required contribution rate is 7.16% for general service employees and 14.6% for police and fire employees of eligible compensation.

- OPSRP (Oregon Public Service Retirement Plan) is a hybrid retirement plan with two components: a defined benefit pension plan and a defined contribution pension plan.

- The cost-sharing multiple-employer defined benefit pension plan is provided to members who were hired on or after August 29, 2003. Employer contributions are required by state statute and are made at actuarially determined rates as adopted by the PERB. The annual required contribution rates for the OPSRP defined benefit pension plan were 5.46% for general service employees and 8.17% for police and fire employees of eligible compensation.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

**NOTE 11 - PENSION PLAN - OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM**

**(continued):**

**B. Funding Policy (continued):**

- The cost-sharing multiple-employer defined benefit pension plan (called the Individual Account Program or IAP) is provided to all members or their beneficiaries who are PERS or OPSRP eligible. State statutes require covered employees to contribute 6% of their annual covered salary to the IAP plan effective January 1, 2004. Plan members of PERS retain their existing PERS accounts, but member contributions beginning in 2004 will be deposited in the member's IAP, not in the member's PERS account.

In late September of 2005, the County issued Limited Tax Pension Bonds to fund a portion of its unfunded actuarial liability (UAL) with PERS. The bonds were issued in the amount of \$13,970,000. Of this amount, \$306,147 was used to pay bond issuance costs and \$13,663,853 was used to satisfy the County's UAL as of December 31, 2003. On December 31, 2010, the side account balance with PERS associated with this prepayment of the County's UAL was \$9,337,742.

**C. Annual Pension Cost:**

The County's contributions for the current fiscal year and the prior three fiscal years were as follows:

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Costs</u> <u>(APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
6/30/2012	\$ 1,979,284	100%	\$ -
6/30/2011	\$ 1,458,828	100%	\$ -
6/30/2010	\$ 1,357,365	100%	\$ -
6/30/2009	\$ 1,948,522	100%	\$ -

**NOTE 12 - 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.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

**NOTE 12 - DEFERRED COMPENSATION PLAN (continued):**

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 13 - OTHER POST EMPLOYMENT BENEFITS (OPEB):**

The County implemented GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post Employment Benefits other than Pensions during the year ended June 30, 2009.

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 270 active employees and 10 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 \$681 for single coverage and \$1,972 for family coverage. The same monthly premiums apply to retirees. For the year ended June 30, 2012, the retired employees contributed \$105,415 to the plan.

**UMATILLA COUNTY, OREGON**

**Notes to Basic Financial Statements**

**June 30, 2012**

**NOTE 13 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued):**

The County's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution of the County (ARC), 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.

Normal cost at year end	\$ 260,716
Amortization of UAAL	206,687
Annual required contribution (ARC)	<u>467,403</u>
Interest on prior year net OPEB obligation	53,469
Adjustment to ARC	<u>(90,842)</u>
Annual OPEB cost	430,030
Explicit benefit payments	-
Implicit benefit payments	<u>(91,450)</u>
Increase in net OPEB obligation	338,580
Net OPEB obligation - beginning of year	1,336,713
Net OPEB obligation - end of year	<u><u>\$ 1,675,293</u></u>

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

Fiscal Year Ending	Annual Costs (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2012	\$ 430,030	21%	\$ 1,675,293
6/30/2011	\$ 633,174	21%	\$ 1,336,713
6/30/2010	\$ 596,118	16%	\$ 838,234

As of August 1 , 2010 the most recent actuarial valuation date, the plan was zero percent funded. The actuarial liability for benefits was \$2,827,889, and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$2,827,889.

## **UMATILLA COUNTY, OREGON**

### **Notes to Basic Financial Statements**

**June 30, 2012**

#### **NOTE 14 - 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.

#### **NOTE 15 - JOINT VENTURE:**

In March 2012, the County entered into an intergovernmental agreement with City of Hermiston 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 anticipates contributing cash and infrastructure, but none had been contributed as of June 30, 2012.

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.

No separate financial statements are available for the Authority.

#### **NOTE 16 - 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.

## **SUPPLEMENTARY INFORMATION**



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **UMATILLA COUNTY**

### **Management Discussion and Analysis** **June 30, 2012**

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, 2012. 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 follow this discussion and analysis.

#### **Financial Highlights**

The assets of Umatilla County primary government exceeded its liabilities at June 30, 2012 by \$98.7 million (Net Assets). Of this amount, \$13.6 million (Unrestricted Net Assets) 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 Assets increased by \$3.8 million during the fiscal year ending June 30, 2012.

#### **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 Assets and the Statement of Activities.

The Statement of Net Assets presents information on the County primary government assets and liabilities with the difference between the two reported as net assets. It uses a modified cash basis of accounting to focus on resources available for future operations. As viewed over time, increases or decreases may serve as an indicator of whether the financial position of the County is improving or deteriorating.

## **UMATILLA COUNTY**

### **Management Discussion and Analysis** **June 30, 2012**

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. The County uses the modified cash basis of accounting to record its activities. 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 Assets 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 on major governmental funds. Of the 44 funds maintained by the County, 43 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, thirty five special revenue funds, four capital project funds, and three debt service 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.

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

## **UMATILLA COUNTY**

### **Management Discussion and Analysis** **June 30, 2012**

Of the 43 governmental funds maintained by the County, four are considered to be major funds: the General Fund, the Public Works Fund, the Chemical Stockpile Emergency Preparedness Program (also known as CSEPP) and the Fair Improvement 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, 2012

### Government-Wide Financial Analysis

Net assets may serve over time as a useful indicator of a government's financial position. Umatilla County's assets exceeded liabilities by \$98.7 million as of June 30, 2012. This is an increase of \$3.8 million compared to net assets at the end of the previous year. It represents the impact of the CSEPP closure, asset contributions by both CSEPP and the State of Oregon, and the sale of fairgrounds to the Hermiston School District.

#### Exhibit 1

#### STATEMENT OF NET ASSETS (Dollars in Thousands)

	2012	2011	2010
CASH AND INVESTMENTS	\$ 21,235	\$ 15,531	\$ 13,189
RECIEVABLES	1,284	1,233	1,214
PREPAID PENSION ASSET	13,485	13,675	13,815
CAPITAL ASSETS	85,173	88,014	90,774
TOTAL ASSETS	121,177	118,453	118,992
DEFERRED REVENUE	1,284	1,233	1,214
LIABILITIES DUE WITHIN ON YEAR	1,540	1,277	1,252
LIABILITIES DUE IN MORE THAN ONE YEAR	19,659	21,013	22,328
TOTAL LIABILITIES	22,483	23,523	24,794
NET ASSETS			
INVESTED IN FIXED ASSETS, NET OF RELATED DEBT	77,459	79,399	81,009
RESTRICTED FOR:			
CAPITAL PROJECTS	-	-	325
DEBT SERVICE	1,156	1,020	2,581
PUBLIC SAFETY	654	689	378
HIGHWAYS AND STREEETS	3,447	2,856	3,203
CULTURE & RECREATION	5	16	342
EDUCATION	77	63	41
HEALTH	374	317	526
OTHER PURPOSES	1,929	1,330	2,124
UNRESTRICTED	13,593	9,240	3,669
TOTAL NET ASSETS	\$ 98,694	\$ 94,930	\$ 94,198

14% of the balance of net assets or \$13.6 million may be used to meet the government's ongoing obligations to its citizens and creditors.

## UMATILLA COUNTY

### Management Discussion and Analysis

June 30, 2012

The largest portion of the County's net assets (78%) 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.

A portion of the County's net assets (7.7%) is subject to external restrictions and can be used only as provided by statute and regulation.

#### Exhibit 2

#### STATEMENT OF NET ACTIVITIES (Dollars in Thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>
NET CHANGE IN NET ASSETS			
<b>GOVERNMENTAL ACTIVITIES:</b>			
GENERAL GOVERNMENT	\$ (2,940)	\$ (1,305)	\$ (2,836)
PUBLIC SAFETY	(8,974)	(8,537)	(8,501)
HIGHWAYS AND STREETS	(3,012)	(3,256)	(3,788)
CULTURE AND RECREATION	(30)	(87)	(125)
EDUCATION	(340)	(348)	(301)
HEALTH	(386)	(2,084)	(1,554)
INTEREST ON L-T DEBT	(946)	(1,096)	(1,424)
TOTAL GOVERNMENTAL ACTIVITIES	<u>(16,628)</u>	<u>(16,713)</u>	<u>(18,529)</u>
<b>GENERAL RECEIPTS</b>			
PROPERTY TAXES	15,161	14,854	14,689
FINES & FORFEITURES	198	233	348
EARNINGS ON INVESTMENTS	101	114	200
REFUNDS & MISCELLANEOUS	1,652	2,244	1,741
SALE OF FIXED ASSETS	3,280	-	-
TOTAL GENERAL RECEIPTS & TRANSFERS	<u>20,392</u>	<u>17,445</u>	<u>16,978</u>
CHANGE IN NET ASSETS	3,764	732	(1,551)
NET ASSETS, BEGINNING	94,930	94,198	95,749
NET ASSETS, ENDING	<u>\$ 98,694</u>	<u>\$ 94,930</u>	<u>\$ 94,198</u>

## **UMATILLA COUNTY**

### **Management Discussion and Analysis** **June 30, 2012**

#### 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 \$20.8 million, an increase of \$5.6 million when compared to the previous year. The majority of the combined fund balances is reserved and only available for spending within the designated funds.

The General Fund, the Public Works Fund, the CSEPP Fund, and the Fair Improvement Fund are considered major funds by the County. These major funds account for 59% of the combined governmental fund balances.

The major funds account for 70% of total governmental revenues and 67% of total governmental expenditure.

Public Safety and Health programs account for 55% of all governmental expenditures.

**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 \$5 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 29% of total general fund expenditures for the fiscal year ending 2012 compared to 26% the prior year. The net change in the fund balance for the General Fund was a \$742 thousand increase.

Property tax is the significant revenue source for the General Fund. The year's collections represent 71% of total General Fund revenues, compared to 70% the previous year.

**Public Works Fund.** The Public Works Fund's primary source of revenue is gas tax receipts distributed by the State of Oregon. Gas tax receipts increased \$622 thousand over the prior year.

## **UMATILLA COUNTY**

### **Management Discussion and Analysis**

**June 30, 2012**

Expenditures exceeded revenues \$352 thousand in the current year. With the \$442 thousand transfer from the General Fund, capital lease proceeds and sale of capital assets, the Public Works Fund ending fund balance was \$3.6 million, a \$655 thousand increase from the previous year.

CSEPP Fund. The Chemical Stockpile Emergency Preparedness Program Fund (CSEPP) completed its mission this year. During the closure of the federal program, items of equipment were made available to parties who could continue the mission of program. The County opted to select two generators, a trailer and several smaller pieces of equipment. The fund had 8.25 budgeted FTE's budgeted prior to closure. 2.25 FTE's were reabsorbed in existing programs.

Fair Improvement Fund. The County sold its fairgrounds for net receipts of \$2.99 million. The funds will be transferred to the Eastern Oregon Trade and Event Center Authority for development of a new site for the Umatilla County Fair. The County and the City of Hermiston have jointly created this intergovernmental entity or council of government for the development of future expansion.

#### **General Fund Budgetary Highlights**

The County made several revisions to the original General Fund appropriations adopted by the Board of Commissioners for the 2011-2012 fiscal year. The adjustments were needed to increase expenditures for the difference in adopted revenue and revised revenue budget. These revisions resulted in a 4% increase in General Fund appropriations.

General Fund revenues exceeded the adjusted budget by \$360 thousand and expenditures were \$1.8 million under budget.

Capital Assets. Umatilla County's investment in capital assets for its governmental activities amounts to \$85.1 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.



# UMATILLA COUNTY

## Management Discussion and Analysis June 30, 2012

### Exhibit 3

#### FIXED ASSETS AT YEAR END (Dollars in Thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>
NON-DEPRECIABLE ASSETS:			
LAND	\$ 1,206	\$ 1,178	\$ 1,178
CONSTRUCTION IN PROCESS	12	75	177
SUBTOTAL	<u>1,218</u>	<u>1,253</u>	<u>1,355</u>
DEPRECIABLE ASSETS:			
BUILDINGS	26,697	26,167	25,064
EQUIPMENT	12,167	11,948	11,644
INFRASTRUCTURE	128,159	128,159	128,159
SUBTOTAL	<u>167,023</u>	<u>166,274</u>	<u>164,867</u>
ACCUMULATED DEPRECIATION	(83,068)	(79,513)	(75,448)
TOTAL GENERAL FIXED ASSETS	<u>\$ 85,173</u>	<u>\$ 88,014</u>	<u>\$ 90,774</u>

Debt Administration. At the end of the current fiscal year, Umatilla County had total debt outstanding of \$21.2 million. Of this amount \$4.9 million is comprised of general obligation bonds issued to finance construction of a new county jail, \$13.5 million is comprised of the Limited Tax Pension Bonds issued in 2005, \$2.5 million is comprised of notes backed by the full faith and credit of the County, and \$275 thousand in a capital lease secured by equipment.

The general obligation bonds originally issued in the fiscal year 1997, were refunded in 2002 and most recently in January of 2012. The latest bond refunding increases bond principal \$65,000 and saves the taxpayers \$333,359 over the remaining life of the issue which ends in October, 2016. The 2012 series bonds were rated "A+" by Standard & Poor's upon issuance with a stable outlook. The bonds are supported by unlimited ad valorem taxes.

Limited Tax Pension Bonds. The Pension Bonds were issued to address the County's estimated PERS unfunded actuarial liability in 2005. The bonds were recently upgraded to Aa3 from A3 by Moody's Investors Service in 2010. The 5% of real market value statutory limitation on pension bonds is well in excess of outstanding debt.

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.

## UMATILLA COUNTY

### Management Discussion and Analysis June 30, 2012

#### Exhibit 3

#### OUTSTANDING DEBT AT YEAR END (Dollars in Thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>
GENERAL OBLIGATIONS	\$ 4,920	\$ 5,690	\$ 6,485
LIMITED TAX BONDS	13,485	13,675	13,815
NOTES PAYABLE	2,519	2,751	3,086
CAPITAL LEASES	275	174	193
TOTAL OUTSTANDING DEBT	<u>\$ 21,199</u>	<u>\$ 22,290</u>	<u>\$ 23,579</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 basis of service for the boiler debt.

The County also carries \$275 thousand in the form of a capital lease collateralized by the underlying equipment.

Total County debt outstanding represents .4% 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 9.4% to 8.5%, slightly higher than the U.S. rate of 8.2%. 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, 2012**

The County's seasonally adjusted unemployment rate also decreased slightly over the past year from 9.1 % to 8.4%. 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 \$3.95 million was projected for the General Fund in the 2013 budget. The actual beginning fund balance exceeded the projection.

The certified property tax base continues to grow. The tax base for 2011-2012 grew at a 2% rate over the prior year and was projected to grow 1% in the 2012-2013 budget.

Next year's adopted operating budget is \$4.5 million lower than the 2012 operating budget. The principal difference is a projected \$6.5 million decrease associated with the closure of the CSEPP program. The General Fund requirements have been projected \$399 thousand 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 Budget Office at 216 S.E. 4<sup>th</sup> 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>REVENUES:</b>				
Property taxes:				
Current year taxes	\$ 11,575,062	\$ 11,575,062	\$ 11,830,832	\$ 255,770
Prior year taxes	400,000	400,000	566,152	166,152
In-lieu of taxes	1,306,500	1,306,500	1,379,323	72,823
Intergovernmental:				
Federal revenues	403,504	890,932	703,980	(186,952)
State revenues	381,742	457,612	409,915	(47,697)
Local revenues	192,580	307,610	242,368	(65,242)
Salary supplements	120,000	120,000	131,973	11,973
Amusement tax	14,000	14,000	17,754	3,754
Liquor tax	270,000	270,000	329,587	59,587
Cigarette tax	80,000	80,000	78,378	(1,622)
Railcar taxes	20,000	20,000	-	(20,000)
CAFFA grant	480,912	480,912	379,486	(101,426)
Emergency services grants	39,723	39,723	24,440	(15,283)
Family planning grants and other	76,753	65,642	71,403	5,761
Health department grants	285,820	316,981	311,519	(5,462)
Juvenile court/detention grants	55,000	55,000	55,650	650
Management services	1,259,165	1,259,165	1,227,661	(31,504)
Charges for services:				
Miscellaneous fees	51,550	51,550	48,732	(2,818)
Clerk and recorder fees	305,100	305,100	305,242	142
Marriage, court, and mediation fees	125,500	125,500	119,951	(5,549)
Jail fees	661,255	661,255	720,020	58,765
Civil fees	85,000	85,000	110,043	25,043
District attorney fees	33,000	33,000	38,823	5,823
Juvenile detention fees	42,000	42,000	19,837	(22,163)
Election fees	20,000	20,000	39,298	19,298
Planning fees	65,725	65,725	100,935	35,210
Surveyor fees and other	3,075	3,075	2,051	(1,024)
Tax collector fees and other	29,175	29,175	27,765	(1,410)
Health department fees	82,000	82,000	95,176	13,176
Watermaster fees and other	600	600	373	(227)
Fines and forfeitures	14,500	14,500	18,225	3,725
Investment revenue	46,000	46,000	33,475	(12,525)
Other revenues:				
Refunds and reimbursements	210,613	210,613	354,549	143,936
Rent received	24,500	24,500	21,495	(3,005)
Landfill	38,000	38,000	39,104	1,104
Miscellaneous	2,100	22,100	23,408	1,308
Total revenues	18,800,454	19,518,832	19,878,923	360,091

# 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b><u>EXPENDITURES (by department):</u></b>				
<b><u>General government:</u></b>				
Assessor:				
Personal services	1,233,084	1,233,084	1,190,041	43,043
Materials & services	75,100	90,100	67,938	22,162
Total assessor	1,308,184	1,323,184	1,257,979	65,205
Board of commissioners:				
Personal services	666,287	666,287	648,074	18,213
Materials & services	162,942	162,942	111,898	51,044
Total board of commissioners	829,229	829,229	759,972	69,257
Human resources:				
Personal services	153,394	153,394	140,413	12,981
Materials & services	10,251	10,251	8,622	1,629
Total human resources	163,645	163,645	149,035	14,610
Support enforcement:				
Personal services	141,986	141,986	137,915	4,071
Materials & services	16,910	16,910	10,663	6,247
Total support enforcement	158,896	158,896	148,578	10,318
Finance:				
Personal services	241,462	241,462	224,998	16,464
Materials & services	33,250	39,550	36,193	3,357
Total finance	274,712	281,012	261,191	19,821
County records:				
Personal services	169,170	169,170	165,762	3,408
Materials & services	23,981	33,065	29,154	3,911
Capital Outlay	-	5,935	-	5,935
Total county records	193,151	208,170	194,916	13,254
Elections:				
Personal services	194,134	194,134	185,385	8,749
Materials & services	90,355	90,785	79,117	11,668
Capital outlay	-	17,941	17,680	261
Total elections	284,489	302,860	282,182	20,678
Planning:				
Personal services	338,858	338,858	318,713	20,145
Materials & services	55,640	55,140	51,419	3,721
Total planning	394,498	393,998	370,132	23,866

**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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Surveyor:				
Personal services	31,777	31,777	23,202	8,575
Materials & services	9,150	9,150	9,043	107
Total surveyor	40,927	40,927	32,245	8,682
Tax collector:				
Personal services	203,798	208,255	205,033	3,222
Materials & services	54,800	54,800	44,379	10,421
Total tax collector	258,598	263,055	249,412	13,643
Veterans service:				
Personal services	101,751	99,401	83,342	16,059
Materials & services	23,575	31,325	28,387	2,938
Total veterans service	125,326	130,726	111,729	18,997
Administration:				
Personal services	177,957	177,957	173,969	3,988
Materials & services	6,975	6,975	6,432	543
Total administration	184,932	184,932	180,401	4,531
Building maintenance:				
Personal services	287,023	287,023	276,953	10,070
Materials & services	229,750	216,663	200,449	16,214
Capital outlay	-	33,087	21,322	11,765
Total building maintenance	516,773	536,773	498,724	38,049
Computer information services:				
Personal services	273,565	278,565	263,084	15,481
Materials & services	149,150	149,150	134,120	15,030
Total computer information services	422,715	427,715	397,204	30,511
Communication:				
Personal services	56,370	56,370	54,804	1,566
Materials & services	105,388	105,388	84,036	21,352
Total communication	161,758	161,758	138,840	22,918
Printing:				
Personal services	68,443	68,443	67,157	1,286
Materials & services	107,640	107,640	88,365	19,275
Total printing	176,083	176,083	155,522	20,561
Code enforcement:				
Personal services	64,954	68,724	65,160	3,564
Materials & services	24,950	25,450	25,445	5
Total code enforcement	89,904	94,174	90,605	3,569

# 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Mediation services:				
Personal services	95,569	95,569	77,091	18,478
Materials & services	24,869	24,869	11,201	13,668
Total mediation services	120,438	120,438	88,292	32,146
West County facility maintenance:				
Materials & services	93,183	93,183	81,914	11,269
Total West County facility maintenance	93,183	93,183	81,914	11,269
Nondepartmental:				
Personal services	1,550	1,550	1,538	12
Materials & services	241,750	273,750	236,179	37,571
Total nondepartmental	243,300	275,300	237,717	37,583
<b>        Total general government</b>	<b>6,040,741</b>	<b>6,166,058</b>	<b>5,686,590</b>	<b>479,468</b>
<b>Public safety:</b>				
District attorney:				
Personal services	1,205,759	1,205,759	1,125,823	79,936
Materials & services	136,233	151,233	136,582	14,651
Total district attorney	1,341,992	1,356,992	1,262,405	94,587
Victim Witness:				
Personal services	-	109,751	102,249	7,502
Total victim witness	-	109,751	102,249	7,502
Emergency services:				
Personal services	51,617	51,617	48,186	3,431
Materials & services	27,902	27,902	19,299	8,603
Total emergency services	79,519	79,519	67,485	12,034
Jail:				
Personal services	2,817,924	2,817,924	2,749,294	68,630
Materials & services	1,687,952	1,712,952	1,708,719	4,233
Total jail	4,505,876	4,530,876	4,458,013	72,863
Juvenile:				
Personal services	878,250	878,250	831,866	46,384
Materials & services	413,750	413,435	341,459	71,976
Capital outlay	-	6,100	6,051	49
Total juvenile	1,292,000	1,297,785	1,179,376	118,409
Sheriff - civil:				
Personal services	410,179	410,179	395,481	14,698
Materials & services	46,893	46,893	43,283	3,610
Total sheriff - civil	457,072	457,072	438,764	18,308

# 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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Sheriff - criminal:				
Personal services	1,509,112	1,509,112	1,392,564	116,548
Materials & services	293,873	278,873	255,222	23,651
Capital outlay	-	181,138	165,663	15,475
Total sheriff - criminal	1,802,985	1,969,123	1,813,449	155,674
Watermaster:				
Personal services	332,399	332,399	301,633	30,766
Materials & services	39,702	39,702	37,132	2,570
Total watermaster	372,101	372,101	338,765	33,336
<b>Total public safety</b>	<b>9,851,545</b>	<b>10,173,219</b>	<b>9,660,506</b>	<b>512,713</b>
<b>Education:</b>				
Cooperative extension service:				
Personal services	191,089	191,089	183,903	7,186
Materials & services	118,761	118,891	118,887	4
Total education	309,850	309,980	302,790	7,190
<b>Health:</b>				
Communicable disease:				
Personal services	217,707	177,707	148,188	29,519
Materials & services	83,280	108,903	103,958	4,945
Capital outlay	-	10,000	8,368	1,632
Total communicable disease	300,987	296,610	260,514	36,096
Family planning:				
Personal services	333,940	343,940	335,287	8,653
Materials & services	209,340	191,729	169,111	22,618
Capital outlay	-	10,000	8,368	1,632
Total family planning	543,280	545,669	512,766	32,903
Health department:				
Personal services	225,362	212,095	194,811	17,284
Materials & services	88,438	104,789	104,789	-
Capital outlay	-	6,600	6,600	-
Total health department	313,800	323,484	306,200	17,284
Health and human services:				
Personal services	59,294	59,294	58,329	965
Materials & services	-	31,250	9,375	21,875
Total health and human services	59,294	90,544	67,704	22,840



**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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Maternal and child health care:				
Personal services	303,290	403,290	304,259	99,031
Materials & services	257,816	486,280	287,096	199,184
Capital outlay	-	2,663	2,663	-
Total maternal and child health care	561,106	892,233	594,018	298,215
<b>Total health</b>	<b>1,778,467</b>	<b>2,148,540</b>	<b>1,741,202</b>	<b>407,338</b>
<b>Operating contingency</b>	501,720	432,346	-	432,346
Total expenditures	18,482,323	19,230,143	17,391,088	1,839,055
<b><u>EXCESS OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>	318,131	288,689	2,487,835	2,199,146
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	233,961	263,403	253,170	(10,233)
Operating transfers out	(2,064,968)	(2,064,968)	(1,998,923)	66,045
Total other financing sources (uses)	(1,831,007)	(1,801,565)	(1,745,753)	55,812
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(1,512,876)	(1,512,876)	742,082	2,254,958
<b><u>FUND BALANCES, BEGINNING</u></b>	3,362,876	3,362,876	4,322,840	959,964
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>	<u>\$ 5,064,922</u>	<u>\$ 3,214,922</u>

## **UMATILLA COUNTY, OREGON**

### **Non-Major Governmental Funds**

**June 30, 2012**

#### **Special revenue funds:**

- Bicycle path fund
- Parks fund
- Emergency 911 telephone system fund
- Corrections assessment fund
- Special transportation fund
- Law library fund
- Tax foreclosed property fund
- Human services fund
- Prevention/early intervention fund
- Public land corner preservation fund
- Community corrections fund
- Economic development fund
- County road improvement fund
- Sheriff - corp of engineers fund
- Sheriff - marine fund
- Children and youth services fund
- School based health center fund
- Nuisance abatement fund
- Extension special equipment fund
- County fair fund
- County school fund
- Liquor enforcement fund
- CAMI/VOCA fund
- Victim-witness assistance fund
- Assessment and taxation fund
- CARES program fund
- CASA fund
- Environment health fund
- Special Services fund
- Community benefit plans fund
- FPEP reserve fund
- Veterans expanded services fund

#### **Debt service funds:**

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

#### **Capital projects funds:**

- Juvenile center improvements fund
- Facilities improvement fund
- Milton-Freewater Head Start building fund

**UMATILLA COUNTY, OREGON**

**Nonmajor Governmental Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>ASSETS:</u></b>				
Cash	\$ 5,423,935	\$ 2,925,772	\$ 188,912	\$ 8,538,619
Property taxes receivable	-	103,352	-	103,352
Assessments receivable	44,420	-	-	44,420
Total assets	<u>\$ 5,468,355</u>	<u>\$ 3,029,124</u>	<u>\$ 188,912</u>	<u>\$ 8,686,391</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b><u>LIABILITIES:</u></b>				
Deferred property taxes revenue	\$ -	\$ 103,352	\$ -	\$ 103,352
Deferred assessments	44,420	-	-	44,420
Total liabilities	<u>44,420</u>	<u>103,352</u>	<u>-</u>	<u>147,772</u>
<b><u>FUND BALANCES:</u></b>				
Restricted	3,080,830	1,156,598	-	4,237,428
Committed	2,092,920	1,769,174	-	3,862,094
Assigned	250,185	-	188,912	439,097
Unassigned	-	-	-	-
Total fund balances	<u>5,423,935</u>	<u>2,925,772</u>	<u>188,912</u>	<u>8,538,619</u>
Total fund balances and liabilities	<u>\$ 5,468,355</u>	<u>\$ 3,029,124</u>	<u>\$ 188,912</u>	<u>\$ 8,686,391</u>

# UMATILLA COUNTY, OREGON

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis Year Ended June 30, 2012

	Total Nonmajor Special Revenue Funds	Total Nonmajor Debt Service Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>REVENUES:</u></b>				
Taxes	\$ 267,692	\$ 1,117,090	\$ -	\$ 1,384,782
Intergovernmental	6,852,768	671,094	335,226	7,859,088
Charges for services	3,856,400	-	-	3,856,400
Fines & forfeitures	180,098	-	-	180,098
Interest	27,203	16,619	968	44,790
Miscellaneous & reimbursements	475,633	-	22,176	497,809
Total revenues	<u>11,659,794</u>	<u>1,804,803</u>	<u>358,370</u>	<u>13,822,967</u>
<b><u>EXPENDITURES:</u></b>				
General government	3,062,466	-	223,525	3,285,991
Public safety	4,968,207	-	-	4,968,207
Highways and streets	77,267	-	-	77,267
Culture and recreation	1,258,571	-	-	1,258,571
Education	301,348	-	-	301,348
Health	1,923,763	-	-	1,923,763
Capital outlay	-	-	86,712	86,712
Debt Service:				
Principal	-	1,256,611	-	1,256,611
Interest	-	945,803	-	945,803
Bond issuance costs	-	83,755	-	83,755
Advance refunding escrow	-	109,538	-	109,538
Total expenditures	<u>11,591,622</u>	<u>2,395,707</u>	<u>310,237</u>	<u>14,297,566</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>				
<b><u>REVENUES OVER (UNDER)</u></b>				
<b><u>EXPENDITURES</u></b>	<u>68,172</u>	<u>(590,904)</u>	<u>48,133</u>	<u>(474,599)</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
<b><u>(USES):</u></b>				
Operating transfers in	1,116,334	295,020	57,992	1,469,346
Operating transfers out	(449,490)	-	-	(449,490)
Refunding bonds issued	-	4,920,000	-	4,920,000
Premium on refunding bonds issued	-	128,293	-	128,293
Payment to refund bond escrow agent	-	(4,855,000)	-	(4,855,000)
Total other financing sources (uses)	<u>666,844</u>	<u>488,313</u>	<u>57,992</u>	<u>1,213,149</u>
<b><u>NET CHANGE IN FUND</u></b>				
<b><u>BALANCES</u></b>	735,016	(102,591)	106,125	738,550
<b><u>FUND BALANCE, BEGINNING</u></b>				
<b><u>OF YEAR</u></b>	<u>4,688,919</u>	<u>3,028,363</u>	<u>82,787</u>	<u>7,800,069</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 5,423,935</u>	<u>\$ 2,925,772</u>	<u>\$ 188,912</u>	<u>\$ 8,538,619</u>

## UMATILLA COUNTY, OREGON

### Non-Major Special Revenue Governmental Funds

June 30, 2012

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.
- **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.
- **Prevention/early intervention fund** - originally created for the Prevention/Early Intervention Program, which was eliminated at the end of the 2007-2008 fiscal year. The fund remains to support the Girls Circle Program.
- **Public land corner preservation fund** - accounts for the collection of recording fees on real property transactions and surveying activities.
- **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 statutes.

## UMATILLA COUNTY, OREGON

### Non-Major Special Revenue Governmental Funds (Continued)

June 30, 2012

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:

- **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.
- **Children and youth services fund** - accounts for grant activity under various state grants.
- **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.
- **County fair fund** - accounts for fair and fairgrounds activities.
- **County school fund** - accounts for federal forest reserve revenues.
- **Liquor enforcement fund** - accounts for fines imposed in the enforcement of the Liquor Control Act.
- **CAMI/VOCA fund** - accounts for grant activity under CAMI grant and Victim Assistance Grant (formerly VOCA).
- **Victim-witness assistance fund** - accounts for grant activity under Victims Assistance Program, formerly Victim/Witness Program.
- **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.
- **CASA fund** - accounts for transactions under state grant for CASA services.
- **Environment health fund** - accounts for economic activities for environmental health program under an intergovernmental agreement with the Oregon Public Health Foodborne Illness Program.
- **Special services fund** - accounts for costs associated with physical security of the Courts.
- **Community benefit plans fund** - accounts for revenue streams under Strategic Investment Program plans.
- **FPEP reserve fund** - established for the purpose of accumulating monies toward the expansion of physical facilities at a future date for the delivery of services through the Family Planning Program.
- **Veterans expanded services fund** - accounts for expanded and enhanced services provided to veterans.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>	<u>Tax Foreclosed Property</u>
<b><u>ASSETS:</u></b>							
Cash	\$ 243,319	\$ 32,040	\$ 36,642	\$ 15,261	\$ 171,442	\$ 71,562	\$ 23,841
Assessments receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 243,319</u>	<u>\$ 32,040</u>	<u>\$ 36,642</u>	<u>\$ 15,261</u>	<u>\$ 171,442</u>	<u>\$ 71,562</u>	<u>\$ 23,841</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>LIABILITIES:</u></b>							
Deferred assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-	-	-
<b><u>FUND BALANCES:</u></b>							
Restricted	243,319	5,128	36,642	15,261	171,442	71,562	23,841
Committed	-	-	-	-	-	-	-
Assigned	-	26,912	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>243,319</u>	<u>32,040</u>	<u>36,642</u>	<u>15,261</u>	<u>171,442</u>	<u>71,562</u>	<u>23,841</u>
	<u>\$ 243,319</u>	<u>\$ 32,040</u>	<u>\$ 36,642</u>	<u>\$ 15,261</u>	<u>\$ 171,442</u>	<u>\$ 71,562</u>	<u>\$ 23,841</u>

Continued on next page.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

Continued from previous page.

	<u>Human Services</u>	<u>Prevention/ Early Intervention</u>	<u>Public Land Corner Preservation</u>	<u>Community Corrections</u>	<u>Economic Development</u>	<u>County Road Improvement</u>	<u>Sheriff Corp of Engineers</u>
<b><u>ASSETS:</u></b>							
Cash	\$ 223,273	\$ -	\$ 85,810	\$ 546,146	\$ 361,868	\$ 294,747	\$ 55,403
Assessments receivable	-	-	-	-	-	44,420	-
Total assets	<u>\$ 223,273</u>	<u>\$ -</u>	<u>\$ 85,810</u>	<u>\$ 546,146</u>	<u>\$ 361,868</u>	<u>\$ 339,167</u>	<u>\$ 55,403</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>LIABILITIES:</u></b>							
Deferred assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,420	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,420</u>	<u>-</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	-	-	85,810	546,146	361,868	-	55,403
Committed	-	-	-	-	-	294,747	-
Assigned	223,273	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>223,273</u>	<u>-</u>	<u>85,810</u>	<u>546,146</u>	<u>361,868</u>	<u>294,747</u>	<u>55,403</u>
	<u>\$ 223,273</u>	<u>\$ -</u>	<u>\$ 85,810</u>	<u>\$ 546,146</u>	<u>\$ 361,868</u>	<u>\$ 339,167</u>	<u>\$ 55,403</u>

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**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

Continued from previous page.

	<u>Sheriff Marine</u>	<u>Children &amp; Youth Services</u>	<u>School Based Health Center</u>	<u>Nuisance Abatement</u>	<u>Extension Special Equipment</u>	<u>County Fair</u>	<u>County School</u>
<b><u>ASSETS:</u></b>							
Cash	\$ 2	\$ 922,730	\$ 81,952	\$ 59,649	\$ 27,958	\$ 46,160	\$ 5,042
Assessments receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 2</u>	<u>\$ 922,730</u>	<u>\$ 81,952</u>	<u>\$ 59,649</u>	<u>\$ 27,958</u>	<u>\$ 46,160</u>	<u>\$ 5,042</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>LIABILITIES:</u></b>							
Deferred assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	2	922,730	-	-	-	-	5,042
Committed	-	-	81,952	59,649	27,958	46,160	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>2</u>	<u>922,730</u>	<u>81,952</u>	<u>59,649</u>	<u>27,958</u>	<u>46,160</u>	<u>5,042</u>
	<u>\$ 2</u>	<u>\$ 922,730</u>	<u>\$ 81,952</u>	<u>\$ 59,649</u>	<u>\$ 27,958</u>	<u>\$ 46,160</u>	<u>\$ 5,042</u>

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**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

Continued from previous page.

	<u>Liquor Enforcement</u>	<u>CAMI/ VOCA</u>	<u>Victim-Witness Assistance</u>	<u>Assessment &amp; Taxation</u>	<u>CARES Program</u>	<u>CASA</u>	<u>Environment Health</u>
<b><u>ASSETS:</u></b>							
Cash	\$ 500	\$ -	\$ 16,262	\$ 161,449	\$ 2,761	\$ -	\$ 358,423
Assessments receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 16,262</u>	<u>\$ 161,449</u>	<u>\$ 2,761</u>	<u>\$ -</u>	<u>\$ 358,423</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>							
<b><u>LIABILITIES:</u></b>							
Deferred assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>FUND BALANCES:</u></b>							
Restricted	500	-	16,262	161,449	-	-	358,423
Committed	-	-	-	-	2,761	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>500</u>	<u>-</u>	<u>16,262</u>	<u>161,449</u>	<u>2,761</u>	<u>-</u>	<u>358,423</u>
	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 16,262</u>	<u>\$ 161,449</u>	<u>\$ 2,761</u>	<u>\$ -</u>	<u>\$ 358,423</u>

Continued on next page.

**UMATILLA COUNTY, OREGON**

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

Continued from previous page.

	<u>Special Services</u>	<u>Community Benefit Plans</u>	<u>FPEP Reserve</u>	<u>Veterans Expanded Services</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>					
Cash	\$ 2	\$ 1,430,453	\$ 147,565	\$ 1,673	\$ 5,423,935
Assessments receivable	-	-	-	-	44,420
Total assets	<u>\$ 2</u>	<u>\$ 1,430,453</u>	<u>\$ 147,565</u>	<u>\$ 1,673</u>	<u>\$ 5,468,355</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>					
<b><u>LIABILITIES:</u></b>					
Deferred assessments	\$ -	\$ -	\$ -	\$ -	\$ 44,420
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,420</u>
<b><u>FUND BALANCES:</u></b>					
Restricted	-	-	-	-	3,080,830
Committed	2	1,430,453	147,565	1,673	2,092,920
Assigned	-	-	-	-	250,185
Unassigned	-	-	-	-	-
Total fund balances	<u>2</u>	<u>1,430,453</u>	<u>147,565</u>	<u>1,673</u>	<u>5,423,935</u>
	<u>\$ 2</u>	<u>\$ 1,430,453</u>	<u>\$ 147,565</u>	<u>\$ 1,673</u>	<u>\$ 5,468,355</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, 2012**

	<u>Bicycle Path</u>	<u>Parks</u>	<u>Emergency 911 Telephone</u>	<u>Corrections Assessment</u>	<u>Special Transport</u>	<u>Law Library</u>	<u>Tax Foreclosed Property</u>
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	47,176	72,228	771,908	-	206,073	-	-
Charges for services	-	26,121	-	-	-	-	-
Fines & forfeitures	-	-	-	86,452	-	65,364	-
Interest	1,574	240	-	131	1,004	380	164
Miscellaneous & reimbursements	-	389	63,352	-	-	-	140,488
Total revenues	<u>48,750</u>	<u>98,978</u>	<u>835,260</u>	<u>86,583</u>	<u>207,077</u>	<u>65,744</u>	<u>140,652</u>
<b><u>EXPENDITURES:</u></b>							
General government	-	-	-	-	181,544	-	92,197
Public safety	-	-	1,530,974	1,083	-	-	-
Highways and streets	76,681	-	-	-	-	-	-
Culture and recreation	-	105,977	-	-	-	-	-
Education	-	-	-	-	-	53,238	-
Health	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>76,681</u>	<u>105,977</u>	<u>1,530,974</u>	<u>1,083</u>	<u>181,544</u>	<u>53,238</u>	<u>92,197</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER EXPENDITURES</u></b>	<u>(27,931)</u>	<u>(6,999)</u>	<u>(695,714)</u>	<u>85,500</u>	<u>25,533</u>	<u>12,506</u>	<u>48,455</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	-	-	759,573	-	-	-	-
Operating transfers out	-	-	-	(105,239)	-	-	(28,656)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>759,573</u>	<u>(105,239)</u>	<u>-</u>	<u>-</u>	<u>(28,656)</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>(27,931)</u>	<u>(6,999)</u>	<u>63,859</u>	<u>(19,739)</u>	<u>25,533</u>	<u>12,506</u>	<u>19,799</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>271,250</u>	<u>39,039</u>	<u>(27,217)</u>	<u>35,000</u>	<u>145,909</u>	<u>59,056</u>	<u>4,042</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u><u>\$ 243,319</u></u>	<u><u>\$ 32,040</u></u>	<u><u>\$ 36,642</u></u>	<u><u>\$ 15,261</u></u>	<u><u>\$ 171,442</u></u>	<u><u>\$ 71,562</u></u>	<u><u>\$ 23,841</u></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, 2012

Continued from previous page.

	Human Services	Prevention/ Early Intervention	Public Land Corner Preservation	Community Corrections	Economic Development	County Road Improvement	Sheriff Corp of Engineers
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,026,756	-	-	2,905,626	331,140	-	43,718
Charges for services	481,726	-	84,783	264,929	-	-	-
Fines & forfeitures	-	-	-	-	-	-	-
Interest	-	3	548	4,440	970	1,645	263
Miscellaneous & reimbursements	24,195	-	-	51,404	-	7,127	-
Total revenues	<u>1,532,677</u>	<u>3</u>	<u>85,331</u>	<u>3,226,399</u>	<u>332,110</u>	<u>8,772</u>	<u>43,981</u>
<b><u>EXPENDITURES:</u></b>							
General government	-	-	100,269	-	403,924	-	-
Public safety	-	-	-	3,343,617	-	-	24,737
Highways and streets	-	-	-	-	-	586	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Health	1,405,062	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>1,405,062</u>	<u>-</u>	<u>100,269</u>	<u>3,343,617</u>	<u>403,924</u>	<u>586</u>	<u>24,737</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER EXPENDITURES</u></b>	<u>127,615</u>	<u>3</u>	<u>(14,938)</u>	<u>(117,218)</u>	<u>(71,814)</u>	<u>8,186</u>	<u>19,244</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	93,080	-	-	17,540	178,000	-	-
Operating transfers out	-	(5,784)	-	-	-	-	-
Total other financing sources (uses)	<u>93,080</u>	<u>(5,784)</u>	<u>-</u>	<u>17,540</u>	<u>178,000</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>220,695</u>	<u>(5,781)</u>	<u>(14,938)</u>	<u>(99,678)</u>	<u>106,186</u>	<u>8,186</u>	<u>19,244</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>2,578</u>	<u>5,781</u>	<u>100,748</u>	<u>645,824</u>	<u>255,682</u>	<u>286,561</u>	<u>36,159</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 223,273</u>	<u>\$ -</u>	<u>\$ 85,810</u>	<u>\$ 546,146</u>	<u>\$ 361,868</u>	<u>\$ 294,747</u>	<u>\$ 55,403</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, 2012

Continued from previous page.

	Sheriff Marine	Children & Youth Services	School Based Health Center	Nuisance Abatement	Extension Special Equipment	County Fair	County School
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	61,703	599,148	144,821	-	-	50,002	247,578
Charges for services	-	-	12,496	400	-	1,097,745	-
Fines & forfeitures	-	-	-	2,251	-	-	694
Interest	54	5,340	392	324	157	174	556
Miscellaneous & reimbursements	-	8,426	-	-	2,238	2,734	-
Total revenues	<u>61,757</u>	<u>612,914</u>	<u>157,709</u>	<u>2,975</u>	<u>2,395</u>	<u>1,150,655</u>	<u>248,828</u>
<b><u>EXPENDITURES:</u></b>							
General government	-	590,113	-	781	3,155	-	-
Public safety	67,623	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,152,594	-
Education	-	-	-	-	-	-	248,110
Health	-	-	134,164	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>67,623</u>	<u>590,113</u>	<u>134,164</u>	<u>781</u>	<u>3,155</u>	<u>1,152,594</u>	<u>248,110</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER EXPENDITURES</u></b>	<u>(5,866)</u>	<u>22,801</u>	<u>23,545</u>	<u>2,194</u>	<u>(760)</u>	<u>(1,939)</u>	<u>718</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	1,690	-	-	-	-	25,000	-
Operating transfers out	-	-	-	-	-	(5,700)	-
Total other financing sources (uses)	<u>1,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,300</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>(4,176)</u>	<u>22,801</u>	<u>23,545</u>	<u>2,194</u>	<u>(760)</u>	<u>17,361</u>	<u>718</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>4,178</u>	<u>899,929</u>	<u>58,407</u>	<u>57,455</u>	<u>28,718</u>	<u>28,799</u>	<u>4,324</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 2</u>	<u>\$ 922,730</u>	<u>\$ 81,952</u>	<u>\$ 59,649</u>	<u>\$ 27,958</u>	<u>\$ 46,160</u>	<u>\$ 5,042</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, 2012**

Continued from previous page.

	Liquor Enforcement	CAMI/ VOCA	Victim-Witness Assistance	Assessment & Taxation	CARES Program	CASA	Environment Health
<b><u>REVENUES:</u></b>							
Taxes	\$ -	\$ -	\$ -	\$ 267,692	\$ -	\$ -	\$ -
Intergovernmental	-	24,407	55,328	-	64,154	29,046	-
Charges for services	-	-	-	244,038	-	-	215,358
Fines & forfeitures	5,199	-	-	-	-	-	-
Interest	17	48	82	457	145	-	1,918
Miscellaneous & reimbursements	-	23,786	-	-	-	-	-
Total revenues	<u>5,216</u>	<u>48,241</u>	<u>55,410</u>	<u>512,187</u>	<u>64,299</u>	<u>29,046</u>	<u>217,276</u>
<b><u>EXPENDITURES:</u></b>							
General government	-	-	-	471,502	-	-	-
Public safety	173	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Health	-	60,421	43,096	-	76,396	29,046	175,578
Capital outlay	-	-	-	-	-	-	-
Total expenditures	<u>173</u>	<u>60,421</u>	<u>43,096</u>	<u>471,502</u>	<u>76,396</u>	<u>29,046</u>	<u>175,578</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>							
<b><u>REVENUES OVER EXPENDITURES</u></b>	<u>5,043</u>	<u>(12,180)</u>	<u>12,314</u>	<u>40,685</u>	<u>(12,097)</u>	<u>-</u>	<u>41,698</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>							
Operating transfers in	-	-	-	-	-	-	-
Operating transfers out	(5,077)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(5,077)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>(34)</u>	<u>(12,180)</u>	<u>12,314</u>	<u>40,685</u>	<u>(12,097)</u>	<u>-</u>	<u>41,698</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>534</u>	<u>12,180</u>	<u>3,948</u>	<u>120,764</u>	<u>14,858</u>	<u>-</u>	<u>316,725</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 16,262</u>	<u>\$ 161,449</u>	<u>\$ 2,761</u>	<u>\$ -</u>	<u>\$ 358,423</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, 2012**

Continued from previous page.

	Special Services	Community Benefit Plans	FPEP Reserve	Veterans Expanded Services	Totals
<b><u>REVENUES:</u></b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 267,692
Intergovernmental	80,860	-	65,677	25,419	6,852,768
Charges for services	4,790	1,424,014	-	-	3,856,400
Fines & forfeitures	20,138	-	-	-	180,098
Interest	381	4,436	1,360	-	27,203
Miscellaneous & reimbursements	-	151,494	-	-	475,633
Total revenues	<u>106,169</u>	<u>1,579,944</u>	<u>67,037</u>	<u>25,419</u>	<u>11,659,794</u>
<b><u>EXPENDITURES:</u></b>					
General government	147,618	1,055,229	-	16,134	3,062,466
Public safety	-	-	-	-	4,968,207
Highways and streets	-	-	-	-	77,267
Culture and recreation	-	-	-	-	1,258,571
Education	-	-	-	-	301,348
Health	-	-	-	-	1,923,763
Capital outlay	-	-	-	-	-
Total expenditures	<u>147,618</u>	<u>1,055,229</u>	<u>-</u>	<u>16,134</u>	<u>11,591,622</u>
<b><u>EXCESS (DEFICIENCY) OF</u></b>					
<b><u>REVENUES OVER EXPENDITURES</u></b>	<u>(41,449)</u>	<u>524,715</u>	<u>67,037</u>	<u>9,285</u>	<u>68,172</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>					
Operating transfers in	41,451	-	-	-	1,116,334
Operating transfers out	-	(138,000)	(161,034)	-	(449,490)
Total other financing sources (uses)	<u>41,451</u>	<u>(138,000)</u>	<u>(161,034)</u>	<u>-</u>	<u>666,844</u>
<b><u>NET CHANGE IN FUND BALANCES:</u></b>	<u>2</u>	<u>386,715</u>	<u>(93,997)</u>	<u>9,285</u>	<u>735,016</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>-</u>	<u>1,043,738</u>	<u>241,562</u>	<u>(7,612)</u>	<u>4,688,919</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 2</u>	<u>\$ 1,430,453</u>	<u>\$ 147,565</u>	<u>\$ 1,673</u>	<u>\$ 5,423,935</u>



**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
DMV license and gas tax	\$ 47,000	\$ 47,000	\$ 47,176	\$ 176
Interest	7,000	7,000	1,574	(5,426)
Total revenues	54,000	54,000	48,750	(5,250)
<b><u>EXPENDITURES:</u></b>				
Materials & services	151,681	151,681	76,681	75,000
Total expenditures	151,681	151,681	76,681	75,000
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(97,681)	(97,681)	(27,931)	69,750
<b><u>FUND BALANCES, BEGINNING</u></b>				
	250,000	250,000	271,250	21,250
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ 152,319	\$ 152,319	\$ 243,319	\$ 91,000

**UMATILLA COUNTY, OREGON**

**Parks Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State vehicle fees	\$ 74,000	\$ 74,000	\$ 72,228	\$ (1,772)
Charges for services:				
Park user fees	20,000	20,000	26,121	6,121
Interest	100	100	240	140
Reimbursements	-	-	389	389
Total revenues	<u>94,100</u>	<u>94,100</u>	<u>98,978</u>	<u>4,878</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	71,938	71,938	67,975	3,963
Materials & services	32,799	47,649	38,002	9,647
Capital outlay	20,000	10,000	-	10,000
Operating contingency	7,363	2,513	-	2,513
Total expenditures	<u>132,100</u>	<u>132,100</u>	<u>105,977</u>	<u>26,123</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<u>OVER (UNDER) EXPENDITURES</u>	(38,000)	(38,000)	(6,999)	31,001
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>38,000</u>	<u>38,000</u>	<u>39,039</u>	<u>1,039</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,040</u>	<u>\$ 32,040</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Favorable (Unfavorable)</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 (DEFICIENCY) OF REVENUES OVER (UNDER) 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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
911 apportionment	\$ 390,093	\$ 390,093	\$ 383,610	\$ (6,483)
State apportionments	6,000	6,000	13,841	7,841
Local apportionments	345,193	345,193	371,457	26,264
National Forest rental	4,000	4,000	3,000	(1,000)
Refunds and reimbursements	66,132	66,132	63,352	(2,780)
Total revenues	811,418	811,418	835,260	23,842
<b><u>EXPENDITURES:</u></b>				
Personal services	1,550,927	1,550,927	1,438,234	112,693
Materials & services	100,873	100,873	92,740	8,133
Total expenditures	1,651,800	1,651,800	1,530,974	120,826
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(840,382)	(840,382)	(695,714)	144,668
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	828,079	828,079	759,573	(68,506)
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(12,303)	(12,303)	63,859	76,162
<b><u>FUND BALANCES, BEGINNING</u></b>	12,303	12,303	(27,217)	(39,520)
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 36,642	\$ 36,642

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Fines & impound fees	\$ 120,000	\$ 120,000	\$ 86,452	\$ (33,548)
Interest	200	200	131	(69)
Total revenues	120,200	120,200	86,583	(33,617)
<b><u>EXPENDITURES:</u></b>				
Materials & services	1,083	1,083	1,083	-
Operating contingency	27,117	27,117	-	27,117
Total expenditures	28,200	28,200	1,083	27,117
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	92,000	92,000	85,500	(6,500)
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(122,000)	(122,000)	(105,239)	16,761
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(30,000)	(30,000)	(19,739)	10,261
<b><u>FUND BALANCES, BEGINNING</u></b>	30,000	30,000	35,000	5,000
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,261</u>	<u>\$ 15,261</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grant	\$ 202,000	\$ 202,000	\$ 170,523	\$ (31,477)
Other	-	-	35,550	35,550
Interest	1,000	1,000	1,004	4
Total revenues	203,000	203,000	207,077	4,077
<b><u>EXPENDITURES:</u></b>				
Materials & services	203,000	203,000	181,544	21,456
Operating contingency	190,000	190,000	-	190,000
Total expenditures	393,000	393,000	181,544	211,456
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(190,000)	(190,000)	25,533	215,533
<b><u>FUND BALANCES, BEGINNING</u></b>	190,000	190,000	145,909	(44,091)
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 171,442	\$ 171,442

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Court fees	\$ 40	\$ 40	\$ -	\$ (40)
Fines & forfeitures	73,920	73,920	65,364	(8,556)
Interest	100	100	380	280
Total revenues	<u>74,060</u>	<u>74,060</u>	<u>65,744</u>	<u>(8,316)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	<u>77,060</u>	<u>77,060</u>	<u>53,238</u>	<u>23,822</u>
Total expenditures	<u>77,060</u>	<u>77,060</u>	<u>53,238</u>	<u>23,822</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(3,000)	(3,000)	12,506	15,506
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>3,000</u>	<u>3,000</u>	<u>59,056</u>	<u>56,056</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,562</u>	<u>\$ 71,562</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Interest	\$ 500	\$ 164	\$ 164	\$ -
Sale of public lands	15,000	115,958	140,488	24,530
Total revenues	15,500	116,122	140,652	24,530
<b><u>EXPENDITURES:</u></b>				
Materials & services	17,000	91,507	92,197	(690)
Total expenditures	17,000	91,507	92,197	(690)
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(1,500)	24,615	48,455	23,840
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(5,000)	(28,657)	(28,656)	1
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(6,500)	(4,042)	19,799	23,841
<b><u>FUND BALANCES, BEGINNING</u></b>	6,500	4,042	4,042	-
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,841</u>	<u>\$ 23,841</u>



**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants & contracts	\$ 803,000	\$ 803,000	\$ 1,026,756	\$ 223,756
Charges for services:				
Customer services	780,000	702,000	481,726	(220,274)
Interest	2,000	2,000	-	(2,000)
Insurance reimbursements	35,200	35,200	24,195	(11,005)
Total revenues	<u>1,620,200</u>	<u>1,542,200</u>	<u>1,532,677</u>	<u>(9,523)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	1,244,743	1,244,743	1,095,238	149,505
Materials & services	381,957	381,957	309,824	72,133
Operating contingency	29,500	29,500	-	29,500
Total expenditures	<u>1,656,200</u>	<u>1,656,200</u>	<u>1,405,062</u>	<u>251,138</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(36,000)	(114,000)	127,615	241,615
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	41,000	119,000	93,080	(25,920)
Operating transfers out	(5,000)	(5,000)	-	5,000
Total other financing sources (uses)	<u>36,000</u>	<u>114,000</u>	<u>93,080</u>	<u>(20,920)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	-	-	220,695	220,695
<b><u>FUND BALANCES, BEGINNING</u></b>	-	-	2,578	2,578
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,273</u>	<u>\$ 223,273</u>

**UMATILLA COUNTY, OREGON**

**Prevention/Early Intervention Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Interest	\$ -	\$ 3	\$ 3	\$ -
Total revenues	-	3	3	-
<b><u>EXPENDITURES:</u></b>				
Materials & services	-	-	-	-
Total expenditures	-	-	-	-
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	-	3	3	-
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	-	(5,785)	(5,784)	1
Total other financing sources (uses)	-	(5,785)	(5,784)	1
<b><u>NET CHANGE IN FUND BALANCES</u></b>	-	(5,782)	(5,781)	1
<b><u>FUND BALANCES, BEGINNING</u></b>	-	5,782	5,781	(1)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Public corner fees	\$ 75,000	\$ 75,000	\$ 84,783	\$ 9,783
Interest	3,000	3,000	548	(2,452)
Total revenues	78,000	78,000	85,331	7,331
<b><u>EXPENDITURES:</u></b>				
Materials & services	183,000	183,000	100,269	82,731
Capital outlay	20,000	20,000	-	20,000
Total expenditures	203,000	203,000	100,269	102,731
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(125,000)	(125,000)	(14,938)	110,062
<b><u>FUND BALANCES, BEGINNING</u></b>	125,000	125,000	100,748	(24,252)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,810</u>	<u>\$ 85,810</u>

# 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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 399,000	\$ 399,000	\$ 383,050	\$ (15,950)
Corrections allocation grant	2,456,180	2,201,396	2,210,804	9,408
Federal grants	311,000	338,665	311,772	(26,893)
Local grants	62,537	62,537	-	(62,537)
Charges for services:				
Supervision fees	200,000	210,000	183,168	(26,832)
Client fees	115,000	62,000	81,761	19,761
Interest	7,575	7,075	4,440	(2,635)
Rent	15,000	15,000	10,035	(4,965)
Refunds and reimbursements	58,300	44,300	41,369	(2,931)
Total revenues	<u>3,624,592</u>	<u>3,339,973</u>	<u>3,226,399</u>	<u>(113,574)</u>
<b><u>EXPENDITURES:</u></b>				
Community corrections:				
Personal services	2,303,988	2,116,677	2,026,589	90,088
Materials & services	1,128,229	910,192	699,202	210,990
Total community corrections	<u>3,432,217</u>	<u>3,026,869</u>	<u>2,725,791</u>	<u>301,078</u>
Drug court:				
Personal services	174,037	174,037	164,716	9,321
Material & services	485,500	513,165	440,866	72,299
Total drug court	<u>659,537</u>	<u>687,202</u>	<u>605,582</u>	<u>81,620</u>
Transitional housing:				
Material & services	14,200	14,200	12,244	1,956
Total transitional housing	<u>14,200</u>	<u>14,200</u>	<u>12,244</u>	<u>1,956</u>
Operating contingency	<u>298,138</u>	<u>275,355</u>	<u>-</u>	<u>275,355</u>
Total expenditures	<u>4,404,092</u>	<u>4,003,626</u>	<u>3,343,617</u>	<u>660,009</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>(779,500)</u>	<u>(663,653)</u>	<u>(117,218)</u>	<u>546,435</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	<u>20,000</u>	<u>20,000</u>	<u>17,540</u>	<u>(2,460)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(759,500)</u>	<u>(643,653)</u>	<u>(99,678)</u>	<u>543,975</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>759,500</u>	<u>643,653</u>	<u>645,824</u>	<u>2,171</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 546,146</u>	<u>\$ 546,146</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Video lottery	\$ 240,000	\$ 240,000	\$ 331,140	\$ 91,140
Interest	-	-	970	970
Reimbursements	500	500	-	(500)
Total revenues	240,500	240,500	332,110	91,610
<b><u>EXPENDITURES:</u></b>				
Personal services	160,779	160,779	156,530	4,249
Materials & services	395,939	395,939	247,394	148,545
Operating contingency	11,782	11,782	-	11,782
Total expenditures	568,500	568,500	403,924	164,576
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(328,000)	(328,000)	(71,814)	256,186
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfer in	178,000	178,000	178,000	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(150,000)	(150,000)	106,186	256,186
<b><u>FUND BALANCES, BEGINNING</u></b>	150,000	150,000	255,682	105,682
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 361,868	\$ 361,868

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Interest	\$ 2,000	\$ 2,000	\$ 1,645	\$ (355)
Road improvement loan payments	10,000	10,000	7,127	(2,873)
Total revenues	12,000	12,000	8,772	(3,228)
<b><u>EXPENDITURES:</u></b>				
Materials & services	586	586	586	-
Capital outlay	150,000	150,000	-	150,000
Operating contingency	191,414	191,414	-	191,414
Total expenditures	342,000	342,000	586	341,414
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(330,000)	(330,000)	8,186	338,186
<b><u>FUND BALANCES, BEGINNING</u></b>	330,000	330,000	286,561	(43,439)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 294,747</u>	<u>\$ 294,747</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Corps of Engineers grant	\$ 44,583	\$ 44,583	\$ 43,718	\$ (865)
Interest	-	-	263	263
Total revenues	44,583	44,583	43,981	(602)
<b><u>EXPENDITURES:</u></b>				
Personal services	62,196	62,196	20,974	41,222
Materials & services	8,740	8,740	3,763	4,977
Operating contingency	21,653	21,653	-	21,653
Total expenditures	92,589	92,589	24,737	67,852
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(48,006)	(48,006)	19,244	67,250
<b><u>FUND BALANCES, BEGINNING</u></b>	48,006	48,006	36,159	(11,847)
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 55,403	\$ 55,403

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State Marine Board	\$ 62,965	\$ 62,965	\$ 61,703	\$ (1,262)
Interest	1,500	1,500	54	(1,446)
Total revenues	64,465	64,465	61,757	(2,708)
<b><u>EXPENDITURES:</u></b>				
Personal services	69,510	69,510	58,604	10,906
Materials & services	20,765	20,765	9,019	11,746
Contingency	481	481	-	481
Total expenditures	90,756	90,756	67,623	23,133
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(26,291)	(26,291)	(5,866)	20,425
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	-	-	1,690	1,690
<b><u>NET CHANGE IN FUND BALANCES</u></b>				
	(26,291)	(26,291)	(4,176)	22,115
<b><u>FUND BALANCES, BEGINNING</u></b>				
	26,291	26,291	4,178	(22,113)
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 2	\$ 2



**UMATILLA COUNTY, OREGON**

**Children and Youth Services Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State juvenile service contract	\$ 330,651	\$ 382,428	\$ 409,849	\$ 27,421
State grants	131,255	131,255	189,299	58,044
Interest	5,000	5,000	5,340	340
Donations	1,000	1,000	70	(930)
Refunds and reimbursements	1,000	1,000	8,356	7,356
Total revenues	468,906	520,683	612,914	92,231
<b><u>EXPENDITURES:</u></b>				
General government:				
Administration:				
Personal services	79,847	79,847	78,232	1,615
Material & services	78,468	78,468	32,091	46,377
Total administration	158,315	158,315	110,323	47,992
Great start:				
Material & services	209,314	209,314	165,135	44,179
CYF flex:				
Material & services	15,208	15,208	6,200	9,008
Juvenile services:				
Material & services	303,103	303,103	87,853	215,250
Youth investment:				
Material & services	51,670	51,670	44,145	7,525
Pioneer relief nursery:				
Material & services	124,398	176,175	175,174	1,001
ESD/Care program				
Material & services	1,800	1,800	1,283	517
Total expenditures	863,808	915,585	590,113	325,472
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(394,902)	(394,902)	22,801	417,703
<b><u>FUND BALANCES, BEGINNING</u></b>				
	411,902	411,902	899,929	488,027
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ 17,000	\$ 17,000	\$ 922,730	\$ 905,730

**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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Grants	\$ 181,667	\$ 128,467	\$ 144,821	\$ 16,354
Charges for services:				
Fees	17,000	17,000	12,496	(4,504)
Third-party billings	6,068	6,068	-	(6,068)
Interest	-	-	392	392
Total revenues	<u>204,735</u>	<u>151,535</u>	<u>157,709</u>	<u>6,174</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	148,935	148,935	110,723	38,212
Materials & services	<u>85,800</u>	<u>32,600</u>	<u>23,441</u>	<u>9,159</u>
Total expenditures	<u>234,735</u>	<u>181,535</u>	<u>134,164</u>	<u>47,371</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(30,000)	(30,000)	23,545	53,545
<b><u>FUND BALANCES, BEGINNING</u></b>				
	<u>30,000</u>	<u>30,000</u>	<u>58,407</u>	<u>28,407</u>
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,952</u>	<u>\$ 81,952</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Customer fees	\$ 500	\$ 500	\$ 400	\$ (100)
Fines & forfeitures	-	-	2,251	2,251
Interest	300	300	324	24
Refund and reimbursements	500	500	-	(500)
Total revenues	<u>1,300</u>	<u>1,300</u>	<u>2,975</u>	<u>1,675</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	45,800	45,800	781	45,019
Capital outlay	500	500	-	500
Total expenditures	<u>46,300</u>	<u>46,300</u>	<u>781</u>	<u>45,519</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(45,000)	(45,000)	2,194	47,194
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>55,000</u>	<u>55,000</u>	<u>57,455</u>	<u>2,455</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 59,649</u>	<u>\$ 49,649</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Rent received/equipment	\$ 3,000	\$ 3,000	\$ 2,238	\$ (762)
Interest	-	-	157	157
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>2,395</u>	<u>(605)</u>
<b><u>EXPENDITURES:</u></b>				
Material & services	25,000	25,000	3,155	21,845
Operating contingency	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>3,155</u>	<u>24,845</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	<u>(25,000)</u>	<u>(25,000)</u>	<u>(760)</u>	<u>24,240</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>25,000</u>	<u>25,000</u>	<u>28,718</u>	<u>3,718</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,958</u>	<u>\$ 27,958</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 36,049	\$ 50,001	\$ 50,002	\$ 1
Charges for services:				
Admissions	166,000	166,000	162,870	(3,130)
Local shared revenues	176,832	176,832	157,210	(19,622)
Refunds and reimbursements	16,300	16,300	41,285	24,985
Concessions and commercial space	44,750	70,502	73,472	2,970
Carnival	66,500	66,500	72,432	5,932
Rodeo revenues	30,000	38,390	38,390	-
Livestock sales	304,000	347,258	355,809	8,551
Rentals	61,469	61,469	64,506	3,037
Concert	9,000	12,788	15,408	2,620
Fair-sponsorships	76,578	76,578	66,340	(10,238)
Fair-parking	16,000	16,000	19,570	3,570
Fair-concessions & merchandise	18,300	18,300	13,329	(4,971)
Fair-other	11,750	11,750	14,312	2,562
Festival of lights	11,500	11,500	2,812	(8,688)
Interest	1,000	1,000	174	(826)
Donations	1,000	1,000	2,200	1,200
Miscellaneous	1,550	1,550	534	(1,016)
Total revenues	<u>1,048,578</u>	<u>1,143,718</u>	<u>1,150,655</u>	<u>6,937</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	186,254	186,254	164,916	21,338
Materials & services	919,234	1,014,374	987,678	26,696
Operating contingency	7,654	7,654	-	7,654
Total expenditures	<u>1,113,142</u>	<u>1,208,282</u>	<u>1,152,594</u>	<u>55,688</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>(64,564)</u>	<u>(64,564)</u>	<u>(1,939)</u>	<u>62,625</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	25,000	25,000	25,000	-
Operating transfers out	(5,700)	(5,700)	(5,700)	-
Total other financing sources (uses)	<u>19,300</u>	<u>19,300</u>	<u>19,300</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>(45,264)</u>	<u>(45,264)</u>	<u>17,361</u>	<u>62,625</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>45,264</u>	<u>45,264</u>	<u>28,799</u>	<u>(16,465)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,160</u>	<u>\$ 46,160</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State apportionment	\$ 238,000	\$ 238,000	\$ 217,808	\$ (20,192)
Federal revenues	30,000	30,000	25,735	(4,265)
Mineral leasing	-	-	4,035	4,035
Fines & impound fees	2,000	2,000	694	(1,306)
Interest	1,000	1,000	556	(444)
Total revenues	<u>271,000</u>	<u>271,000</u>	<u>248,828</u>	<u>(22,172)</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	<u>271,000</u>	<u>271,000</u>	<u>248,110</u>	<u>22,890</u>
Total expenditures	<u>271,000</u>	<u>271,000</u>	<u>248,110</u>	<u>22,890</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	-	-	718	718
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>6,000</u>	<u>6,000</u>	<u>4,324</u>	<u>(1,676)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 5,042</u>	<u>\$ (958)</u>

**UMATILLA COUNTY, OREGON**

**Liquor Enforcement Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Court fines and fees	\$ 10,000	\$ 10,000	\$ 5,199	\$ (4,801)
Interest	100	100	17	(83)
Total revenues	10,100	10,100	5,216	(4,884)
<b><u>EXPENDITURES:</u></b>				
Materials & services	5,673	5,673	173	5,500
Total expenditures	5,673	5,673	173	5,500
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	4,427	4,427	5,043	616
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(6,927)	(6,927)	(5,077)	1,850
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(2,500)	(2,500)	(34)	2,466
<b><u>FUND BALANCES, BEGINNING</u></b>	2,500	2,500	534	(1,966)
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>

**UMATILLA COUNTY, OREGON**

**CAMI/VOCA Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 123,241	\$ 123,241	\$ 24,407	\$ (98,834)
Interest	137	137	48	(89)
Refunds and reimbursements	76,734	76,734	23,786	(52,948)
Total revenues	200,112	200,112	48,241	(151,871)
<b><u>EXPENDITURES:</u></b>				
Personal services	90,253	90,253	27,306	62,947
Materials & services	123,870	123,870	33,115	90,755
Operating contingency	25,912	25,912	-	25,912
Total expenditures	240,035	240,035	60,421	179,614
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(39,923)	(39,923)	(12,180)	27,743
<b><u>FUND BALANCES, BEGINNING</u></b>				
	39,923	39,923	12,180	(27,743)
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ -	\$ -



**UMATILLA COUNTY, OREGON**

**Victim-Witness Assistance Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State apportionment	\$ 55,000	\$ 55,000	\$ 55,328	\$ 328
Grants	53,751	-	-	-
Interest	-	-	82	82
Total revenues	<u>108,751</u>	<u>55,000</u>	<u>55,410</u>	<u>410</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	109,751	-	-	-
Materials & services	-	56,000	43,096	12,904
Total expenditures	<u>109,751</u>	<u>56,000</u>	<u>43,096</u>	<u>12,904</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(1,000)	(1,000)	12,314	13,314
 <b><u>FUND BALANCES, BEGINNING</u></b>	 <u>1,000</u>	 <u>1,000</u>	 <u>3,948</u>	 <u>2,948</u>
 <b><u>FUND BALANCES, ENDING</u></b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 16,262</u>	 <u>\$ 16,262</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Taxes:				
Current year taxes	\$ 260,000	\$ 260,000	\$ 267,692	\$ 7,692
Charges for services:				
Clerk recording fees	262,000	262,000	244,038	(17,962)
Interest	2,200	2,200	457	(1,743)
Total revenues	<u>524,200</u>	<u>524,200</u>	<u>512,187</u>	<u>(12,013)</u>
<b><u>EXPENDITURES:</u></b>				
Operating transfers to State of Oregon	<u>539,200</u>	<u>539,200</u>	<u>471,502</u>	<u>67,698</u>
Total expenditures	<u>539,200</u>	<u>539,200</u>	<u>471,502</u>	<u>67,698</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(15,000)	(15,000)	40,685	55,685
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>15,000</u>	<u>15,000</u>	<u>120,764</u>	<u>105,764</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 161,449</u>	<u>\$ 161,449</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	\$ 68,826	\$ 68,826	\$ 64,154	\$ (4,672)
Interest	-	-	145	145
Total revenues	68,826	68,826	64,299	(4,527)
<b><u>EXPENDITURES:</u></b>				
Personal services	74,779	74,779	72,754	2,025
Materials & services	12,240	12,240	3,642	8,598
Operating contingency	22,085	22,085	-	22,085
Total expenditures	109,104	109,104	76,396	32,708
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(40,278)	(40,278)	(12,097)	28,181
<b><u>FUND BALANCES, BEGINNING</u></b>				
	40,278	40,278	14,858	(25,420)
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 2,761	\$ 2,761

**UMATILLA COUNTY, OREGON**

**CASA Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State grants	<u>\$ 22,534</u>	<u>\$ 29,046</u>	<u>\$ 29,046</u>	<u>\$ -</u>
Total revenues	<u>22,534</u>	<u>29,046</u>	<u>29,046</u>	<u>-</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	<u>22,534</u>	<u>29,046</u>	<u>29,046</u>	<u>-</u>
Total expenditures	<u>22,534</u>	<u>29,046</u>	<u>29,046</u>	<u>-</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Charges for services:				
Fees	\$ 173,140	\$ 173,140	\$ 215,358	\$ 42,218
Interest	3,000	3,000	1,918	(1,082)
Total revenues	<u>176,140</u>	<u>176,140</u>	<u>217,276</u>	<u>41,136</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	159,225	159,225	140,549	18,676
Materials & services	53,541	53,541	35,029	18,512
Operating contingency	114,615	114,615	-	114,615
Total expenditures	<u>327,381</u>	<u>327,381</u>	<u>175,578</u>	<u>151,803</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(151,241)	(151,241)	41,698	192,939
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>151,241</u>	<u>151,241</u>	<u>316,725</u>	<u>165,484</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 358,423</u>	<u>\$ 358,423</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Local revenues	\$ 90,000	\$ 90,000	\$ 80,860	\$ (9,140)
Charges for services:				
Fingerprinting fees	4,000	4,000	4,790	790
Fines and forfeitures	-	-	20,138	20,138
Refunds & reimbursements	-	-	381	381
Total revenues	<u>94,000</u>	<u>94,000</u>	<u>106,169</u>	<u>12,169</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	144,929	144,929	138,866	6,063
Materials & services	<u>20,621</u>	<u>20,621</u>	<u>8,752</u>	<u>11,869</u>
Total expenditures	<u>165,550</u>	<u>165,550</u>	<u>147,618</u>	<u>17,932</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(71,550)	(71,550)	(41,449)	30,101
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	<u>71,550</u>	<u>71,550</u>	<u>41,451</u>	<u>(30,099)</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	-	-	2	2
<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>\$ 2</u>	<u>\$ 2</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Wind/SIP agreements	\$ 1,593,333	\$ 1,593,333	\$ 1,424,014	\$ (169,319)
Interest	2,200	2,200	4,436	2,236
Donations	25,000	25,000	151,494	126,494
Total revenues	1,620,533	1,620,533	1,579,944	(40,589)
<b><u>EXPENDITURES:</u></b>				
Materials & services	1,814,200	1,814,200	1,055,229	758,971
Operating contingency	523,333	445,333	-	445,333
Total expenditures	2,337,533	2,259,533	1,055,229	1,204,304
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(717,000)	(639,000)	524,715	1,163,715
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(80,000)	(158,000)	(138,000)	20,000
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(797,000)	(797,000)	386,715	1,183,715
<b><u>FUND BALANCES, BEGINNING</u></b>	797,000	797,000	1,043,738	246,738
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,430,453</u>	<u>\$ 1,430,453</u>

**UMATILLA COUNTY, OREGON**

**FPEP Reserve Fund**

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

**Modified Cash Basis - Budget to Actual**

**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
State revenues	\$ -	\$ -	\$ 65,677	\$ 65,677
Interest	-	-	1,360	1,360
Total revenues	-	-	67,037	67,037
<b><u>EXPENDITURES</u></b>	-	-	-	-
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	-	-	67,037	67,037
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers out	(161,034)	(161,034)	(161,034)	-
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(161,034)	(161,034)	(93,997)	67,037
<b><u>FUND BALANCES, BEGINNING</u></b>	161,034	161,034	241,562	80,528
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,565</u>	<u>\$ 147,565</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Local revenues	\$ 31,338	\$ 31,338	\$ 25,419	\$ (5,919)
Total revenues	<u>31,338</u>	<u>31,338</u>	<u>25,419</u>	<u>(5,919)</u>
<b><u>EXPENDITURES:</u></b>				
Personal services	31,338	29,666	16,091	13,575
Materials & services	-	1,672	43	1,629
Total expenditures	<u>31,338</u>	<u>31,338</u>	<u>16,134</u>	<u>15,204</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>				
	-	-	9,285	9,285
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	(7,612)	(7,612)
<b><u>FUND BALANCES, ENDING</u></b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,673</u>	<u>\$ 1,673</u>

## **UMATILLA COUNTY, OREGON**

### **Non-Major Governmental Funds**

#### **Debt Service Funds**

**June 30, 2012**

#### **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, 2012**

	<u>Debt Service</u>	<u>PERS Bond Fund</u>	<u>Reith Wastewater</u>	<u>Totals</u>
<b><u>ASSETS:</u></b>				
Cash	\$ 1,143,560	\$ 1,769,174	\$ 13,038	\$ 2,925,772
Taxes receivable	<u>103,352</u>	<u>-</u>	<u>-</u>	<u>103,352</u>
Total assets	<u><u>\$ 1,246,912</u></u>	<u><u>\$ 1,769,174</u></u>	<u><u>\$ 13,038</u></u>	<u><u>\$ 3,029,124</u></u>
 <b><u>LIABILITIES AND FUND BALANCES:</u></b>				
<b><u>LIABILITIES:</u></b>				
Deferred property taxes	<u>\$ 103,352</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,352</u>
 <b><u>FUND BALANCES:</u></b>				
Restricted	1,143,560	-	13,038	1,156,598
Committed	<u>-</u>	<u>1,769,174</u>	<u>-</u>	<u>1,769,174</u>
Total fund balance	<u><u>1,143,560</u></u>	<u><u>1,769,174</u></u>	<u><u>13,038</u></u>	<u><u>2,925,772</u></u>
 Total liabilities and fund balance	 <u><u>\$ 1,246,912</u></u>	 <u><u>\$ 1,769,174</u></u>	 <u><u>\$ 13,038</u></u>	 <u><u>\$ 3,029,124</u></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, 2012**

	Debt Service	PERS Bond Fund	Reith Wastewater	Totals
<b><u>REVENUES:</u></b>				
Taxes	\$ 1,117,090	\$ -	\$ -	\$ 1,117,090
Intergovernmental	27,168	617,589	26,337	671,094
Interest	5,003	11,543	73	16,619
Total revenues	<u>1,149,261</u>	<u>629,132</u>	<u>26,410</u>	<u>1,804,803</u>
<b><u>EXPENDITURES:</u></b>				
Principal	1,050,053	190,000	16,558	1,256,611
Interest	257,746	678,278	9,779	945,803
Bond issuance costs	83,755	-	-	83,755
Advance refunding escrow	109,538	-	-	109,538
Total expenditures	<u>1,501,092</u>	<u>868,278</u>	<u>26,337</u>	<u>2,395,707</u>
<b><u>EXCESS (DEFICIENCY OF REVENUES, OVER (UNDER) EXPENDITURES</u></b>	<u>(351,831)</u>	<u>(239,146)</u>	<u>73</u>	<u>(590,904)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Operating transfers in	295,020	-	-	295,020
Refunding bonds issued	4,920,000	-	-	4,920,000
Premium on refunding bonds issued	128,293	-	-	128,293
Payment to refund bond escrow agent	(4,855,000)	-	-	(4,855,000)
Total other financing sources (uses)	<u>488,313</u>	<u>-</u>	<u>-</u>	<u>488,313</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	<u>136,482</u>	<u>(239,146)</u>	<u>73</u>	<u>(102,591)</u>
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>1,007,078</u>	<u>2,008,320</u>	<u>12,965</u>	<u>3,028,363</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 1,143,560</u>	<u>\$ 1,769,174</u>	<u>\$ 13,038</u>	<u>\$ 2,925,772</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Taxes:				
Current year taxes	\$ 1,059,977	\$ 1,059,977	\$ 1,064,837	\$ 4,860
Prior year taxes	40,000	40,000	52,253	12,253
Intergovernmental:				
Local revenues	23,587	23,587	23,586	(1)
Reimbursements	-	-	3,582	3,582
Interest	4,100	4,100	5,003	903
Total revenues	<u>1,127,664</u>	<u>1,127,664</u>	<u>1,149,261</u>	<u>21,597</u>
<b><u>EXPENDITURES:</u></b>				
Principal	1,050,132	1,050,132	1,050,053	79
Interest	343,427	343,427	257,746	85,681
Total expenditures	<u>1,393,559</u>	<u>1,393,559</u>	<u>1,307,799</u>	<u>85,760</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(265,895)	(265,895)	(158,538)	107,357
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	<u>295,020</u>	<u>295,020</u>	<u>295,020</u>	<u>-</u>
<b><u>NET CHANGE IN FUND BALANCES</u></b>	29,125	29,125	136,482	107,357
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>965,414</u>	<u>965,414</u>	<u>1,007,078</u>	<u>41,664</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 994,539</u>	<u>\$ 994,539</u>	<u>\$ 1,143,560</u>	<u>\$ 149,021</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
County apportionment	\$ 624,000	\$ 624,000	\$ 617,589	\$ (6,411)
Interest	16,000	16,000	11,543	(4,457)
Total revenues	<u>640,000</u>	<u>640,000</u>	<u>629,132</u>	<u>(10,868)</u>
<b><u>EXPENDITURES:</u></b>				
Debt service:				
Principal	190,000	190,000	190,000	-
Interest	<u>678,300</u>	<u>678,300</u>	<u>678,278</u>	<u>22</u>
Total expenditures	<u>868,300</u>	<u>868,300</u>	<u>868,278</u>	<u>22</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(228,300)	(228,300)	(239,146)	(10,846)
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>2,355,400</u>	<u>2,355,400</u>	<u>2,008,320</u>	<u>(347,080)</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u><u>\$ 2,127,100</u></u>	<u><u>\$ 2,127,100</u></u>	<u><u>\$ 1,769,174</u></u>	<u><u>\$ (357,926)</u></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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Loan receipts	\$ 26,337	\$ 26,337	\$ 26,337	\$ -
Interest	100	100	73	(27)
Total revenues	26,437	26,437	26,410	(27)
<b><u>EXPENDITURES:</u></b>				
Principal retirements	29,608	29,608	16,558	13,050
Interest	9,779	9,779	9,779	-
Total expenditures	39,387	39,387	26,337	13,050
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(12,950)	(12,950)	73	13,023
<b><u>FUND BALANCES, BEGINNING</u></b>	12,950	12,950	12,965	15
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ -	\$ 13,038	\$ 13,038

**UMATILLA COUNTY, OREGON**

**Non-Major Capital Projects Governmental Funds**

**June 30, 2012**

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:

- **Juvenile center improvements fund** - accounts for acquisition, remodeling, or construction of juvenile facilities.
- **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.



**UMATILLA COUNTY, OREGON**

**Nonmajor Capital Projects Funds**  
**Combining Balance Sheet - Modified Cash Basis**  
**June 30, 2012**

	Juvenile Center Improvements	Facilities Improvements	Milton- Freewater Head Start Building	Totals
<b><u>ASSETS:</u></b>				
Cash	\$ -	\$ 187,912	\$ 1,000	\$ 188,912
Total assets	<u>\$ -</u>	<u>\$ 187,912</u>	<u>\$ 1,000</u>	<u>\$ 188,912</u>
<b><u>LIABILITIES AND FUND BALANCES:</u></b>				
<b><u>LIABILITIES:</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>FUND BALANCES:</u></b>				
Assigned	-	187,912	1,000	188,912
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>187,912</u>	<u>1,000</u>	<u>188,912</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 187,912</u>	<u>\$ 1,000</u>	<u>\$ 188,912</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, 2012**

	Juvenile Center Improvements	Facilities Improvements	Milton- Freewater Head Start Building	Totals
<b><u>REVENUES:</u></b>				
Intergovernmental	\$ 47,916	\$ 203,206	\$ 84,104	\$ 335,226
Interest	-	968	-	968
Miscellaneous & reimbursements	-	22,176	-	22,176
Total revenues	47,916	226,350	84,104	358,370
<b><u>EXPENDITURES:</u></b>				
General government	525	198,000	25,000	223,525
Capital outlay	28,608	-	58,104	86,712
Total expenditures	29,133	198,000	83,104	310,237
<b><u>EXCESS (DEFICIENCY) OF REVENUES, OVER (UNDER) EXPENDITURES</u></b>	18,783	28,350	1,000	48,133
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	57,992	-	-	57,992
<b><u>NET CHANGE IN FUND BALANCES</u></b>	76,775	28,350	1,000	106,125
<b><u>FUND BALANCES, BEGINNING</u></b>	(76,775)	159,562	-	82,787
<b><u>FUND BALANCES, ENDING</u></b>	\$ -	\$ 187,912	\$ 1,000	\$ 188,912

**UMATILLA COUNTY, OREGON**

**Juvenile Center Improvements Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Modified Cash Basis - Budget to Actual**  
**Year Ended June 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal grants	\$ -	\$ 46,250	\$ 46,250	\$ -
State grants	-	-	1,666	1,666
Business energy tax credit	-	77,709	-	(77,709)
Total revenues	-	123,959	47,916	(76,043)
<b><u>EXPENDITURES:</u></b>				
Materials and services		600	525	75
Capital outlay		28,608	28,608	-
Operating contingency	-	17,975	-	17,975
Total expenditures	-	47,183	29,133	18,050
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	-	76,776	18,783	(57,993)
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	-	-	57,992	57,992
<b><u>NET CHANGE IN FUND BALANCES</u></b>	-	76,776	76,775	(1)
<b><u>FUND BALANCES, BEGINNING</u></b>	-	(76,776)	(76,775)	1
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal	\$ 198,350	\$ 198,350	\$ 198,000	\$ (350)
State	-	-	5,206	5,206
Reimbursements	-	-	22,176	22,176
Interest	-	-	968	968
Total revenues	<u>198,350</u>	<u>198,350</u>	<u>226,350</u>	<u>28,000</u>
<b><u>EXPENDITURES:</u></b>				
Materials & services	221,000	221,000	198,000	23,000
Operating contingency	<u>64,016</u>	<u>64,016</u>	<u>-</u>	<u>64,016</u>
Total expenditures	<u>285,016</u>	<u>285,016</u>	<u>198,000</u>	<u>87,016</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(86,666)	(86,666)	28,350	115,016
<b><u>FUND BALANCES, BEGINNING</u></b>	<u>86,666</u>	<u>86,666</u>	<u>159,562</u>	<u>72,896</u>
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,912</u>	<u>\$ 187,912</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Intergovernmental:				
Federal grants	\$ -	\$ 1,000,000	\$ 84,104	\$ (915,896)
Local grants	-	300,000	-	(300,000)
Total revenues	-	1,300,000	84,104	(1,215,896)
<b><u>EXPENDITURES:</u></b>				
Materials & services	-	40,000	25,000	15,000
Capital outlay	-	1,260,000	58,104	1,201,896
Total expenditures	-	1,300,000	83,104	1,216,896
<b><u>EXCESS OF REVENUES</u></b>				
<b><u>OVER EXPENDITURES</u></b>	-	-	1,000	1,000
<b><u>FUND BALANCES, BEGINNING</u></b>				
	-	-	-	-
<b><u>FUND BALANCES, ENDING</u></b>				
	\$ -	\$ -	\$ 1,000	\$ 1,000

**UMATILLA COUNTY, OREGON**

**INTERNAL SERVICE FUNDS**

**June 30, 2012**

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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Favorable (Unfavorable)</u>
<b><u>REVENUES:</u></b>				
Interest	\$ 2,500	\$ 2,500	\$ 2,078	\$ (422)
Total revenue	2,500	2,500	2,078	(422)
<b><u>EXPENDITURES:</u></b>				
Materials & services	10,000	10,000	1,648	8,352
Capital outlay	100,000	100,000	16,850	83,150
Operating contingency	90,267	90,267	-	90,267
Total expenditures	200,267	200,267	18,498	181,769
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>				
	(197,767)	(197,767)	(16,420)	181,347
<b><u>OTHER FINANCING SOURCES:</u></b>				
Operating transfers in	82,277	82,277	73,833	(8,444)
<b><u>NET CHANGE IN FUND BALANCES</u></b>	(115,490)	(115,490)	57,413	172,903
<b><u>FUND BALANCES, BEGINNING</u></b>	312,241	312,241	345,008	32,767
<b><u>FUND BALANCES, ENDING</u></b>	<u>\$ 196,751</u>	<u>\$ 196,751</u>	<u>\$ 402,421</u>	<u>\$ 205,670</u>

**UMATILLA COUNTY, OREGON**

**Other Schedules**  
**June 30, 2012**

**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, 2012**

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2011</u>	<u>Current Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>	<u>Corrections and Adjustments</u>	<u>Interest Collected</u>	<u>Cash Collections</u>	<u>Property Taxes Receivable June 30, 2012</u>
2011-12	\$ -	\$ 74,413,567	\$ (1,864,942)	\$ (197,434)	\$ 27,646	\$ (69,116,305)	\$ 3,262,532
2010-11	2,867,792	-	-	(80,963)	97,796	(1,264,612)	1,620,013
2009-10	1,921,754	-	-	(197,978)	132,321	(775,241)	1,080,856
2008-09	1,114,948	-	-	(211,151)	147,940	(607,800)	443,937
2007-08	590,354	-	-	(161,204)	128,012	(462,646)	94,516
2006-07	128,667	-	-	(96,431)	4,481	(12,566)	24,151
Prior years	106,398	-	-	(37,118)	22,931	(44,425)	47,786
	<u>\$ 6,729,913</u>	<u>\$ 74,413,567</u>	<u>\$ (1,864,942)</u>	<u>\$ (982,279)</u>	<u>\$ 561,127</u>	<u>\$ (72,283,595)</u>	<u>\$ 6,573,791</u>

**Summary by Fund:**

County Operations *	\$ 1,185,363	\$ 13,868,397	\$ (347,568)	\$ (86,519)	\$ 119,905	\$ (13,500,229)	\$ 1,239,349
Agency Funds	<u>5,544,550</u>	<u>60,545,170</u>	<u>(1,517,374)</u>	<u>(895,760)</u>	<u>441,222</u>	<u>(58,783,366)</u>	<u>5,334,442</u>
	<u>\$ 6,729,913</u>	<u>\$ 74,413,567</u>	<u>\$ (1,864,942)</u>	<u>\$ (982,279)</u>	<u>\$ 561,127</u>	<u>\$ (72,283,595)</u>	<u>\$ 6,573,791</u>

\* Includes Debt Service

**UMATILLA COUNTY, OREGON**

**Schedule of Property Taxes Receivable -- By Fund**  
**June 30, 2012**

General fund	\$ 1,135,997
Debt service fund	<u>103,352</u>
Sub-total	1,239,349
Agency funds	<u>5,334,442</u>
Total	<u><u>\$ 6,573,791</u></u>

**UMATILLA COUNTY, OREGON**

**Schedule of Accountability -- Other Elected Officials**

**Cash Transactions**

**Year Ended June 30, 2012**

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>
<b><u>CASH BALANCE, JUNE 30, 2011</u></b>	\$ 83,929
<b><u>CASH RECEIPTS</u></b>	583,263
<b><u>CASH DISBURSEMENTS</u></b>	<u>(597,609)</u>
<b><u>CASH BALANCE, JUNE 30, 2012</u></b>	<u><u>\$ 69,583</u></u>

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

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

495 E. Main  
Hermiston, OR 97838  
(541) 567-5215  
(541) 567-0497 Fax

DENNIS L. BARNETT, C.P.A.  
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**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 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, 2012, which collectively comprise Umatilla County, Oregon's basic financial statements and have issued our report thereon dated December 7, 2012. 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.

**Internal Control Over Financial Reporting**

Management of Umatilla County, Oregon is responsible for establishing and maintaining effective internal control over financial reporting. 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 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.

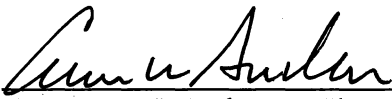
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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 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.

This report is intended solely for the information and use of management, County Commissioners, and federal awarding agencies 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  
Hermiston, Oregon  
December 7, 2012

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

Oregon Administrative Rules 162-10-000 through 162-10-330 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, 2012, and have issued our report thereon dated December 7, 2012. 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 162-10-000 through 162-10-320 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).



In connection with our testing nothing came to our attention that caused us to believe the 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 except as follows:

- Budget over expenditures are disclosed in Note 2 to the Financial Statements.

#### **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  
Hermiston, Oregon  
December 7, 2012

**SINGLE AUDIT SECTION**

# UMATILLA COUNTY, OREGON

## Schedule of Expenditures of Federal Awards Year Ended June 30, 2012

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
Forest health protection	10.680		\$ 3,500
Forest fees, roads and schools	10.665		103,579
			<u>\$ 107,079</u>
<b><u>U.S. DEPARTMENT OF DEFENSE:</u></b>			
Flood control projects	12.106		<u>\$ 2,362</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u></b>			
Community Development Block Grant	14.228		<u>\$ 84,104</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
Bureau of Land Management, Mineral Land Leasing	15.214		\$ 16,142
Distribution of receipts to state and local governments	15.227		738
			<u>\$ 16,880</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
Emergency management performance grants	97.042		\$ 30,816
Chemical emergency stockpile preparedness program (CSEPP)	97.040	X	5,983,363
			<u>\$ 6,014,179</u>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
Edward Byrne Memorial justice assistance grant program	16.738	X	\$ 8,448
ARRA - Edward Byrne Memorial justice assistance grant program	16.803	X	309,993
Crime victim assistance	16.375		48,253
			<u>\$ 366,694</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
Child safety and child booster seats incentive grants	20.613		\$ 1,245
State and community highway safety	20.600		1,153
			<u>\$ 2,398</u>
<b><u>U.S. DEPARTMENT OF ENERGY:</u></b>			
Office of environmental waste processing	81.104		\$ 5,000
ARRA-State energy program	81.041		46,250
			<u>\$ 51,250</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>			
Oregon State Health Division:			
Public Health Emergency Preparedness	93.069		\$ 82,036
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		3,168
Family Planning Services	93.217		30,700
Substance abuse and mental health services	93.243		20,000
Immunization grants	93.268		11,957
Substance abuse and mental health services-Access to Recovery	93.275		66,296
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood	93.505		151,840
Temporary Assistance for Needy Families	93.558		88,394
Medical Assistance Program	93.778		254,310
HIV Prevention Activities Health Department Based	93.940		16,610
Block Grants for Prevention and Treatment of Substance Abuse	93.959	X	417,387
Maternal and Child Health Services Block Grant to the States	93.994		25,729
			<u>1,168,427</u>
Oregon Youth Services Commission:			
Social services block grant	93.667		114,224
Medical assistance program	93.778		10,492
Promoting safe and stable families	93.556		8,819
ARRA-Foster Care Title IV-E	93.658		1,722
			<u>135,257</u>
Oregon Department of Justice:			
Child support enforcement	93.563		104,698
			<u>\$ 1,408,382</u>
Total expenditures of federal awards			<u>\$ 8,053,328</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, 2012**

#### **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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. 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 *OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments*, 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. No direct awards received from the federal government.

#### **NOTE C - NON-CASH ASSISTANCE:**

The accompanying Schedule of Expenditures of Federal Awards does not include the following noncash awards:

Vaccines provided by the Department of Health and Human Resources under CFDA #93.268-Childhood Immunization Grants. According to the OMB Circular A-133 Compliance Supplement for CFDA 93.268, the value of state-provided vaccines are not to be reported as a Federal expenditure " .. .for purposes of determining audit coverage and reporting ... " since the county was merely a vaccinating provider. The estimated value of vaccines provided to the County during the year ended June 30, 2012 was \$153,000.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners  
Umatilla County  
Pendleton, Oregon

Compliance

We have audited Umatilla County, Oregon's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Umatilla County, Oregon's major federal programs for the year ended June 30, 2012. Umatilla County, Oregon's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Umatilla County, Oregon's management. Our responsibility is to express an opinion on Umatilla County, Oregon's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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. Our audit does not provide a legal determination on Umatilla County, Oregon's compliance with those requirements.

In our opinion, Umatilla County, Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2012.

Internal control over compliance

The management of Umatilla County, Oregon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Umatilla County, Oregon's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the county commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

Barnett & Moro, P.C.

By: 

Cameron W. Anderson, Shareholder  
Hermiston, Oregon  
December 7, 2012

**UMATILLA COUNTY, OREGON**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2012**

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

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Financial Statements

Type of auditor's report issued: unqualified opinion

Internal control over financial reporting:

• Material weakness(es) identified? \_\_\_\_\_ yes   X   none reported

• Significant deficiency(ies) identified  
that are not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   none reported

Federal Awards

Internal control over major programs:

• Material weakness(es) identified? \_\_\_\_\_ yes   X   none reported

• 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 program: unqualified opinion

Any audit findings disclosed that are  
required to be reported in accordance  
with section 510(a) of Circular A-133? \_\_\_\_\_ yes   X   none reported

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster:
97.040	Chemical Stockpile Emergency Preparedness Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
16.738/16.803	JAG Program Cluster

---

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

Auditee qualified as low-risk auditee?   X   yes \_\_\_\_\_ 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, 2012.

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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, 2012.

**UMATILLA COUNTY, OREGON**

**SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS**

**Year Ended June 30, 2012**

**QUESTIONED COSTS:**

There were no questioned costs for the year ended June 30, 2011.

**FINDINGS:**

There were no findings for the year ended June 30, 2011.