

HARNEY COUNTY, OREGON

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2020

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Harney County, Oregon
Principal Officers
For the Year Ended June 30, 2020

GOVERNING BOARD

Pete Runnels	County Judge	Burns, Oregon
Kristen Shelman	County Commissioner	Burns, Oregon
Patty Dorroh	County Commissioner	Burns, Oregon

OTHER ELECTED OFFICIALS

County Sheriff	Daniel Jenkins	Burns, Oregon
County Assessor	Karen Zabala	Burns, Oregon
County Treasurer	Bobbi Jo Heany	Hines, Oregon
County Clerk	Derrin (Dag) Robinson	Hines, Oregon
District Attorney	Joseph Lucas, Ph.D.	Hines, Oregon
Justice of the Peace	Vicky Clemens	Burns, Oregon



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditor's Report

County Court
Harney County, Oregon
Burns, Oregon

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic cash financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon, as of June 30, 2020, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2021, on our consideration of Harney 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 Harney 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 July 29, 2021 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: *Jordan Zwyzart*

Nampa, Idaho
July 29, 2021



HARNEY COUNTY COURT

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Management's Discussion and Analysis

As County Judge of Harney County, I offer readers of these financial statements this narrative overview and analysis of the financial activities of Harney County for the fiscal year ended June 30, 2020. I encourage readers to consider the information presented here in conjunction with the independent auditor's report.

Overview of the financial statements:

This discussion and analysis are intended to serve both as an introduction to Harney County's basic financial statements as well as an overview of the 2019-2020 fiscal year. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report contains other supplementary information and other financial schedules in addition to the basic financial statements.

Government-wide financial statements:

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. These statements provide information about the activities of Harney County as a whole.

The government-wide financial statements present cash and net position using the cash basis of accounting. These financial statements report all of the current year's revenues and expenses based on when cash is received or paid. During both the budget process and on a day-to-day basis, the County uses the cash basis of accounting as allowed per ORS 294.445.

These statements report Harney County's net position and changes to net position. Net position is one way to measure an organization's financial health. Changes in financial position over time provide one indicator of whether the financial health is improving or deteriorating.

Fund financial statements:

Fund financial statements also may give you some insight into the County's overall financial health. Fund financial statements report the County's operations in more detail than the government-wide financial statements. Harney County uses different types of funds; major funds in the current year include the general fund and special revenue funds. The County uses governmental funds to account for its various activities. The fund statements show all activity, including interfund transactions which are eliminated in the government-wide statements. The County also used Fiduciary Funds to account for cash received and held on behalf of other entities.

Notes to the basic financial statements:

The notes provide additional information that is essential for a full understanding of the information provided in the basic financial statements. They are an integral part of the financial statements and should be read in conjunction with them.

Independent Auditor's Report

Our auditor has provided assurance in the Independent Auditor's Report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly presented. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurance being provided for each of the other parts of the Financial Section.

Analysis of Current Year Results

Beginning with this fiscal year the County elected to present its basic financial statements on a cash basis of accounting. This election allows the County to use the same basis for budgeting, day-to-day accounting, and financial reporting. The prior year's net position and changes in net position were restated for the change as shown previously. The largest effects were from removing the costs and accumulated depreciation of capital assets and from removing balances associated with a long-term capital lease. Transactions for capital assets and debt are now recorded when the associated cash disbursements are made. Net position on the cash basis increased by \$993,040.

Financial analysis of Harney County as a whole, government-wide:

Harney County's Net Position

	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>Net Change</u>
Assets			
Cash and Cash Equivalents	\$ 19,468,023	\$ 18,474,983	\$ 993,040
Total Assets	<u>19,468,023</u>	<u>18,474,983</u>	<u>993,040</u>
Liabilities			
Internal Balance	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Restricted for:			
Landfill Closure and Post-Closure	46,648	43,187	3,461
Special Programs	1,928,654	1,505,549	423,105
Road Programs	16,847,017	16,250,284	596,733
Unrestricted	645,704	675,963	(30,259)
Total Net Position	<u>\$ 19,468,023</u>	<u>18,474,983</u>	<u>\$ 993,040</u>
Accrual basis items - prior year			
Current assets		2,168,377	
Capital assets		20,851,483	
Deferred outflows		2,568,183	
Liabilities		(8,411,498)	
Deferred inflows		<u>(720,225)</u>	
Total accrual basis net position		<u>\$ 34,931,303</u>	

Harney County's Changes in Net Position

	6/30/2020	6/30/2019	Net Change
Program Revenues:			
Charges for Services	\$ 2,624,211	\$ 4,028,900	\$ (1,404,689)
Grants and contracts	4,920,086	4,388,018	532,068
Capital grants	416,347	-	416,347
General Revenues:			
Property and Other Taxes	3,046,492	2,504,166	542,326
Payments in Lieu of Tax	1,174,475	1,317,599	(143,124)
Intergovernmental Revenues	1,998,524	1,497,218	501,306
Investment Earnings	384,971	444,894	(59,923)
Miscellaneous	245,834	486,358	(240,524)
Total revenues	<u>14,810,940</u>	<u>14,667,153</u>	<u>143,787</u>
Program expenses			
Public Safety & Legal Services	3,173,056	3,538,893	(365,837)
Physical Health & Social Services	2,395,437	2,206,657	188,780
County Environment & Education	1,032,358	709,705	322,653
Roads and Transportation	2,903,070	2,991,566	(88,496)
Government Services to Residents	758,092	3,779,316	(3,021,224)
Administration	1,569,485	2,102,604	(533,119)
General Government	2,050,019	445,683	1,604,336
Total expenses	<u>13,881,517</u>	<u>15,774,424</u>	<u>(1,892,907)</u>
Net gain/(loss) on asset sales	-	(119,642)	119,642
Change in net position	929,423	(1,226,913)	2,156,336
Beginning net position	18,474,983	36,158,216	(17,683,233)
Adjustment to convert to Cash Basis	63,617	(17,683,233)	17,746,850
Ending net position	<u>\$ 19,468,023</u>	<u>\$ 18,474,983</u>	<u>\$ 993,040</u>

General fund budgetary notes:

The general fund expended \$882,213 less than budgeted, but it also received \$451,020 less revenues than budgeted. The General Fund budget shows the maximum that could be legally expended in a year; most departments remained conservative resulting in the under expenditures. Expenditures were less than budgeted which is normal protocol in the county offices. All department heads understand their spending authority and comply very well. Some of the decline in revenue is directly related to COVID-19 specifically in lottery revenues and road revenue.

Governmental Funds:

Total governmental funds balances increased by \$993,040.

Combined General Fund – Revenues decreased by \$1,737,379. Expenditures decreased by \$1,987,100. While this decrease in both revenue and expenditures is a large number it is attributed to moving Public Health, Home Health and the Weed Departments out of the General Fund into their own respective funds.

Road Department Fund – Revenues decreased by \$1,320,853, this is contributed to two sources of funding no longer in play: one being the Juntura Road project that we received \$730,570 and the other a bridge project we had reimbursement from that amounted to over \$850,000. Expenditures decreased by \$1,382,401 as a result of the above mentioned projects and less rock being purchased and less asphalt needs for the yearly projects..

Road Department Operating Reserve Fund – Interest income decreased by \$28,181 and expenditures remained at zero.

Road Equipment Reserve Fund – Interest income decreased by \$7,243 and expenditures remained at zero.

Road Pavement Restoration Fund – Interest income decreased by \$12,190 and expenditures remained at zero.

Economic Factors

The 2019-2020 fiscal year has continued to be one showing growth and positive momentum in Harney County and the State of Oregon. Locally we have seen the start of the installation of the solar farms. This contributed nicely to our hospitality businesses during a time of the year that is their slowest. We will begin to see tax revenue from the solar farms next fiscal year. As usual the agriculture industry remains our strongest economic driver for the community. However, concerns with the water table analysis and outcomes could lead to challenges in the hay, grass and alfalfa production levels into the future.

Harney County Economic Development continues to be an integral part of helping steer new entrepreneurs venturing into the business world. Unfortunately, the last 4 months of the fiscal year found them helping businesses apply for grants just to survive due to the COVID-19 pandemic. The atmosphere that had positive vibes last year has been challenged this year. SBDC has been very helpful in this arena also. This is a community of survivors who have faced challenges of one type or another that is out of their control.

Requests for Information

This financial report is designed to provide interested parties with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If you have questions about this report or need additional information, please contact Harney County Judge Pete Runnels at 541-573-6356 or County Treasurer Bobbi Jo Heany at 541-573-6541 at the Harney County Courthouse, 450 N Buena Vista, Burns, Oregon 97720.

Harney County, Oregon
Statement of Net Position - Cash Basis
June 30, 2020

Assets

Cash and Cash Equivalents	\$ 19,468,023
Total Assets	<u>19,468,023</u>

Liabilities

Internal Balance	-
Total Liabilities	<u>-</u>

Net Position

Restricted for:	
Landfill Closure and Post-Closure	46,648
Special Programs	1,928,654
Road Programs	16,847,017
Unrestricted	<u>645,704</u>
Total Net Position	<u>\$ 19,468,023</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Statement of Activities - Cash Basis
For the Year Ended June 30, 2020

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental Activities:					
Public Safety & Legal Services	\$ 3,173,056	\$ 388,426	\$ 348,909	\$ -	\$ (2,435,721)
Physical Health & Social Services	2,395,437	1,274,112	631,771	416,347	(73,207)
County Environment & Education	1,032,358	278,426	559,733	-	(194,199)
Roads and Transportation	2,903,070	34,732	3,068,820	-	200,482
Government Services to Residents	758,092	579,027	122,133	-	(56,932)
Administration	1,569,485	69,488	188,720	-	(1,311,277)
General Government	2,050,019	-	-	-	(2,050,019)
Total Governmental Activities	\$ 13,881,517	\$ 2,624,211	\$ 4,920,086	\$ 416,347	(5,920,873)

General Revenues:

Property and Other Taxes	3,046,492
Payments in Lieu of Tax	1,174,475
Intergovernmental Revenues	1,998,524
Investment Earnings	384,971
Miscellaneous	245,834
Total General Revenues	6,850,296

Change in Net Position	929,423
Net Position, Beginning of Year - Previously Stated	18,474,983
Prior Period Adjustment	63,617
Net Position, Beginning of Year	18,538,600
Net Position, End of Year	\$ 19,468,023

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Balance Sheet - Cash Basis
Governmental Funds
June 30, 2020

	Combined General Fund	Road Fund	Road Operating Reserve	Road Equipment Reserve
Assets				
Cash and cash equivalents	\$ 692,352	\$ 2,402,209	\$ 7,883,531	\$ 2,457,421
Total Assets	<u>\$ 692,352</u>	<u>\$ 2,402,209</u>	<u>\$ 7,883,531</u>	<u>\$ 2,457,421</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	271,365	2,402,209	7,883,531	2,457,421
Unassigned	420,987	-	-	-
Total Fund Balances	<u>692,352</u>	<u>2,402,209</u>	<u>7,883,531</u>	<u>2,457,421</u>
Total Liabilities and Fund Balances	<u>\$ 692,352</u>	<u>\$ 2,402,209</u>	<u>\$ 7,883,531</u>	<u>\$ 2,457,421</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Balance Sheet - Cash Basis
Governmental Funds
June 30, 2020
(continued)

	Road Pavement Restoration	Non-Major Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 4,103,856	\$ 1,937,102	\$ 19,476,471
Total Assets	<u>\$ 4,103,856</u>	<u>\$ 1,937,102</u>	<u>\$ 19,476,471</u>
Liabilities			
Internal Balance	\$ -	\$ 8,448	\$ 8,448
Total Liabilities	<u>-</u>	<u>8,448</u>	<u>8,448</u>
Fund Balances			
Restricted	4,103,856	1,920,206	19,038,588
Unassigned	-	8,448	429,435
Total Fund Balances	<u>4,103,856</u>	<u>1,928,654</u>	<u>19,468,023</u>
Total Liabilities and Fund Balances	<u>\$ 4,103,856</u>	<u>\$ 1,937,102</u>	<u>\$ 19,476,471</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis -
Governmental Funds
For the Year Ended June 30, 2020

	Combined General Fund	Road Fund	Road Operating Reserve	Road Equipment Reserve
Revenues				
Property Taxes	\$ 2,423,954	\$ -	\$ -	\$ -
Intergovernmental	2,292,108	3,068,984	-	-
Licenses and permits	12,980	20,000	-	-
Charges for Services	1,239,459	8,153	-	-
Fines and forfeits	163,600	-	-	-
Investment Earnings	12,766	30,143	163,775	52,711
Other Income	103,127	-	-	-
Administration	444,824	-	-	-
Total Revenues	<u>6,692,818</u>	<u>3,127,280</u>	<u>163,775</u>	<u>52,711</u>
Expenditures				
Current:				
Public Safety & Legal Services	1,970,577	-	-	-
Physical Health & Social Services	98,991	-	-	-
County Environment & Education	469,321	-	-	-
Roads and Transportation	-	2,903,070	-	-
Government Services to Residents	366,968	-	-	-
Administration	1,557,049	-	-	-
General Government	1,993,466	-	-	-
Capital Outlay	60,662	-	-	-
Total Expenditures	<u>6,517,034</u>	<u>2,903,070</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>175,784</u>	<u>224,210</u>	<u>163,775</u>	<u>52,711</u>
Other Financing Sources (Uses)				
Sale of Assets	5,160	-	-	-
Transfers In	123,036	-	-	-
Transfers Out	(130,478)	(10,000)	-	-
Total Other Financing Sources (Uses)	<u>(2,282)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>173,502</u>	<u>214,210</u>	<u>163,775</u>	<u>52,711</u>
Fund Balances - Beginning - Previously Stated	471,874	2,109,896	7,719,756	2,404,710
Prior Period Adjustment	46,976	78,103	-	-
Fund Balance - Beginning	<u>518,850</u>	<u>2,187,999</u>	<u>7,719,756</u>	<u>2,404,710</u>
Fund Balances - Ending	<u>\$ 692,352</u>	<u>\$ 2,402,209</u>	<u>\$ 7,883,531</u>	<u>\$ 2,457,421</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis -
Governmental Funds
For the Year Ended June 30, 2020
(continued)

	Road Pavement Restoration	Non-Major Funds	Total Governmental Funds
Revenues			
Property Taxes	\$ -	\$ 622,538	\$ 3,046,492
Intergovernmental	-	2,894,557	8,255,649
Licenses and permits	-	-	32,980
Charges for Services	-	933,190	2,180,802
Fines and forfeits	-	36,739	200,339
Investment Earnings	87,935	37,641	384,971
Other Income	-	156,596	259,723
Administration	-	-	444,824
Total Revenues	<u>87,935</u>	<u>4,681,261</u>	<u>14,805,780</u>
Expenditures			
Current:			
Public Safety & Legal Services	-	1,131,037	3,101,614
Physical Health & Social Services	-	2,056,515	2,155,506
County Environment & Education	-	549,002	1,018,323
Roads and Transportation	-	-	2,903,070
Government Services to Residents	-	391,124	758,092
Administration	-	7,654	1,564,703
General Government	-	54,696	2,048,162
Capital Outlay	-	271,385	332,047
Total Expenditures	<u>-</u>	<u>4,461,413</u>	<u>13,881,517</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>87,935</u>	<u>219,848</u>	<u>924,263</u>
Other Financing Sources (Uses)			
Sale of Assets	-	-	5,160
Transfers In	-	140,478	263,514
Transfers Out	-	(123,036)	(263,514)
Total Other Financing Sources (Uses)	<u>-</u>	<u>17,442</u>	<u>5,160</u>
Net Change in Fund Balances	<u>87,935</u>	<u>237,290</u>	<u>929,423</u>
Fund Balances - Beginning - Previously Stated	4,015,921	1,752,826	18,474,983
Prior Period Adjustment	-	(61,462)	63,617
Fund Balance - Beginning	<u>4,015,921</u>	<u>1,691,364</u>	<u>18,538,600</u>
Fund Balances - Ending	<u>\$ 4,103,856</u>	<u>\$ 1,928,654</u>	<u>\$ 19,468,023</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Statement of Fiduciary Net Position - Cash Basis - Fiduciary Funds
June 30, 2020

	<u>Agency Funds</u>
Assets	
Cash and Cash Equivalents	\$ 658,000
Taxes Receivable	-
Total Assets	<u>\$ 658,000</u>
Liabilities	
Due to Other Funds or Taxing Units	<u>\$ 658,000</u>
Total Liabilities	<u>\$ 658,000</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Harney County, Oregon (the County) was created in 1889. The County includes a geographical area of 10,180 square miles and operates under a county court form of government. Major services provided by the County included law enforcement, planning and zoning, health and social services, roadway construction and maintenance, and general administrative services.

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 to terms of six and four years, respectively. Additionally, a county clerk, assessor, treasurer, sheriff and district attorney are elected to terms of four years. The justice of the peace is elected to a term of six years.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Governmental Funds

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

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

- *General fund.* This is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.
- *Road department fund.* This fund accounts for repairs and maintenance of roads and bridges and construction of new roads and bridges.
- *Road department operating reserve.* This fund accounts for funds restricted for future needs of the Road department.
- *Road equipment reserve fund.* This fund accounts for funds restricted for future purchases of equipment for the Road department.
- *Road pavement restoration fund.* This fund accounts for funds restricted for future major pavement projects.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

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

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

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

Fund Balance Reporting in Governmental Funds

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

- *Restricted.* Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Committed.* Balances are committed by the county court by formal resolution.
- *Unassigned.* Balances available for any purpose.

The remaining fund balance classifications (nonspendable and assigned) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. The county court would also have the authority to assign funds or authorize another official to do so.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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 on a fiscal year from July 1st to June 30th. The current levy becomes a lien on July 1st. Taxes are due November 15th and become delinquent May 15th. Foreclosure is started three years after taxes become delinquent. Harney County collects all property taxes and then allocates them among the various taxing districts within Harney County.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Budgets

A budget is prepared for each governmental fund. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The county budgets each fund into the following categories: personal services, materials and services, capital outlay, administration, reimbursed items, capital outlay, interfund transfers, and operating contingency. These categories represent the level of control for all funds. The detail budget document, however, is required to contain more specific, detailed information for the above-mentioned categories. All appropriations for annually budgeted funds lapse at fiscal year-end.

Changes in Accounting Principle

For the fiscal year ended June 30, 2020, the County converted to a cash basis presentation of the financial statements. Footnote 11 provides additional details of the effects of this change on fund balances.

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2020, the carrying amount of the County's deposits was \$2,198,425 and the respective bank balances totaled \$2,438,275. 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.

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, 2020, 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, 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 \$3,440 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 has an investment policy to mitigate credit risk through diversification of investment types.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

2. CASH AND INVESTMENTS (continued)

Interest Rate Risk

Interest rate risk is the potential for investment losses that result from changes in interest rates. The County's investment policy mitigates interest rate risk through investment strategies that provide for balancing liquidity needs with investment returns.

Investments

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

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

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

The County's investments at June 30, 2020, 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	\$ 17,924,155	\$ 17,924,155	\$ -	\$ -

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

	Governmental Activities	Total	Agency Funds	Total Fiduciary
Cash and Cash Equivalents	\$ 1,543,865	\$ 1,543,865	\$ 658,000	\$ 658,000
Investments Categorized as Cash and Cash Equivalents	17,924,155	17,924,155	-	-
	<u>\$19,468,020</u>	<u>\$ 19,468,020</u>	<u>\$ 658,000</u>	<u>\$ 658,000</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

2. CASH AND INVESTMENTS (continued)

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

	Book Balance	Bank Balance
County Clerk	\$ 100	\$ -
Tax Collector	300	-
Sheriff	37,950	39,027
Justice of the Peace	32,261	28,473
District Attorney	60	-
	\$ 70,671	\$ 67,500

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2020:

\$ 130,478	Transferred from the General fund to Nonmajor funds for expenses paid
10,000	Transferred from the Road department to Nonmajor funds for expenses paid
123,036	Transferred from Nonmajor funds to the General fund for expenses paid
\$ 263,514	

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>.

4. PENSION PLAN (continued)

Benefits Provided

1. Tier One/Tier Two Retirement Benefit ORS Chapter 238

Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

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

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS-covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes

After retirement, members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living (COLA) changes. The COLA is capped at 2.0 percent.

2. OPSRP Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

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

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

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Death Benefits

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

Disability Benefits

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

Benefit Changes After Retirement

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

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

Pension Benefits

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

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

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balances, and vested employer optional contribution account balance. If a retired member dies before the

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. 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, 2013 actuarial valuation as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2015. Employer contributions for the year ended June 30, 2020 were \$854,877, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2020 were 23.86 percent for Tier One/Tier Two General Service Member, 23.86 percent for Tier One/Tier Two Police and Fire, 16.31 percent for OPSRP Pension Program General Service Members, 20.94 percent for OPSRP Pension Program Police and Fire Members, and 6.00 percent for OPSRP Individual Account Program.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the County reported liability of for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the County's proportion was 0.04515367 percent, which was increased from its proportion of 0.04359622 measured as of June 30, 2019.

For the year ended June 30, 2020, the County's recognized pension expense (income) of \$1,004,523. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 430,726	\$ -
Change of assumptions	1,059,584	-
Net difference between projected and actual earnings on investments	-	221,420
Change in proportionate share	152,527	232,787
Differences between employer contributions and employer's proportionate share of system contributions	3,885	115,858
Total (prior to post-MD contributions)	1,646,722	570,065
Contributions subsequent to the MD	854,877	-
Net Deferred Outflow/(Inflow) of Resources	\$ 2,501,599	\$ 570,065

\$1,027,145 Reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2021	\$1,527,818
2022	12,711
2023	183,677
2024	190,721
2025	16,607
Total	\$1,931,534

Actuarial Assumptions

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal method.

For ORS 238 Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the ORS 2388A OPSRP Pension Program component of the PERS Defined Benefit

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2019
Experience Study	2016, Published July 26, 2017
Amortization cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll; UAL (10 year) amortization is closed.
Actuarial Assumptions:	
Inflation Rate	2.50 percent
Long-Term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent over payroll growth
Cost of Living Adjustment (COLA)	Blend of 2.0% COLA and grade COLA (1.25%/ .015%) in accordance with Moro decision, blend based on service.
Mortality	Heath retirees and beneficiaries: RP-2014 sex-distinct, generational with UniSec, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active Members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set backs as described in the valuation. Disabled retirees: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

Long-term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic mode.

Asset Class/ Strategy	Low Range	High Range	Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	14.0%	21.0%	17.5%
Real Estate	9.5%	15.5%	12.5%
Alternatives Portfolio	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

Asset Class	Target	Annual Arithmetic Return	Compound Annual Return (Geometric)	Standard Deviation
Core Fixed Income	8.00%	3.59%	3.49%	4.55%
Short-Term Bonds	8.00%	3.42%	3.38%	2.70%
Bank/Leveraged Loans	3.00%	5.34%	5.09%	7.50%
High Yield Bonds	1.00%	6.90%	6.45%	10.00%
Large Cap US Equities	15.75%	7.45%	6.30%	16.25%
Small Cap US Equities	1.31%	8.49%	6.69%	20.55%
Micro Cap US Equities	1.31%	9.01%	6.80%	22.90%
Developed Foreign Equities	13.13%	8.21%	6.71%	18.70%
Emerging Foreign Equities	4.13%	10.53%	7.45%	27.35%
Non-US Small Cap Equities	1.88%	8.67%	7.01%	19.75%
Private Equity	17.50%	11.45%	7.82%	30.00%
Real Estate (Property)	10.00%	6.15%	5.51%	12.00%
Real Estate (REITS)	2.50%	8.26%	6.37%	21.00%
Hedge Fund of Funds - Diversified	2.50%	4.36%	4.09%	7.80%
Hedge Fund - Event-driven	0.63%	6.21%	5.86%	8.90%
Timber	1.88%	6.37%	5.62%	13.00%
Farmland	1.88%	6.90%	6.15%	13.00%
Infrastructure	3.75%	7.54%	6.60%	14.65%
Commodities	1.88%	5.43%	3.84%	18.95%
Assumed Inflation - Mean			2.50%	1.85%

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgement.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to 100% funded position by the end of the amortization period if future experience follows assumptions.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

4. PENSION PLAN (continued)

Sensitivity of the County’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate

The following presents the County’s proportionate share of the net position liability calculated using the discount rate of 7.50 percent, as well as what the County’s proportionate share of the net position liability would be if it were calculated using a discount rate that is 1-percentage lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Employer's proportionate share of the net pension liability (asset)	\$12,507,828	\$7,810,504	\$3,879,490

Detailed information about the pension plan’s fiduciary net position is available in the separately issued OPERS financial reports.

5. OTHER POST EMPLOYMENT BENEFIT PLANS

Retirement Health Insurance Account

Plan Description

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

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

Funding Policy

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

Participating organizations are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.5% of annual covered OPERF payroll and 0.43% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contribution to RHIA for the measurement period was \$21,220 which equaled the required contribution.

At June 30, 2020, the County's net OPEB liability/(asset) and deferred inflows and outflows in relation to the RHIA were not considered material to the basic financial statements by management and were not accrued on the government wide statements.

Post-Employment Health Insurance Subsidy

There are two categories of OPEB under GASB 75: explicit employer benefits and implicit employer subsidies.

Explicit medical benefits are paid by the employer to the retiree or by the employer to a benefits provider on behalf of the retiree. The County does not have any explicit employer subsidies.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

Implicit medical benefits arise from offering pre-Medicare health care coverage to retirees based on the gross premium rates charged to active employees. The active premium rate (whether paid by the County or by the retiree) still applies. However, in some cases the premium itself does not represent the full cost of covering these retirees (since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population). This additional cost is called the "implicit subsidy" and is required to be valued under GASB Statement 75.

Plan Description

Retirees and their dependents under age 65 are allowed to continue the health care coverages received prior to retirement. Premiums for retirees are tiered and based upon the premium rates available to active employees. The retiree is responsible for any portion of the premiums not paid by the employer.

The implicit employer subsidy is measured as the expected health care cost per retiree and dependent, less the gross premiums charged by the insurance carrier for that coverage. The subsidy is only measured for retirees and spouses younger than 65, at which point such retirees and spouses typically become eligible for Medicare.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. The total OPEB liability is equal to the present value of the portion of future expected benefit payments that is considered to have been already earned by participants. Actuarial calculations of the OPEB plan reflect a long-term perspective. The results below are based on a July 1, 2018 valuation date, rolled forward to the respective measurement dates using standard actuarial techniques.

Fund Policy

Costs related to an implicit subsidy are paid by the County on a pay-as-you-go basis. There is no obligation on the part of the County to fund these benefits in advance.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

Actuarial Methods and Assumptions

The following actuarial assumptions were used in valuing the implicit OPEB:

Valuation Date	July 1, 2018
Measurement Date	June 30, 2019
Discount Rate	3.50%
Inflation Rate	2.50%
Salary Increases	3.50%
Withdrawal, retirement, and mortality rates	December 31, 2017 Oregon PERS valuation
Election and Lapse Rates	40% of eligible employees 60% of male members and 35% of female members will elect spouse coverage. 5% annual lapse rate.
Actuarial cost method	Entry Age Normal

Changes in Net OPEB Liability

The following table represents the change in OPEB liability from June 30, 2018 to June 30, 2019:

	Increase (Decrease) Total OPEB Liability
Beginning Balances	\$ 311,317
Changes for the year:	
Service Cost	21,801
Interest on Total OPEB Liability	11,982
Effect of Changes to Benefit Terms	-
Effect of Economic/Demographic Gains (Losses)	-
Effect of Assumptions Changes or Inputs	7,397
Expected Benefit Payments	(47,487)
Ending Balances	<u>\$ 305,010</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

Plan Participation

At July 1, 2018 the following employees were covered by the benefit terms:

	July 1, 2018
Active Employees	85
Eligible Retirees	5
Spouses of Ineligible Retirees	2
Total Participants	92
Spouses of Eligible Retirees	2
Discount Rate	3.87%
Present Value of Benefits	\$ 556,298
Total OPEB Liability	\$ 311,317
Service Cost	\$ 21,801

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following analysis presents the total OPEB liability of the plan, calculated using the disclosure discount rate as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability, 2020	\$ 324,256	\$ 305,010	\$ 287,272

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability, 2020	\$ 280,508	\$ 305,010	\$ 334,086

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

For the year ended June 30, 2020, the County's OPEB expense consisted of:

OPEB Expense	July 1, 2019 to June 30, 2020
Service Cost	\$ 21,801
Interest on total OPEB Liability	11,982
Effect of plan changes	-
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	8,740
Recognition of assumption changes	2,430
Administrative Expense	n/a
OPEB Expense	\$ 44,953

For the year ended June 30, 2020, the County's OPEB Deferred Outflows/(Inflows) consisted of:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ (8,444)
Change of assumptions or inputs	-	(125,178)
Benefit Payments	16,530	-
Total as of June 30, 2019	<u>\$ 16,530</u>	<u>\$ (133,622)</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30:</u>	<u>Annual Recognition</u>
2021	\$ 11,170
2022	11,170
2023	11,170
2024	11,170
2025	6,320
Therafter	568
Total	<u>\$ 51,569</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

6. 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.

7. LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS

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 estimated cost of closure and post-closure care does not anticipate any reimbursements that may be provided by the state of Oregon. Actual costs may be higher due to inflation, changes in technology, or changes in laws and regulations. The county expects to pay for the actual closure and post-closure costs with funds transferred from the General Fund annually. If those funds are not sufficient the county will look to other funding sources. No liability is reported on the financial statements, because they are presented using the cash basis of accounting.

The county has five permitted solid waste facilities. The facilities have an estimated remaining capacity of 49 more years and each are estimated to be at 13% capacity. The county estimates the final closure costs and post-closure costs for the landfills will be approximately \$174,438 at June 30, 2020, of which \$46,480 has been restricted for the closures and thirty years of post-closure care. The county intends to fund the closures with General Fund sources at the time of closure. The closure and post-closure care costs are estimated at 2.56% of total annual revenues of the General Fund.

8. COMPENSATED ABSENCES

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

<u>6/30/2019</u>	<u>Earned</u>	<u>Used</u>	<u>6/30/2020</u>
<u>\$ 204,662</u>	<u>\$ 180,258</u>	<u>\$ (182,153)</u>	<u>\$ 202,767</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

9. LEASE COMMITMENTS

Capital Leases

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

Changes in the long-term leases for the year ended June 30, 2020 are as follows:

	Rate	Maturity	6/30/2019	Increase	Decrease	6/30/2020	Current
Cat Tractor	3.88%	2023	\$ 313,206	\$ -	\$ (31,055)	\$ 282,151	\$ 32,281
			<u>\$ 313,206</u>	<u>\$ -</u>	<u>\$ (31,055)</u>	<u>\$ 282,151</u>	<u>\$ 32,281</u>

There was interest expense of \$12,244 paid on capital leases during the year ending June 30, 2020.

Future lease payments as of June 30, 2020 are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 32,281	\$ 11,017	\$ 43,298
2022	33,556	9,742	43,298
2023	216,315	3,685	220,000
	<u>\$ 282,152</u>	<u>\$ 24,444</u>	<u>\$ 306,596</u>

Operating Leases

The County leases a digital mailing system. The lease was for five years and had quarterly payments of \$723. Future minimum lease payments are as follows:

Fiscal Year Ending June 30,	Principal
2021	\$ 2,891
2022	1,446
	<u>\$ 4,337</u>

Rent expense for the year ended June 30, 2020 was \$2,891.

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$107,000. As of June 30, 2020, \$21,884 of the available credit was in use.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2020

11. EFFECTS OF CHANGE IN ACCOUNTING POLICY

Beginning Fund Balance was restated due to the effects of changing from accrual to cash basis financial statement presentation. The net effects on fund balance from the elimination of prior accrual balances is summarized below.

	June 30, 2019 Accrual Basis Fund Balance	Increase/ (Decrease)	June 30, 2019 Cash Basis Fund Balance
Combined General Fund	\$ 471,874	\$ 46,976	\$ 518,850
Road Department	2,109,897	78,103	2,188,000
Road Department Operating Reserve	7,719,756	-	7,719,756
Road Equipment Reserve	2,404,710	-	2,404,710
Road Pavement Restoration	4,015,921	-	4,015,921
Non-Major Funds	1,752,826	(61,462)	1,691,364
	<u>\$ 18,474,984</u>	<u>\$ 63,617</u>	<u>\$ 18,538,601</u>

SUPPLEMENTARY INFORMATION

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 2,650,000	\$ 2,650,000	\$ 2,423,954	\$ (226,046)
Intergovernmental	1,810,503	2,321,823	2,174,231	(147,592)
Licenses and Permits	14,000	14,000	12,980	(1,020)
Charges for Services	268,760	268,760	250,858	(17,902)
Fines and Forfeits	230,750	230,750	163,600	(67,150)
Investment Earnings (Losses)	2,500	2,500	6,109	3,609
Administration	442,322	442,322	444,824	2,502
Other Income	86,300	86,300	88,879	2,579
Total Revenues	<u>5,505,135</u>	<u>6,016,455</u>	<u>5,565,435</u>	<u>(451,020)</u>
Expenditures				
Personal Services	3,554,095	3,550,095	3,369,151	180,944
Materials and Supplies	1,690,733	2,204,350	1,512,381	691,969
Administration	165,829	167,432	167,431	1
Reimbursed Items	3,000	3,000	39	2,961
Capital Outlay	67,000	67,000	60,662	6,338
Total Expenditures	<u>5,480,657</u>	<u>5,991,877</u>	<u>5,109,664</u>	<u>882,213</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>24,478</u>	<u>24,578</u>	<u>455,771</u>	<u>431,193</u>
Other Financing Sources (Uses)				
Sale of Assets	5,000	5,000	5,160	160
Transfers In	144,400	144,400	60,000	(84,400)
Transfers Out	(223,978)	(223,978)	(127,978)	96,000
Total Other Financing Sources (Uses)	<u>(74,578)</u>	<u>(74,578)</u>	<u>(62,818)</u>	<u>11,760</u>
Net Change in Fund Balances	(50,100)	(50,000)	392,953	442,953
Fund Balances - Beginning	50,000	50,000	28,723	(21,277)
Fund Balances - Ending	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ 421,676</u>	<u>\$ 421,676</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Department
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 2,311,761	\$ 2,311,761	\$ 3,068,984	\$ 757,223
Licenses and Permits	10,000	10,000	20,000	10,000
Charges for Services	-	-	8,153	8,153
Investment Earnings (Losses)	20,000	20,000	30,143	10,143
Total Revenues	<u>2,341,761</u>	<u>2,341,761</u>	<u>3,127,280</u>	<u>785,519</u>
Expenditures				
Personal Services	1,412,664	1,412,664	1,255,617	157,047
Materials and Supplies	1,559,532	1,558,507	1,309,094	249,413
Administration	144,221	145,246	144,371	875
Capital Outlay	240,000	240,000	193,988	46,012
Total Expenditures	<u>3,356,417</u>	<u>3,356,417</u>	<u>2,903,070</u>	<u>453,347</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(1,014,656)</u>	<u>(1,014,656)</u>	<u>224,210</u>	<u>1,238,866</u>
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	-	(50,000)
Transfers Out	(60,000)	(60,000)	(10,000)	50,000
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net Change in Fund Balances	(1,024,656)	(1,024,656)	214,210	1,238,866
Fund Balances - Beginning	<u>2,098,372</u>	<u>2,098,372</u>	<u>2,187,999</u>	<u>89,627</u>
Fund Balances - Ending	<u>\$ 1,073,716</u>	<u>\$ 1,073,716</u>	<u>\$ 2,402,209</u>	<u>\$ 1,328,493</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Department Operating Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 100,000	\$ 100,000	\$ 163,775	\$ 63,775
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>163,775</u>	<u>63,775</u>
Expenditures				
Unappropriated Balance	7,750,354	7,750,354	-	7,750,354
Total Expenditures	<u>7,750,354</u>	<u>7,750,354</u>	<u>-</u>	<u>7,750,354</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,650,354)</u>	<u>(7,650,354)</u>	<u>163,775</u>	<u>7,814,129</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(7,650,354)	(7,650,354)	163,775	7,814,129
Fund Balances - Beginning	7,650,354	7,650,354	7,719,756	69,402
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,883,531</u>	<u>\$ 7,883,531</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Equipment Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 55,000	\$ 55,000	\$ 52,711	\$ (2,289)
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>52,711</u>	<u>(2,289)</u>
Expenditures				
Unappropriated Balance	2,438,091	2,438,091	-	2,438,091
Total Expenditures	<u>2,438,091</u>	<u>2,438,091</u>	<u>-</u>	<u>2,438,091</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(2,383,091)</u>	<u>(2,383,091)</u>	<u>52,711</u>	<u>2,435,802</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,383,091)	(2,383,091)	52,711	2,435,802
Fund Balances - Beginning	2,383,091	2,383,091	2,404,710	21,619
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,457,421</u>	<u>\$ 2,457,421</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Pavement Restoration
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 90,000	\$ 90,000	\$ 87,935	\$ (2,065)
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>87,935</u>	<u>(2,065)</u>
Expenditures				
Unappropriated Balance	4,069,817	4,069,817	-	4,069,817
Total Expenditures	<u>4,069,817</u>	<u>4,069,817</u>	<u>-</u>	<u>4,069,817</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,979,817)</u>	<u>(3,979,817)</u>	<u>87,935</u>	<u>4,067,752</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,979,817)	(3,979,817)	87,935	4,067,752
Fund Balances - Beginning	3,979,817	3,979,817	4,015,921	36,104
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,103,856</u>	<u>\$ 4,103,856</u>

Harney County, Oregon
Notes to Budgetary Comparisons Schedules
For the Year Ended June 30, 2020

1. BUDGETS TO ACTUAL RECONCILIATION

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

2. BUDGET OVEREXPENDITURES

<u>Fund</u>	<u>Department/Category</u>	<u>Excess Amounts</u>
Fields Disposal Site	Materials and Supplies	\$ 945
County Fair	Materials and Supplies	\$ 36,927
Building Program	Materials and Supplies	\$ 19,412
911 Emergency	Materials and Supplies	\$ 4,455
Victims of Crime Act	Materials and Supplies	\$ 1,163
County School	Reimbursed Items	\$ 355,201

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

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County proportion of the net pension liability (asset)	0.04359622%	0.43596220%	0.04646551%	0.04752353%	0.04837080%
County's proportionate share of the net pension liability (asset)	\$ 7,810,504	\$ 6,604,253	\$ 6,263,568	\$ 7,134,385	\$ 2,777,191
County's covered-employee payroll	\$ 4,279,428	\$ 4,622,091	\$ 4,457,699	\$ 4,431,535	\$ 4,116,079
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	182.51%	142.88%	140.51%	160.99%	67.47%
Plan fiduciary net position as a percentage of the total pension liability	80.20%	82.10%	81.30%	80.50%	91.90%

	<u>2015</u>	<u>2014</u>
County proportion of the net pension liability (asset)	0.04562247%	0.48370800%
County's proportionate share of the net pension liability (asset)	\$ (1,034,131)	\$ 388,654
County's covered-employee payroll	\$ 3,804,271	\$ 3,496,802
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-27.18%	11.11%
Plan fiduciary net position as a percentage of the total pension liability	103.60%	91.97%

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

Data reported is measured as of June 30, 2019

Harney County, Oregon
Schedule of County Contributions

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 854,877	\$ 654,417	\$ 610,813	\$ 437,309	\$ 460,891
Contributions in relation to the contractually required contribution	<u>854,877</u>	<u>654,417</u>	<u>610,813</u>	<u>437,309</u>	<u>460,891</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 4,279,428	\$ 4,967,809	\$ 4,622,091	\$ 4,457,699	\$ 4,195,375
Contributions as a percentage of covered-employee payroll	19.98%	13.17%	13.22%	9.81%	10.99%

	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 397,785	\$ 437,896
Contributions in relation to the contractually required contribution	<u>397,785</u>	<u>437,896</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 4,116,079	\$ 3,804,271
Contributions as a percentage of covered-employee payroll	9.66%	11.51%

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

Data reported is measured as of June 30, 2020

Harney County, Oregon
Schedule of Changes in OPEB Liability and Related Ratios

Last 10 - Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning of year	\$ 311,317	\$ 236,021	\$ 243,822
Service cost	21,801	19,808	20,776
Interest on total OPEB liability	11,982	8,644	7,206
Effect of changes on benefit terms	-	-	-
Difference between expected and actual experience	-	56,812	-
Effect of assumption changes or inputs	7,397	19,050	(12,127)
Benefit payments	<u>(47,487)</u>	<u>(29,018)</u>	<u>(23,656)</u>
Net Change in total OPEB liability	(6,307)	75,296	(7,801)
Total OPEB liability - end of year	<u><u>\$ 305,010</u></u>	<u><u>\$ 311,317</u></u>	<u><u>\$ 236,021</u></u>
Employer's covered payroll	\$ 4,279,428	\$ 4,622,091	\$ 8,246,994
Employer's total OPEB liability as a percentage of covered payroll	7.13%	6.74%	2.86%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Harney County will present information for those years for which information is available.

Data reported is measured as of June 30, 2020

Harney County, Oregon
Schedule of County Contributions

State of Oregon Public Employees Retirement System

Last 10 - Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 21,220	\$ 19,888	\$ 24,704	\$ 23,656
Contributions in relation to the contractually required contribution	<u>21,220</u>	<u>19,888</u>	<u>24,704</u>	<u>23,656</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 4,279,428	\$ 4,967,809	\$ 4,622,091	\$ 4,457,699
Contributions as a percentage of covered-employee payroll	0.50%	0.40%	0.53%	0.53%

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

Data reported is measured as of June 30, 2020

Harney County, Oregon
 General Fund - Combining Balance Sheet
 Cash Basis
 June 30, 2020

	General Fund	Diamond Disposal Site	Drewsey Disposal Site	Fields Disposal Site	Frenchglen Disposal Site
Assets					
Cash and Cash Equivalents	\$ 421,676	\$ 1,783	\$ 15,308	\$ -	\$ 7,791
Total Assets	<u>\$ 421,676</u>	<u>\$ 1,783</u>	<u>\$ 15,308</u>	<u>\$ -</u>	<u>\$ 7,791</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ 674	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>674</u>	<u>-</u>
Fund Balances					
Restricted	-	1,783	15,308	-	7,791
Unassigned	421,676	-	-	(674)	-
Total Fund Balances	<u>421,676</u>	<u>1,783</u>	<u>15,308</u>	<u>(674)</u>	<u>7,791</u>
Total Liabilities and Fund Balances	<u>\$ 421,676</u>	<u>\$ 1,783</u>	<u>\$ 15,308</u>	<u>\$ -</u>	<u>\$ 7,791</u>

Harney County, Oregon
 General Fund - Combining Balance Sheet
 Cash Basis
 June 30, 2020
 (continued)

	Riley Disposal Site	PERS Reserve	Nuisance Abatement	Harney Behavioral Health Reserve	Library Reserve
Assets					
Cash and Cash Equivalents	\$ 3,317	\$ 27,092	\$ 20,246	\$ 28,891	\$ 18,308
Total Assets	<u>\$ 3,317</u>	<u>\$ 27,092</u>	<u>\$ 20,246</u>	<u>\$ 28,891</u>	<u>\$ 18,308</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	3,317	27,092	20,246	28,891	18,308
Unassigned	-	-	-	-	-
Total Fund Balances	<u>3,317</u>	<u>27,092</u>	<u>20,246</u>	<u>28,891</u>	<u>18,308</u>
Total Liabilities and Fund Balances	<u>\$ 3,317</u>	<u>\$ 27,092</u>	<u>\$ 20,246</u>	<u>\$ 28,891</u>	<u>\$ 18,308</u>

Harney County, Oregon
 General fund - Combining Balance Sheet
 Cash Basis
 June 30, 2020
 (continued)

	Home Health and Hospice	Harney County Fair	Fair Memorial	Hospice Memorial	Total Combined General Fund
Assets					
Cash and Cash Equivalents	\$ 93,080	\$ -	\$ 652	\$ 54,897	\$ 693,041
Total Liabilities	<u>\$ 93,080</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 54,897</u>	<u>\$ 693,041</u>
Liabilities					
Internal Balance	\$ -	\$ 15	\$ -	\$ -	\$ 689
Total Liabilities	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>689</u>
Fund Balances					
Restricted	93,080	-	652	54,897	271,365
Unassigned	-	(15)	-	-	420,987
Total Fund Balances	<u>93,080</u>	<u>(15)</u>	<u>652</u>	<u>54,897</u>	<u>692,352</u>
Total Liabilities and Fund Balances	<u>\$ 93,080</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 54,897</u>	<u>\$ 693,041</u>

Harney County, Oregon
 General Fund - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis
 For the Year Ended June 30, 2020

	General Fund	Diamond Disposal Site	Drewsey Disposal Site	Fields Disposal Site	Frenchglen Disposal Site
Revenues					
Property and Other Taxes	\$ 2,423,954	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,174,231	-	-	-	-
Licenses and Permits	12,980	-	-	-	-
Charges for Services	250,858	3,104	8,445	2,200	4,575
Fines and Forfeits	163,600	-	-	-	-
Investment Earnings (Losses)	6,109	50	282	-	167
Administration	444,824	-	-	-	-
Other Income	88,879	-	-	-	-
Total Revenues	5,565,435	3,154	8,727	2,200	4,742
Expenditures					
Personal Services	3,369,151	1,149	2,525	1,605	1,270
Materials and Supplies	1,512,381	759	1,533	1,245	269
Administration	167,431	576	603	575	560
Reimbursed Items	39	-	-	-	-
Capital Outlay	60,662	-	-	-	-
Total Expenditures	5,109,664	2,484	4,661	3,425	2,099
Excess (Deficiency) of Revenues Over Expenditures	455,771	670	4,066	(1,225)	2,643
Other Financing Sources (Uses)					
Sale of Assets	5,160	-	-	-	-
Transfers In	60,000	-	-	-	-
Transfers Out	(127,978)	(500)	(500)	(500)	(500)
Total Other Financing Sources (Uses)	(62,818)	(500)	(500)	(500)	(500)
Net Change in Fund Balances	392,953	170	3,566	(1,725)	2,143
Fund Balances - Beginning	28,723	1,613	11,742	1,051	5,648
Fund Balances - Ending	\$ 421,676	\$ 1,783	\$ 15,308	\$ (674)	\$ 7,791

Harney County, Oregon
 General Fund - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis
 For the Year Ended June 30, 2020
 (continued)

	Riley Disposal Site	PERS Reserve	Nuisance Abatement	Harney Behavioral Health Reserve	Library Reserve
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Charges for Services	2,969	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings (Losses)	46	490	483	618	391
Administration	-	-	-	-	-
Other Income	-	4,608	-	-	-
Total Revenues	<u>3,015</u>	<u>5,098</u>	<u>483</u>	<u>618</u>	<u>391</u>
Expenditures					
Personal Services	1,212	-	-	-	-
Materials and Supplies	836	-	4,719	-	-
Administration	566	-	-	-	-
Reimbursed Items	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>2,614</u>	<u>-</u>	<u>4,719</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>401</u>	<u>5,098</u>	<u>(4,236)</u>	<u>618</u>	<u>391</u>
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(500)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(99)	5,098	(4,236)	618	391
Fund Balances - Beginning	3,416	21,994	24,482	28,273	17,917
Fund Balances - Ending	<u>\$ 3,317</u>	<u>\$ 27,092</u>	<u>\$ 20,246</u>	<u>\$ 28,891</u>	<u>\$ 18,308</u>

Harney County, Oregon

General fund - Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Cash Basis
For the Year Ended June 30, 2020
(continued)

	Home Health and Hospice	Harney County Fair	Fair Memorial	Hospice Memorial	Total Combined General Fund
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,423,954
Intergovernmental	6,090	111,787	-	-	2,292,108
Licenses and Permits	-	-	-	-	12,980
Charges for Services	696,036	271,272	-	-	1,239,459
Fines and Forfeits	-	-	-	-	163,600
Investment Earnings (Losses)	2,989	-	32	1,109	12,766
Administration	-	-	-	-	444,824
Other Income	205	-	3,245	6,190	103,127
Total Revenues	<u>705,320</u>	<u>383,059</u>	<u>3,277</u>	<u>7,299</u>	<u>6,692,818</u>
Expenditures					
Personal Services	696,875	119,651	-	-	4,193,438
Materials and Supplies	156,776	391,369	4,034	132	2,074,053
Administration	17,531	1,000	-	-	188,842
Reimbursed Items	-	-	-	-	39
Capital Outlay	-	-	-	-	60,662
Total Expenditures	<u>871,182</u>	<u>512,020</u>	<u>4,034</u>	<u>132</u>	<u>6,517,034</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(165,862)</u>	<u>(128,961)</u>	<u>(757)</u>	<u>7,167</u>	<u>175,784</u>
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	5,160
Transfers In	-	63,036	-	-	123,036
Transfers Out	-	-	-	-	(130,478)
Total Other Financing Sources (Uses)	<u>-</u>	<u>63,036</u>	<u>-</u>	<u>-</u>	<u>(2,282)</u>
Net Change in Fund Balances	(165,862)	(65,925)	(757)	7,167	173,502
Fund Balances - Beginning	258,942	65,910	1,409	47,730	518,850
Fund Balances - Ending	<u>\$ 93,080</u>	<u>\$ (15)</u>	<u>\$ 652</u>	<u>\$ 54,897</u>	<u>\$ 692,352</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund - Summary
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 2,650,000	\$ 2,650,000	\$ 2,423,954	\$ (226,046)
Total tax revenues	<u>2,650,000</u>	<u>2,650,000</u>	<u>2,423,954</u>	<u>(226,046)</u>
Other resources				
Sheriff's department	176,160	176,160	134,658	(41,502)
County court	96,500	558,650	208,720	(349,930)
Assessor's department	2,000	2,000	2,772	772
Clerk's department	63,200	63,200	67,446	4,246
Tax collector	8,500	8,500	3,772	(4,728)
District attorney	36,150	36,250	33,922	(2,328)
Juvenile department	38,500	53,998	52,107	(1,891)
Justice court	215,350	215,350	144,206	(71,144)
Veterans service officer	76,044	76,044	79,515	3,471
County-city jail	25,100	25,100	14,801	(10,299)
Emergency/disaster	80,309	113,881	124,146	10,265
Non-departmental -reimbursements	564,015	564,015	557,909	(6,106)
Harney County public library	106,500	106,500	105,717	(783)
Planning department	7,500	7,500	3,105	(4,395)
GIS department	89,307	89,307	106,809	17,502
Non-departmental - resources	1,270,000	1,270,000	1,501,876	231,876
Total Other resources	<u>2,855,135</u>	<u>3,366,455</u>	<u>3,141,481</u>	<u>224,974</u>
Total Revenues	<u>\$ 5,505,135</u>	<u>\$ 6,016,455</u>	<u>\$ 5,565,435</u>	<u>\$ (451,020)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis - continued
 General Fund - Summary
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Expenditures				
Sheriff's department	\$ 808,327	\$ 808,327	\$ 686,734	\$ 121,593
County court	583,939	1,046,089	611,520	434,569
Assessor's department	601,236	601,236	561,298	39,938
Clerk's department	221,171	221,171	188,225	32,946
Tax collector	95,125	95,125	71,289	23,836
District attorney	292,121	292,121	237,318	54,803
Juvenile department	162,820	178,318	159,690	18,628
Courthouse maintenance	170,176	170,176	145,266	24,910
Justice court	158,052	158,052	129,963	28,089
Veterans service officer	91,000	91,000	107,110	(16,110)
Watermaster department	10,450	10,450	10,317	133
County-city jail	693,560	693,560	695,012	(1,452)
Human resources/finance	126,859	126,859	106,417	20,442
Emergency/disaster	119,309	152,881	122,522	30,359
Non-departmental - reimbursements	474,500	474,500	440,655	33,845
Treasurer	101,166	101,166	89,589	11,577
Predatory animal control	-	-	175	(175)
Cooperative extension service	141,619	141,619	141,299	320
Harney County senior citizens	108,757	108,757	98,991	9,766
Harney County public library	341,745	341,745	328,022	13,723
Planning department	99,191	99,191	77,044	22,147
GIS department	79,534	79,534	101,208	(21,674)
Total Expenditures	<u>5,480,657</u>	<u>5,991,877</u>	<u>5,109,664</u>	<u>882,213</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>24,478</u>	<u>24,578</u>	<u>455,771</u>	<u>(431,193)</u>
Other Financing Sources (Uses)				
Sale of Assets	5,000	5,000	5,160	160
Transfers In	144,400	144,400	60,000	(84,400)
Transfers Out	(223,978)	(223,978)	(127,978)	96,000
Total Other Financing Sources (Uses)	<u>(74,578)</u>	<u>(74,578)</u>	<u>(62,818)</u>	<u>11,760</u>
Net Change in Fund Balances	(50,100)	(50,000)	392,953	(442,953)
Fund Balances - Beginning	50,000	50,000	28,723	21,277
Fund Balances - Ending	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ 421,676</u>	<u>\$ (421,676)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Diamond Disposal Site
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 3,500	\$ 3,500	\$ 3,104	\$ (396)
Investment Earnings	15	15	50	35
Total Revenues	<u>3,515</u>	<u>3,515</u>	<u>3,154</u>	<u>(361)</u>
Expenditures				
Personal Services	2,294	2,294	1,149	1,145
Materials and Supplies	775	765	759	6
Administration	567	577	576	1
Total Expenditures	<u>3,636</u>	<u>3,636</u>	<u>2,484</u>	<u>1,152</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(121)</u>	<u>(121)</u>	<u>670</u>	<u>791</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	(621)	(621)	170	791
Fund Balances - Beginning	200	200	1,613	1,413
Fund Balances - Ending	<u>\$ (421)</u>	<u>\$ (421)</u>	<u>\$ 1,783</u>	<u>\$ 2,204</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Drewsey Disposal Site
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 8,445	\$ 3,445
Investment Earnings	275	275	282	7
Total Revenues	<u>5,275</u>	<u>5,275</u>	<u>8,727</u>	<u>3,452</u>
Expenditures				
Personal Services	2,690	2,690	2,525	165
Materials and Supplies	6,700	6,692	1,533	5,159
Administration	596	604	603	1
Total Expenditures	<u>9,986</u>	<u>9,986</u>	<u>4,661</u>	<u>5,325</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(4,711)</u>	<u>(4,711)</u>	<u>4,066</u>	<u>8,777</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	(5,211)	(5,211)	3,566	8,777
Fund Balances - Beginning	12,664	12,664	11,742	(922)
Fund Balances - Ending	<u>\$ 7,453</u>	<u>\$ 7,453</u>	<u>\$ 15,308</u>	<u>\$ 7,855</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fields Disposal Site
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 2,500	\$ 2,500	\$ 2,200	\$ (300)
Investment Earnings	5	5	-	(5)
Total Revenues	<u>2,505</u>	<u>2,505</u>	<u>2,200</u>	<u>(305)</u>
Expenditures				
Personal Services	2,233	2,233	1,605	628
Materials and Supplies	300	300	1,245	(945)
Administration	581	581	575	6
Total Expenditures	<u>3,114</u>	<u>3,114</u>	<u>3,425</u>	<u>(311)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(609)</u>	<u>(609)</u>	<u>(1,225)</u>	<u>(616)</u>
Other Financing Sources (Uses)				
Transfers In	500	500	-	(500)
Transfers Out	(500)	(500)	(500)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	(609)	(609)	(1,725)	(1,116)
Fund Balances - Beginning	100	100	1,051	951
Fund Balances - Ending	<u>\$ (509)</u>	<u>\$ (509)</u>	<u>\$ (674)</u>	<u>\$ (165)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Frenchglen Disposal Site
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 4,575	\$ (425)
Investment Earnings	100	100	167	67
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>4,742</u>	<u>(358)</u>
Expenditures				
Personal Services	2,800	2,800	1,270	1,530
Materials and Supplies	1,100	1,089	269	820
Administration	549	560	560	-
Total Expenditures	<u>4,449</u>	<u>4,449</u>	<u>2,099</u>	<u>2,350</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>651</u>	<u>651</u>	<u>2,643</u>	<u>1,992</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	151	151	2,143	1,992
Fund Balances - Beginning	5,500	5,500	5,648	148
Fund Balances - Ending	<u>\$ 5,651</u>	<u>\$ 5,651</u>	<u>\$ 7,791</u>	<u>\$ 2,140</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Riley Disposal Site
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 3,400	\$ 3,400	\$ 2,969	\$ (431)
Investment Earnings	75	75	46	(29)
Total Revenues	<u>3,475</u>	<u>3,475</u>	<u>3,015</u>	<u>(460)</u>
Expenditures				
Personal Services	2,502	2,502	1,212	1,290
Materials and Supplies	1,350	1,339	836	503
Administration	555	566	566	-
Total Expenditures	<u>4,407</u>	<u>4,407</u>	<u>2,614</u>	<u>1,793</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(932)</u>	<u>(932)</u>	<u>401</u>	<u>1,333</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	(1,432)	(1,432)	(99)	1,333
Fund Balances - Beginning	3,096	3,096	3,416	320
Fund Balances - Ending	<u>\$ 1,664</u>	<u>\$ 1,664</u>	<u>\$ 3,317</u>	<u>\$ 1,653</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 PERS Reserve
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment Earnings	\$ 500	\$ 500	\$ 490	\$ (10)
Other Income	-	-	4,608	4,608
Total Revenues	<u>500</u>	<u>500</u>	<u>5,098</u>	<u>4,598</u>
Expenditures				
Materials and Supplies	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,500)</u>	<u>(9,500)</u>	<u>5,098</u>	<u>14,598</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,500)	(9,500)	5,098	14,598
Fund Balances - Beginning	22,000	22,000	21,994	(6)
Fund Balances - Ending	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 27,092</u>	<u>\$ 14,592</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Nuisance Abatement
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment Earnings	\$ 500	\$ 500	\$ 483	\$ (17)
Total Revenues	<u>500</u>	<u>500</u>	<u>483</u>	<u>(17)</u>
Expenditures				
Materials and Supplies	20,000	20,000	4,719	15,281
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>4,719</u>	<u>15,281</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,500)</u>	<u>(19,500)</u>	<u>(4,236)</u>	<u>15,264</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(19,500)	(19,500)	(4,236)	15,264
Fund Balances - Beginning	24,500	24,500	24,482	(18)
Fund Balances - Ending	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 20,246</u>	<u>\$ 15,246</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney Behavioral Health Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 500	\$ 500	\$ 618	\$ 118
Total Revenues	<u>500</u>	<u>500</u>	<u>618</u>	<u>118</u>
Expenditures				
Unappropriated Funds	28,500	28,500	-	28,500
Total Expenditures	<u>28,500</u>	<u>28,500</u>	<u>-</u>	<u>28,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(28,000)</u>	<u>(28,000)</u>	<u>618</u>	<u>28,618</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(28,000)	(28,000)	618	28,618
Fund Balances - Beginning	28,000	28,000	28,273	273
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,891</u>	<u>\$ 28,891</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Library Reserve
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment Earnings	\$ 400	\$ 400	\$ 391	\$ (9)
Total Revenues	<u>400</u>	<u>400</u>	<u>391</u>	<u>(9)</u>
Expenditures				
Capital Outlay	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,600)</u>	<u>(9,600)</u>	<u>391</u>	<u>9,991</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,600)	(9,600)	391	9,991
Fund Balances - Beginning	17,756	17,756	17,917	161
Fund Balances - Ending	<u>\$ 8,156</u>	<u>\$ 8,156</u>	<u>\$ 18,308</u>	<u>\$ 10,152</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Home Health and Hospice
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 6,090	\$ 6,090
Charges for Services	717,000	717,000	696,036	(20,964)
Investment Earnings	1,000	1,000	2,989	1,989
Other Income	-	-	205	205
Total Revenues	<u>718,000</u>	<u>718,000</u>	<u>705,320</u>	<u>(12,680)</u>
Expenditures				
Personal Services	721,198	721,198	696,875	24,323
Materials and Supplies	181,850	185,217	156,776	28,441
Administration	37,795	34,428	17,531	16,897
Reimbursed Items	1,000	1,000	-	1,000
Total Expenditures	<u>941,843</u>	<u>941,843</u>	<u>871,182</u>	<u>70,661</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(223,843)</u>	<u>(223,843)</u>	<u>(165,862)</u>	<u>57,981</u>
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	-	(10,000)
Total Other Financing Sources (Uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net Change in Fund Balances	(213,843)	(213,843)	(165,862)	47,981
Fund Balances - Beginning	220,000	220,000	258,942	38,942
Fund Balances - Ending	<u>\$ 6,157</u>	<u>\$ 6,157</u>	<u>\$ 93,080</u>	<u>\$ 86,923</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Fair
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 108,020	\$ 108,020	\$ 111,787	\$ 3,767
Charges for Services	282,400	282,400	271,272	(11,128)
Total Revenues	<u>390,420</u>	<u>390,420</u>	<u>383,059</u>	<u>(7,361)</u>
Expenditures				
Personal Services	129,031	129,031	119,651	9,380
Materials and Supplies	354,622	354,442	391,369	(36,927)
Administration	24,839	25,019	1,000	24,019
Total Expenditures	<u>508,492</u>	<u>508,492</u>	<u>512,020</u>	<u>(3,528)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(118,072)</u>	<u>(118,072)</u>	<u>(128,961)</u>	<u>(10,889)</u>
Other Financing Sources (Uses)				
Transfers In	138,600	138,600	63,036	(75,564)
Total Other Financing Sources (Uses)	<u>138,600</u>	<u>138,600</u>	<u>63,036</u>	<u>(75,564)</u>
Net Change in Fund Balances	20,528	20,528	(65,925)	(86,453)
Fund Balances - Beginning	(20,000)	(20,000)	65,910	85,910
Fund Balances - Ending	<u>\$ 528</u>	<u>\$ 528</u>	<u>\$ (15)</u>	<u>\$ (543)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fair Memorial
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment Earnings	\$ 30	\$ 30	\$ 32	\$ 2
Other Income	-	3,245	3,245	-
Total Revenues	<u>30</u>	<u>3,275</u>	<u>3,277</u>	<u>2</u>
Expenditures				
Materials and Supplies	1,427	4,672	4,034	638
Total Expenditures	<u>1,427</u>	<u>4,672</u>	<u>4,034</u>	<u>638</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,397)</u>	<u>(1,397)</u>	<u>(757)</u>	<u>640</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,397)	(1,397)	(757)	640
Fund Balances - Beginning	1,397	1,397	1,409	12
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 652</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Hospice Memorial
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 1,109	\$ 109
Other Income	4,500	4,500	6,190	1,690
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>7,299</u>	<u>1,799</u>
Expenditures				
Materials and Supplies	5,000	5,000	132	4,868
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>132</u>	<u>4,868</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>500</u>	<u>500</u>	<u>7,167</u>	<u>6,667</u>
Other Financing Sources (Uses)				
Transfers Out	(10,000)	(10,000)	-	10,000
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	(9,500)	(9,500)	7,167	16,667
Fund Balances - Beginning	47,241	47,241	47,730	489
Fund Balances - Ending	<u>\$ 37,741</u>	<u>\$ 37,741</u>	<u>\$ 54,897</u>	<u>\$ 17,156</u>

Harney County, Oregon
 Nonmajor Governmental Funds
 Combining Balance Sheet - Cash Basis - Summary Page
 June 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 1,730,124	\$ 206,978	\$ 1,937,102
Total Assets	<u>\$ 1,730,124</u>	<u>\$ 206,978</u>	<u>\$ 1,937,102</u>
Liabilities			
Internal Balance	\$ 8,448	\$ -	\$ 8,448
Total Liabilities	<u>8,448</u>	<u>-</u>	<u>8,448</u>
Fund Balances			
Restricted	1,713,228	206,978	1,920,206
Unassigned	8,448	-	8,448
Total Fund Balances	<u>1,721,676</u>	<u>206,978</u>	<u>1,928,654</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,730,124</u>	<u>\$ 206,978</u>	<u>\$ 1,937,102</u>

Harney County, Oregon

Nonmajor Governmental Funds - Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis - Summary Page
For the Year Ended June 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$ 622,538	\$ -	\$ 622,538
Intergovernmental	2,894,557	-	2,894,557
Charges for Services	925,475	7,715	933,190
Fines and forfeits	36,739	-	36,739
Investment Earnings	33,327	4,314	37,641
Other Income	79,870	76,726	156,596
Total Revenues	<u>4,592,506</u>	<u>88,755</u>	<u>4,681,261</u>
Expenditures			
Current:			
Public Safety & Legal Services	1,131,037	-	1,131,037
Physical Health & Social Services	2,056,515	-	2,056,515
County Environment & Education	549,002	-	549,002
Government Services to Residents	391,124	-	391,124
Administration	-	7,654	7,654
General Government	4,113	50,583	54,696
Capital Outlay	266,603	4,782	271,385
Total Expenditures	<u>4,398,394</u>	<u>63,019</u>	<u>4,461,413</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>194,112</u>	<u>25,736</u>	<u>219,848</u>
Other Financing Sources (Uses)			
Transfers In	72,500	67,978	140,478
Transfers Out	(70,000)	(53,036)	(123,036)
Total Other Financing Sources (Uses)	<u>2,500</u>	<u>14,942</u>	<u>17,442</u>
Net Change in Fund Balances	196,612	40,678	237,290
Fund Balance - Beginning	<u>1,525,064</u>	<u>166,300</u>	<u>1,691,364</u>
Fund Balances - Ending	<u>\$ 1,721,676</u>	<u>\$ 206,978</u>	<u>\$ 1,928,654</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020

	Law Library	Liquor Control	Taylor Grazing Act	Corner Preservation	Harney County Treatment Court
Assets					
Cash and Cash Equivalents	\$ 9,674	\$ 12,017	\$ 100,386	\$ 63,847	\$ -
Total Assets	<u>\$ 9,674</u>	<u>\$ 12,017</u>	<u>\$ 100,386</u>	<u>\$ 63,847</u>	<u>\$ -</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ 32
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>
Fund Balances					
Restricted	9,674	12,017	100,386	63,847	-
Unassigned	-	-	-	-	(32)
Total Fund Balances	<u>9,674</u>	<u>12,017</u>	<u>100,386</u>	<u>63,847</u>	<u>(32)</u>
Total Liabilities and Fund Balances	<u>\$ 9,674</u>	<u>\$ 12,017</u>	<u>\$ 100,386</u>	<u>\$ 63,847</u>	<u>\$ -</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	Building Program	Community Corrections	Industrial Building/ Economic Development	CAMI	County Clerk Records
Assets					
Cash and Cash Equivalents	\$ 30,291	\$ 44,888	\$ 100,648	\$ 13,071	\$ 39,661
Total Assets	<u>\$ 30,291</u>	<u>\$ 44,888</u>	<u>\$ 100,648</u>	<u>\$ 13,071</u>	<u>\$ 39,661</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	30,291	44,888	100,648	13,071	39,661
Unassigned	-	-	-	-	-
Total Fund Balances	<u>30,291</u>	<u>44,888</u>	<u>100,648</u>	<u>13,071</u>	<u>39,661</u>
Total Liabilities and Fund Balances	<u>\$ 30,291</u>	<u>\$ 44,888</u>	<u>\$ 100,648</u>	<u>\$ 13,071</u>	<u>\$ 39,661</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	Senior and Community Services	9-1-1 Emergency Assistance	DEQ Onsite Reserve	Victims/ Witness Programs	ELC Hub
Assets					
Cash and Cash Equivalents	\$ -	\$ 97,118	\$ 11,048	\$ 9,211	\$ 11,289
Total Assets	<u>\$ -</u>	<u>\$ 97,118</u>	<u>\$ 11,048</u>	<u>\$ 9,211</u>	<u>\$ 11,289</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	97,118	11,048	9,211	11,289
Unassigned	-	-	-	-	-
Total Fund Balances	<u>-</u>	<u>97,118</u>	<u>11,048</u>	<u>9,211</u>	<u>11,289</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 97,118</u>	<u>\$ 11,048</u>	<u>\$ 9,211</u>	<u>\$ 11,289</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	Park Reserve	Voting Equipment Reserve	Landfill Financial Assurance	Seniors Title III	Commission on Children and Families
Assets					
Cash and Cash Equivalents	\$ 540,050	\$ 18,852	\$ 46,648	\$ 160	\$ 103,489
Total Assets	<u>\$ 540,050</u>	<u>\$ 18,852</u>	<u>\$ 46,648</u>	<u>\$ 160</u>	<u>\$ 103,489</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	540,050	18,852	46,648	160	103,489
Unassigned	-	-	-	-	-
Total Fund Balances	<u>540,050</u>	<u>18,852</u>	<u>46,648</u>	<u>160</u>	<u>103,489</u>
Total Liabilities and Fund Balances	<u>\$ 540,050</u>	<u>\$ 18,852</u>	<u>\$ 46,648</u>	<u>\$ 160</u>	<u>\$ 103,489</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	Forfeitures	Wolf Compensation	Lottery Economic Development	Predator Control
Assets				
Cash and Cash Equivalents	\$ 24,750	\$ 2,445	\$ 20,205	\$ 162
Total Assets	<u>\$ 24,750</u>	<u>\$ 2,445</u>	<u>\$ 20,205</u>	<u>\$ 162</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	24,750	2,445	20,205	162
Unassigned	-	-	-	-
Total Fund Balances	<u>24,750</u>	<u>2,445</u>	<u>20,205</u>	<u>162</u>
Total Liabilities and Fund Balances	<u>\$ 24,750</u>	<u>\$ 2,445</u>	<u>\$ 20,205</u>	<u>\$ 162</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	Public Health/ RHC	Economic Development Loan	Oregon Opportunity Grant	Victims of Crime Act	Fair Fat Stock Sale
Assets					
Cash and Cash Equivalents	\$ 180,306	\$ 26,948	\$ 13,635	\$ -	\$ 11,595
Total Assets	<u>\$ 180,306</u>	<u>\$ 26,948</u>	<u>\$ 13,635</u>	<u>\$ -</u>	<u>\$ 11,595</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ 8,416	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,416</u>	<u>-</u>
Fund Balances					
Restricted	180,306	26,948	13,635	-	11,595
Unassigned	-	-	-	(8,416)	-
Total Fund Balances	<u>180,306</u>	<u>26,948</u>	<u>13,635</u>	<u>(8,416)</u>	<u>11,595</u>
Total Liabilities and Fund Balances	<u>\$ 180,306</u>	<u>\$ 26,948</u>	<u>\$ 13,635</u>	<u>\$ -</u>	<u>\$ 11,595</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020
 (continued)

	State Court Security	State Court Mediation	County School	LCAC	Total Nonmajor Special Revenue Funds
Assets					
Cash and Cash Equivalents	\$ 180,228	\$ 5,315	\$ -	\$ 12,187	\$ 1,730,124
Total Liabilities	<u>\$ 180,228</u>	<u>\$ 5,315</u>	<u>\$ -</u>	<u>\$ 12,187</u>	<u>\$ 1,730,124</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ 8,448
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,448</u>
Fund Balances					
Restricted	180,228	5,315	-	12,187	\$ 1,730,124
Unassigned	-	-	-	-	(8,448)
Total Fund Balances	<u>180,228</u>	<u>5,315</u>	<u>-</u>	<u>12,187</u>	<u>1,721,676</u>
Total Liabilities and Fund Balances	<u>\$ 180,228</u>	<u>\$ 5,315</u>	<u>\$ -</u>	<u>\$ 12,187</u>	<u>\$ 1,730,124</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020

	Law Library	Liquor Control	Taylor Grazing Act	Corner Preservation	Harney County Treatment Court
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	34,470	-	110,020
Charges for Services	-	-	-	6,579	-
Fines and Forfeits	3,608	800	-	-	710
Investment Earnings	415	252	2,341	1,279	-
Other Income	-	-	-	-	-
Total Revenues	4,023	1,052	36,811	7,858	110,730
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	3,429	250	41,912	-	104,590
Administration	163	18	-	-	6,000
Capital Outlay	-	-	-	-	-
Reimbursed Items	-	-	-	-	-
Total Expenditures	3,592	268	41,912	-	110,590
Excess (Deficiency) of Revenues Over Expenditures	431	784	(5,101)	7,858	140
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	431	784	(5,101)	7,858	140
Fund Balances - Beginning	9,243	11,233	105,487	55,989	(172)
Fund Balances - Ending	\$ 9,674	\$ 12,017	\$ 100,386	\$ 63,847	\$ (32)

Harney County, Oregon

Nonmajor Special Revenue Funds - Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances - Cash Basis -
For the Year Ended June 30, 2020
(continued)

	Building Program	Community Corrections	Industrial Building/ Economic Development	CAMI	County Clerk Records
Revenues					
Property and Other Taxes	\$ -	\$ 333,834	\$ -	\$ -	\$ -
Intergovernmental	-	35,609	-	23,552	1,629
Charges for Services	283,278	63,049	3,300	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings	617	2,166	2,131	194	855
Other Income	-	-	-	-	-
Total Revenues	283,895	434,658	5,431	23,746	2,484
Expenditures					
Personal Services	143,087	342,176	-	9,401	-
Materials and Supplies	159,363	104,692	1,807	11,625	826
Administration	13,805	7,065	-	-	-
Capital Outlay	-	-	-	-	1,643
Reimbursed Items	425	-	1,748	-	-
Total Expenditures	316,680	453,933	3,555	21,026	2,469
Excess (Deficiency) of Revenues Over Expenditures	(32,785)	(19,275)	1,876	2,720	15
Other Financing Sources (Uses)					
Transfers In	10,000	-	-	-	-
Transfers Out	-	(60,000)	-	-	-
Total Other Financing Sources (Uses)	10,000	(60,000)	-	-	-
Net Change in Fund Balances	(22,785)	(79,275)	1,876	2,720	15
Fund Balances - Beginning	53,076	124,163	98,772	10,351	39,646
Fund Balances - Ending	\$ 30,291	\$ 44,888	\$ 100,648	\$ 13,071	\$ 39,661

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020
 (Continued)

	Senior and Community Services	9-1-1 Emergency Assistance	DEQ Onsite Reserve	Victims/ Witness Programs	ELC Hub
Revenues					
Property and Other Taxes	\$ -	\$ 288,704	\$ -	\$ -	\$ -
Intergovernmental	877,528	150,786	-	-	349,693
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	12,654	-
Investment Earnings	-	1,295	213	183	-
Other Income	-	65,385	-	-	-
Total Revenues	<u>877,528</u>	<u>506,170</u>	<u>213</u>	<u>12,837</u>	<u>349,693</u>
Expenditures					
Personal Services	-	392,874	-	9,496	-
Materials and Supplies	642,037	84,420	-	2,865	349,693
Administration	2,000	6,002	-	-	-
Capital Outlay	239,931	10,780	-	-	-
Reimbursed Items	3,932	-	-	-	-
Total Expenditures	<u>887,900</u>	<u>494,076</u>	<u>-</u>	<u>12,361</u>	<u>349,693</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,372)</u>	<u>12,094</u>	<u>213</u>	<u>476</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfers In	-	50,000	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(10,372)	62,094	213	476	-
Fund Balances - Beginning	10,372	35,024	10,835	8,735	11,289
Fund Balances - Ending	<u>\$ -</u>	<u>\$ 97,118</u>	<u>\$ 11,048</u>	<u>\$ 9,211</u>	<u>\$ 11,289</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020
 (Continued)

	Park Reserve	Voting Equipment Reserve	Landfill Financial Assurance	Seniors Title III	Commission on Children and Families
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,034	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings	11,504	407	961	3	2,345
Other Income	-	-	-	-	-
Total Revenues	27,538	407	961	3	2,345
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	-	-	-	-	12,500
Administration	389	-	-	-	-
Capital Outlay	14,035	214	-	-	-
Reimbursed Items	-	-	-	-	-
Total Expenditures	14,424	214	-	-	12,500
Excess (Deficiency) of Revenues Over Expenditures	13,114	193	961	3	(10,155)
Other Financing Sources (Uses)					
Transfers In	-	-	2,500	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	2,500	-	-
Net Change in Fund Balances	13,114	193	3,461	3	(10,155)
Fund Balances - Beginning	526,936	18,659	43,187	157	113,644
Fund Balances - Ending	\$ 540,050	\$ 18,852	\$ 46,648	\$ 160	\$ 103,489

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020
 (Continued)

	Forfeitures	Wolf Compensation	Lottery Economic Development	Predator Control
Revenues				
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	87,987	-
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Investment Earnings	547	53	356	112
Other Income	-	-	2,500	11,550
Total Revenues	<u>547</u>	<u>53</u>	<u>90,843</u>	<u>11,662</u>
Expenditures				
Personal Services	-	-	-	-
Materials and Supplies	1,160	-	64,093	21,500
Administration	138	-	6,796	-
Capital Outlay	-	-	-	-
Reimbursed Items	-	-	-	-
Total Expenditures	<u>1,298</u>	<u>-</u>	<u>70,889</u>	<u>21,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(751)</u>	<u>53</u>	<u>19,954</u>	<u>(9,838)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	10,000
Transfers Out	-	-	(10,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>10,000</u>
Net Change in Fund Balances	(751)	53	9,954	162
Fund Balances - Beginning	25,501	2,392	10,251	-
Fund Balances - Ending	<u>\$ 24,750</u>	<u>\$ 2,445</u>	<u>\$ 20,205</u>	<u>\$ 162</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020
 (Continued)

	Public Health/ RHC	Economic Development Loan	Oregon Opportunity Grant	Victims of Crime Act	Fair Fat Stock Sale
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	671,113	-	-	39,106	-
Charges for Services	547,743	-	8,643	-	12,883
Fines and Forfeits	-	-	-	-	-
Investment Earnings	101	576	178	-	59
Other Income	435	-	-	-	-
Total Revenues	<u>1,219,392</u>	<u>576</u>	<u>8,821</u>	<u>39,106</u>	<u>12,942</u>
Expenditures					
Personal Services	694,546	-	-	39,952	-
Materials and Supplies	316,185	-	-	3,119	753
Administration	27,942	-	-	-	1,236
Capital Outlay	-	-	-	-	-
Reimbursed Items	413	-	-	-	-
Total Expenditures	<u>1,039,086</u>	<u>-</u>	<u>-</u>	<u>43,071</u>	<u>1,989</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>180,306</u>	<u>576</u>	<u>8,821</u>	<u>(3,965)</u>	<u>10,953</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	180,306	576	8,821	(3,965)	10,953
Fund Balances - Beginning	-	26,372	4,814	(4,451)	642
Fund Balances - Ending	<u>\$ 180,306</u>	<u>\$ 26,948</u>	<u>\$ 13,635</u>	<u>\$ (8,416)</u>	<u>\$ 11,595</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds - Combining Statement of Revenues,
 Expenditures, and Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020
 (Continued)

	State Court Security	State Court Mediation	County School	LCAC	Total Nonmajor Special Revenue Funds
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 622,538
Intergovernmental	-	-	485,030	12,000	2,894,557
Charges for Services	-	-	-	-	925,475
Fines and Forfeits	14,751	4,216	-	-	36,739
Investment Earnings	3,690	125	171	198	33,327
Other Income	-	-	-	-	79,870
Total Revenues	18,441	4,341	485,201	12,198	4,592,506
Expenditures					
Personal Services	-	-	-	-	1,631,532
Materials and Supplies	103	1,875	-	6,608	1,935,405
Administration	922	-	-	659	73,135
Capital Outlay	-	-	-	-	266,603
Reimbursed Items	-	-	485,201	-	491,719
Total Expenditures	1,025	1,875	485,201	7,267	4,398,394
Excess (Deficiency) of Revenues Over Expenditures	17,416	2,466	-	4,931	194,112
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	72,500
Transfers Out	-	-	-	-	(70,000)
Total Other Financing Sources (Uses)	-	-	-	-	2,500
Net Change in Fund Balances	17,416	2,466	-	4,931	196,612
Fund Balances - Beginning	162,812	2,849	-	7,256	1,525,064
Fund Balances - Ending	\$ 180,228	\$ 5,315	\$ -	\$ 12,187	\$ 1,721,676

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Law Library
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 4,000	\$ 4,000	\$ 3,608	\$ (392)
Investment Earnings	200	200	415	215
Total Revenues	<u>4,200</u>	<u>4,200</u>	<u>4,023</u>	<u>(177)</u>
Expenditures				
Materials and Supplies	8,500	8,471	3,429	5,042
Administration	134	163	163	-
Total Expenditures	<u>8,634</u>	<u>8,634</u>	<u>3,592</u>	<u>5,042</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(4,434)</u>	<u>(4,434)</u>	431	4,865
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,434)	(4,434)	431	4,865
Fund Balances - Beginning	9,952	9,952	9,243	(709)
Fund Balances - Ending	<u>\$ 5,518</u>	<u>\$ 5,518</u>	<u>\$ 9,674</u>	<u>\$ 4,156</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Liquor Control
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 1,200	\$ 1,200	\$ 800	\$ (400)
Investment Earnings	250	250	252	2
Total Revenues	<u>1,450</u>	<u>1,450</u>	<u>1,052</u>	<u>(398)</u>
Expenditures				
Materials and Supplies	11,456	11,454	250	11,204
Administration	16	18	18	-
Total Expenditures	<u>11,472</u>	<u>11,472</u>	<u>268</u>	<u>11,204</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,022)</u>	<u>(10,022)</u>	<u>784</u>	<u>10,806</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(10,022)	(10,022)	784	10,806
Fund Balances - Beginning	11,029	11,029	11,233	204
Fund Balances - Ending	<u>\$ 1,007</u>	<u>\$ 1,007</u>	<u>\$ 12,017</u>	<u>\$ 11,010</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Taylor Grazing Act
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 34,470	\$ (10,530)
Investment Earnings	1,000	1,000	2,341	1,341
Total Revenues	<u>46,000</u>	<u>46,000</u>	<u>36,811</u>	<u>(9,189)</u>
Expenditures				
Materials and Supplies	45,000	45,000	41,912	3,088
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>41,912</u>	<u>3,088</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,000</u>	<u>1,000</u>	<u>(5,101)</u>	<u>(6,101)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,000	1,000	(5,101)	(6,101)
Fund Balances - Beginning	65,250	65,250	105,487	40,237
Fund Balances - Ending	<u>\$ 66,250</u>	<u>\$ 66,250</u>	<u>\$ 100,386</u>	<u>\$ 34,136</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Corner Preservation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 7,500	\$ 7,500	\$ 6,579	\$ (921)
Investment Earnings	1,000	1,000	1,279	279
Total Revenues	<u>8,500</u>	<u>8,500</u>	<u>7,858</u>	<u>(642)</u>
Expenditures				
Materials and Supplies	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,500)</u>	<u>(1,500)</u>	<u>7,858</u>	<u>9,358</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,500)	(1,500)	7,858	9,358
Fund Balances - Beginning	53,309	53,309	55,989	2,680
Fund Balances - Ending	<u>\$ 51,809</u>	<u>\$ 51,809</u>	<u>\$ 63,847</u>	<u>\$ 12,038</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Treatment Court
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 78,940	\$ 149,122	\$ 110,020	\$ (39,102)
Fines and Forfeits	-	-	710	710
Total Revenues	<u>78,940</u>	<u>149,122</u>	<u>110,730</u>	<u>(38,392)</u>
Expenditures				
Materials and Supplies	143,122	143,122	104,590	38,532
Administration	6,000	6,000	6,000	-
Total Expenditures	<u>149,122</u>	<u>149,122</u>	<u>110,590</u>	<u>38,532</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(70,182)</u>	<u>-</u>	<u>140</u>	<u>140</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(70,182)	-	140	140
Fund Balances - Beginning	-	-	(172)	(172)
Fund Balances - Ending	<u>\$ (70,182)</u>	<u>\$ -</u>	<u>\$ (32)</u>	<u>\$ (32)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Building Program
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 253,500	\$ 253,500	\$ 283,278	\$ 29,778
Investment Earnings	750	750	617	(133)
Other Income	-	-	-	-
Total Revenues	<u>254,250</u>	<u>254,250</u>	<u>283,895</u>	<u>29,645</u>
Expenditures				
Personal Services	147,918	147,918	143,087	4,831
Materials and Supplies	138,550	138,550	159,363	(20,813)
Administration	14,273	14,273	13,805	468
Reimbursed Items	1,000	1,000	425	575
Total Expenditures	<u>301,741</u>	<u>301,741</u>	<u>316,680</u>	<u>(14,939)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(47,491)</u>	<u>(47,491)</u>	<u>(32,785)</u>	<u>14,706</u>
Other Financing Sources (Uses)				
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	(37,491)	(37,491)	(22,785)	14,706
Fund Balances - Beginning	40,500	40,500	53,076	12,576
Fund Balances - Ending	<u>\$ 3,009</u>	<u>\$ 3,009</u>	<u>\$ 30,291</u>	<u>\$ 27,282</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Community Corrections
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property and Other Taxes	\$ 400,000	\$ 400,000	\$ 333,834	\$ (66,166)
Intergovernmental	45,000	45,000	35,609	(9,391)
Charges for Services	59,800	59,800	63,049	3,249
Investment Earnings	1,500	1,500	2,166	666
Total Revenues	<u>506,300</u>	<u>506,300</u>	<u>434,658</u>	<u>(71,642)</u>
Expenditures				
Personal Services	389,838	389,838	342,176	47,662
Materials and Supplies	175,100	173,836	104,692	69,144
Administration	5,802	7,066	7,065	1
Total Expenditures	<u>570,740</u>	<u>570,740</u>	<u>453,933</u>	<u>116,807</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(64,440)</u>	<u>(64,440)</u>	<u>(19,275)</u>	<u>45,165</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(80,000)</u>	<u>(80,000)</u>	<u>(60,000)</u>	<u>20,000</u>
Total Other Financing Sources (Uses)	<u>(80,000)</u>	<u>(80,000)</u>	<u>(60,000)</u>	<u>20,000</u>
Net Change in Fund Balances	(144,440)	(144,440)	(79,275)	65,165
Fund Balances - Beginning	150,000	150,000	124,163	(25,837)
Fund Balances - Ending	<u>\$ 5,560</u>	<u>\$ 5,560</u>	<u>\$ 44,888</u>	<u>\$ 39,328</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Industrial Building/Economic Development
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 4,000	\$ 4,000	\$ 3,300	\$ (700)
Investment Earnings	2,300	2,300	2,131	(169)
Total Revenues	<u>6,300</u>	<u>6,300</u>	<u>5,431</u>	<u>(869)</u>
Expenditures				
Materials and Supplies	18,100	18,100	1,807	16,293
Administration	102	102	-	102
Reimbursed Items	3,000	3,000	1,748	1,252
Total Expenditures	<u>21,202</u>	<u>21,202</u>	<u>3,555</u>	<u>17,647</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(14,902)</u>	<u>(14,902)</u>	<u>1,876</u>	<u>16,778</u>
Other Financing Sources (Uses)				
Transfers Out	(50,000)	(50,000)	-	50,000
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net Change in Fund Balances	(64,902)	(64,902)	1,876	66,778
Fund Balances - Beginning	97,250	97,250	98,772	1,522
Fund Balances - Ending	<u>\$ 32,348</u>	<u>\$ 32,348</u>	<u>\$ 100,648</u>	<u>\$ 68,300</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CAMI
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 29,975	\$ 29,975	\$ 23,552	\$ (6,423)
Investment Earnings	-	-	194	194
Total Revenues	<u>29,975</u>	<u>29,975</u>	<u>23,746</u>	<u>(6,229)</u>
Expenditures				
Personal Services	10,042	10,042	9,401	641
Materials and Supplies	19,933	19,933	11,625	8,308
Total Expenditures	<u>29,975</u>	<u>29,975</u>	<u>21,026</u>	<u>8,949</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>-</u>	<u>-</u>	<u>2,720</u>	<u>2,720</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	2,720	2,720
Fund Balances - Beginning	9,850	9,850	10,351	501
Fund Balances - Ending	<u>\$ 9,850</u>	<u>\$ 9,850</u>	<u>\$ 13,071</u>	<u>\$ 3,221</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 County Clerk Records
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 1,500	\$ 1,500	\$ 1,629	\$ 129
Investment Earnings	1,150	1,150	855	(295)
Total Revenues	<u>2,650</u>	<u>2,650</u>	<u>2,484</u>	<u>(166)</u>
Expenditures				
Materials and Supplies	20,000	20,000	826	19,174
Capital Outlay	7,500	7,500	1,643	5,857
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>2,469</u>	<u>25,031</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(24,850)</u>	<u>(24,850)</u>	<u>15</u>	<u>24,865</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(24,850)	(24,850)	15	24,865
Fund Balances - Beginning	39,000	39,000	39,646	646
Fund Balances - Ending	<u>\$ 14,150</u>	<u>\$ 14,150</u>	<u>\$ 39,661</u>	<u>\$ 25,511</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Senior and Community Services
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 959,683	\$ 1,121,683	\$ 877,528	\$ (244,155)
Total Revenues	<u>959,683</u>	<u>1,121,683</u>	<u>877,528</u>	<u>(244,155)</u>
Expenditures				
Materials and Supplies	616,678	778,678	642,037	136,641
Administration	2,000	2,000	2,000	-
Capital Outlay	319,000	319,000	239,931	79,069
Reimbursed Items	22,000	22,000	3,932	18,068
Total Expenditures	<u>959,678</u>	<u>1,121,678</u>	<u>887,900</u>	<u>233,778</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>5</u>	<u>5</u>	<u>(10,372)</u>	<u>(10,377)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5	5	(10,372)	(10,377)
Fund Balances - Beginning	-	-	10,372	10,372
Fund Balances - Ending	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ (5)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 911 Emergency Assistance
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property and Other Taxes	\$ 300,000	\$ 300,000	\$ 288,704	\$ (11,296)
Intergovernmental	101,999	101,999	150,786	48,787
Investment Earnings	2,000	2,000	1,295	(705)
Other Income	-	57,334	65,385	8,051
Total Revenues	<u>403,999</u>	<u>461,333</u>	<u>506,170</u>	<u>44,837</u>
Expenditures				
Personal Services	380,051	410,800	392,874	17,926
Materials and Supplies	54,100	79,905	84,420	(4,515)
Administration	6,068	6,068	6,002	66
Capital Outlay	10,000	10,780	10,780	-
Total Expenditures	<u>450,219</u>	<u>507,553</u>	<u>494,076</u>	<u>13,477</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(46,220)</u>	<u>(46,220)</u>	<u>12,094</u>	<u>58,314</u>
Other Financing Sources (Uses)				
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	3,780	3,780	62,094	58,314
Fund Balances - Beginning	30,000	30,000	35,024	5,024
Fund Balances - Ending	<u>\$ 33,780</u>	<u>\$ 33,780</u>	<u>\$ 97,118</u>	<u>\$ 63,338</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 DEQ Onsite Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 200	\$ 200	\$ 213	\$ 13
Total Revenues	<u>200</u>	<u>200</u>	<u>213</u>	<u>13</u>
Expenditures				
Materials and Supplies	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,800)</u>	<u>(9,800)</u>	<u>213</u>	<u>10,013</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,800)	(9,800)	213	10,013
Fund Balances - Beginning	10,750	10,750	10,835	85
Fund Balances - Ending	<u>\$ 950</u>	<u>\$ 950</u>	<u>\$ 11,048</u>	<u>\$ 10,098</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Victims/Witness Programs
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 14,849	\$ 14,849	\$ 12,654	\$ (2,195)
Investment Earnings	150	150	183	33
Total Revenues	<u>14,999</u>	<u>14,999</u>	<u>12,837</u>	<u>(2,162)</u>
Expenditures				
Personal Services	10,017	10,017	9,496	521
Materials and Supplies	4,832	4,832	2,865	1,967
Total Expenditures	<u>14,849</u>	<u>14,849</u>	<u>12,361</u>	<u>2,488</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>150</u>	<u>150</u>	<u>476</u>	<u>326</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	150	150	476	326
Fund Balances - Beginning	-	-	8,735	8,735
Fund Balances - Ending	<u>\$ 150</u>	<u>\$ 150</u>	<u>\$ 9,211</u>	<u>\$ 9,061</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 ELC Hub
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 11,500	\$ 349,693	\$ 349,693	\$ -
Total Revenues	<u>11,500</u>	<u>349,693</u>	<u>349,693</u>	<u>-</u>
Expenditures				
Materials and Supplies	11,500	349,693	349,693	-
Total Expenditures	<u>11,500</u>	<u>349,693</u>	<u>349,693</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	11,289	11,289
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,289</u>	<u>\$ 11,289</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Park Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 16,034	\$ (966)
Investment Earnings	10,000	10,000	11,504	1,504
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>27,538</u>	<u>538</u>
Expenditures				
Materials and Supplies	5,000	5,000	-	5,000
Administration	389	390	389	1
Capital Outlay	100,000	99,999	14,035	85,964
Unappropriated Funds	440,873	440,873	-	440,873
Total Expenditures	<u>546,262</u>	<u>546,262</u>	<u>14,424</u>	<u>531,838</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(519,262)</u>	<u>(519,262)</u>	<u>13,114</u>	<u>532,376</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(519,262)	(519,262)	13,114	532,376
Fund Balances - Beginning	523,663	523,663	526,936	3,273
Fund Balances - Ending	<u>\$ 4,401</u>	<u>\$ 4,401</u>	<u>\$ 540,050</u>	<u>\$ 535,649</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Voting Equipment Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 400	\$ 400	\$ 407	\$ 7
Other Income	100	100	-	(100)
Total Revenues	<u>500</u>	<u>500</u>	<u>407</u>	<u>(93)</u>
Expenditures				
Materials and Supplies	500	500	-	500
Capital Outlay	5,000	5,000	214	4,786
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>214</u>	<u>5,286</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,000)</u>	<u>(5,000)</u>	<u>193</u>	<u>5,193</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,000)	(5,000)	193	5,193
Fund Balances - Beginning	18,500	18,500	18,659	159
Fund Balances - Ending	<u>\$ 13,500</u>	<u>\$ 13,500</u>	<u>\$ 18,852</u>	<u>\$ 5,352</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Landfill Financial Assurance
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 950	\$ 950	\$ 961	\$ 11
Total Revenues	950	950	961	11
Expenditures				
Materials and Supplies	46,253	46,253	-	46,253
Total Expenditures	46,253	46,253	-	46,253
Excess (Deficiency) of Revenues Over Expenditures				
	(45,303)	(45,303)	961	46,264
Other Financing Sources (Uses)				
Transfers In	2,500	2,500	2,500	-
Total Other Financing Sources (Uses)	2,500	2,500	2,500	-
Net Change in Fund Balances	(42,803)	(42,803)	3,461	46,264
Fund Balances - Beginning	42,803	42,803	43,187	384
Fund Balances - Ending	\$ -	\$ -	\$ 46,648	\$ 46,648

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Seniors Title III
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ -	\$ -	\$ 3	\$ 3
Total Revenues	-	-	3	3
Expenditures				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	3	3
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	3	3
Fund Balances - Beginning	-	-	157	157
Fund Balances - Ending	\$ -	\$ -	\$ 160	\$ 160

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Commission on Children and Families
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 2,500	\$ 2,500	\$ 2,345	\$ (155)
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,345</u>	<u>(155)</u>
Expenditures				
Materials and Supplies	115,118	115,118	12,500	102,618
Total Expenditures	<u>115,118</u>	<u>115,118</u>	<u>12,500</u>	<u>102,618</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(112,618)</u>	<u>(112,618)</u>	<u>(10,155)</u>	<u>102,463</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(112,618)	(112,618)	(10,155)	102,463
Fund Balances - Beginning	112,618	112,618	113,644	1,026
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,489</u>	<u>\$ 103,489</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Forfeitures
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Investment Earnings	500	500	547	47
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>547</u>	<u>(953)</u>
Expenditures				
Materials and Supplies	12,000	12,000	1,160	10,840
Administration	138	138	138	-
Total Expenditures	<u>12,138</u>	<u>12,138</u>	<u>1,298</u>	<u>10,840</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,638)</u>	<u>(10,638)</u>	<u>(751)</u>	<u>9,887</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(10,638)	(10,638)	(751)	9,887
Fund Balances - Beginning	25,271	25,271	25,501	230
Fund Balances - Ending	<u>\$ 14,633</u>	<u>\$ 14,633</u>	<u>\$ 24,750</u>	<u>\$ 10,117</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Wolf Compensation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 50	\$ 50	\$ 53	\$ 3
Total Revenues	<u>50</u>	<u>50</u>	<u>53</u>	<u>3</u>
Expenditures				
Materials and Supplies	2,421	2,421	-	2,421
Total Expenditures	<u>2,421</u>	<u>2,421</u>	<u>-</u>	<u>2,421</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(2,371)</u>	<u>(2,371)</u>	<u>53</u>	<u>2,424</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,371)	(2,371)	53	2,424
Fund Balances - Beginning	2,371	2,371	2,392	21
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,445</u>	<u>\$ 2,445</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Lottery Economic Development
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 80,000	\$ 80,000	\$ 87,987	\$ 7,987
Investment Earnings	300	300	356	56
Other Income	-	-	2,500	2,500
Total Revenues	<u>80,300</u>	<u>80,300</u>	<u>90,843</u>	<u>10,543</u>
Expenditures				
Materials and Supplies	65,000	64,406	64,093	313
Administration	6,202	6,796	6,796	-
Total Expenditures	<u>71,202</u>	<u>71,202</u>	<u>70,889</u>	<u>313</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>9,098</u>	<u>9,098</u>	<u>19,954</u>	<u>10,856</u>
Other Financing Sources (Uses)				
Transfers Out	(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	(902)	(902)	9,954	10,856
Fund Balances - Beginning	5,000	5,000	10,251	5,251
Fund Balances - Ending	<u>\$ 4,098</u>	<u>\$ 4,098</u>	<u>\$ 20,205</u>	<u>\$ 16,107</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Predator Control
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ -	\$ -	\$ 112	\$ 112
Other Income	-	11,550	11,550	-
Total Revenues	-	11,550	11,662	112
Expenditures				
Materials and Supplies	10,000	21,550	21,500	50
Total Expenditures	10,000	21,550	21,500	50
Excess (Deficiency) of Revenues Over Expenditures				
	(10,000)	(10,000)	(9,838)	162
Other Financing Sources (Uses)				
Transfers In	10,000	10,000	10,000	-
Total Other Financing Sources (Uses)	10,000	10,000	10,000	-
Net Change in Fund Balances	-	-	162	162
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ 162	\$ 162

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Public Health/RHC
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 231,000	\$ 245,812	\$ 671,113	\$ 425,301
Charges for Services	803,072	803,072	547,743	(255,329)
Investment Earnings	-	-	101	101
Other Income	-	-	435	435
Total Revenues	<u>1,034,072</u>	<u>1,048,884</u>	<u>1,219,392</u>	<u>170,508</u>
Expenditures				
Personal Services	705,734	705,734	694,546	11,188
Materials and Supplies	319,450	318,021	316,185	1,836
Administration	27,217	28,176	27,942	234
Reimbursed Items	-	470	413	57
Total Expenditures	<u>1,052,401</u>	<u>1,052,401</u>	<u>1,039,086</u>	<u>13,315</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(18,329)</u>	<u>(3,517)</u>	<u>180,306</u>	<u>183,823</u>
Other Financing Sources (Uses)				
Transfers In	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Net Change in Fund Balances	1,671	16,483	180,306	163,823
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ 1,671</u>	<u>\$ 16,483</u>	<u>\$ 180,306</u>	<u>\$ 163,823</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Economic Development Loan
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 600	\$ 600	\$ 576	\$ (24)
Total Revenues	<u>600</u>	<u>600</u>	<u>576</u>	<u>(24)</u>
Expenditures				
Materials and Supplies	26,734	26,734	-	26,734
Total Expenditures	<u>26,734</u>	<u>26,734</u>	<u>-</u>	<u>26,734</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(26,134)</u>	<u>(26,134)</u>	<u>576</u>	<u>26,710</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(26,134)	(26,134)	576	26,710
Fund Balances - Beginning	26,134	26,134	26,372	238
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,948</u>	<u>\$ 26,948</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Oregon Opportunity Grant
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 5,000	\$ 5,000	\$ 8,643	\$ 3,643
Investment Earnings	100	100	178	78
Total Revenues	<u>5,100</u>	<u>5,100</u>	<u>8,821</u>	<u>3,721</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>5,100</u>	<u>5,100</u>	<u>8,821</u>	<u>3,721</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5,100	5,100	8,821	3,721
Fund Balances - Beginning	7,826	7,826	4,814	(3,012)
Fund Balances - Ending	<u>\$ 12,926</u>	<u>\$ 12,926</u>	<u>\$ 13,635</u>	<u>\$ 709</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Victims of Crime Act
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 44,394	\$ 44,394	\$ 39,106	\$ (5,288)
Total Revenues	44,394	44,394	39,106	(5,288)
Expenditures				
Personal Services	42,438	42,438	39,952	2,486
Materials and Supplies	1,956	1,956	3,119	(1,163)
Total Expenditures	44,394	44,394	43,071	1,323
Excess (Deficiency) of Revenues Over Expenditures				
	-	-	(3,965)	(3,965)
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	(3,965)	(3,965)
Fund Balances - Beginning	-	-	(4,451)	(4,451)
Fund Balances - Ending	\$ -	\$ -	\$ (8,416)	\$ (8,416)

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fair Fat Stock Sale
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 21,584	\$ 21,584	\$ 12,883	\$ (8,701)
Investment Earnings	30	30	59	29
Total Revenues	<u>21,614</u>	<u>21,614</u>	<u>12,942</u>	<u>(8,672)</u>
Expenditures				
Materials and Supplies	20,000	20,000	753	19,247
Administration	1,236	1,236	1,236	-
Total Expenditures	<u>21,236</u>	<u>21,236</u>	<u>1,989</u>	<u>19,247</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>378</u>	<u>378</u>	<u>10,953</u>	<u>10,575</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	378	378	10,953	10,575
Fund Balances - Beginning	-	-	642	642
Fund Balances - Ending	<u>\$ 378</u>	<u>\$ 378</u>	<u>\$ 11,595</u>	<u>\$ 11,217</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Court Security
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 9,750	\$ 9,750	\$ 14,751	\$ 5,001
Investment Earnings	4,200	4,200	3,690	(510)
Total Revenues	<u>13,950</u>	<u>13,950</u>	<u>18,441</u>	<u>4,491</u>
Expenditures				
Materials and Supplies	50,000	50,000	103	49,897
Administration	2,000	2,000	922	1,078
Total Expenditures	<u>52,000</u>	<u>52,000</u>	<u>1,025</u>	<u>50,975</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(38,050)</u>	<u>(38,050)</u>	<u>17,416</u>	<u>55,466</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(38,050)	(38,050)	17,416	55,466
Fund Balances - Beginning	157,482	157,482	162,812	5,330
Fund Balances - Ending	<u>\$ 119,432</u>	<u>\$ 119,432</u>	<u>\$ 180,228</u>	<u>\$ 60,796</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Court Mediation
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 4,500	\$ 4,500	\$ 4,216	\$ (284)
Investment Earnings	100	100	125	25
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>4,341</u>	<u>(259)</u>
Expenditures				
Materials and Supplies	7,432	7,432	1,875	5,557
Total Expenditures	<u>7,432</u>	<u>7,432</u>	<u>1,875</u>	<u>5,557</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,832)</u>	<u>(2,832)</u>	<u>2,466</u>	<u>5,298</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,832)	(2,832)	2,466	5,298
Fund Balances - Beginning	2,832	2,832	2,849	17
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,315</u>	<u>\$ 5,315</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 County School
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 130,000	\$ 130,000	\$ 485,030	\$ 355,030
Investment Earnings	-	-	171	171
Total Revenues	<u>130,000</u>	<u>130,000</u>	<u>485,201</u>	<u>355,201</u>
Expenditures				
Reimbursed Items	130,000	130,000	485,201	(355,201)
Total Expenditures	<u>130,000</u>	<u>130,000</u>	<u>485,201</u>	<u>(355,201)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 LCAC
 For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 12,000	\$ 2,000
Investment Earnings	-	-	198	198
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>12,198</u>	<u>2,198</u>
Expenditures				
Materials and Supplies	15,250	15,203	6,608	8,595
Administration	613	660	659	1
Total Expenditures	<u>15,863</u>	<u>15,863</u>	<u>7,267</u>	<u>8,596</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,863)</u>	<u>(5,863)</u>	<u>4,931</u>	<u>10,794</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,863)	(5,863)	4,931	10,794
Fund Balances - Beginning	7,200	7,200	7,256	56
Fund Balances - Ending	<u>\$ 1,337</u>	<u>\$ 1,337</u>	<u>\$ 12,187</u>	<u>\$ 10,850</u>

Harney County, Oregon
 Nonmajor Capital Project Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2020

	General Fund Operating Reserve	Fairgrounds Reserve	Information Systems Reserve	Harney County Building Fund	Archive Building	Total Nonmajor Capital Project Funds
Assets						
Cash and Cash Equivalents	\$ 98,134	\$ 50,248	\$ 32,554	\$ 14,898	\$ 11,144	\$ 206,978
Total Assets	<u>\$ 98,134</u>	<u>\$ 50,248</u>	<u>\$ 32,554</u>	<u>\$ 14,898</u>	<u>\$ 11,144</u>	<u>\$ 206,978</u>
Liabilities						
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Restricted	98,134	50,248	32,554	14,898	11,144	206,978
Total Fund Balances	<u>98,134</u>	<u>50,248</u>	<u>32,554</u>	<u>14,898</u>	<u>11,144</u>	<u>206,978</u>
Total Liabilities and Fund Balances	<u>\$ 98,134</u>	<u>\$ 50,248</u>	<u>\$ 32,554</u>	<u>\$ 14,898</u>	<u>\$ 11,144</u>	<u>\$ 206,978</u>

Harney County, Oregon
 Nonmajor Capital Project Funds - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis -
 For the Year Ended June 30, 2020

	General Fund Operating Reserve	Fairgrounds Reserve	Information Systems Reserve	Harney County Building Fund	Archive Building	Total Nonmajor Capital Project Funds
Revenues						
Charges for Services	\$ -	\$ -	\$ -	\$ 7,200	\$ 515	\$ 7,715
Investment Earnings	1,055	2,114	841	304	-	4,314
Other Income	28,726	48,000	-	-	-	76,726
Total Revenues	<u>29,781</u>	<u>50,114</u>	<u>841</u>	<u>7,504</u>	<u>515</u>	<u>88,755</u>
Expenditures						
Materials and Supplies	-	50,583	7,105	-	-	57,688
Administration	-	-	-	549	-	549
Capital Outlay	-	-	-	4,782	-	4,782
Total Expenditures	<u>-</u>	<u>50,583</u>	<u>7,105</u>	<u>5,331</u>	<u>-</u>	<u>63,019</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>29,781</u>	<u>(469)</u>	<u>(6,264)</u>	<u>2,173</u>	<u>515</u>	<u>25,736</u>
Other Financing Sources (Uses)						
Transfers In	67,978	-	-	-	-	67,978
Transfers Out	-	(53,036)	-	-	-	(53,036)
Total Other Financing Sources (Uses)	<u>67,978</u>	<u>(53,036)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,942</u>
Net Change in Fund Balances	97,759	(53,505)	(6,264)	2,173	515	40,678
Fund Balances - Beginning	375	103,753	38,818	12,725	10,629	166,300
Fund Balances - Ending	<u>\$ 98,134</u>	<u>\$ 50,248</u>	<u>\$ 32,554</u>	<u>\$ 14,898</u>	<u>\$ 11,144</u>	<u>\$ 206,978</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund Operating Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 50	\$ 50	\$ 1,055	\$ 1,005
Other Income	-	-	28,726	28,726
Total Revenues	<u>50</u>	<u>50</u>	<u>29,781</u>	<u>29,731</u>
Expenditures				
Contingencies	<u>67,978</u>	-	-	-
Total Expenditures	<u>67,978</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(67,928)</u>	<u>50</u>	<u>29,781</u>	<u>29,731</u>
Other Financing Sources (Uses)				
Transfers In	<u>67,978</u>	<u>67,978</u>	<u>67,978</u>	-
Total Other Financing Sources (Uses)	<u>67,978</u>	<u>67,978</u>	<u>67,978</u>	<u>-</u>
Net Change in Fund Balances	50	68,028	97,759	29,731
Fund Balances - Beginning	<u>176</u>	<u>176</u>	<u>375</u>	<u>199</u>
Fund Balances - Ending	<u>\$ 226</u>	<u>\$ 68,204</u>	<u>\$ 98,134</u>	<u>\$ 29,930</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fairgrounds Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 1,150	\$ 1,150	\$ 2,114	\$ 964
Other Income	2,600	18,600	48,000	29,400
Total Revenues	<u>3,750</u>	<u>19,750</u>	<u>50,114</u>	<u>30,364</u>
Expenditures				
Materials and Supplies	25,000	66,000	50,583	15,417
Capital Outlay	25,000	-	-	-
Total Expenditures	<u>50,000</u>	<u>66,000</u>	<u>50,583</u>	<u>15,417</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(46,250)</u>	<u>(46,250)</u>	<u>(469)</u>	<u>45,781</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(53,600)</u>	<u>(53,600)</u>	<u>(53,036)</u>	<u>(564)</u>
Total Other Financing Sources (Uses)	<u>(53,600)</u>	<u>(53,600)</u>	<u>(53,036)</u>	<u>(564)</u>
Net Change in Fund Balances	(99,850)	(99,850)	(53,505)	45,217
Fund Balances - Beginning	102,817	102,817	103,753	936
Fund Balances - Ending	<u>\$ 2,967</u>	<u>\$ 2,967</u>	<u>\$ 50,248</u>	<u>\$ 46,153</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Information Systems Reserve
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 700	\$ 700	\$ 841	\$ 141
Other Income	1,000	1,000	-	(1,000)
Total Revenues	<u>1,700</u>	<u>1,700</u>	<u>841</u>	<u>(859)</u>
Expenditures				
Materials and Supplies	10,000	10,000	7,105	2,895
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>7,105</u>	<u>2,895</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(8,300)</u>	<u>(8,300)</u>	<u>(6,264)</u>	<u>2,036</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(8,300)	(8,300)	(6,264)	2,036
Fund Balances - Beginning	38,643	38,643	38,818	175
Fund Balances - Ending	<u>\$ 30,343</u>	<u>\$ 30,343</u>	<u>\$ 32,554</u>	<u>\$ 2,211</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Building Fund
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
Investment Earnings	100	100	304	204
Total Revenues	<u>7,300</u>	<u>7,300</u>	<u>7,504</u>	<u>204</u>
Expenditures				
Administration	500	600	549	51
Capital Outlay	15,000	14,900	4,782	10,118
Total Expenditures	<u>15,500</u>	<u>15,500</u>	<u>5,331</u>	<u>10,169</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,200)</u>	<u>(8,200)</u>	<u>2,173</u>	<u>10,373</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(8,200)	(8,200)	2,173	10,373
Fund Balances - Beginning	11,473	11,473	12,725	1,252
Fund Balances - Ending	<u>\$ 3,273</u>	<u>\$ 3,273</u>	<u>\$ 14,898</u>	<u>\$ 11,625</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Archive Building
 For the Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 1,000	\$ 1,000	\$ 515	\$ (485)
Investment Earnings	100	100	-	(100)
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>515</u>	<u>(585)</u>
Expenditures				
Materials and Supplies	2,500	2,500	-	2,500
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(1,400)</u>	<u>(1,400)</u>	<u>515</u>	<u>1,915</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,400)	(1,400)	515	1,915
Fund Balances - Beginning	10,510	10,510	10,629	119
Fund Balances - Ending	<u>\$ 9,110</u>	<u>\$ 9,110</u>	<u>\$ 11,144</u>	<u>\$ 2,034</u>

Harney County, Oregon
Schedule of Deposits - Elected Officials
June 30, 2020

	Beginning Balance	Receipts	Disbursements	Ending Balance
County clerk				
Cash on hand	\$ 100	\$ -	\$ -	\$ 100
Total County Clerk	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
Tax collector				
Cash on hand	300	-	-	300
Total Tax collector	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
Sheriff				
Cash on hand	285	-	-	285
Evidence Trust Fund	6,546	93	-	6,639
Commissary	11,520	22,600	7,305	26,815
Inmate Trust Fund	14,706	23,784	34,279	4,211
Total Sheriff	<u>33,057</u>	<u>46,477</u>	<u>41,584</u>	<u>37,950</u>
Justice of the Peace				
Cash on hand	100	-	-	100
Checking	32,670	312,037	312,546	32,161
Total Justice of the peace	<u>32,770</u>	<u>312,037</u>	<u>312,546</u>	<u>32,261</u>
District attorney				
Cash on hand	60	-	-	60
Total District attorney	<u>60</u>	<u>-</u>	<u>-</u>	<u>60</u>
Total all elected officials	<u>\$ 66,287</u>	<u>\$ 358,514</u>	<u>\$ 354,130</u>	<u>\$ 70,671</u>

Harney County, Oregon
Statement of Insurance in Force
June 30, 2020

Type of Coverage	Company	Expiration Date	Coverage	Limit
General Liability	CIS	7/1/2021	Aggregate Each Occurrence	\$ 15,000,000 \$ 5,000,000
Auto Liability	CIS	7/1/2021	Aggregate Each Occurrence	None \$ 5,000,000
Auto Physical Damage	CIS	7/1/2021		
Property	CIS	7/1/2021		Per Filed Value
Equipment Breakdown	CIS	7/1/2021		Per Filed Value
Excess Crime	CIS	7/1/2021	Per Loss	\$ 200,000

STATE AND FEDERAL REPORTS

Harney County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665		\$ 1,409,673
Passed through Oregon Health Authority			
Women, Infants, and Children	10.557		57,799
Total U.S. Department of Agriculture			<u>1,467,472</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through Business Oregon			
Community Development Block Grants	14.228		114,452
Total U.S. Department of Housing and Urban Development			<u>114,452</u>
<u>U.S. Department of Veterans Affairs</u>			
Passed through Oregon Department of Veterans Affairs			
Veterans Transportation Program	64.035		30,830
Total U.S. Department of Housing and Urban Development			<u>30,830</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		1,174,475
Invasive & Noxious Plant Management	15.230		133,344
Taylor Grazing	15.227		34,470
Total U.S. Department Interior:			<u>1,342,289</u>
<u>U.S. Department of Treasury</u>			
Passed through Oregon Department of Administrative Services:			
Corona Virus Relief Fund	21.019		89,592
Total U.S. Department of Treasury			<u>89,592</u>
<u>U.S. Department of Justice</u>			
Direct			
Drug Court Discretionary Program (BJA)	16.585		74,575
Passed through Oregon Department of Justice			
Crime Victim Assistance	16.575		42,802
Justice Reinvestment HB 3194	16.827		35,609
Total U.S. Department of Justice			<u>\$ 152,986</u>

Harney County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2020

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Transit Services Cluster			
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513		\$ 62,003
Federal Transit Cluster			
Bus and Bus Facility Formula Program	20.526	32835	239,931
Highway Safety Cluster			
National Priority Safety Programs	20.616		5,000
Formula Grants for Rural Areas	20.509	33422	219,010
Total U.S. Department of Transportation			<u>525,944</u>
<u>U.S. Election Assistance Commission</u>			
Passed through Oregon Secretary of State			
2018 HAVA Election Security Grant	90.404		30,000
Total U.S. Election Assistance Commission			<u>30,000</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Oregon Military Department			
Emergency Management & Performance	97.042		41,904
Homeland Security	97.067		42,880
Passed Through Oregon Department of Administrative Services			
Disposal of Federal Surplus of Real Property	39.002		164
Donation of Federal Surplus Personal Property	39.003		3,926
Total U.S. Department of Homeland Security			<u>88,874</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through Oregon Health Authority			
Public Health Emergency Preparedness	93.069		37,636
Family Planning Services	93.217		(333)
Immunization Grants	93.268		2,925
Viral Hepatitis Prevention & Control	93.270		5,000
Public Health Emergency Preparedness	93.354		33,572
Hospital Preparedness Program	93.817		1,851
STD Prevention	93.977		403
Maternal Child Health Services Grant	93.994		24,670
Passed through Oregon Department of Education			
Promoting Safe and Stable Families	93.556		4,969
Passed through Oregon Department of Justice			
Child Support Enforcement	93.563		16,166
Total U.S. Department of Health and Human Resources			<u>126,859</u>
Total Federal Financial Assistance Expended			<u>\$ 3,969,298</u>

Harney County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Harney County, Oregon under programs of the Federal Government for the year ended June 30, 2020. 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 Harney County, Oregon, it is not intended to and does not present the financial position or changes in Net Position of Harney County, Oregon.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

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



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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**

County Court
Harney County, Oregon
Burns, Oregon

We have audited the cash basis financial statements of Harney County, Oregon (the County) as of and for the year ended June 30, 2020 and have issued our report thereon dated July 29, 2021. We conducted our audit in accordance with auditing standards general accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

Compliance

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

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

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

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

- Funds with Expenditures over appropriations are as follows:

<u>Fund</u>	<u>Department/Category</u>	<u>Excess Amounts</u>
Fields Disposal Site	Materials and Supplies	\$ 945
County Fair	Materials and Supplies	\$ 36,927
Building Program	Materials and Supplies	\$ 19,412
911 Emergency	Materials and Supplies	\$ 4,455
Victims of Crime Act	Materials and Supplies	\$ 1,163
County School	Reimbursed Items	\$ 355,201

Internal Control Over Financial Reporting

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

Zwyzart John & Associates, CPAs PLLC

By: *Jordan Zwyzart*

Nampa, Idaho
July 29, 2021



**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***

County Court
Harney County, Oregon
Burns, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Harney County, Oregon (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's cash basis financial statements, and have issued our report thereon dated July 29, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the cash basis financial statements, we considered Harney County, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the cash basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Harney County, Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of Harney 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 Harney County, Oregon's cash basis financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of cash basis financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Zwyzart John & Associates, CPAs PLLC

By: *Jordan Zwyzart*

Nampa, Idaho
July 29, 2021



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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

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

County Court
Harney County, Oregon
Burns, Oregon

Report on Compliance for Each Major Federal Program

We have audited Harney County, Oregon's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Harney County, Oregon's major federal programs for the year ended June 30, 2020. Harney County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Harney County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Zwyzart John & Associates, CPAs PLLC

By: *Jordan Zwyzart*

Nampa, Idaho
July 29, 2021

Harney County, Oregon
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2020

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: Unqualified

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

Identification of major programs:

CFDA Numbers	Name of Federal Program
15.226	Payment in Lieu of Taxes
20.509	Formula Grants for Rural Areas
20.526	Bus and Bus Facility Formula Program

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

- Auditee qualified as low-risk auditee? yes no

Harney County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2020

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported

Harney County, Oregon
Schedule of Findings and Responses
June 30, 2020

PRIOR YEAR FINDING

Finding 2019-001

Material Weakness in Internal Control over Financial Reporting - Financial Statement Preparation

Criteria: Auditing standards require us to assess the internal control system of the County. In addition, the standards clearly state that the auditor cannot be relied upon as part of the County's internal control system. The standards require us to extend this assessment of controls over financial statement preparation. Proper controls over financial statement preparation require adequate knowledge and involvement to detect errors and omissions in the financial statements. The County relies on the auditor to prepare the financial statements.

Status of Finding: Management has elected to present the financial statements on a cash basis. The County keeps their records in their financial software on a cash basis. Management is capable of producing cash basis financial statements. County staff have the required skills, knowledge, and experience to oversee the preparation of the financial statements. Management has chosen to have the auditors draft the financial statements for convenience. Management takes full responsibility for the content and presentation of the financial statements.