

**MALHEUR COUNTY, OREGON**

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Report on Audited  
Modified Cash Basis  
Financial Statements  
and  
Supplemental Information

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For the Year Ended June 30, 2023

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**Malheur County, Oregon**  
Principal Officers  
For the Year Ended June 30, 2023

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	<u>GOVERNING BOARD</u>	<u>TERM EXPIRES</u>
Dan P. Joyce	County Judge Ontario, Oregon	January 2027
Ron Jacobs	County Commissioner Ontario, Oregon	January 2025
Jim Mendiola	County Commissioner Ontario, Oregon	January 2027
Dan P. Joyce	Registered Agent	
Registered Office	251 B Street West Vale, Oregon 97918	

OTHER ELECTED OFFICIALS

County Sheriff	Travis Johnson	January 2025
County Clerk	Gayle Trotter	January 2027
County Treasurer	Jennifer Forsyth	January 2027
County Assessor	Dave Ingram	January 2025
Justice of the Peace	Margaret Mahoney	January 2025

OTHER APPOINTED OFFICIALS

Administrative Officer	Lorinda DuBois
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**ZWYGART JOHN**

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

## **Independent Auditor's Report**

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's modified cash financial statements as listed in the table of contents.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon, as of June 30, 2023, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### ***Basis for Opinion***

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

#### ***Emphasis of Matter – Basis of Accounting***

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

#### ***Responsibilities of Management for the Financial Statements***

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Other Matters***

#### ***Other Information***

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

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

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

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

### **Other Reporting Required by *Government Auditing Standards***

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

### **Report on Other Legal and Regulatory Requirements**

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated November 7, 2023 on our consideration of the County's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

*Zwyzart John & Associates, CPAs PLLC*

By: *John Russell*

Nampa, Idaho  
November 7, 2023

Except for Note 4 of the Notes to the Schedule of Expenditures of Federal Awards, as to which the date is April 1, 2024



**Malheur County, Oregon**  
Statement of Net Position - Modified Cash Basis  
June 30, 2023

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash and Cash Equivalents	\$ 28,882,715	\$ 2,667,249	\$ 31,549,964
Total Assets	<u>28,882,715</u>	<u>2,667,249</u>	<u>31,549,964</u>
<b>Liabilities</b>			
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>			
Restricted for:			
Public Safety	1,771,357	-	1,771,357
Roads and Bridges	536,560	-	536,560
Social Services	167,483	-	167,483
Community Services	2,316,329	-	2,316,329
Restricted for other purposes	7,802,016	-	7,802,016
Unrestricted	16,288,970	2,667,249	18,956,219
Total Net Position	<u>\$ 28,882,715</u>	<u>\$ 2,667,249</u>	<u>\$ 31,549,964</u>

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Activities - Modified Cash Basis  
For the Year Ended June 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Charges	Operating	Capital	Primary Government			
	for Services and	Grants and	Grants and	Governmental	Business-type	Total	
Expenses	Sales	Contributions	Contributions	Activities	Activities	Total	
<b>Primary Government:</b>							
Governmental Activities:							
General Government	\$ 5,510,211	\$ 3,756,613	\$ 1,763,226	\$ -	\$ 9,628	\$ -	\$ 9,628
Social Services	8,298,204	20,363	492,972	-	(7,784,869)	-	(7,784,869)
Public Safety and Justice	11,064,271	203,108	1,873,785	-	(8,987,378)	-	(8,987,378)
Community Services	3,759,699	-	-	-	(3,759,699)	-	(3,759,699)
Library Services	26,954	-	-	-	(26,954)	-	(26,954)
Roads and Bridges	3,413,232	24,326	-	-	(3,388,906)	-	(3,388,906)
Debt Services:							
Principal	169,520	-	-	-	(169,520)	-	(169,520)
Interest	14,708	-	-	-	(14,708)	-	(14,708)
<b>Total Governmental Activities</b>	<b>32,256,799</b>	<b>4,004,410</b>	<b>4,129,983</b>	<b>-</b>	<b>(24,122,406)</b>	<b>-</b>	<b>(24,122,406)</b>
Business-type Activities:							
Malheur County Fair	476,670	222,902	476,766	-	-	222,998	222,998
<b>Total Business-type Activities</b>	<b>476,670</b>	<b>222,902</b>	<b>476,766</b>	<b>-</b>	<b>-</b>	<b>222,998</b>	<b>222,998</b>
<b>Total Primary Government</b>	<b>\$ 32,733,469</b>	<b>\$ 4,227,312</b>	<b>\$ 4,606,749</b>	<b>\$ -</b>	<b>(24,122,406)</b>	<b>222,998</b>	<b>(23,899,408)</b>
General Revenues:							
Property Taxes				7,109,976	-		7,109,976
Intergovernmental				20,745,269	2,053,167		22,798,436
Investment Earnings (Losses)				567,970	52,243		620,213
Other Income				223,273	58,881		282,154
Disposal of Assets				7,568	-		7,568
Total General Revenues				28,654,056	2,164,291		30,818,347
Total General Revenues and Special Items				28,654,056	2,164,291		30,818,347
Change in Net Position				4,531,650	2,387,289		6,918,939
Net Position, Beginning of Year				24,351,065	279,960		24,631,025
Net Position, End of Year				\$ 28,882,715	\$ 2,667,249		\$ 31,549,964

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
 Balance Sheet - Modified Cash Basis -  
 Governmental Funds  
 June 30, 2023

	General Fund	Road Fund	American Rescue Plan	Mental Health	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and Cash Equivalents	\$ 11,355,364	\$ 3,705,237	\$ 3,435,537	\$ 109,161	\$ 10,277,416	\$ 28,882,715
Internal Balance	-	-	-	-	-	-
Total Assets	<u>\$ 11,355,364</u>	<u>\$ 3,705,237</u>	<u>\$ 3,435,537</u>	<u>\$ 109,161</u>	<u>\$ 10,277,416</u>	<u>\$ 28,882,715</u>
<b>Liabilities</b>						
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>						
Restricted	-	3,705,237	3,435,537	109,161	10,277,416	17,527,351
Unassigned	11,355,364	-	-	-	-	11,355,364
Total Fund Balances	<u>11,355,364</u>	<u>3,705,237</u>	<u>3,435,537</u>	<u>109,161</u>	<u>10,277,416</u>	<u>28,882,715</u>
Total Liabilities and Fund Balances	<u>\$ 11,355,364</u>	<u>\$ 3,705,237</u>	<u>\$ 3,435,537</u>	<u>\$ 109,161</u>	<u>\$ 10,277,416</u>	<u>\$ 28,882,715</u>

The accompanying notes are an integral  
 part of the financial statements

**Malheur County, Oregon**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis -  
Governmental Funds  
For the Year Ended June 30, 2023

	General Fund	Road Fund	American Rescue Plan	Mental Health	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$ 6,348,375	\$ -	\$ -	\$ -	\$ 761,601	\$ 7,109,976
Intergovernmental	5,408,215	3,862,349	-	3,482,095	7,992,610	20,745,269
Grants	1,763,226	-	-	-	2,366,757	4,129,983
Charges for Services	3,012,950	24,326	-	-	967,134	4,004,410
Investment Earnings (Losses)	185,416	73,447	93,293	-	215,814	567,970
Other Income	195,124	15,143	-	-	13,006	223,273
Total Revenues	<u>16,913,306</u>	<u>3,975,265</u>	<u>93,293</u>	<u>3,482,095</u>	<u>12,316,922</u>	<u>36,780,881</u>
<b>Expenditures</b>						
Current:						
General Government	3,374,165	-	-	-	599,402	3,973,567
Social Services	3,072,702	-	-	3,375,229	1,835,273	8,283,204
Public Safety and Justice	9,276,840	-	-	-	1,663,486	10,940,326
Community Services	828,670	-	412,903	-	802,915	2,044,488
Library Services	10,000	-	-	-	16,954	26,954
Roads and Bridges	-	3,153,462	-	-	18,314	3,171,776
Capital Outlay	127,183	241,456	1,715,211	-	1,548,406	3,632,256
Debt Service:						
Principal	26,034	85,881	-	-	57,605	169,520
Interest	3,579	11,129	-	-	-	14,708
Total Expenditures	<u>16,719,173</u>	<u>3,491,928</u>	<u>2,128,114</u>	<u>3,375,229</u>	<u>6,542,355</u>	<u>32,256,799</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>194,133</u>	<u>483,337</u>	<u>(2,034,821)</u>	<u>106,866</u>	<u>5,774,567</u>	<u>4,524,082</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Equipment	5,651	1,917	-	-	-	7,568
Transfers In	1,267,905	-	-	-	139,686	1,407,591
Transfers Out	(10,000)	(57,081)	-	-	(1,340,510)	(1,407,591)
Total Other Financing Sources (Uses)	<u>1,263,556</u>	<u>(55,164)</u>	<u>-</u>	<u>-</u>	<u>(1,200,824)</u>	<u>7,568</u>
Net Change in Fund Balances	1,457,689	428,173	(2,034,821)	106,866	4,573,743	4,531,650
Fund Balance - Beginning	9,897,675	3,277,064	5,470,358	2,295	5,703,673	24,351,065
Fund Balances - Ending	<u>\$ 11,355,364</u>	<u>\$ 3,705,237</u>	<u>\$ 3,435,537</u>	<u>\$ 109,161</u>	<u>\$ 10,277,416</u>	<u>\$ 28,882,715</u>

The accompanying notes are an integral  
part of the financial statements

Malheur County, Oregon  
Statement of Net Position - Modified Cash Basis - Proprietary Funds  
June 30, 2023

	Enterprise Funds Malheur County Fair Board
<b>Assets</b>	
Cash and Cash Equivalents	\$ 2,667,249
Total Assets	\$ 2,667,249
<b>Liabilities</b>	
Bank Overdrawn	\$ -
Total Liabilities	-
<b>Net Position</b>	
Unrestricted	2,667,249
Total Net Position	\$ 2,667,249

The accompanying notes are an integral  
part of the financial statements

Malheur County, Oregon  
Statement of Revenues, Expenses, and Changes in Net Position -  
Modified Cash Basis - Proprietary Funds  
For the Year Ended June 30, 2023

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
<b>Operating Revenues</b>	
Intergovernmental	\$ 2,053,167
Grants	455,000
Charges for Services	222,902
Contributions	21,766
Other Income	58,881
Total Operating Revenues	2,811,716
<b>Operating Expenses</b>	
Personnel Services	87,513
Material and Supplies	340,696
Capital Outlay	48,461
Total Operating Expenses	476,670
<b>Net Operating Income (Loss)</b>	2,335,046
<b>Nonoperating Revenue (Expense)</b>	
Interest	52,243
Total Nonoperating Revenue (Expense)	52,243
Change in Net Position	2,387,289
Net Position - Beginning	279,960
Net Position - Ending	\$ 2,667,249

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Cash Flows -  
Proprietary Funds  
For the Year Ended June 30, 2023

	<u>Enterprise Funds</u>
	<u>Malheur County</u>
	<u>Fair Board</u>
<b>Cash Flows From Operating Activities</b>	
Receipts from Customers	\$ 303,549
Receipts from Other Governments	2,508,167
Payments to Suppliers	(389,157)
Payments to Employees	(87,513)
Net Cash Provided (Used) by Operating Activities	2,335,046
 <b>Cash Flows From Noncapital Financing Activities</b>	
Miscellaneous Income	52,243
Net Cash Provided (Used) by Noncapital Financing Activities	52,243
 <b>Cash Flows From Capital and Related Financing Activities</b>	-
 <b>Cash Flows From Investing Activities</b>	-
Net Change in Cash and Cash Equivalents	2,387,289
 <b>Cash and Cash Equivalents - Beginning</b>	279,960
<b>Cash and Cash Equivalents - Ending</b>	\$ 2,667,249
 <b>Displayed As:</b>	
Cash and Cash Equivalents	\$ 2,667,249
	\$ 2,667,249

The accompanying notes are an integral  
part of the financial statements

**Malheur County, Oregon**  
Statement of Fiduciary Net Position - Modified Cash Basis  
June 30, 2023

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	<u>\$ 2,618,825</u>
Total Assets	<u><u>\$ 2,618,825</u></u>
<b>Liabilities</b>	
Due to Other Funds or Taxing Units	<u>\$ 2,618,825</u>
Total Liabilities	<u><u>\$ 2,618,825</u></u>

The accompanying notes are an integral  
part of the financial statements



**Malheur County, Oregon**  
Statement of Changes in Fiduciary Net Position - Modified Cash Basis  
June 30, 2023

	Custodial Funds
<b>Additions:</b>	
Fees Collected For Other Governments	\$ 437,861
Property Taxes Collect For Other Governments	27,503,436
Investment Income	65,228
Miscellaneous Income	1,600
Total Additions	28,008,125
 <b>Deductions</b>	
Taxes Distributed To Other Governments	26,800,664
Total Deductions	26,800,664
 Change in Net Position	 1,207,461
 Net Position - Beginning	 1,411,364
Net Position - Ending	\$ 2,618,825

The accompanying notes are an integral  
part of the financial statements

Malheur County, Oregon  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

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

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

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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

### Governmental Funds

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

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

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *American Rescue Plan fund.* This fund accounts for revenues and expenditures arising under the American Rescue Plan Act as adopted by the U.S. Congress.
- *Mental Health Fund.* This fund accounts for revenues and expenditures arising from State mental health funds.

### Proprietary Funds

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

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

### Enterprise Funds

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

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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Fiduciary Funds

The County reports the following fiduciary fund types:

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

Basis of Accounting

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

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

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

Fund Balance Reporting in Governmental Funds

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

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

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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

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

C. Assets and Liabilities

Cash Equivalents

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

Fair Value Measurements

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

Property Taxes

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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Use of Estimates

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

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2023, the carrying amount of the County's deposits was \$4,138,000 and the respective bank balances totaled \$4,667,621. The total bank balance was insured or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP).

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of June 30, 2023, all of the County's deposits were covered by the federal depository insurance or covered by collateral held in a multiple financial institution collateral pool (RS 295.015) administered by the Oregon Office of the State Treasurer in the Public Funds Collateralization Program (PFCP), and thus were not exposed to custodial credit risk. The County does not have a formal policy limiting its exposure to custodial credit risk for deposits. The County had \$825 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

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

Interest Rate Risk

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

Investments

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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

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

The County's investments at June 30, 2023, are summarized below:

Investment Type	Rating	Fair Value	Investment Maturities (In Years)		
			Less Than 1 Year	1 - 5 Years	More Than 5 Years
External Investment Pool	Not Rated	\$30,029,964	\$30,029,964	\$ -	\$ -

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

	Governmental Activities	Business-type Activities	Total	Agency Funds	Total Fiduciary
Cash and Cash Equivalents	\$ (1,147,249)	\$ 2,667,249	\$ 1,520,000	\$2,618,825	\$2,618,825
Investments Categorized as Cash and Cash Equivalents	30,029,964		30,029,964	-	-
	<u>\$ 28,882,715</u>	<u>\$ 2,667,249</u>	<u>\$ 31,549,964</u>	<u>\$2,618,825</u>	<u>\$2,618,825</u>

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

	Book Balance	Bank Balance
County Clerk Fees	\$ 61,919	\$ 60,154
Sheriff's Office	-	17,668
Justice Court	125,422	125,881
Fair Board	-	-
Inmate Trust	89,665	87,861
	<u>\$277,006</u>	<u>\$291,564</u>

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2023:

\$ 1,267,905	Transfer from Nonmajor funds to the General fund for expenses paid.
10,000	Transfer from the General fund to Nonmajor funds for expenses paid
57,081	Transfer from Nonmajor funds to the Road fund for expenses paid.
72,605	Transfer from Nonmajor funds to other Nonmajor funds for expenses paid.
<u>\$ 1,407,591</u>	

4. PENSION PLAN

General Information about the Pension Plan

Plan Description

Employees of the County are provided with pensions through Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation as subsequently modified by 2017 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2023 were \$1,799,043, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2023 were 22.17 percent for Tier One/Tier Two General Service Member, 20.69 percent for Tier One/Tier Two Police and Fire, 16.33 percent for OPSRP Pension Program General Service Members, 17.53 for OPSRP Pension Program Police and Fire Members, and 6 percent for OPSRP Individual Account Program.



**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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5. RISK MANAGEMENT

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

6. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

Lytle Landfill Permit #348

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

<b>General Fund Only:</b>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
X: Beginning Cash Balance	\$ 9,897,675	\$ 10,178,605	\$ 6,961,903
Y: Total Revenue	18,186,862	\$ 16,354,550	\$ 19,753,231
X/Y	54%	62%	35%
B: Total Expenditures	16,729,173	\$ 16,635,490	\$ 16,536,529
A: Ending Cash Balance	\$ 11,355,364	\$ 9,897,665	\$ 10,178,605
A/B	68%	59%	62%

The County is adequately liquid in that its liquid assets are equal to or greater than five percent of expenditures:

A: Cash plus Marketable Securities	\$ 11,355,364	\$ 9,897,665	\$ 10,178,605
B: Total Expenditures	\$ 16,729,173	\$ 16,635,490	\$ 16,536,529
A/B	68%	59%	62%

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

C: Environmental Obligations	\$ 84,173	\$ 72,177	\$ 72,177
D: Revenue	\$ 18,186,862	\$ 16,354,550	\$ 19,753,231
C/D	0.5%	0.4%	0.4%

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

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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

The following schedule shows details of landfill closure and post-closure liability:

		Landfill Closure and Post-closure Care Liability	% of Capacity Used	Estimated Remaining Life (years)
Lytle Landfill				
General Fund	\$	84,173	65%	30

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

**7. LEASE COMMITMENTS**

Capital Leases

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

Changes in the long-term leases for the year ended June 30, 2023 are as follows:

	Rate	Maturity	6/30/2022	Increase	Decrease	6/30/2023	Current
Grader Lease	4.60%	2023	\$ 53,374	\$ -	\$(53,374)	\$ -	\$ -
Grader Lease	3.50%	2025	69,926	-	(22,216)	47,710	23,737
Grader Lease	4.75%	2025	100,000	-	-	100,000	48,837
			\$ 223,300	\$ -	\$(75,590)	\$ 147,710	\$ 72,574

There was interest expense of \$7,584 paid on capital leases during the year ending June 30, 2023.

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

Future lease payments as of June 30, 2023 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 72,574	\$ 6,447	\$ 79,021
2026	75,136	3,292	78,428
	<u>\$ 147,710</u>	<u>\$ 9,739</u>	<u>\$ 157,449</u>

Operating Leases

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

Fiscal Year Ending June 30,	Total
2024	\$ 89,400
2025	83,100
2026	76,800
	<u>\$ 249,300</u>

Rent expense for the year ended June 30, 2023 was \$46,650 \$3,625.

8. LONG-TERM OBLIGATIONS

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

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

Long-term obligation activity for the year ended June 30, 2023 was as follows:

Description	Maturity	Rate	6/30/2022	Increase	Decrease	6/30/2023	Current Portion
<u>Governmental Activities:</u>							
Gravel Pit Loan	2031	3.50%	\$ 85,185	\$ -	\$ (8,299)	\$ 76,886	\$ 8,530
Goodfellows Bldg Lease	2025	7.00%	61,403	-	(25,415)	35,988	25,094
			<u>\$ 146,588</u>	<u>\$ -</u>	<u>\$ (33,714)</u>	<u>\$ 112,874</u>	<u>\$ 33,624</u>

There was interest paid on long-term obligations of \$6,571 during the year ended June 30, 2023.

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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Debt service requirements on long-term debt as of June 30, 2023, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 33,624	\$ 4,590	\$ 38,214
2025	19,722	2,678	22,400
2026	9,137	2,096	11,233
2027	9,457	1,776	11,233
2028	40,934	3,677	44,611
	\$ 112,874	\$ 14,817	\$ 127,691

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

9. COMPENSATED ABSENCES

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

6/30/2022	Earned	Used	6/30/2023
\$645,731	\$733,644	\$ (753,767)	\$625,608

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

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$170,000. As of June 30, 2023, \$16,264 of the available credit was in use.

11. TAX ABATEMENTS

Malheur County entered into tax abatement agreements with local businesses under Oregon Code ORS 285C, Enterprise Zone Exemption. Under the code, in exchange for investing and hiring in an enterprise zone, businesses receive exemption from local property taxes on new plant and equipment for at least three years (but up to five years) in the standard program. The local businesses were granted exemption of 100% of the assessed value of the qualified property for the year starting in 2018.

For the fiscal year ended June 30, 2023, Malheur County abated property taxes totaling \$8,969.

**Malheur County, Oregon**  
Notes to the Modified Cash Basis Financial Statements  
For the Year Ended June 30, 2023

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12. GUARANTEED DEBT

The County has guaranteed a \$4,000,000 line of credit for the Malheur County Economic Development Corporation. As of June 30, 2023, there was \$1,577,549 of the line of credit outstanding.

13. DEFICIT FUND BALANCES

The following funds had a deficit fund balances as of June 30, 2023:

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

## **SUPPLEMENTARY INFORMATION**

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 General Fund  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 5,961,940	\$ 5,961,940	\$ 6,348,375	\$ 386,435
Intergovernmental	4,215,493	4,724,691	5,408,215	683,524
Grants	1,694,176	1,739,176	1,763,226	24,050
Charges for Services	2,804,390	2,855,025	3,012,950	157,925
Investment Earnings (Losses)	34,650	34,650	185,416	150,766
Other Income	160,700	160,700	195,124	34,424
Total Revenues	<u>14,871,349</u>	<u>15,476,182</u>	<u>16,913,306</u>	<u>1,437,124</u>
<b>Expenditures</b>				
Personal Services	14,592,598	14,101,660	12,432,008	1,669,652
Materials and Supplies	4,816,117	5,627,714	4,130,369	1,497,345
Capital Outlay	789,000	794,000	127,183	666,817
Debt Services:				
Principal	28,921	28,921	26,034	2,887
Interest	3,579	3,579	3,579	-
Contingencies	2,873,497	3,152,671	-	3,152,671
Total Expenditures	<u>23,103,712</u>	<u>23,708,545</u>	<u>16,719,173</u>	<u>6,989,372</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(8,232,363)</u>	<u>(8,232,363)</u>	<u>194,133</u>	<u>8,426,496</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	4,050	4,050	5,651	1,601
Transfers In	1,343,863	1,343,863	1,267,905	(75,958)
Transfers Out	(260,000)	(260,000)	(10,000)	250,000
Total Other Financing Sources (Uses)	<u>1,087,913</u>	<u>1,087,913</u>	<u>1,263,556</u>	<u>175,643</u>
Net Change in Fund Balances	(7,144,450)	(7,144,450)	1,457,689	8,602,139
Fund Balances - Beginning	7,144,450	7,144,450	9,897,675	2,753,225
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,355,364</u>	<u>\$ 11,355,364</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Road Fund  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 3,774,469	\$ 3,774,469	\$ 3,862,349	\$ 87,880
Charges for Services	25,000	25,000	24,326	(674)
Investment Earnings (Losses)	7,065	7,065	73,447	66,382
Other Income	10,000	10,000	15,143	5,143
Total Revenues	<u>3,816,534</u>	<u>3,816,534</u>	<u>3,975,265</u>	<u>158,731</u>
<b>Expenditures</b>				
Personal Services	1,034,688	1,034,688	864,821	169,867
Materials and Supplies	2,900,118	2,900,118	2,288,641	611,477
Capital Outlay	368,515	366,737	241,456	125,281
Debt Services:				
Principal	84,171	85,949	85,881	68
Interest	11,129	11,129	11,129	-
Contingencies	2,643,228	2,640,156	-	2,640,156
Total Expenditures	<u>7,041,849</u>	<u>7,038,777</u>	<u>3,491,928</u>	<u>3,546,849</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(3,225,315)</u>	<u>(3,222,243)</u>	<u>483,337</u>	<u>3,705,580</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	15,000	15,000	1,917	(13,083)
Transfers In	275,000	275,000	-	(275,000)
Transfers Out	(329,010)	(332,082)	(57,081)	275,001
Total Other Financing Sources (Uses)	<u>(39,010)</u>	<u>(42,082)</u>	<u>(55,164)</u>	<u>(13,082)</u>
Net Change in Fund Balances	(3,264,325)	(3,264,325)	428,173	3,692,498
Fund Balances - Beginning	3,264,325	3,264,325	3,277,064	12,739
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,705,237</u>	<u>\$ 3,705,237</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 American Rescue Plan  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 20,000	\$ 20,000	\$ 93,293	\$ 73,293
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>93,293</u>	<u>73,293</u>
<b>Expenditures</b>				
Materials and Supplies	1,612,399	1,612,399	412,903	1,199,496
Capital Outlay	4,000,000	4,000,000	1,715,211	2,284,789
Total Expenditures	<u>5,612,399</u>	<u>5,612,399</u>	<u>2,128,114</u>	<u>3,484,285</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(5,592,399)</u>	<u>(5,592,399)</u>	<u>(2,034,821)</u>	<u>3,557,578</u>
Net Change in Fund Balances	(5,592,399)	(5,592,399)	(2,034,821)	3,557,578
Fund Balances - Beginning	5,592,399	5,592,399	5,470,358	(122,041)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,435,537</u>	<u>\$ 3,435,537</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Mental Health  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 3,544,005	\$ 3,544,005	\$ 3,482,095	\$ (61,910)
Grants	34,556	34,556	-	(34,556)
Total Revenues	<u>3,578,561</u>	<u>3,578,561</u>	<u>3,482,095</u>	<u>(96,466)</u>
<b>Expenditures</b>				
Materials and Supplies	3,578,561	3,578,561	3,375,229	203,332
Total Expenditures	<u>3,578,561</u>	<u>3,578,561</u>	<u>3,375,229</u>	<u>203,332</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>106,866</u>	<u>106,866</u>
Net Change in Fund Balances	-	-	106,866	106,866
Fund Balances - Beginning	-	-	2,295	2,295
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,161</u>	<u>\$ 109,161</u>

**Malheur County, Oregon**  
Notes to Budgetary Comparisons Schedules  
For the Year Ended June 30, 2023

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1. BUDGETS TO ACTUAL RECONCILIATION

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

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Governmental Funds  
June 30, 2023

	<u>Total Nonmajor Special Revenue Funds</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 10,277,416
Total Assets	<u>10,277,416</u>
<b>Liabilities</b>	
Internal Balance	\$ -
Total Liabilities	<u>-</u>
<b>Fund Balances</b>	
Restricted	10,277,416
Unassigned	-
Total Fund Balances	<u>10,277,416</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u><u>\$ 10,277,416</u></u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Modified Cash Basis - Nonmajor Governmental Funds  
For the Year Ended June 30, 2023

	<u>Total Nonmajor Special Revenue Funds</u>
<b>Revenues</b>	
Property Taxes	\$ 761,601
Intergovernmental	7,992,610
Grants	2,366,757
Charges for Services	967,134
Investment Earnings (Losses)	215,814
Other Income	13,006
Total Revenues	<u>12,316,922</u>
<b>Expenditures</b>	
Current:	
General Government	599,402
Social Services	1,835,273
Public Safety and Justice	1,663,486
Community Services	802,915
Library Services	16,954
Roads and Bridges	18,314
Capital Outlay	1,548,406
Debt Service:	
Principal	57,605
Total Expenditures	<u>6,542,355</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>5,774,567</u>
<b>Other Financing Sources (Uses)</b>	
Transfers In	139,686
Transfers Out	<u>(1,340,510)</u>
Total Other Financing Sources (Uses)	<u>(1,200,824)</u>
Net Change in Fund Balances	4,573,743
Fund Balance - Beginning	5,703,673
Fund Balances - Ending	<u>\$ 10,277,416</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023

	Economic Development	Major Bridge	Surveyor Corner Preservation	Community Corrections	Law Library
<b>Assets</b>					
Cash and Cash Equivalents	\$ 724,903	\$ 536,560	\$ 113,226	\$ 1,233,527	\$ 98,590
Total Assets	<u>\$ 724,903</u>	<u>\$ 536,560</u>	<u>\$ 113,226</u>	<u>\$ 1,233,527</u>	<u>\$ 98,590</u>
<b>Liabilities</b>					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	724,903	536,560	113,226	1,233,527	98,590
Total Fund Balances	<u>724,903</u>	<u>536,560</u>	<u>113,226</u>	<u>1,233,527</u>	<u>98,590</u>
Total Liabilities and Fund Balances	<u>\$ 724,903</u>	<u>\$ 536,560</u>	<u>\$ 113,226</u>	<u>\$ 1,233,527</u>	<u>\$ 98,590</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	<u>Boat Licenses</u>	<u>Correction Assessment</u>	<u>D.A. Enforcement</u>	<u>Taylor Grazing</u>	<u>Task Force</u>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 29,559	\$ 222,099	\$ 498	\$ 219,828	\$ 486
Total Assets	<u>\$ 29,559</u>	<u>\$ 222,099</u>	<u>\$ 498</u>	<u>\$ 219,828</u>	<u>\$ 486</u>
<b>Liabilities</b>					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	29,559	222,099	498	219,828	486
Total Fund Balances	<u>29,559</u>	<u>222,099</u>	<u>498</u>	<u>219,828</u>	<u>486</u>
Total Liabilities and Fund Balances	<u>\$ 29,559</u>	<u>\$ 222,099</u>	<u>\$ 498</u>	<u>\$ 219,828</u>	<u>\$ 486</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	Ambulance Service District	Special Transport	Juvenile Crime Prevention	911
<b>Assets</b>				
Cash and Cash Equivalents	\$ 128,085	\$ 66	\$ 4,667	\$ -
Total Assets	<u>\$ 128,085</u>	<u>\$ 66</u>	<u>\$ 4,667</u>	<u>\$ -</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	128,085	66	4,667	-
Total Fund Balances	<u>128,085</u>	<u>66</u>	<u>4,667</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 128,085</u>	<u>\$ 66</u>	<u>\$ 4,667</u>	<u>\$ -</u>



**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
<b>Assets</b>				
Cash and Cash Equivalents	\$ 4,290	\$ 124,732	\$ 16,391	\$ 58,256
Total Assets	<u>\$ 4,290</u>	<u>\$ 124,732</u>	<u>\$ 16,391</u>	<u>\$ 58,256</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	4,290	124,732	16,391	58,256
Total Fund Balances	<u>4,290</u>	<u>124,732</u>	<u>16,391</u>	<u>58,256</u>
Total Liabilities and Fund Balances	<u>\$ 4,290</u>	<u>\$ 124,732</u>	<u>\$ 16,391</u>	<u>\$ 58,256</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
<b>Assets</b>				
Cash and Cash Equivalents	\$ 7,521	\$ 3,619	\$ 180,630	\$ 16,447
Total Assets	<u>\$ 7,521</u>	<u>\$ 3,619</u>	<u>\$ 180,630</u>	<u>\$ 16,447</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	7,521	3,619	180,630	16,447
Total Fund Balances	<u>7,521</u>	<u>3,619</u>	<u>180,630</u>	<u>16,447</u>
Total Liabilities and Fund Balances	<u>\$ 7,521</u>	<u>\$ 3,619</u>	<u>\$ 180,630</u>	<u>\$ 16,447</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
<b>Assets</b>			
Cash and Cash Equivalents	\$ 1,482,265	\$ 21,538	\$ 130,432
Total Assets	<u>\$ 1,482,265</u>	<u>\$ 21,538</u>	<u>\$ 130,432</u>
<b>Liabilities</b>			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	1,482,265	21,538	130,432
Total Fund Balances	<u>1,482,265</u>	<u>21,538</u>	<u>130,432</u>
Total Liabilities and Fund Balances	<u>\$ 1,482,265</u>	<u>\$ 21,538</u>	<u>\$ 130,432</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	45th Parallel Fund	Building Programs	Reload/ Industry Park Project
<b>Assets</b>			
Cash and Cash Equivalents	\$ 15,926	\$ 554,822	\$ 3,795
Total Assets	<u>\$ 15,926</u>	<u>\$ 554,822</u>	<u>\$ 3,795</u>
<b>Liabilities</b>			
Internal Balance	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	15,926	554,822	3,795
Total Fund Balances	<u>15,926</u>	<u>554,822</u>	<u>3,795</u>
Total Liabilities and Fund Balances	<u>\$ 15,926</u>	<u>\$ 554,822</u>	<u>\$ 3,795</u>

**Malheur County, Oregon**  
Combining Balance Sheet - Modified Cash Basis -  
Nonmajor Special Revenue Funds  
June 30, 2023  
(continued)

	Opioid Settlement	Local Assistance LATCF	Work Release	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 191,020	\$ 3,864,787	\$ 288,851	\$ 10,277,416
Total Assets	<u>\$ 191,020</u>	<u>\$ 3,864,787</u>	<u>\$ 288,851</u>	<u>\$ 10,277,416</u>
<b>Liabilities</b>				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	191,020	3,864,787	288,851	10,277,416
Total Fund Balances	<u>191,020</u>	<u>3,864,787</u>	<u>288,851</u>	<u>10,277,416</u>
Total Liabilities and Fund Balances	<u>\$ 191,020</u>	<u>\$ 3,864,787</u>	<u>\$ 288,851</u>	<u>\$ 10,277,416</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023

	Economic Development	Major Bridge	Surveyor	Community Corrections	Law Library
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	548,568	-	-	59,021	-
Grants	-	-	-	1,641,546	-
Charges for Services	-	-	29,205	10,152	20,322
Investment Earnings (Losses)	17,111	10,271	2,552	30,062	2,221
Other Income	9	-	-	702	9
<b>Total Revenues</b>	<u>565,688</u>	<u>10,271</u>	<u>31,757</u>	<u>1,741,483</u>	<u>22,552</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	40,241	-	-
Public Safety and Justice	-	-	-	1,071,291	-
Community Services	478,630	-	-	-	-
Library Services	-	-	-	-	16,954
Roads and Bridges	-	18,314	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
<b>Total Expenditures</b>	<u>478,630</u>	<u>18,314</u>	<u>40,241</u>	<u>1,071,291</u>	<u>16,954</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>87,058</u>	<u>(8,043)</u>	<u>(8,484)</u>	<u>670,192</u>	<u>5,598</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	57,081	-	-	-
Transfers Out	(102,605)	-	-	(400,995)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(102,605)</u>	<u>57,081</u>	<u>-</u>	<u>(400,995)</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(15,547)	49,038	(8,484)	269,197	5,598
Fund Balance - Beginning	740,450	487,522	121,710	964,330	92,992
Fund Balances - Ending	<u>\$ 724,903</u>	<u>\$ 536,560</u>	<u>\$ 113,226</u>	<u>\$ 1,233,527</u>	<u>\$ 98,590</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	Boat Licenses	Correction Assessment	DA Enforcement	Taylor Grazing	Task Force
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	54,684	-
Grants	228,239	-	-	-	-
Charges for Services	-	69,401	6,864	-	-
Investment Earnings (Losses)	1,485	3,985	62	4,035	17
Other Income	8,711	-	-	290	2
Total Revenues	<u>238,435</u>	<u>73,386</u>	<u>6,926</u>	<u>59,009</u>	<u>19</u>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	29,260	-
Social Services	-	-	-	-	-
Public Safety and Justice	169,399	36,175	-	-	1,500
Community Services	-	-	-	-	-
Library Services	-	-	-	-	-
Roads and Bridges	-	-	-	-	-
Capital Outlay	123,945	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	<u>293,344</u>	<u>36,175</u>	<u>-</u>	<u>29,260</u>	<u>1,500</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	<u>(54,909)</u>	<u>37,211</u>	<u>6,926</u>	<u>29,749</u>	<u>(1,481)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	(7,482)	(25,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,482)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	(54,909)	37,211	(556)	4,749	(1,481)
Fund Balance - Beginning	84,468	184,888	1,054	215,079	1,967
Fund Balances - Ending	<u>\$ 29,559</u>	<u>\$ 222,099</u>	<u>\$ 498</u>	<u>\$ 219,828</u>	<u>\$ 486</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	Ambulance Service District	Special Transport Fund	Juvenile Crime Prevention	911
<b>Revenues</b>				
Property Taxes	\$ 201,989	\$ -	\$ -	\$ -
Intergovernmental	-	527,937	50,938	483,485
Grants	-	492,972	-	-
Charges for Services	-	-	63,240	-
Investment Earnings (Losses)	2,771	45	-	10,896
Other Income	-	-	-	-
Total Revenues	<u>204,760</u>	<u>1,020,954</u>	<u>114,178</u>	<u>494,381</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Social Services	-	1,020,909	-	-
Public Safety and Justice	182,808	-	94,784	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	15,000	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>182,808</u>	<u>1,035,909</u>	<u>94,784</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>21,952</u>	<u>(14,955)</u>	<u>19,394</u>	<u>494,381</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	15,000	-	-
Transfers Out	-	-	-	(804,428)
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>(804,428)</u>
Net Change in Fund Balances	21,952	45	19,394	(310,047)
Fund Balance - Beginning	106,133	21	(14,727)	310,047
Fund Balances - Ending	<u>\$ 128,085</u>	<u>\$ 66</u>	<u>\$ 4,667</u>	<u>\$ -</u>



**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	Traffic Safety	Court Facilities Security	State Drug Court	State Mediation
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Grants	-	-	-	-
Charges for Services	-	39,006	987	20,363
Investment Earnings (Losses)	91	2,186	347	1,381
Other Income	-	-	-	-
Total Revenues	<u>91</u>	<u>41,192</u>	<u>1,334</u>	<u>21,744</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	-
Social Services	-	-	-	19,500
Public Safety and Justice	100	3,035	1,073	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>100</u>	<u>3,035</u>	<u>1,073</u>	<u>19,500</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(9)</u>	<u>38,157</u>	<u>261</u>	<u>2,244</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9)	38,157	261	2,244
Fund Balance - Beginning	4,299	86,575	16,130	56,012
Fund Balances - Ending	<u>\$ 4,290</u>	<u>\$ 124,732</u>	<u>\$ 16,391</u>	<u>\$ 58,256</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	CVSO Expansion	Search & Rescue	GIS Maintenance	Clerk Records
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	79,032	-	-	-
Grants	4,000	-	-	-
Charges for Services	-	-	15,414	7,130
Investment Earnings (Losses)	48	75	3,633	293
Other Income	-	-	-	-
Total Revenues	<u>83,080</u>	<u>75</u>	<u>19,047</u>	<u>7,423</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	3,730	2,167
Social Services	-	-	-	-
Public Safety and Justice	81,833	-	-	-
Community Services	-	-	-	-
Library Services	-	-	-	-
Roads and Bridges	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Total Expenditures	<u>81,833</u>	<u>-</u>	<u>3,730</u>	<u>2,167</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,247</u>	<u>75</u>	<u>15,317</u>	<u>5,256</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,247	75	15,317	5,256
Fund Balance - Beginning	6,274	3,544	165,313	11,191
Fund Balances - Ending	<u>\$ 7,521</u>	<u>\$ 3,619</u>	<u>\$ 180,630</u>	<u>\$ 16,447</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	Extension Service District	Federal Forfeiture	MS II Detention
<b>Revenues</b>			
Property Taxes	\$ 559,612	\$ -	\$ -
Intergovernmental	-	-	-
Grants	-	-	-
Charges for Services	-	-	-
Investment Earnings (Losses)	31,232	449	3,074
Other Income	1,467	-	-
Total Revenues	<u>592,311</u>	<u>449</u>	<u>3,074</u>
<b>Expenditures</b>			
Current:			
General Government	-	-	-
Social Services	-	-	-
Public Safety and Justice	-	-	21,488
Community Services	324,285	-	-
Library Services	-	-	-
Roads and Bridges	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Total Expenditures	<u>324,285</u>	<u>-</u>	<u>21,488</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>268,026</u>	<u>449</u>	<u>(18,414)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	10,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	268,026	449	(8,414)
Fund Balance - Beginning	1,214,239	21,089	138,846
Fund Balances - Ending	<u>\$ 1,482,265</u>	<u>\$ 21,538</u>	<u>\$ 130,432</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	45th Parallel Fund	Building Programs	Reload/Industry Park Project
<b>Revenues</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Grants	-	-	-
Charges for Services	-	685,050	-
Investment Earnings (Losses)	332	9,947	-
Other Income	-	1,816	-
Total Revenues	<u>332</u>	<u>696,813</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government	-	524,004	-
Social Services	-	-	-
Public Safety and Justice	-	-	-
Community Services	-	-	-
Library Services	-	-	-
Roads and Bridges	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	57,605
Total Expenditures	<u>-</u>	<u>524,004</u>	<u>57,605</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>332</u>	<u>172,809</u>	<u>(57,605)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	57,605
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>57,605</u>
Net Change in Fund Balances	332	172,809	-
Fund Balance - Beginning	15,594	382,013	3,795
Fund Balances - Ending	<u>\$ 15,926</u>	<u>\$ 554,822</u>	<u>\$ 3,795</u>

**Malheur County, Oregon**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis - Nonmajor Special Revenue Funds  
For the Year Ended June 30, 2023  
(continued)

	Opioid Settlement	Local Assistance LATCF	Work Release	Total Nonmajor Special Revenue Funds
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 761,601
Intergovernmental	188,945	6,000,000	-	7,992,610
Grants	-	-	-	2,366,757
Charges for Services	-	-	-	967,134
Investment Earnings (Losses)	2,075	69,112	6,026	215,814
Other Income	-	-	-	13,006
<b>Total Revenues</b>	<u>191,020</u>	<u>6,069,112</u>	<u>6,026</u>	<u>12,316,922</u>
<b>Expenditures</b>				
Current:				
General Government	-	-	-	599,402
Social Services	-	794,864	-	1,835,273
Public Safety and Justice	-	-	-	1,663,486
Community Services	-	-	-	802,915
Library Services	-	-	-	16,954
Roads and Bridges	-	-	-	18,314
Capital Outlay	-	1,409,461	-	1,548,406
Debt Service:				
Principal	-	-	-	57,605
<b>Total Expenditures</b>	<u>-</u>	<u>2,204,325</u>	<u>-</u>	<u>6,542,355</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>191,020</u>	<u>3,864,787</u>	<u>6,026</u>	<u>5,774,567</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	139,686
Transfers Out	-	-	-	(1,340,510)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,200,824)</u>
Net Change in Fund Balances	191,020	3,864,787	6,026	4,573,743
Fund Balance - Beginning	-	-	282,825	5,703,673
Fund Balances - Ending	<u>\$ 191,020</u>	<u>\$ 3,864,787</u>	<u>\$ 288,851</u>	<u>\$ 10,277,416</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Economic Development  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 475,000	\$ 475,000	\$ 548,568	\$ 73,568
Investment Earnings (Losses)	2,400	2,400	17,111	14,711
Other Income	100	100	9	(91)
Total Revenues	<u>477,500</u>	<u>477,500</u>	<u>565,688</u>	<u>88,188</u>
<b>Expenditures</b>				
Personal Services	5,000	5,000	5,000	-
Materials and Supplies	481,100	481,100	473,630	7,470
Contingencies	613,795	613,795	-	613,795
Total Expenditures	<u>1,099,895</u>	<u>1,099,895</u>	<u>478,630</u>	<u>621,265</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(622,395)</u>	<u>(622,395)</u>	<u>87,058</u>	<u>709,453</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(102,605)	(102,605)	(102,605)	-
Total Other Financing Sources (Uses)	<u>(102,605)</u>	<u>(102,605)</u>	<u>(102,605)</u>	<u>-</u>
Net Change in Fund Balances	(725,000)	(725,000)	(15,547)	709,453
Fund Balances - Beginning	725,000	725,000	740,450	15,450
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 724,903</u>	<u>\$ 724,903</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Major Bridge  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 1,850	\$ 1,850	\$ 10,271	\$ 8,421
Total Revenues	<u>1,850</u>	<u>1,850</u>	<u>10,271</u>	<u>8,421</u>
<b>Expenditures</b>				
Personal Services	11,070	11,391	11,314	77
Materials and Supplies	574,790	574,469	7,000	567,469
Total Expenditures	<u>585,860</u>	<u>585,860</u>	<u>18,314</u>	<u>567,546</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(584,010)</u>	<u>(584,010)</u>	<u>(8,043)</u>	<u>575,967</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	54,010	54,010	57,081	3,071
Total Other Financing Sources (Uses)	<u>54,010</u>	<u>54,010</u>	<u>57,081</u>	<u>3,071</u>
Net Change in Fund Balances	(530,000)	(530,000)	49,038	579,038
Fund Balances - Beginning	530,000	530,000	487,522	(42,478)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536,560</u>	<u>\$ 536,560</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Surveyor Coroner Preservation  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 40,000	\$ 40,000	\$ 29,205	\$ (10,795)
Investment Earnings (Losses)	400	400	2,552	2,152
Total Revenues	<u>40,400</u>	<u>40,400</u>	<u>31,757</u>	<u>(8,643)</u>
<b>Expenditures</b>				
Personal Services	11,070	11,391	11,314	77
Materials and Supplies	41,700	41,379	28,927	12,452
Contingencies	87,630	87,630	-	87,630
Total Expenditures	<u>140,400</u>	<u>140,400</u>	<u>40,241</u>	<u>100,159</u>
Net Change in Fund Balances	(100,000)	(100,000)	(8,484)	91,516
Fund Balances - Beginning	100,000	100,000	121,710	21,710
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,226</u>	<u>\$ 113,226</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Community Corrections  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 61,962	\$ 61,962	\$ 59,021	\$ (2,941)
Grants	1,641,545	1,641,545	1,641,546	1
Charges for Services	6,500	6,500	10,152	3,652
Investment Earnings (Losses)	2,850	2,850	30,062	27,212
Other Income	500	500	702	202
Total Revenues	<u>1,713,357</u>	<u>1,713,357</u>	<u>1,741,483</u>	<u>28,126</u>
<b>Expenditures</b>				
Personal Services	914,900	914,900	895,005	19,895
Materials and Supplies	205,354	205,354	176,286	29,068
Contingencies	628,103	542,108	-	542,108
Total Expenditures	<u>1,748,357</u>	<u>1,662,362</u>	<u>1,071,291</u>	<u>591,071</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(35,000)</u>	<u>50,995</u>	<u>670,192</u>	<u>619,197</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(315,000)</u>	<u>(400,995)</u>	<u>(400,995)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(315,000)</u>	<u>(400,995)</u>	<u>(400,995)</u>	<u>-</u>
Net Change in Fund Balances	(350,000)	(350,000)	269,197	619,197
Fund Balances - Beginning	350,000	350,000	964,330	614,330
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,233,527</u>	<u>\$ 1,233,527</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Law Library  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 20,000	\$ 20,000	\$ 20,322	\$ 322
Investment Earnings (Losses)	350	350	2,221	1,871
Other Income	10	10	9	(1)
Total Revenues	<u>20,360</u>	<u>20,360</u>	<u>22,552</u>	<u>2,192</u>
<b>Expenditures</b>				
Personal Services	4,100	4,100	4,100	-
Materials and Supplies	22,000	22,000	12,854	9,146
Capital Outlay	84,260	84,260	-	84,260
Total Expenditures	<u>110,360</u>	<u>110,360</u>	<u>16,954</u>	<u>93,406</u>
Net Change in Fund Balances	(90,000)	(90,000)	5,598	95,598
Fund Balances - Beginning	90,000	90,000	92,992	2,992
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,590</u>	<u>\$ 98,590</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Boat License  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Grants	\$ 251,506	\$ 251,506	\$ 228,239	\$ (23,267)
Investment Earnings (Losses)	-	-	1,485	1,485
Other Income	15,100	15,100	8,711	(6,389)
Total Revenues	<u>266,606</u>	<u>266,606</u>	<u>238,435</u>	<u>(28,171)</u>
<b>Expenditures</b>				
Personal Services	170,473	170,473	153,065	17,408
Materials and Supplies	63,391	63,391	16,334	47,057
Capital Outlay	126,742	126,742	123,945	2,797
Total Expenditures	<u>360,606</u>	<u>360,606</u>	<u>293,344</u>	<u>67,262</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(94,000)</u>	<u>(94,000)</u>	<u>(54,909)</u>	<u>39,091</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	25,000	25,000	-	(25,000)
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Net Change in Fund Balances	(69,000)	(69,000)	(54,909)	14,091
Fund Balances - Beginning	69,000	69,000	84,468	15,468
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,559</u>	<u>\$ 29,559</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Corrections Assessment  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 70,000	\$ 70,000	\$ 69,401	\$ (599)
Investment Earnings (Losses)	600	600	3,985	3,385
Total Revenues	<u>70,600</u>	<u>70,600</u>	<u>73,386</u>	<u>2,786</u>
<b>Expenditures</b>				
Personal Services	67,227	67,227	31,131	36,096
Materials and Supplies	178,373	178,373	5,044	173,329
Total Expenditures	<u>245,600</u>	<u>245,600</u>	<u>36,175</u>	<u>209,425</u>
Net Change in Fund Balances	(175,000)	(175,000)	37,211	212,211
Fund Balances - Beginning	<u>175,000</u>	<u>175,000</u>	<u>184,888</u>	<u>9,888</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222,099</u>	<u>\$ 222,099</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 D.A. Enforcement  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 6,500	\$ 6,500	\$ 6,864	\$ 364
Investment Earnings (Losses)	5	5	62	57
Total Revenues	<u>6,505</u>	<u>6,505</u>	<u>6,926</u>	<u>421</u>
<b>Expenditures</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>6,505</u>	<u>6,505</u>	<u>6,926</u>	<u>421</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(6,605)</u>	<u>(6,605)</u>	<u>(7,482)</u>	<u>(877)</u>
Total Other Financing Sources (Uses)	<u>(6,605)</u>	<u>(6,605)</u>	<u>(7,482)</u>	<u>(877)</u>
Net Change in Fund Balances	(100)	(100)	(556)	(456)
Fund Balances - Beginning	100	100	1,054	954
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 498</u>	<u>\$ 498</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Taylor Grazing  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 58,500	\$ 58,500	\$ 54,684	\$ (3,816)
Investment Earnings (Losses)	700	700	4,035	3,335
Other Income	500	500	290	(210)
Total Revenues	<u>59,700</u>	<u>59,700</u>	<u>59,009</u>	<u>(691)</u>
<b>Expenditures</b>				
Personal Services	4,000	4,000	4,000	-
Materials and Supplies	205,700	205,700	25,260	180,440
Total Expenditures	<u>209,700</u>	<u>209,700</u>	<u>29,260</u>	<u>180,440</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(150,000)</u>	<u>(150,000)</u>	<u>29,749</u>	<u>179,749</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(25,000)	(25,000)	(25,000)	-
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net Change in Fund Balances	(175,000)	(175,000)	4,749	179,749
Fund Balances - Beginning	175,000	175,000	215,079	40,079
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,828</u>	<u>\$ 219,828</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Task Force  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 10	\$ 10	\$ 17	\$ 7
Other Income	100	100	2	(98)
Total Revenues	<u>110</u>	<u>110</u>	<u>19</u>	<u>(91)</u>
<b>Expenditures</b>				
Materials and Supplies	<u>2,080</u>	<u>2,080</u>	<u>1,500</u>	<u>580</u>
Total Expenditures	<u>2,080</u>	<u>2,080</u>	<u>1,500</u>	<u>580</u>
Net Change in Fund Balances	(1,970)	(1,970)	(1,481)	489
Fund Balances - Beginning	<u>1,970</u>	<u>1,970</u>	<u>1,967</u>	<u>(3)</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 486</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Ambulance Service District  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 192,100	\$ 192,100	\$ 201,989	\$ 9,889
Charges for Services	100	100	-	(100)
Investment Earnings (Losses)	300	300	2,771	2,471
Other Income	1,000	1,000	-	(1,000)
Total Revenues	<u>193,500</u>	<u>193,500</u>	<u>204,760</u>	<u>11,260</u>
<b>Expenditures</b>				
Personal Services	126,230	126,230	67,766	58,464
Materials and Supplies	162,200	162,200	115,042	47,158
Capital Outlay	8,070	8,070	-	8,070
Total Expenditures	<u>296,500</u>	<u>296,500</u>	<u>182,808</u>	<u>113,692</u>
Net Change in Fund Balances	(103,000)	(103,000)	21,952	124,952
Fund Balances - Beginning	<u>103,000</u>	<u>103,000</u>	<u>106,133</u>	<u>3,133</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,085</u>	<u>\$ 128,085</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Special Transport  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 486,327	\$ 486,327	\$ 527,937	\$ 41,610
Grants	528,383	528,383	492,972	(35,411)
Investment Earnings (Losses)	-	-	45	45
Total Revenues	<u>1,014,710</u>	<u>1,014,710</u>	<u>1,020,954</u>	<u>6,244</u>
<b>Expenditures</b>				
Personal Services	12,500	12,500	12,500	-
Materials and Supplies	1,002,210	1,002,210	1,008,409	(6,199)
Capital Outlay	15,000	15,000	15,000	-
Total Expenditures	<u>1,029,710</u>	<u>1,029,710</u>	<u>1,035,909</u>	<u>(6,199)</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(14,955)</u>	<u>45</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,000	15,000	15,000	-
Total Other Financing Sources (Uses)	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	-	-	45	45
Fund Balances - Beginning	-	-	21	21
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66</u>	<u>\$ 66</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Juvenile Crime Prevention  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 50,938	\$ 20,938
Charges for Services	45,546	45,546	63,240	17,694
Investment Earnings (Losses)	-	-	-	-
Total Revenues	<u>75,546</u>	<u>75,546</u>	<u>114,178</u>	<u>38,632</u>
<b>Expenditures</b>				
Personal Services	4,533	4,533	5,426	(893)
Materials and Supplies	71,013	71,013	89,358	(18,345)
Total Expenditures	<u>75,546</u>	<u>75,546</u>	<u>94,784</u>	<u>(19,238)</u>
Net Change in Fund Balances	-	-	19,394	19,394
Fund Balances - Beginning	-	-	(14,727)	(14,727)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,667</u>	<u>\$ 4,667</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 911 Fund  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 521,135	\$ 521,135	\$ 483,485	\$ (37,650)
Investment Earnings (Losses)	700	700	10,896	10,196
<b>Total Revenues</b>	<u>521,835</u>	<u>521,835</u>	<u>494,381</u>	<u>(27,454)</u>
<b>Expenditures</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>521,835</u>	<u>521,835</u>	<u>494,381</u>	<u>(27,454)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(596,863)</u>	<u>(596,863)</u>	<u>(804,428)</u>	<u>(207,565)</u>
Total Other Financing Sources (Uses)	<u>(596,863)</u>	<u>(596,863)</u>	<u>(804,428)</u>	<u>(207,565)</u>
Net Change in Fund Balances	(75,028)	(75,028)	(310,047)	(235,019)
Fund Balances - Beginning	<u>75,028</u>	<u>75,028</u>	<u>310,047</u>	<u>235,019</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Traffic Safety  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 10	\$ 10	\$ 91	\$ 81
Other Income	10	10	-	(10)
Total Revenues	<u>20</u>	<u>20</u>	<u>91</u>	<u>71</u>
<b>Expenditures</b>				
Personal Services	100	100	100	-
Materials and Supplies	4,208	4,208	-	4,208
Total Expenditures	<u>4,308</u>	<u>4,308</u>	<u>100</u>	<u>4,208</u>
Net Change in Fund Balances	(4,288)	(4,288)	(9)	4,279
Fund Balances - Beginning	<u>4,288</u>	<u>4,288</u>	<u>4,299</u>	<u>11</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,290</u>	<u>\$ 4,290</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 CRT Facilities Security  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 40,000	\$ 40,000	\$ 39,006	\$ (994)
Investment Earnings (Losses)	100	100	2,186	2,086
Other Income	100	100	-	(100)
Total Revenues	<u>40,200</u>	<u>40,200</u>	<u>41,192</u>	<u>992</u>
<b>Expenditures</b>				
Personal Services	100,149	100,149	2,535	97,614
Materials and Supplies	1,500	1,500	500	1,000
Contingencies	8,551	8,551	-	8,551
Total Expenditures	<u>110,200</u>	<u>110,200</u>	<u>3,035</u>	<u>107,165</u>
Net Change in Fund Balances	(70,000)	(70,000)	38,157	108,157
Fund Balances - Beginning	70,000	70,000	86,575	16,575
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,732</u>	<u>\$ 124,732</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 State Drug Court  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 500	\$ 500	\$ 987	\$ 487
Investment Earnings (Losses)	50	50	347	297
Total Revenues	550	550	1,334	784
<b>Expenditures</b>				
Personal Services	500	500	500	-
Materials and Supplies	2,800	2,800	573	2,227
Contingencies	7,250	7,250	-	7,250
Total Expenditures	10,550	10,550	1,073	9,477
Net Change in Fund Balances	(10,000)	(10,000)	261	10,261
Fund Balances - Beginning	10,000	10,000	16,130	6,130
Fund Balances - Ending	\$ -	\$ -	\$ 16,391	\$ 16,391

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 State Mediation  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 15,000	\$ 15,000	\$ 20,363	\$ 5,363
Investment Earnings (Losses)	150	150	1,381	1,231
Total Revenues	15,150	15,150	21,744	6,594
<b>Expenditures</b>				
Personal Services	1,500	1,500	1,500	-
Materials and Supplies	58,650	58,650	18,000	40,650
Total Expenditures	60,150	60,150	19,500	40,650
Net Change in Fund Balances	(45,000)	(45,000)	2,244	47,244
Fund Balances - Beginning	45,000	45,000	56,012	11,012
Fund Balances - Ending	\$ -	\$ -	\$ 58,256	\$ 58,256

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 CSVO Expansion  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 75,138	\$ 85,679	\$ 79,032	\$ (6,647)
Grants	-	4,000	4,000	-
Investment Earnings (Losses)	-	-	48	48
Total Revenues	<u>75,138</u>	<u>89,679</u>	<u>83,080</u>	<u>(6,599)</u>
<b>Expenditures</b>				
Personal Services	43,015	43,015	40,468	2,547
Materials and Supplies	32,123	46,664	41,365	5,299
Total Expenditures	<u>75,138</u>	<u>89,679</u>	<u>81,833</u>	<u>7,846</u>
Net Change in Fund Balances	-	-	1,247	1,247
Fund Balances - Beginning	-	-	6,274	6,274
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,521</u>	<u>\$ 7,521</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Search & Rescue  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 10	\$ 10	\$ -	\$ (10)
Investment Earnings (Losses)	10	10	75	65
Other Income	10	10	-	(10)
Total Revenues	30	30	75	45
<b>Expenditures</b>				
Materials and Supplies	3,565	3,565	-	3,565
Total Expenditures	3,565	3,565	-	3,565
Net Change in Fund Balances	(3,535)	(3,535)	75	3,610
Fund Balances - Beginning	3,535	3,535	3,544	9
Fund Balances - Ending	\$ -	\$ -	\$ 3,619	\$ 3,619

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 GIS Maintenance  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 20,000	\$ 20,000	\$ 15,414	\$ (4,586)
Investment Earnings (Losses)	400	400	3,633	3,233
Total Revenues	<u>20,400</u>	<u>20,400</u>	<u>19,047</u>	<u>(1,353)</u>
<b>Expenditures</b>				
Materials and Supplies	38,600	38,600	3,730	34,870
Capital Outlay	146,800	146,800	-	146,800
Total Expenditures	<u>185,400</u>	<u>185,400</u>	<u>3,730</u>	<u>181,670</u>
Net Change in Fund Balances	(165,000)	(165,000)	15,317	180,317
Fund Balances - Beginning	165,000	165,000	165,313	313
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,630</u>	<u>\$ 180,630</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Clerk Records  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 9,200	\$ 9,200	\$ 7,130	\$ (2,070)
Investment Earnings (Losses)	100	100	293	193
Total Revenues	<u>9,300</u>	<u>9,300</u>	<u>7,423</u>	<u>(1,877)</u>
<b>Expenditures</b>				
Materials and Supplies	<u>32,647</u>	<u>32,647</u>	<u>2,167</u>	<u>30,480</u>
Total Expenditures	<u>32,647</u>	<u>32,647</u>	<u>2,167</u>	<u>30,480</u>
Net Change in Fund Balances	(23,347)	(23,347)	5,256	28,603
Fund Balances - Beginning	<u>23,347</u>	<u>23,347</u>	<u>11,191</u>	<u>(12,156)</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,447</u>	<u>\$ 16,447</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Extension Service District  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 530,663	\$ 530,663	\$ 559,612	\$ 28,949
Investment Earnings (Losses)	4,000	4,000	31,232	27,232
Other Income	100	100	1,467	1,367
Total Revenues	<u>534,763</u>	<u>534,763</u>	<u>592,311</u>	<u>57,548</u>
<b>Expenditures</b>				
Personal Services	416,851	416,276	253,783	162,493
Materials and Supplies	83,102	83,677	70,502	13,175
Contingencies	1,199,810	1,199,810	-	1,199,810
Total Expenditures	<u>1,699,763</u>	<u>1,699,763</u>	<u>324,285</u>	<u>1,375,478</u>
Net Change in Fund Balances	(1,165,000)	(1,165,000)	268,026	1,433,026
Fund Balances - Beginning	1,165,000	1,165,000	1,214,239	49,239
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,482,265</u>	<u>\$ 1,482,265</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Federal Forfeiture  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 100	\$ 100	\$ 449	\$ 349
Total Revenues	<u>100</u>	<u>100</u>	<u>449</u>	<u>349</u>
<b>Expenditures</b>				
Materials and Supplies	<u>21,155</u>	<u>21,155</u>	-	<u>21,155</u>
Total Expenditures	<u>21,155</u>	<u>21,155</u>	<u>-</u>	<u>21,155</u>
Net Change in Fund Balances	(21,055)	(21,055)	449	21,504
Fund Balances - Beginning	<u>21,055</u>	<u>21,055</u>	<u>21,089</u>	<u>34</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,538</u>	<u>\$ 21,538</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 MS II Detention  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 450	\$ 450	\$ 3,074	\$ 2,624
Other Income	10	10	-	(10)
Total Revenues	<u>460</u>	<u>460</u>	<u>3,074</u>	<u>2,614</u>
<b>Expenditures</b>				
Materials and Supplies	149,110	149,110	21,488	127,622
Total Expenditures	<u>149,110</u>	<u>149,110</u>	<u>21,488</u>	<u>127,622</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>(148,650)</u>	<u>(148,650)</u>	<u>(18,414)</u>	<u>130,236</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	10,000	10,000	10,000	-
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balances	(138,650)	(138,650)	(8,414)	130,236
Fund Balances - Beginning	138,650	138,650	138,846	196
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,432</u>	<u>\$ 130,432</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 45th Parallel  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 60	\$ 60	\$ 332	\$ 272
Total Revenues	<u>60</u>	<u>60</u>	<u>332</u>	<u>272</u>
<b>Expenditures</b>				
Materials and Supplies	15,560	15,560	-	15,560
Total Expenditures	<u>15,560</u>	<u>15,560</u>	<u>-</u>	<u>15,560</u>
Net Change in Fund Balances	(15,500)	(15,500)	332	15,832
Fund Balances - Beginning	15,500	15,500	15,594	94
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,926</u>	<u>\$ 15,926</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Building Programs  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ 560,000	\$ 560,000	\$ 685,050	\$ 125,050
Investment Earnings (Losses)	1,000	1,000	9,947	8,947
Other Income	100	100	1,816	1,716
Total Revenues	<u>561,100</u>	<u>561,100</u>	<u>696,813</u>	<u>135,713</u>
<b>Expenditures</b>				
Personal Services	378,123	342,741	309,981	32,760
Materials and Supplies	179,240	214,622	214,023	599
Contingencies	348,737	348,737	-	348,737
Total Expenditures	<u>906,100</u>	<u>906,100</u>	<u>524,004</u>	<u>382,096</u>
Net Change in Fund Balances	(345,000)	(345,000)	172,809	517,809
Fund Balances - Beginning	345,000	345,000	382,013	37,013
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 554,822</u>	<u>\$ 554,822</u>



**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Reload/Industry Park Project  
 For the Year Ended June 30, 2023

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

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Opioid Settlement  
 For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 97,355	\$ 188,945	\$ 91,590
Investment Earnings (Losses)	-	10	2,075	2,065
Total Revenues	<u>-</u>	<u>97,365</u>	<u>191,020</u>	<u>93,655</u>
<b>Expenditures</b>				
Materials and Supplies	-	97,365	-	97,365
Total Expenditures	<u>-</u>	<u>97,365</u>	<u>-</u>	<u>97,365</u>
Net Change in Fund Balances	-	-	191,020	191,020
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191,020</u>	<u>\$ 191,020</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Local Assistance LATCF  
 For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 6,000,000	\$ 6,000,000	\$ -
Investment Earnings (Losses)	-	18,000	69,112	51,112
<b>Total Revenues</b>	<u>-</u>	<u>6,018,000</u>	<u>6,069,112</u>	<u>51,112</u>
<b>Expenditures</b>				
Materials and Supplies	-	4,018,000	794,864	3,223,136
Capital Outlay	-	2,000,000	1,409,461	590,539
<b>Total Expenditures</b>	<u>-</u>	<u>6,018,000</u>	<u>2,204,325</u>	<u>3,813,675</u>
Net Change in Fund Balances	-	-	3,864,787	3,864,787
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,864,787</u>	<u>\$ 3,864,787</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Work Release Construction  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Investment Earnings (Losses)	\$ 1,000	\$ 1,000	\$ 6,026	\$ 5,026
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>6,026</u>	<u>5,026</u>
<b>Expenditures</b>				
Capital Outlay	283,350	283,350	-	283,350
Total Expenditures	<u>283,350</u>	<u>283,350</u>	<u>-</u>	<u>283,350</u>
Net Change in Fund Balances	(282,350)	(282,350)	6,026	288,376
Fund Balances - Beginning	282,350	282,350	282,825	475
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 288,851</u>	<u>\$ 288,851</u>

**Malheur County, Oregon**  
 Budgetary Comparison Schedule - Modified Cash Basis  
 Fair Board  
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 53,166	\$ 2,053,166	\$ 2,053,167	\$ 1
Grants	455,000	455,000	455,000	-
Charges for Services	194,400	194,400	222,902	28,502
Other Income	21,400	24,627	80,647	56,020
Total Revenues	<u>723,966</u>	<u>2,727,193</u>	<u>2,811,716</u>	<u>84,523</u>
<b>Expenditures</b>				
Personal Services	110,062	87,731	87,513	218
Materials and Supplies	244,000	2,287,727	340,696	1,947,031
Capital Outlay	500,000	510,271	48,461	461,810
Contingencies	125,404	96,964	-	96,964
Total Expenditures	<u>979,466</u>	<u>2,982,693</u>	<u>476,670</u>	<u>2,506,023</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(255,500)</u>	<u>(255,500)</u>	<u>2,335,046</u>	<u>2,590,546</u>
<b>Other Financing Sources (Uses)</b>				
Interest	500	500	52,243	51,743
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>500</u>	<u>500</u>	<u>52,243</u>	<u>51,743</u>
Net Change in Fund Balances	(255,000)	(255,000)	2,387,289	2,642,289
Fund Balances - Beginning	255,000	255,000	279,960	24,960
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,667,249</u>	<u>\$ 2,667,249</u>

**Malheur County, Oregon**  
Schedule of Deposits - Elected Officials  
June 30, 2023

	Cash Balance 6/30/2022	Receipts	Disbursements	Cash Balance 6/30/2023
Sheriff's Office	\$ 105,841	\$ 547,611	\$ 563,787	\$ 89,665

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

County Clerk	\$ 54,857	\$ 575,417	\$ 568,355	\$ 61,919
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Summary of receipts: record recordings, filings, and elections.

**Malheur County, Oregon**  
Statement of Insurance in Force  
June 30, 2023

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

## **STATE AND FEDERAL REPORTS**



Malheur County, Oregon  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2023

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Administrative Services:			
State Cluster			
Schools and Roads - Grants to States	10.665		\$ 726
Total State Cluster			<u>726</u>
Passed through State Department of Human Resources:			
Women, Infants, and Children	10.557		312,362
Total U.S. Department of Agriculture			<u>313,088</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		3,327,391
Fish Wildlife & Plant Conservation	15.231		37,285
Passed through State Department of Administrative Services:			
Mineral Leasing Act	15.214		178
Taylor Grazing	15.227		54,684
Total U.S. Department Interior:			<u>3,419,538</u>
<u>U.S. Department of Justice</u>			
Passed through State Department of Justice & Delinquency Prevention:			
Crime Victim Assistance	16.575		157,445
Total U.S. Department of Justice			<u>157,445</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Transit Services Program Cluster			
Capital Assistant for Elderly & Disabled	20.513		77,538
Total Transit Services Program Cluster			<u>77,538</u>
Grants for Other Than Urbanized Areas	20.509		318,167
Total U.S. Department of Transportation			<u>395,705</u>
<u>U.S. Department of Treasury</u>			
Passed through State Department of Administrative Services:			
American Rescue Plan	21.027 - COVID		2,138,114
Total U.S. Department of Housing and Urban Development			<u>2,138,114</u>

Malheur County, Oregon  
Schedule of Expenditures of Federal Awards (Continued)  
For the Year Ended June 30, 2023

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Passed through State Department of Human Resources:			
State Public Water System	66.432		1,683
Drinking Water State Revolving Fund Cluster			
Capital Grant For Drinking Water	66.468		1,836
Total Drinking Water State Revolving Fund Cluster			<u>1,836</u>
Total U.S. Department of Housing and Urban Development			<u>3,519</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through State Department of Human Resources:			
Public Health Emergency Preparedness	93.069		91,407
Family Planning Services	93.217		65,825
Immunization Grants	93.268		13,289
Public Health Emergency Response	93.354		92,600
Children's Health Insurance Program	93.767		6,681
Opioid STR	93.788		141,000
HIV Prevention	93.940		2,155
Block Grants for Community Mental Health Services	93.958		33,386
Block Grants for Prevention and Treatment of Substance Abuse	93.959		192,574
STD Prevention	93.977		41,538
Maternal Child Health Services Grant	93.994		33,248
Sexually Transmitted Disease Prevention	93.997		41,538
Medicaid Cluster:			
Medical Assistance Program	93.778		100,819
Total Medicaid Cluster:			<u>100,819</u>
Passed through State Department of Justice & Delinquency Prevention:			
Child Support Enforcement	93.563		176,789
Total U.S. Department of Health and Human Resources			<u>1,032,849</u>
<u>U.S. Department of Homeland Security</u>			
Direct			
FEMA Covid	93.036 - COVID		309,992
Homeland Security Grant Program	97.067		72,786
Passed through State Department of State Police:			
Emergency Management & Performance	97.042		41,471
Total U.S. Department of Homeland Security			<u>424,249</u>
Total Federal Financial Assistance Expended			<u>\$ 7,884,507</u>

**Malheur County, Oregon**  
Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended **June 30, 2023**

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1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Malheur County, Oregon under programs of the Federal Government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Malheur County, Oregon, it is not intended to and does not present the financial position or changes in Net Position of Malheur County, Oregon.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

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

4. SUBSEQUENT DISCOVERY OF FACT

After the audit and related reports were issued, it was discovered that information from State of Oregon agencies who pass federal funds through to Malheur County, Oregon was reported incorrectly. The Schedule of Expenditures of Federal Awards was updated to reflect the corrected information. Additional audit procedures and management analysis were applied solely to the revised information presented in the Schedule of Expenditures of Federal Awards.



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

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

We have audited the modified cash basis financial statements of Malheur County, Oregon (the County) as of and for the year ended June 30, 2023 and have issued our report thereon dated November 7, 2023. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

**Compliance**

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

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

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

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

- Funds with Expenditures over appropriations are as follows:

Fund	Department/Category	Excess Amounts
Juvenile Crime Prevention	Personal Services	\$ 893
Juvenile Crime Prevention	Materials and Supplies	\$ 18,345
Special Transport	Materials and Supplies	\$ 6,199

**Internal Control Over Financial Reporting**

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

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

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

**Purpose of this Report**

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

*Zwygart John & Associates, CPAs PLLC*

By: *John Russell*

Nampa, Idaho  
November 7, 2023



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

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Malheur County, Oregon (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's modified cash basis financial statements, and have issued our report thereon dated November 7, 2023.

**Internal Control Over Financial Reporting**

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

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Zwygart John & Associates, CPAs PLLC*

By: *John Russell*

Nampa, Idaho  
November 7, 2023



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

Board of Commissioners  
Malheur County, Oregon  
Vale, Oregon

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

***Opinion on Each Major Federal Program***

We have audited Malheur County, Oregon's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Malheur County, Oregon's major federal programs for the year ended June 30, 2023. Malheur County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Malheur County, Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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



## ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

*Zwygart John & Associates, CPAs PLLC*

By: *John Russell*

Nampa, Idaho  
November 7, 2023

**Malheur County, Oregon**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023

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

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Significant deficiency(ies) disclosed?             yes     none reported

Material weakness(es) disclosed?             yes     none reported

Noncompliance material to financial statements  
noted?             yes     no

*Federal Awards*

Internal control over major programs:

Significant deficiencies disclosed?             yes     none reported

Material weaknesses disclosed?             yes     none reported

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

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

Identification of major programs:

Assistance Listing Number	Name of Federal Program
15.226	PILT
21.027	American Rescue Plan
20.509	Formula Grants for Rural Areas

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

Auditee qualified as low-risk auditee?             yes     no

**Malheur County, Oregon**  
Schedule of Findings and Questioned Costs ( Continued)  
For the Year Ended June 30, 2023

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**Section II - Financial Statement Findings**

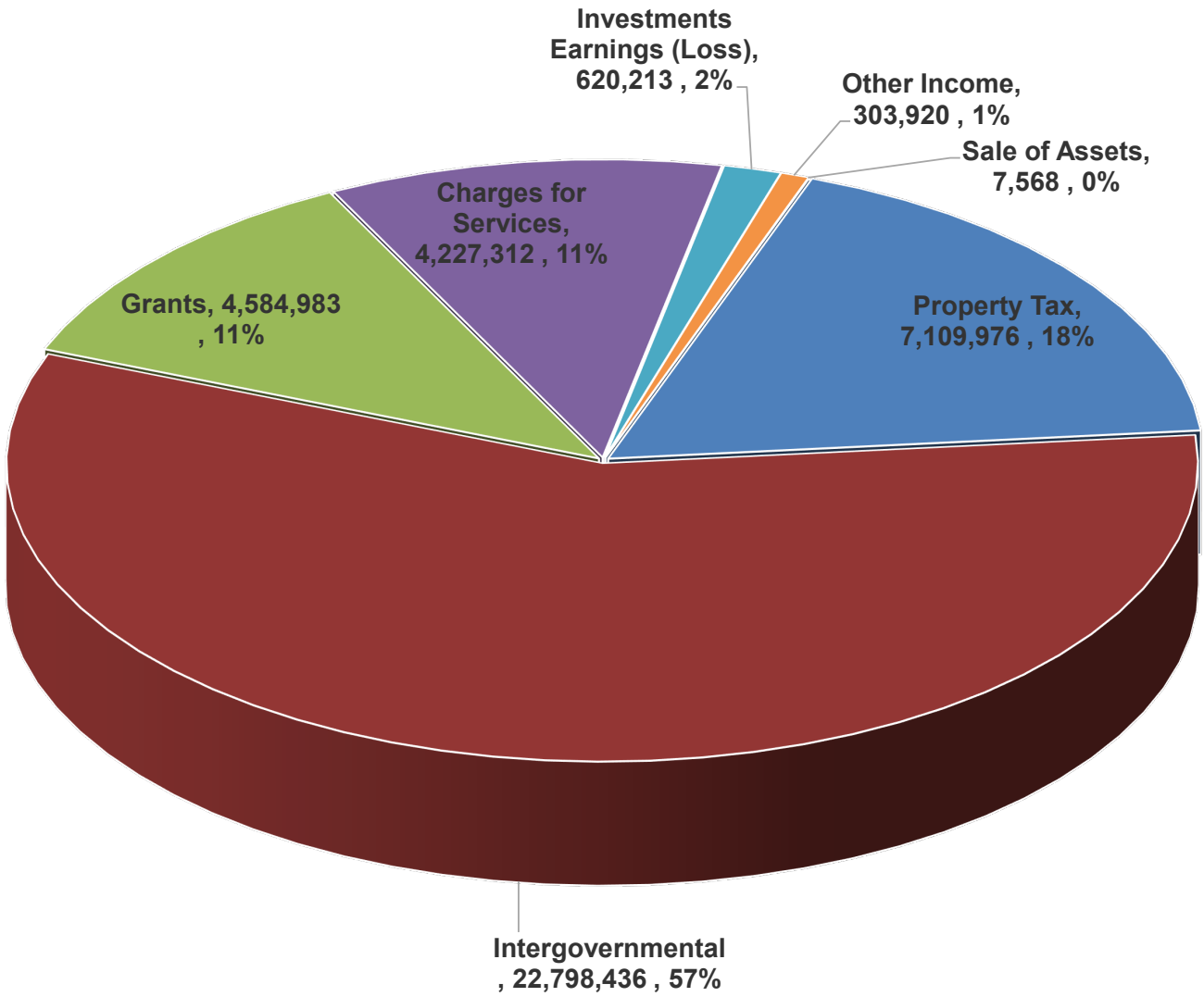
No Matters Reported

**Section III - Findings and Questioned Costs for Federal Awards**

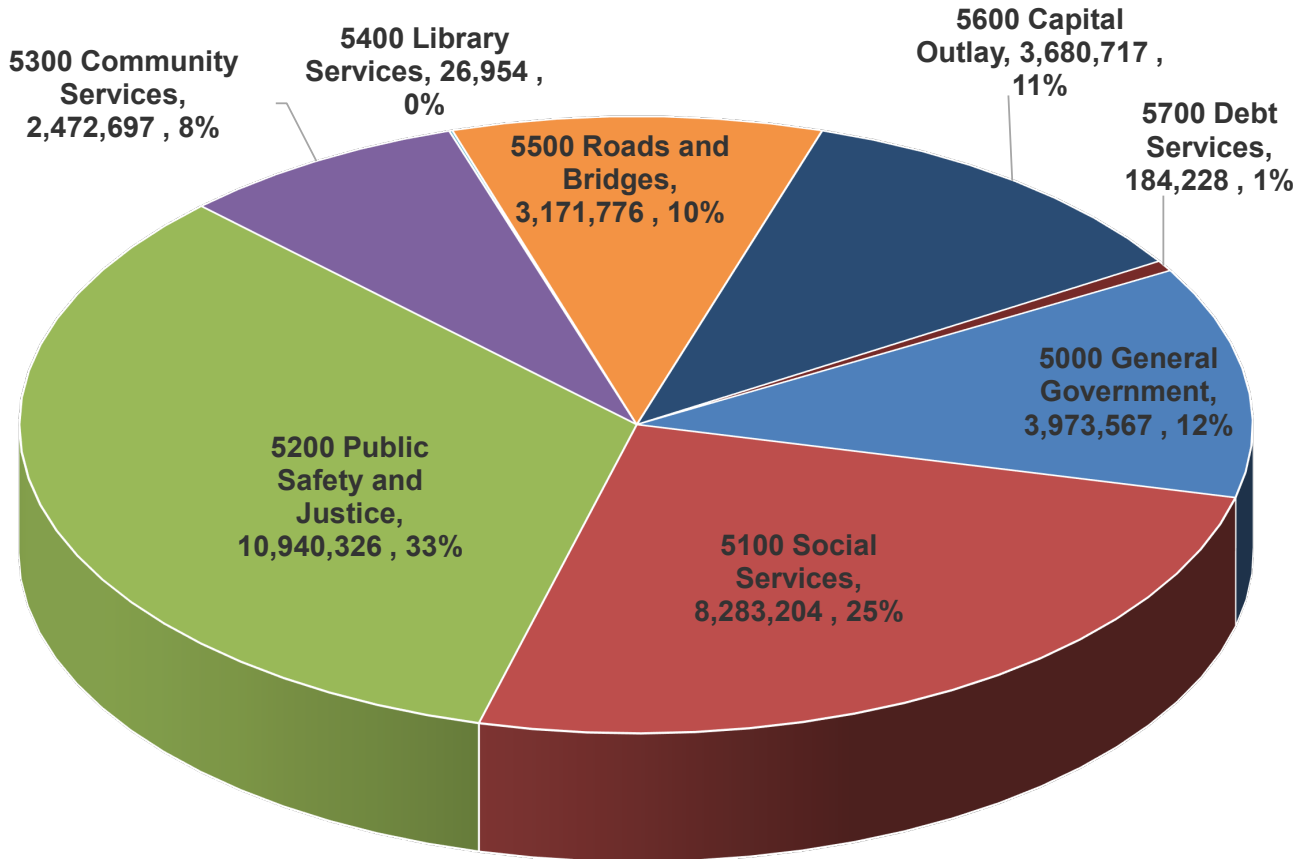
No Matters Reported

## **CHARTS AND GRAPHS**

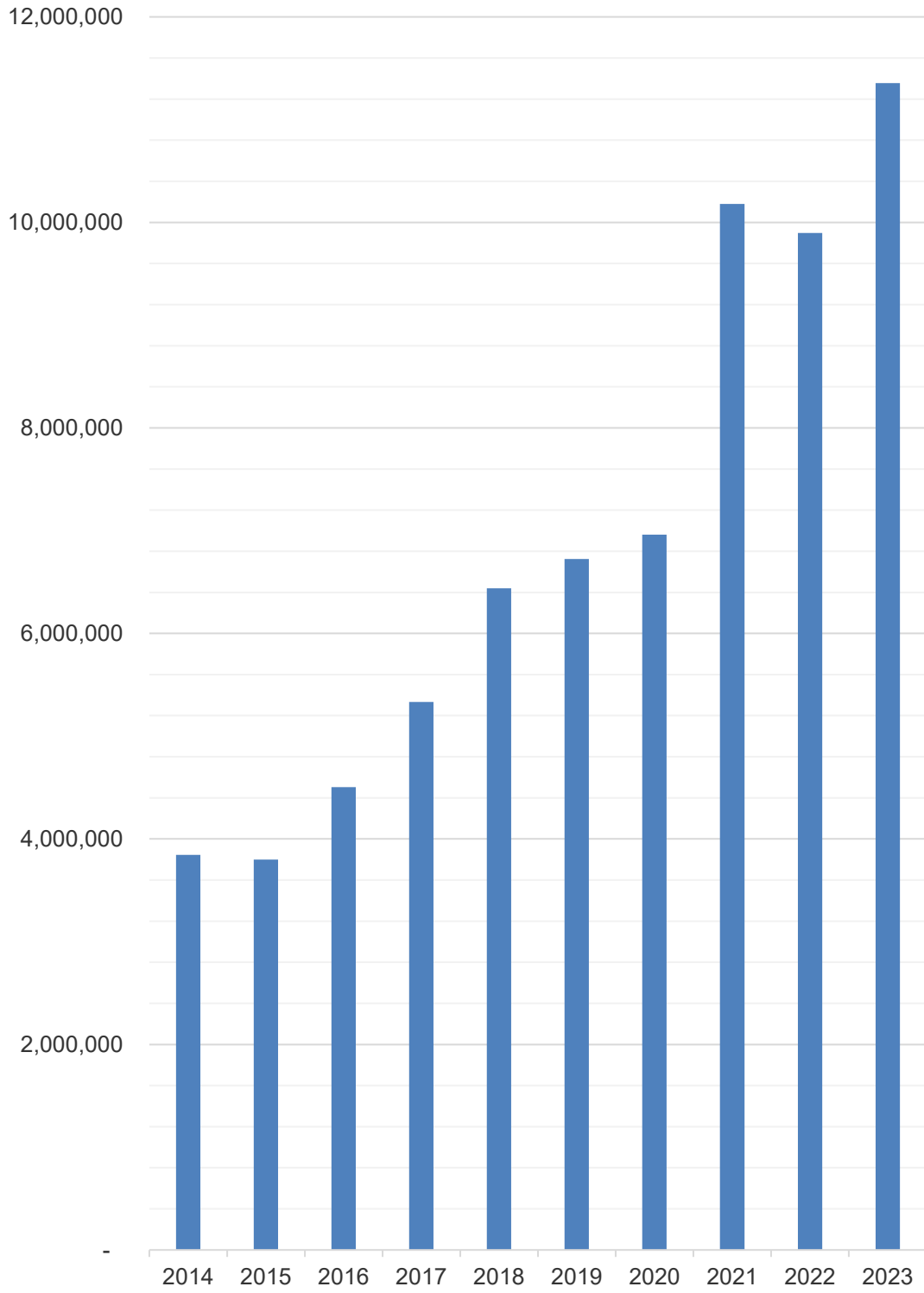
# Malheur County Revenue



# Malheur County Expenditures

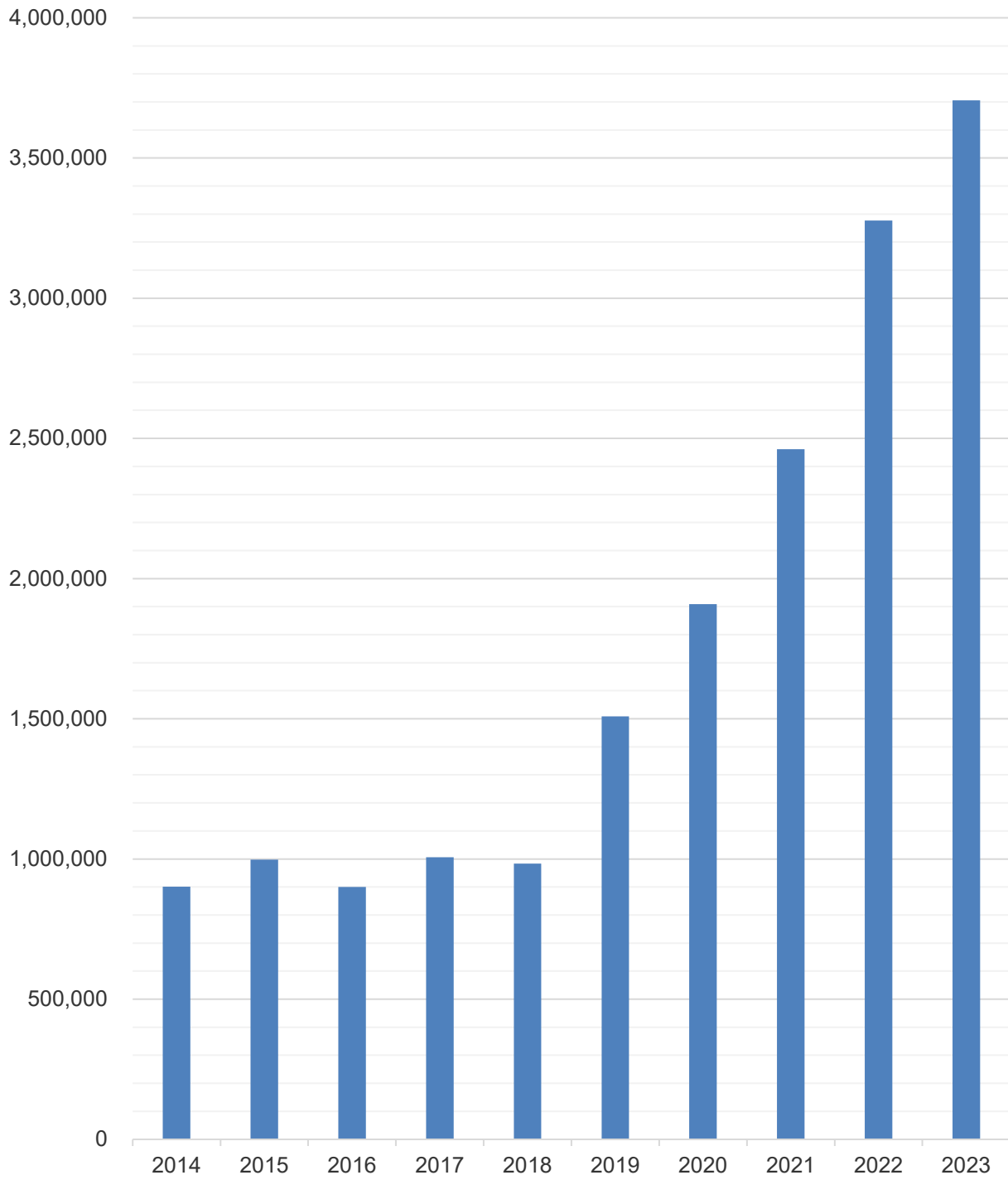


# Malheur County General Fund Balance





## Malheur County Road Fund Balance



## Malheur County American Rescue Fund Balance

