

HARNEY COUNTY, OREGON

Report on Audited
Basic Cash Basis
Financial Statements
and
Supplemental Information

For the Year Ended June 30, 2021

Table of Contents

	<u>Page</u>
<u>INTRODUCTORY SECTION</u>	
Principal Officers	1
<u>FINANCIAL SECTION</u>	
Independent Auditor’s Report	2
Management’s Discussion and Analysis	i-iv
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position – Cash Basis	5
Statement of Activities –Cash Basis	6
Fund Financial Statements:	
Balance Sheet –Cash Basis – Governmental Funds	7
Statement of Revenues, Expenditures, and Changes in Fund Balances –Cash Basis – Governmental Funds	9
Statement of Fiduciary Net Position –Cash Basis – Fiduciary Funds	11
Notes to Financial Statements	13
SUPPLEMENTAL INFORMATION	
Budgetary (Cash Basis) Comparison Schedule:	
General Fund	27
Road Department	28
Road Department Operating Reserve	29
Road Equipment Reserve	30
Road Pavement Restoration	31
Notes to Budgetary Comparison Schedules	32

Table of Contents
(continued)

	<u>Page</u>
SUPPLEMENTAL INFORMATION (continued)	
General Fund - Combining Balance Sheet –Cash Basis	33
General Fund - Combining Statement of Revenues, Expenditure, and Changes in Fund Balance – Cash Basis	36
General Fund – Budgetary Comparison Schedule – Cash Basis - Summary Amounts by Department	39
General Fund - Budgetary Comparison Schedule – Cash Basis – Funds Combined with the General Fund for Reporting Purposes:	
American Rescue Plan	41
Diamond Disposal Site	42
Drewsey Disposal Site	43
Fields Disposal Site	44
Frenchglen Disposal Site	45
Riley Disposal Site	46
PERS Reserve	47
Nuisance Abatement	48
Harney Behavioral Health Reserve	49
Library Reserve	50
Home Health and Hospice	51
Harney County Fair	52
Fair Memorial	53
Hospice Memorial	54
Nonmajor Governmental Funds - Combining Balance Sheet –Cash Basis – Summary Page	55
Nonmajor Governmental Funds - Combining Statement of Revenues, Expenditure, and Changes in Fund Balance – Cash Basis – Summary Page	56
Nonmajor Special Revenue Funds - Combining Balance Sheet –Cash Basis	57
Nonmajor Special Revenue Funds - Combining Statement of Revenues, Expenditure, and Changes in Fund Balance – Cash Basis	65

Table of Contents
(continued)

	<u>Page</u>
SUPPLEMENTAL INFORMATION (continued)	
Nonmajor Special Revenue Funds - Budgetary Comparison Schedule – Cash Basis:	
Law Library	73
Liquor Control	74
Taylor Grazing Act	75
Corner Preservation	76
Harney County Treatment Court	77
Building Program	78
Community Corrections	79
Industrial Building/Economic Development	80
CAMI	81
County Clerk Records	82
BLM Sheriff Contract Fund	83
Senior and Community Services	84
911 Emergency Assistance	85
DEQ Onsite Reserve	86
Victims/Witness Programs	87
ELC Hub	88
Park Reserve	89
Voting Equipment Reserve	90
Landfill Financial Assurance	91
Seniors Title III	92
Commission on Children and Families	93
Forfeitures	94
Wolf Compensation	95
Lottery Economic Development	96
Predator Control	97
Public Health/RHC	98
Economic Development Loan	99
Oregon Opportunity Grant	100
Victims of Crime Act	101
Fair Fat Stock Sale	102
State Court Security	103
State Court Mediation	104
County School	105
Jail Reserve	106
LCAC	107
Memorial Home Care	108
SB 1065 Assessment	109
Nonmajor Capital Project Funds - Combining Balance Sheet - Cash Basis – Summary Page	110
Nonmajor Capital Project Funds - Combining Statement of Revenues, Expenditure, and Changes in Fund Balance – Cash Basis – Summary	111

Table of Contents
(continued)

	<u>Page</u>
SUPPLEMENTAL INFORMATION (continued)	
Nonmajor Capital Project Funds - Budgetary Comparison Schedule – Cash Basis:	
General Fund Operating Reserve	112
Fairgrounds Reserve	113
Information Systems Reserve	114
Harney County Building Fund	115
Archive Building	116
 Schedule of Deposits – Elected Officials	 117
 Schedule of Insurance in Force	 118
 STATE AND FEDERAL REPORTS	
 Schedule of Expenditures of Federal Awards	 119
 Notes to the Schedule of Expenditures of Federal Awards	 121
 Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with <i>Oregon Minimum Audit Standards</i>	 122
 Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	 124
 Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with The Uniform Guidance	 126
 Schedule of Findings and Questioned Costs	 128

Harney County, Oregon
Principal Officers
For the Year Ended June 30, 2021

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	Ryan P. Hughes	Hines, Oregon
Justice of the Peace	Vicky Clemens	Burns, Oregon



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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

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

Independent Auditor's Report

County Court
Harney County, Oregon
Burns, Oregon

Report on the Financial Statements ***Opinions***

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2021, 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 for Opinions

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

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the cash basis financial statements that collectively comprise Harney County, Oregon's basic cash basis financial statements. The introductory section, management discussion and analysis, 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 management discussion and analysis, cash basis budgetary comparison, combining and individual cash basis fund financial statements, the other schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the cash basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the cash basis financial statements or to the cash basis financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the cash basis budgetary comparison, the combining and individual cash basis fund financial statements, the other schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 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 December 1, 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
December 1, 2021



HARNEY COUNTY COURT

Office of Judge Pete Runnels

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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, 2021. 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 2020-2021 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

This is the second 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. In year one (2020), 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 \$1,816,487.

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

Harney County's Net Position

	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>Net Change</u>
Assets			
Cash and Cash Equivalents	<u>\$ 21,284,510</u>	<u>\$ 19,468,023</u>	<u>\$ 1,816,487</u>
Total Assets	<u>21,284,510</u>	<u>19,468,023</u>	<u>1,816,487</u>
Liabilities			
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net Position			
Restricted for:			
Landfill Closure and Post-Closure	49,527	46,648	2,879
Special Programs	3,315,638	1,928,654	1,386,984
Road Programs	16,291,105	16,847,017	(555,912)
Unrestricted	<u>1,628,240</u>	<u>645,704</u>	<u>982,536</u>
Total Net Position	<u>\$ 21,284,510</u>	<u>\$ 19,468,023</u>	<u>\$ 1,816,487</u>

Harney County's Changes in Net Position

	6/30/2021	6/30/2020	Net Change
Program Revenues:			
Charges for Services	\$ 2,768,408	\$ 2,624,211	\$ 144,197
Grants and contracts	5,973,753	4,920,086	1,053,667
Capital grants	-	416,347	(416,347)
General Revenues:			
Property and Other Taxes	3,623,706	3,046,492	577,214
Payments in Lieu of Tax	1,192,825	1,174,475	18,350
Intergovernmental Revenues	2,774,997	1,998,524	776,473
Investment Earnings	148,772	384,971	(236,199)
Miscellaneous	961,853	245,834	716,019
Total revenues	<u>17,444,314</u>	<u>14,810,940</u>	<u>2,633,374</u>
Program expenses			
Public Safety & Legal Services	3,218,666	3,173,056	45,610
Physical Health & Social Services	2,241,317	2,395,437	(154,120)
County Environment & Education	1,172,936	1,032,358	140,578
Roads and Transportation	4,034,561	2,903,070	1,131,491
Government Services to Residents	1,346,684	758,092	588,592
Administration	1,402,834	1,569,485	(166,651)
General Government	2,261,698	2,050,019	211,679
Total expenses	<u>15,678,696</u>	<u>13,881,517</u>	<u>1,797,179</u>
Net gain/(loss) on asset sales	-	-	-
Change in net position	1,765,618	929,423	836,195
Beginning net position	19,468,023	18,474,983	993,040
Prior period adjustmnet	50,869	-	50,869
Adjustment to convert to Cash Basis	-	63,617	(63,617)
Ending net position	<u>\$ 21,284,510</u>	<u>\$ 19,468,023</u>	<u>\$ 1,816,487</u>

General fund budgetary notes:

The general fund expended \$2,552,033 less than budgeted, but it also received \$1,661,243 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. Many grants are on a reimbursement basis and can extend over one year. We only accessed 28.74% of budgeted revenue and expended 34.18%. That is approximately \$1.5 million of the over and under of revenue and expenditure differences.

Governmental Funds:

Total governmental funds balances increased by 36,802,705 .

Combined General Fund – Revenues increased by \$1,003,907. Expenditures increased by \$191,995. The majority of the increase in revenue is due to the unexpected receipt of dollars from the American Rescue Plan in the amount of \$718,002.

Road Department Fund – Revenues increased by \$238,973, this is from increased revenue in the Motor Vehicle License fund and Federal Aid Secondary grants received by the County. Expenditures increased by \$1,121,491 as a result of two unplanned bridge replacements the County was required to complete upon findings from the State of Oregon forcing weight limits to two (2) of our main ag routes.

Road Department Operating Reserve Fund – Interest income decreased by \$103,643 and expenditures remained at zero. Decrease was entirely from reduced interest paid from the pool.

Road Equipment Reserve Fund – Interest income decreased by \$33,140 and expenditures remained at zero. Decrease was entirely from reduced interest paid from the pool.

Road Pavement Restoration Fund – Interest income decreased by \$55,242 and expenditures remained at zero. Decrease was entirely from reduced interest paid from the pool.

Public Health / Rural Health Clinic Fund:

This fund increased substantially due to the COVID-19 Pandemic. Funds were received late in the fiscal year leaving an increase in revenue of \$778,497.69. Expenditures came in under budget by \$195,447.52.

Economic Factors

The 2020-2021 fiscal year has continued to be one showing growth and positive momentum in Harney County and the State of Oregon. We saw our first tax revenue from the solar farms this fiscal year. As usual the agriculture industry remains our strongest economic driver for the community. Continually concerning is the water table analysis and outcomes which will lead to challenges in the cattle, hay, grass and alfalfa production levels into the future.

There are so many factors out of our local control that challenge economic growth, but adversity and hard-working folks continue to make Harney County what it is.

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, 2021

Assets

Cash and Cash Equivalents	<u>\$ 21,284,510</u>
Total Assets	<u>21,284,510</u>

Net Position

Restricted for:	
Landfill Closure and Post-Closure	49,527
Special Programs	3,315,638
Road Programs	16,291,105
Unrestricted	<u>1,628,240</u>
Total Net Position	<u><u>\$ 21,284,510</u></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, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Primary Government:				
Governmental Activities:				
Public Safety & Legal Services	\$ 3,218,666	\$ 399,170	\$ 471,419	\$ -
Physical Health & Social Services	2,241,317	1,426,272	1,882,533	-
County Environment & Education	1,172,936	100,322	195,924	-
Roads and Transportation	4,034,561	95,546	3,276,019	-
Government Services to Residents	1,346,684	542,875	102,850	-
Administration	1,402,834	118,282	6,310	-
General Government	2,261,698	85,941	38,698	-
Total Governmental Activities	\$ 15,678,696	\$ 2,768,408	\$ 5,973,753	\$ -

General Revenues:

Property and Other Taxes	3,623,706
Payments in Lieu of Tax	1,192,825
Intergovernmental Revenues	2,774,997
Investment Earnings	148,772
Miscellaneous	961,853
Total General Revenues	8,702,153

Change in Net Position	1,765,618
Net Position, Beginning of Year - Previously Stated	19,468,023
Prior Period Adjustment	50,869
Net Position, Beginning of Year - Restated	19,518,892
Net Position, End of Year	\$ 21,284,510

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Balance Sheet - Cash Basis
Governmental Funds
June 30, 2021

	Combined General Fund	Road Fund	Road Operating Reserve	Road Equipment Reserve
Assets				
Cash and cash equivalents	\$ 1,677,767	\$ 1,733,901	\$ 7,943,663	\$ 2,476,992
Total Assets	<u>\$ 1,677,767</u>	<u>\$ 1,733,901</u>	<u>\$ 7,943,663</u>	<u>\$ 2,476,992</u>
Liabilities				
Internal Balance	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	988,482	1,733,901	7,943,663	2,476,992
Unassigned	689,285	-	-	-
Total Fund Balances	<u>1,677,767</u>	<u>1,733,901</u>	<u>7,943,663</u>	<u>2,476,992</u>
Total Liabilities and Fund Balances	<u>\$ 1,677,767</u>	<u>\$ 1,733,901</u>	<u>\$ 7,943,663</u>	<u>\$ 2,476,992</u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
 Balance Sheet - Cash Basis
 Governmental Funds
 June 30, 2021
 (continued)

	Road Pavement Restoration	Non-Major Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 4,136,549	\$ 3,323,171	\$ 21,292,043
Total Assets	<u>\$ 4,136,549</u>	<u>\$ 3,323,171</u>	<u>\$ 21,292,043</u>
Liabilities			
Internal Balance	\$ -	\$ 7,533	\$ 7,533
Total Liabilities	<u>-</u>	<u>7,533</u>	<u>7,533</u>
Fund Balances			
Restricted	4,136,549	3,308,105	20,587,692
Unassigned	-	7,533	696,818
Total Fund Balances	<u>4,136,549</u>	<u>3,315,638</u>	<u>21,284,510</u>
Total Liabilities and Fund Balances	<u>\$ 4,136,549</u>	<u>\$ 3,323,171</u>	<u>\$ 21,292,043</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, 2021

	Combined General Fund	Road Fund	Road Operating Reserve	Road Equipment Reserve
Revenues				
Property Taxes	\$ 2,885,371	\$ -	\$ -	\$ -
Intergovernmental	3,163,883	3,266,268	-	-
Licenses and permits	20,500	37,000	-	-
Charges for Services	1,125,890	50,523	-	-
Fines and forfeits	139,358	-	-	-
Investment Earnings	6,262	12,462	60,132	19,571
Other Income	92,044	-	-	-
Administration	324,115	-	-	-
Total Revenues	<u>7,757,423</u>	<u>3,366,253</u>	<u>60,132</u>	<u>19,571</u>
Expenditures				
Current:				
Public Safety & Legal Services	1,989,996	-	-	-
Physical Health & Social Services	112,169	-	-	-
County Environment & Education	720,001	-	-	-
Roads and Transportation	-	4,024,561	-	-
Government Services to Residents	363,501	-	-	-
Administration	1,324,006	-	-	-
General Government	1,850,794	-	-	-
Capital Outlay	196,540	-	-	-
Total Expenditures	<u>6,557,007</u>	<u>4,024,561</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,200,416</u>	<u>(658,308)</u>	<u>60,132</u>	<u>19,571</u>
Other Financing Sources (Uses)				
Sale of Assets	17,338	-	-	-
Transfers In	50,160	-	-	-
Transfers Out	(282,500)	(10,000)	-	-
Total Other Financing Sources (Uses)	<u>(215,002)</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>985,414</u>	<u>(668,308)</u>	<u>60,132</u>	<u>19,571</u>
Fund Balances - Beginning -				
Previously Stated	692,353	2,402,209	7,883,531	2,457,421
Prior Period Adjustment - Restated	-	-	-	-
Fund Balance - Beginning	<u>692,353</u>	<u>2,402,209</u>	<u>7,883,531</u>	<u>2,457,421</u>
Fund Balances - Ending	<u>\$ 1,677,767</u>	<u>\$ 1,733,901</u>	<u>\$ 7,943,663</u>	<u>\$ 2,476,992</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, 2021
(continued)

	Road Pavement Restoration	Non-Major Funds	Total Governmental Funds
Revenues			
Property Taxes	\$ -	\$ 738,335	\$ 3,623,706
Intergovernmental	-	3,815,376	10,245,527
Licenses and permits	-	-	57,500
Charges for Services	-	1,069,843	2,246,256
Fines and forfeits	-	51,737	191,095
Investment Earnings	32,693	17,652	148,772
Other Income	-	144,253	236,297
Administration	-	-	324,115
Total Revenues	<u>32,693</u>	<u>5,837,196</u>	<u>17,073,268</u>
Expenditures			
Current:			
Public Safety & Legal Services	-	1,147,335	3,137,331
Physical Health & Social Services	-	2,129,148	2,241,317
County Environment & Education	-	394,789	1,114,790
Roads and Transportation	-	-	4,024,561
Government Services to Residents	-	978,183	1,341,684
Administration	-	10,570	1,334,576
General Government	-	23,915	1,874,709
Capital Outlay	-	59,480	256,020
Total Expenditures	<u>-</u>	<u>4,743,420</u>	<u>15,324,988</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>32,693</u>	<u>1,093,776</u>	<u>1,748,280</u>
Other Financing Sources (Uses)			
Sale of Assets	-	-	17,338
Transfers In	-	303,548	353,708
Transfers Out	-	(61,208)	(353,708)
Total Other Financing Sources (Uses)	<u>-</u>	<u>242,340</u>	<u>17,338</u>
Net Change in Fund Balances	<u>32,693</u>	<u>1,336,116</u>	<u>1,765,618</u>
Fund Balances - Beginning - Previously Stated	4,103,856	1,928,653	19,468,023
Prior Period Adjustment	-	50,869	50,869
Fund Balance - Beginning - Restated	<u>4,103,856</u>	<u>1,979,522</u>	<u>19,518,892</u>
Fund Balances - Ending	<u>\$ 4,136,549</u>	<u>\$ 3,315,638</u>	<u>\$ 21,284,510</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, 2021

	<u>Custodial Funds</u>
Assets	
Cash and Cash Equivalents	<u>\$ 717,658</u>
Total Assets	<u><u>\$ 717,658</u></u>
Net Position	
Restricted for:	
Individuals, Organizations, and other Governments	<u>\$ 717,658</u>
Total Net Position	<u><u>\$ 717,658</u></u>

The accompanying notes are an integral
part of the financial statements

Harney County, Oregon
Statement of Changes in Fiduciary Net Position -
Cash Basis - Fiduciary Funds
June 30, 2021

	Custodial Funds
Additions:	
Fees collected for other governments	\$ 239,485
Property taxes collected for other governments	15,994,181
Contributions	445
Investment Income	47,133
Total Additions	16,281,244
Deductions	
Fees distributed to other governments	238,587
Taxes distributed to other governments	15,803,997
Distribution of Funds	128,131
Total Deductions	16,170,715
Change in Net Position	110,529
Net Position - Beginning - Previously Stated	657,998
Prior Period Adjustment	(50,869)
Net Position - Beginning - Restated	607,129
Net Position - Ending	\$ 717,658

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, 2021

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, 2021

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.

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:

- *Custodial Funds:* These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, or and/or other funds.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 County uses the following fund balance categories in the governmental fund Balance Sheet:

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

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 United States generally accepted accounting principles 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.

Budgets

A budget is prepared for each governmental fund. The resolution authorizing appropriates for each fund sets the level by which expenditures cannot legally exceed appropriations. The county budgets into the following categories: personal services, materials and services, capital outlay, reimbursed items, administration, 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 budgeted funds lapse at fiscal year-end.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Changes in Accounting Principle

For the fiscal year ended June 30, 2021, the County implemented a new accounting standard issued by the Governmental Accounting Standards Board (GASB), Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for reporting of fiduciary activity. As a result, the County now reports some activities in special revenue funds which were previously reported as fiduciary funds.

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2021, the carrying amount of the County's deposits was \$681,157 and the respective bank balances totaled \$1,052,854. 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, 2021, 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.

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.

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.

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

2. CASH AND INVESTMENTS (continued)

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, 2021, 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	\$21,321,011	\$21,321,011	\$ -	\$ -

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	\$ (36,501)	\$ (36,501)	\$717,658	\$717,658
Investments Categorized as Cash and Cash Equivalents	21,321,011	21,321,011	-	-
	<u>\$ 21,284,510</u>	<u>\$21,284,510</u>	<u>\$717,658</u>	<u>\$717,658</u>

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

	Book Balance	Bank Balance
County Clerk	\$ 100	\$ -
Tax Collector	300	-
Sheriff	44,635	46,319
Justice of the Peace	40,301	33,754
District Attorney	60	-
	<u>\$ 85,396</u>	<u>\$ 80,073</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

3. INTERFUND TRANSFERS

The following is a summary of transfers between funds in the fund financial statements for the year ended June 30, 2021.

\$ 303,548	Transferred from the General fund to Nonmajor funds for expenses paid
<u>50,160</u>	Transferred from Nonmajor funds to the General fund for expenses paid
<u>\$ 353,708</u>	

4. 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.

5. 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 \$177,053 at June 30, 2021, of which \$49,453 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 2.26% of total annual revenues of the General Fund.

6. 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>.

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 result.

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.

6. PENSION PLAN (continued)

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.

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:

6. PENSION PLAN (continued)

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.

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.

6. PENSION PLAN (continued)

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 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, 2015 actuarial valuation as subsequently modified by 2017 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2017. Employer contributions for the year ended June 30, 2021 were \$829,177, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2021 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.

7. 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.

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. 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

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

7. OTHER POST EMPLOYMENT BENEFIT PLANS (continued)

thirty years. The County's contribution to RHIA for the measurement period was \$21,220 which equaled the required contribution.

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>6/30/2020</u>	<u>Earned</u>	<u>Used</u>	<u>6/30/2021</u>
<u>\$ 202,767</u>	<u>\$ 188,634</u>	<u>\$ (176,228)</u>	<u>\$ 215,173</u>

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, 2021 are as follows:

	<u>Rate</u>	<u>Maturity</u>	<u>6/30/2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>6/30/2021</u>	<u>Current</u>
2017 Cat Tractor	3.88%	2023	\$ 282,151	\$ -	\$ (32,280)	\$ 249,871	\$ 33,556
2019 Cat Motor Grader	2.94%	2026	-	307,200	(31,255)	275,945	23,029
			<u>\$ 282,151</u>	<u>\$ 307,200</u>	<u>\$ (63,535)</u>	<u>\$ 525,816</u>	<u>\$ 56,585</u>

There was interest expense of \$11,017 paid on capital leases during the year ending June 30, 2021.

Future lease payments as of June 30, 2021 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>Ending June 30,</u>			
2022	\$ 56,585	\$ 17,967	\$ 74,552
2023	240,030	11,224	251,254
2024	24,422	6,832	31,254
2025	25,134	6,121	31,255
2026	179,645	5,356	185,001
	<u>\$ 525,816</u>	<u>\$ 47,500</u>	<u>\$ 573,316</u>

Harney County, Oregon
Notes to the Financial Statements
For the Year Ended June 30, 2021

9. LEASE COMMITMENTS (continued)

Operating Leases

The County leases a digital mailing system. The lease is for five years and had quarterly payments of \$626. The County also leases copiers. The lease is for 60 months with monthly payments of \$863. Future minimum lease payments are as follows:

Fiscal Year Ending June 30,	Principal
2022	\$ 12,857
2023	12,857
2024	7,681
2025	2,505
2026	2,296
	<u>\$ 38,196</u>

Rent expense for the year ended June 30, 2021 was \$13,211.

10. OTHER COMMITMENTS

The County currently holds several credit cards with a combined credit limit of \$100,500. As of June 30, 2021, \$6,119 of the available credit was in use.

11. DEFICIT FUND BALANCE

The Victims of Crime Act Fund has a deficit fund balance as of June 30, 2021 of \$7,533.

12. PRIOR PERIOD ADJUSTMENT

With the implementation of GASB 84 there were two funds that were reclassified as governmental funds. This caused an increase in the net position and fund balance of the governmental activities and funds by \$50,869, from prior year ending of \$19,438,023 to a restated balance of \$19,518,892. This also caused the custodial funds to have their net position decrease by \$50,869 from prior year ending of \$657,998 to a restated balance of \$607,129.

SUPPLEMENTARY INFORMATION

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 2,775,000	\$ 2,775,000	\$ 2,885,371	\$ 110,371
Intergovernmental	3,753,244	3,753,244	2,367,743	(1,385,501)
Licenses and Permits	12,000	12,000	20,500	8,500
Charges for Services	166,360	201,360	228,778	27,418
Fines and Forfeits	179,650	179,650	139,358	(40,292)
Investment Earnings (Losses)	7,500	7,500	4,096	(3,404)
Administration	400,916	400,916	324,115	(76,801)
Other Income	93,840	93,840	76,739	(17,101)
Total Revenues	<u>7,388,510</u>	<u>7,423,510</u>	<u>6,046,700</u>	<u>(1,376,810)</u>
Expenditures				
Personal Services	3,503,332	3,503,332	3,251,693	251,639
Materials and Supplies	3,540,091	3,540,091	1,928,264	1,611,827
Administration	167,288	167,288	115,657	51,631
Reimbursed Items	3,000	3,000	935	2,065
Capital Outlay	117,000	201,137	196,540	4,597
Total Expenditures	<u>7,330,711</u>	<u>7,414,848</u>	<u>5,493,089</u>	<u>1,921,759</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>57,799</u>	<u>8,662</u>	<u>553,611</u>	<u>544,949</u>
Other Financing Sources (Uses)				
Sale of Assets	5,000	5,000	17,338	12,338
Transfers In	64,560	64,560	50,160	(14,400)
Transfers Out	(702,359)	(653,222)	(280,000)	373,222
Total Other Financing Sources (Uses)	<u>(632,799)</u>	<u>(583,662)</u>	<u>(212,502)</u>	<u>371,160</u>
Net Change in Fund Balances	(575,000)	(575,000)	341,109	916,109
Fund Balances - Beginning	575,000	575,000	421,676	(153,324)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 762,785</u>	<u>\$ 762,785</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Department
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 3,092,921	\$ 3,197,921	\$ 3,266,268	\$ 68,347
Licenses and Permits	37,000	37,000	37,000	-
Charges for Services	-	-	50,523	50,523
Investment Earnings (Losses)	25,000	25,000	12,462	(12,538)
Total Revenues	<u>3,154,921</u>	<u>3,259,921</u>	<u>3,366,253</u>	<u>106,332</u>
Expenditures				
Personal Services	1,337,553	1,337,553	1,241,872	95,681
Materials and Supplies	2,018,415	2,123,098	1,767,802	355,296
Administration	83,200	83,517	73,628	9,889
Capital Outlay	530,000	530,000	941,259	(411,259)
Total Expenditures	<u>3,969,168</u>	<u>4,074,168</u>	<u>4,024,561</u>	<u>49,607</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(814,247)</u>	<u>(814,247)</u>	<u>(658,308)</u>	<u>155,939</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	(824,247)	(824,247)	(668,308)	155,939
Fund Balances - Beginning	2,560,867	2,560,867	2,402,209	(158,658)
Fund Balances - Ending	<u>\$ 1,736,620</u>	<u>\$ 1,736,620</u>	<u>\$ 1,733,901</u>	<u>\$ (2,719)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Department Operating Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 110,000	\$ 110,000	\$ 60,132	\$ (49,868)
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>60,132</u>	<u>(49,868)</u>
Expenditures				
Unappropriated Balance	7,950,729	7,950,729	-	7,950,729
Total Expenditures	<u>7,950,729</u>	<u>7,950,729</u>	<u>-</u>	<u>7,950,729</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,840,729)</u>	<u>(7,840,729)</u>	<u>60,132</u>	<u>7,900,861</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(7,840,729)	(7,840,729)	60,132	7,900,861
Fund Balances - Beginning	7,840,729	7,840,729	7,883,531	42,802
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,943,663</u>	<u>\$ 7,943,663</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Equipment Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 35,000	\$ 35,000	\$ 19,571	\$ (15,429)
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>19,571</u>	<u>(15,429)</u>
Expenditures				
Unappropriated Balance	2,479,191	2,479,191	-	2,479,191
Total Expenditures	<u>2,479,191</u>	<u>2,479,191</u>	<u>-</u>	<u>2,479,191</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,444,191)</u>	<u>(2,444,191)</u>	<u>19,571</u>	<u>2,463,762</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,444,191)	(2,444,191)	19,571	2,463,762
Fund Balances - Beginning	2,444,191	2,444,191	2,457,421	13,230
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,476,992</u>	<u>\$ 2,476,992</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Road Pavement Restoration
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings (Losses)	\$ 75,000	\$ 75,000	\$ 32,693	\$ (42,307)
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>32,693</u>	<u>(42,307)</u>
Expenditures				
Unappropriated Balance	4,156,841	4,156,841	-	4,156,841
Total Expenditures	<u>4,156,841</u>	<u>4,156,841</u>	<u>-</u>	<u>4,156,841</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,081,841)</u>	<u>(4,081,841)</u>	<u>32,693</u>	<u>4,114,534</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,081,841)	(4,081,841)	32,693	4,114,534
Fund Balances - Beginning	4,081,841	4,081,841	4,103,856	22,015
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,136,549</u>	<u>\$ 4,136,549</u>

Harney County, Oregon
Notes to Budgetary Comparison Schedules
For the Year Ended June 30, 2021

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 OVER EXPENDITURES

<u>Fund</u>	<u>Department/Category</u>	<u>Excess Amounts</u>
Road Department	Capital Outlay	\$ 411,259
Fields Disposal Site	Materials and Supplies	\$ 445
Building Program	Personal Services	\$ 1,115
BLM Sheriff Contract	Personal Services	\$ 4,518
Senior & Community Services	Materials and Supplies	\$ 78,025
9-1-1 Emergency Assistance	Personal Services	\$ 26,044
ELC Hub	Materials and Supplies	\$ 11,320
Lottery Economic Development	Materials and Supplies	\$ 8,130
SB 1065 Assessment	Materials and Supplies	\$ 9,203

Harney County, Oregon
 General Fund - Combining Balance Sheet
 Cash Basis
 June 30, 2021

	General Fund	American Rescue Plan	Diamond Disposal Site	Drewsey Disposal Site	Fields Disposal Site	Frenchglen Disposal Site
Assets						
Cash and Cash Equivalents	\$ 689,285	\$ 718,002	\$ 3,668	\$ 13,331	\$ 7	\$ 9,643
Total Assets	<u>\$ 689,285</u>	<u>\$ 718,002</u>	<u>\$ 3,668</u>	<u>\$ 13,331</u>	<u>\$ 7</u>	<u>\$ 9,643</u>
Liabilities						
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Restricted	-	718,002	3,668	13,331	7	9,643
Unassigned	689,285	-	-	-	-	-
Total Fund Balances	<u>689,285</u>	<u>718,002</u>	<u>3,668</u>	<u>13,331</u>	<u>7</u>	<u>9,643</u>
Total Liabilities and Fund Balances	<u>\$ 689,285</u>	<u>\$ 718,002</u>	<u>\$ 3,668</u>	<u>\$ 13,331</u>	<u>\$ 7</u>	<u>\$ 9,643</u>

Harney County, Oregon
 General Fund - Combining Balance Sheet
 Cash Basis
 June 30, 2021
 (continued)

	Riley Disposal Site	PERS Reserve	Nuisance Abatement	Harney Behavioral Health Reserve	Library Reserve
Assets					
Cash and Cash Equivalents	\$ 5,750	\$ 22,393	\$ 20,256	\$ 29,121	\$ 18,455
Total Assets	<u>\$ 5,750</u>	<u>\$ 22,393</u>	<u>\$ 20,256</u>	<u>\$ 29,121</u>	<u>\$ 18,455</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	5,750	22,393	20,256	29,121	18,455
Unassigned	-	-	-	-	-
Total Fund Balances	<u>5,750</u>	<u>22,393</u>	<u>20,256</u>	<u>29,121</u>	<u>18,455</u>
Total Liabilities and Fund Balances	<u>\$ 5,750</u>	<u>\$ 22,393</u>	<u>\$ 20,256</u>	<u>\$ 29,121</u>	<u>\$ 18,455</u>

Harney County, Oregon
 General fund - Combining Balance Sheet
 Cash Basis
 June 30, 2021
 (continued)

	Home Health and Hospice	Harney County Fair	Fair Memorial	Hospice Memorial	Total Combined General Fund
Assets					
Cash and Cash Equivalents	\$ 37,668	\$ 42,992	\$ 8,370	\$ 58,826	\$ 1,677,767
Total Liabilities	<u>\$ 37,668</u>	<u>\$ 42,992</u>	<u>\$ 8,370</u>	<u>\$ 58,826</u>	<u>\$ 1,677,767</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	37,668	42,992	8,370	58,826	988,482
Unassigned	-	-	-	-	689,285
Total Fund Balances	<u>37,668</u>	<u>42,992</u>	<u>8,370</u>	<u>58,826</u>	<u>1,677,767</u>
Total Liabilities and Fund Balances	<u>\$ 37,668</u>	<u>\$ 42,992</u>	<u>\$ 8,370</u>	<u>\$ 58,826</u>	<u>\$ 1,677,767</u>

Harney County, Oregon
 General Fund - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis
 For the Year Ended June 30, 2021

	General Fund	American Rescue Plan	Diamond Disposal Site	Drewsey Disposal Site	Fields Disposal Site	Frenchglen Disposal Site
Revenues						
Property and Other Taxes	\$ 2,885,371	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,369,661	718,002	-	-	-	-
Licenses and Permits	20,350	-	-	-	-	-
Charges for Services	227,010	-	4,882	3,120	3,095	4,575
Fines and Forfeits	139,358	-	-	-	-	-
Investment Earnings (Losses)	4,096	-	34	123	1	81
Administration	324,115	-	-	-	-	-
Other Income	76,739	-	-	-	-	-
Total Revenues	<u>6,046,700</u>	<u>718,002</u>	<u>4,916</u>	<u>3,243</u>	<u>3,096</u>	<u>4,656</u>
Expenditures						
Personal Services	3,251,693	-	1,413	2,579	1,345	1,553
Materials and Supplies	1,928,264	-	572	1,549	995	235
Administration	115,657	-	546	592	575	516
Reimbursed Items	935	-	-	-	-	-
Capital Outlay	196,540	-	-	-	-	-
Total Expenditures	<u>5,493,089</u>	<u>-</u>	<u>2,531</u>	<u>4,720</u>	<u>2,915</u>	<u>2,304</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>553,611</u>	<u>718,002</u>	<u>2,385</u>	<u>(1,477)</u>	<u>181</u>	<u>2,352</u>
Other Financing Sources (Uses)						
Sale of Assets	17,338	-	-	-	-	-
Transfers In	50,160	-	-	-	1,000	-
Transfers Out	(353,500)	-	(500)	(500)	(500)	(500)
Total Other Financing Sources (Uses)	<u>(286,002)</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>	<u>500</u>	<u>(500)</u>
Net Change in Fund Balances	267,609	718,002	1,885	(1,977)	681	1,852
Fund Balances - Beginning	421,676	-	1,783	15,308	(674)	7,791
Fund Balances - Ending	<u>\$ 689,285</u>	<u>\$ 718,002</u>	<u>\$ 3,668</u>	<u>\$ 13,331</u>	<u>\$ 7</u>	<u>\$ 9,643</u>

Harney County, Oregon
 General Fund - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis
 For the Year Ended June 30, 2021
 (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	3,580	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings (Losses)	30	215	160	230	146
Administration	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenues	<u>3,610</u>	<u>215</u>	<u>160</u>	<u>230</u>	<u>146</u>
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	627	4,914	150	-	-
Administration	50	-	-	-	-
Reimbursed Items	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>677</u>	<u>4,914</u>	<u>150</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,933</u>	<u>(4,699)</u>	<u>10</u>	<u>230</u>	<u>146</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	2,433	(4,699)	10	230	146
Fund Balances - Beginning	3,317	27,092	20,246	28,891	18,309
Fund Balances - Ending	<u>\$ 5,750</u>	<u>\$ 22,393</u>	<u>\$ 20,256</u>	<u>\$ 29,121</u>	<u>\$ 18,455</u>

Harney County, Oregon
 General fund - Combining Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Cash Basis
 For the Year Ended June 30, 2021
 (continued)

	Home Health and Hospice	Harney County Fair	Fair Memorial	Hospice Memorial	Total Combined General Fund
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,885,371
Intergovernmental	12,273	65,865	-	-	3,165,801
Licenses and Permits	-	-	-	-	20,350
Charges for Services	687,614	190,246	-	-	1,124,122
Fines and Forfeits	-	-	-	-	139,358
Investment Earnings (Losses)	282	387	33	444	6,262
Administration	-	-	-	-	324,115
Other Income	475	-	11,120	3,710	92,044
Total Revenues	<u>700,644</u>	<u>256,498</u>	<u>11,153</u>	<u>4,154</u>	<u>7,757,423</u>
Expenditures					
Personal Services	592,106	106,496	-	-	3,957,185
Materials and Supplies	149,044	178,495	3,435	225	2,268,505
Administration	14,906	1,000	-	-	133,842
Reimbursed Items	-	-	-	-	935
Capital Outlay	-	-	-	-	196,540
Total Expenditures	<u>756,056</u>	<u>285,991</u>	<u>3,435</u>	<u>225</u>	<u>6,557,007</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(55,412)</u>	<u>(29,493)</u>	<u>7,718</u>	<u>3,929</u>	<u>1,200,416</u>
Other Financing Sources (Uses)					
Sale of Assets	-	-	-	-	17,338
Transfers In	-	72,500	-	-	123,660
Transfers Out	-	-	-	-	(356,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>72,500</u>	<u>-</u>	<u>-</u>	<u>(215,002)</u>
Net Change in Fund Balances	(55,412)	43,007	7,718	3,929	985,414
Fund Balances - Beginning	93,080	(15)	652	54,897	692,353
Fund Balances - Ending	<u>\$ 37,668</u>	<u>\$ 42,992</u>	<u>\$ 8,370</u>	<u>\$ 58,826</u>	<u>\$ 1,677,767</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund - Summary by Department
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 2,775,000	\$ 2,775,000	\$ 2,885,371	\$ 110,371
Total tax revenues	<u>2,775,000</u>	<u>2,775,000</u>	<u>2,885,371</u>	<u>110,371</u>
Other resources				
Sheriff's department	36,310	36,310	82,870	46,560
County court	8,200	8,200	6,310	(1,890)
Assessor's department	2,000	2,000	3,299	1,299
Clerk's department	70,100	105,100	111,680	6,580
Tax collector	5,500	5,500	7,578	2,078
District attorney	39,150	39,150	26,895	(12,255)
Juvenile department	40,496	40,496	43,014	2,518
Justice court	164,350	164,350	128,601	(35,749)
Veterans service officer	76,673	76,673	72,114	(4,559)
County-city jail	25,100	25,100	1,153	(23,947)
Grants	2,011,425	2,011,425	578,166	(1,433,259)
Emergency/disaster	62,500	62,500	31,804	(30,696)
Non-departmental -reimbursements	493,493	493,493	442,920	(50,573)
Harney County public library	97,000	97,000	105,304	8,304
Planning department	7,500	7,500	7,058	(442)
GIS department	103,213	103,213	122,122	18,909
Non-departmental - resources	1,370,500	1,370,500	1,390,441	19,941
Total Other resources	<u>4,613,510</u>	<u>4,648,510</u>	<u>3,161,329</u>	<u>1,487,181</u>
 Total Revenues	 <u>\$ 7,388,510</u>	 <u>\$ 7,423,510</u>	 <u>\$ 6,046,700</u>	 <u>\$ (1,376,810)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis - continued
 General Fund - Summary by Department
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Expenditures				
Sheriff's department	\$ 577,919	\$ 577,919	\$ 507,887	\$ 70,032
County court	427,583	427,583	406,809	20,774
Assessor's department	595,935	595,935	536,798	59,137
Clerk's department	223,621	268,621	222,049	46,572
Tax collector	77,668	77,668	68,926	8,742
District attorney	284,788	284,788	218,382	66,406
Juvenile department	153,535	153,535	139,942	13,593
Courthouse maintenance	162,955	162,955	136,842	26,113
Justice court	143,447	143,447	123,714	19,733
Veterans service officer	101,673	101,673	99,709	1,964
Watermaster department	10,604	10,604	10,407	197
County-city jail	818,996	818,996	816,004	2,992
Grants	1,991,425	1,991,425	667,561	1,323,864
Human resources/finance	126,558	116,558	108,801	7,757
Emergency/disaster	125,000	125,000	113,631	11,369
Non-departmental - reimbursements	631,500	680,637	595,313	85,324
Treasurer	100,284	100,284	89,747	10,537
Cooperative extension service	142,631	142,631	583	142,048
Harney County senior citizens	110,424	110,424	106,062	4,362
Harney County public library	348,817	348,817	339,463	9,354
Planning department	97,225	97,225	79,627	17,598
GIS department	113,123	113,123	104,832	8,291
Total Expenditures	<u>7,365,711</u>	<u>7,449,848</u>	<u>5,493,089</u>	<u>1,956,759</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>22,799</u>	<u>(26,338)</u>	<u>553,611</u>	<u>(579,949)</u>
Other Financing Sources (Uses)				
Sale of Assets	5,000	5,000	17,338	12,338
Transfers In	64,560	64,560	50,160	(14,400)
Transfers Out	(667,359)	(618,222)	(353,500)	264,722
Total Other Financing Sources (Uses)	<u>(597,799)</u>	<u>(548,662)</u>	<u>(286,002)</u>	<u>262,660</u>
Net Change in Fund Balances	(575,000)	(575,000)	267,609	(842,609)
Fund Balances - Beginning	575,000	575,000	421,676	153,324
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 689,285</u>	<u>\$ (689,285)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 American Rescue Plan
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 718,002	\$ 718,002
Total Revenues	<u>-</u>	<u>-</u>	<u>718,002</u>	<u>718,002</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>718,002</u>	<u>718,002</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	718,002	718,002
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 718,002</u>	<u>\$ 718,002</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Diamond Disposal Site
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 3,500	\$ 3,500	\$ 4,882	\$ 1,382
Investment Earnings	20	20	34	14
Total Revenues	<u>3,520</u>	<u>3,520</u>	<u>4,916</u>	<u>1,396</u>
Expenditures				
Personal Services	1,955	1,955	1,413	542
Materials and Supplies	775	775	572	203
Administration	546	546	546	-
Total Expenditures	<u>3,276</u>	<u>3,276</u>	<u>2,531</u>	<u>745</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>244</u>	<u>244</u>	<u>2,385</u>	<u>2,141</u>
Other Financing Sources (Uses)				
Transfers Out	(500)	(500)	(500)	-
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	(256)	(256)	1,885	2,141
Fund Balances - Beginning	1,670	1,670	1,783	113
Fund Balances - Ending	<u>\$ 1,414</u>	<u>\$ 1,414</u>	<u>\$ 3,668</u>	<u>\$ 2,254</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Drewsey Disposal Site
 For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$ 5,500	\$ 5,500	\$ 3,120	\$ (2,380)
Investment Earnings	200	200	123	(77)
Total Revenues	<u>5,700</u>	<u>5,700</u>	<u>3,243</u>	<u>(2,457)</u>
Expenditures				
Personal Services	2,635	2,635	2,579	56
Materials and Supplies	6,750	6,750	1,549	5,201
Administration	593	593	592	1
Total Expenditures	<u>9,978</u>	<u>9,978</u>	<u>4,720</u>	<u>5,258</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(4,278)</u>	<u>(4,278)</u>	<u>(1,477)</u>	<u>2,801</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	(4,778)	(4,778)	(1,977)	2,801
Fund Balances - Beginning	13,309	13,309	15,308	1,999
Fund Balances - Ending	<u>\$ 8,531</u>	<u>\$ 8,531</u>	<u>\$ 13,331</u>	<u>\$ 4,800</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fields Disposal Site
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 2,000	\$ 2,000	\$ 3,095	\$ 1,095
Investment Earnings	-	-	1	1
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>3,096</u>	<u>1,096</u>
Expenditures				
Personal Services	1,910	1,853	1,345	508
Materials and Supplies	550	550	995	(445)
Administration	518	575	575	-
Total Expenditures	<u>2,978</u>	<u>2,978</u>	<u>2,915</u>	<u>63</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(978)</u>	<u>(978)</u>	<u>181</u>	<u>1,159</u>
Other Financing Sources (Uses)				
Transfers In	-	-	1,000	1,000
Transfers Out	(500)	(500)	(500)	-
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>500</u>	<u>1,000</u>
Net Change in Fund Balances	(1,478)	(1,478)	681	2,159
Fund Balances - Beginning	-	-	(674)	(674)
Fund Balances - Ending	<u>\$ (1,478)</u>	<u>\$ (1,478)</u>	<u>\$ 7</u>	<u>\$ 1,485</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Frenchglen Disposal Site
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 4,750	\$ 4,750	\$ 4,575	\$ (175)
Investment Earnings	100	100	81	(19)
Total Revenues	<u>4,850</u>	<u>4,850</u>	<u>4,656</u>	<u>(194)</u>
Expenditures				
Personal Services	2,450	2,450	1,553	897
Materials and Supplies	1,100	1,100	235	865
Administration	545	545	516	29
Total Expenditures	<u>4,095</u>	<u>4,095</u>	<u>2,304</u>	<u>1,791</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>755</u>	<u>755</u>	<u>2,352</u>	<u>1,597</u>
Other Financing Sources (Uses)				
Transfers Out	(500)	(500)	(500)	-
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	255	255	1,852	1,597
Fund Balances - Beginning	8,089	8,089	7,791	(298)
Fund Balances - Ending	<u>\$ 8,344</u>	<u>\$ 8,344</u>	<u>\$ 9,643</u>	<u>\$ 1,299</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Riley Disposal Site
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 3,000	\$ 3,000	\$ 3,580	\$ 580
Investment Earnings	50	50	30	(20)
Total Revenues	<u>3,050</u>	<u>3,050</u>	<u>3,610</u>	<u>560</u>
Expenditures				
Personal Services	2,185	2,185	-	2,185
Materials and Supplies	1,150	1,150	627	523
Administration	560	560	50	510
Total Expenditures	<u>3,895</u>	<u>3,895</u>	<u>677</u>	<u>3,218</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(845)</u>	<u>(845)</u>	<u>2,933</u>	<u>3,778</u>
Other Financing Sources (Uses)				
Transfers Out	(500)	(500)	(500)	-
Total Other Financing Sources (Uses)	<u>(500)</u>	<u>(500)</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	(1,345)	(1,345)	2,433	3,778
Fund Balances - Beginning	700	700	3,317	2,617
Fund Balances - Ending	<u>\$ (645)</u>	<u>\$ (645)</u>	<u>\$ 5,750</u>	<u>\$ 6,395</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 PERS Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 300	\$ 300	\$ 215	\$ (85)
Other Income	-	-	-	-
Total Revenues	<u>300</u>	<u>300</u>	<u>215</u>	<u>(85)</u>
Expenditures				
Materials and Supplies	10,000	10,000	4,914	5,086
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,914</u>	<u>5,086</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(9,700)</u>	<u>(9,700)</u>	<u>(4,699)</u>	<u>5,001</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,700)	(9,700)	(4,699)	5,001
Fund Balances - Beginning	23,960	23,960	27,092	3,132
Fund Balances - Ending	<u>\$ 14,260</u>	<u>\$ 14,260</u>	<u>\$ 22,393</u>	<u>\$ 8,133</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Nuisance Abatement
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 350	\$ 350	\$ 160	\$ (190)
Total Revenues	<u>350</u>	<u>350</u>	<u>160</u>	<u>(190)</u>
Expenditures				
Materials and Supplies	15,000	15,000	150	14,850
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>150</u>	<u>14,850</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(14,650)</u>	<u>(14,650)</u>	<u>10</u>	<u>14,660</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(14,650)	(14,650)	10	14,660
Fund Balances - Beginning	20,135	20,135	20,246	111
Fund Balances - Ending	<u>\$ 5,485</u>	<u>\$ 5,485</u>	<u>\$ 20,256</u>	<u>\$ 14,771</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney Behavioral Health Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 400	\$ 400	\$ 230	\$ (170)
Total Revenues	<u>400</u>	<u>400</u>	<u>230</u>	<u>(170)</u>
Expenditures				
Unappropriated Funds	28,900	28,900	-	28,900
Total Expenditures	<u>28,900</u>	<u>28,900</u>	<u>-</u>	<u>28,900</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(28,500)</u>	<u>(28,500)</u>	<u>230</u>	<u>28,730</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(28,500)	(28,500)	230	28,730
Fund Balances - Beginning	<u>28,737</u>	<u>28,737</u>	<u>28,891</u>	<u>154</u>
Fund Balances - Ending	<u>\$ 237</u>	<u>\$ 237</u>	<u>\$ 29,121</u>	<u>\$ 28,884</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Library Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 275	\$ 275	\$ 146	\$ (129)
Total Revenues	<u>275</u>	<u>275</u>	<u>146</u>	<u>(129)</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>(9,725)</u>	<u>(9,725)</u>	<u>146</u>	<u>9,871</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,725)	(9,725)	146	9,871
Fund Balances - Beginning	18,211	18,211	18,309	98
Fund Balances - Ending	<u>\$ 8,486</u>	<u>\$ 8,486</u>	<u>\$ 18,455</u>	<u>\$ 9,969</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Home Health and Hospice
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 12,273	\$ 12,273
Charges for Services	730,000	730,000	687,614	(42,386)
Investment Earnings	1,500	1,500	282	(1,218)
Other Income	-	-	475	475
Total Revenues	<u>731,500</u>	<u>731,500</u>	<u>700,644</u>	<u>(30,856)</u>
Expenditures				
Personal Services	670,857	670,857	592,106	78,751
Materials and Supplies	191,106	191,106	149,044	42,062
Administration	16,082	16,082	14,906	1,176
Reimbursed Items	1,000	1,000	-	1,000
Total Expenditures	<u>879,045</u>	<u>879,045</u>	<u>756,056</u>	<u>122,989</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(147,545)</u>	<u>(147,545)</u>	<u>(55,412)</u>	<u>92,133</u>
Other Financing Sources (Uses)				
Transfers In	45,000	45,000	-	(45,000)
Total Other Financing Sources (Uses)	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>(45,000)</u>
Net Change in Fund Balances	(102,545)	(102,545)	(55,412)	47,133
Fund Balances - Beginning	102,500	102,500	93,080	(9,420)
Fund Balances - Ending	<u>\$ (45)</u>	<u>\$ (45)</u>	<u>\$ 37,668</u>	<u>\$ 37,713</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Fair
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 20,000	\$ 53,167	\$ 65,865	\$ 12,698
Charges for Services	140,050	140,050	190,246	50,196
Total Revenues	<u>160,050</u>	<u>193,217</u>	<u>256,498</u>	<u>63,281</u>
Expenditures				
Personal Services	126,171	126,171	106,496	19,675
Materials and Supplies	176,245	209,412	178,495	30,917
Administration	1,000	1,000	1,000	-
Total Expenditures	<u>303,416</u>	<u>336,583</u>	<u>285,991</u>	<u>50,592</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(143,366)</u>	<u>(143,366)</u>	<u>(29,493)</u>	<u>113,873</u>
Other Financing Sources (Uses)				
Transfers In	145,000	145,000	72,500	(72,500)
Total Other Financing Sources (Uses)	<u>145,000</u>	<u>145,000</u>	<u>72,500</u>	<u>(72,500)</u>
Net Change in Fund Balances	1,634	1,634	43,007	41,373
Fund Balances - Beginning	-	-	(15)	(15)
Fund Balances - Ending	<u>\$ 1,634</u>	<u>\$ 1,634</u>	<u>\$ 42,992</u>	<u>\$ 41,358</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fair Memorial
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 20	\$ 20	\$ 33	\$ 13
Other Income	2,500	6,020	11,120	5,100
Total Revenues	<u>2,520</u>	<u>6,040</u>	<u>11,153</u>	<u>5,113</u>
Expenditures				
Materials and Supplies	700	4,220	3,435	785
Total Expenditures	<u>700</u>	<u>4,220</u>	<u>3,435</u>	<u>785</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>1,820</u>	<u>1,820</u>	<u>7,718</u>	<u>5,898</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,820	1,820	7,718	5,898
Fund Balances - Beginning	732	732	652	(80)
Fund Balances - Ending	<u>\$ 2,552</u>	<u>\$ 2,552</u>	<u>\$ 8,370</u>	<u>\$ 5,818</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Hospice Memorial
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 700	\$ 700	\$ 444	\$ (256)
Other Income	4,500	4,500	3,710	(790)
Total Revenues	<u>5,200</u>	<u>5,200</u>	<u>4,154</u>	<u>(1,046)</u>
Expenditures				
Materials and Supplies	3,000	3,000	225	2,775
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>225</u>	<u>2,775</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>2,200</u>	<u>2,200</u>	<u>3,929</u>	<u>1,729</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	(7,800)	(7,800)	3,929	11,729
Fund Balances - Beginning	53,649	53,649	54,897	1,248
Fund Balances - Ending	<u>\$ 45,849</u>	<u>\$ 45,849</u>	<u>\$ 58,826</u>	<u>\$ 12,977</u>

Harney County, Oregon
 Nonmajor Governmental Funds
 Combining Balance Sheet - Cash Basis - Summary Page
 June 30, 2021

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 2,789,566	\$ 533,605	\$ 3,323,171
Total Assets	<u>\$ 2,789,566</u>	<u>\$ 533,605</u>	<u>\$ 3,323,171</u>
Liabilities			
Internal Balance	\$ 7,533	\$ -	\$ 7,533
Total Liabilities	<u>7,533</u>	<u>-</u>	<u>7,533</u>
Fund Balances			
Restricted	2,774,500	533,605	3,308,105
Unassigned	7,533	-	7,533
Total Fund Balances	<u>2,782,033</u>	<u>533,605</u>	<u>3,315,638</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 2,789,566</u>	<u>\$ 533,605</u>	<u>\$ 3,323,171</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, 2021

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Project Funds	Total Nonmajor Governmental Funds
Revenues			
Property Taxes	\$ 738,335	\$ -	\$ 738,335
Intergovernmental	3,603,804	211,572	3,815,376
Charges for Services	1,051,257	18,586	1,069,843
Fines and forfeits	51,737	-	51,737
Investment Earnings	14,902	2,750	17,652
Other Income	142,203	2,050	144,253
Total Revenues	<u>5,602,238</u>	<u>234,958</u>	<u>5,837,196</u>
Expenditures			
Current:			
Public Safety & Legal Services	1,147,335	-	1,147,335
Physical Health & Social Services	2,129,148	-	2,129,148
County Environment & Education	394,789	-	394,789
Government Services to Residents	978,183	-	978,183
Administration	-	10,570	10,570
General Government	9,214	14,701	23,915
Capital Outlay	56,420	3,060	59,480
Total Expenditures	<u>4,715,089</u>	<u>28,331</u>	<u>4,743,420</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>887,149</u>	<u>206,627</u>	<u>1,093,776</u>
Other Financing Sources (Uses)			
Transfers In	183,548	120,000	303,548
Transfers Out	(61,208)	-	(61,208)
Total Other Financing Sources (Uses)	<u>122,340</u>	<u>120,000</u>	<u>242,340</u>
Net Change in Fund Balances	<u>1,009,489</u>	<u>326,627</u>	<u>1,336,116</u>
Fund Balances - Beginning - Previously Stated	1,721,675	206,978	1,928,653
Prior Period Adjustment	50,869	-	50,869
Fund Balance - Beginning	<u>1,772,544</u>	<u>206,978</u>	<u>1,979,522</u>
Fund Balances - Ending	<u>\$ 2,782,033</u>	<u>\$ 533,605</u>	<u>\$ 3,315,638</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021

	Law Library	Liquor Control	Taylor Grazing Act	Corner Preservation	Harney County Treatment Court
Assets					
Cash and Cash Equivalents	\$ 8,864	\$ 12,455	\$ 116,583	\$ 72,403	\$ 12,388
Total Assets	<u>\$ 8,864</u>	<u>\$ 12,455</u>	<u>\$ 116,583</u>	<u>\$ 72,403</u>	<u>\$ 12,388</u>
Liabilities					
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	8,864	12,455	116,583	72,403	12,388
Unassigned	-	-	-	-	-
Total Fund Balances	<u>8,864</u>	<u>12,455</u>	<u>116,583</u>	<u>72,403</u>	<u>12,388</u>
Total Liabilities and Fund Balances	<u>\$ 8,864</u>	<u>\$ 12,455</u>	<u>\$ 116,583</u>	<u>\$ 72,403</u>	<u>\$ 12,388</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	Building Program	Community Corrections	Industrial Building/ Economic Development	CAMI	County Clerk Records
Assets					
Cash and Cash Equivalents	\$ 50,499	\$ 76,052	\$ 97,866	\$ 18,522	\$ 43,015
Total Assets	<u>\$ 50,499</u>	<u>\$ 76,052</u>	<u>\$ 97,866</u>	<u>\$ 18,522</u>	<u>\$ 43,015</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	50,499	76,052	97,866	18,522	43,015
Unassigned	-	-	-	-	-
Total Fund Balances	<u>50,499</u>	<u>76,052</u>	<u>97,866</u>	<u>18,522</u>	<u>43,015</u>
Total Liabilities and Fund Balances	<u>\$ 50,499</u>	<u>\$ 76,052</u>	<u>\$ 97,866</u>	<u>\$ 18,522</u>	<u>\$ 43,015</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	BLM Sheriff Contract	Senior and Community Services	9-1-1 Emergency Assistance	DEQ Onsite Reserve	Victims/ Witness Programs
Assets					
Cash and Cash Equivalents	\$ 26,081	\$ -	\$ 140,117	\$ -	\$ 8,797
Total Assets	<u>\$ 26,081</u>	<u>\$ -</u>	<u>\$ 140,117</u>	<u>\$ -</u>	<u>\$ 8,797</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	26,081	-	140,117	-	8,797
Unassigned	-	-	-	-	-
Total Fund Balances	<u>26,081</u>	<u>-</u>	<u>140,117</u>	<u>-</u>	<u>8,797</u>
Total Liabilities and Fund Balances	<u>\$ 26,081</u>	<u>\$ -</u>	<u>\$ 140,117</u>	<u>\$ -</u>	<u>\$ 8,797</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	ELC Hub	Park Reserve	Voting Equipment Reserve	Landfill Financial Assurance	Seniors Title III
Assets					
Cash and Cash Equivalents	\$ 11,289	\$ 510,028	\$ 19,695	\$ 49,527	\$ -
Total Assets	<u>\$ 11,289</u>	<u>\$ 510,028</u>	<u>\$ 19,695</u>	<u>\$ 49,527</u>	<u>\$ -</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	11,289	510,028	19,695	49,527	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>11,289</u>	<u>510,028</u>	<u>19,695</u>	<u>49,527</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 11,289</u>	<u>\$ 510,028</u>	<u>\$ 19,695</u>	<u>\$ 49,527</u>	<u>\$ -</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	Commission on Children and Families	Forfeitures	Wolf Compensation	Lottery Economic Development	Predator Control
Assets					
Cash and Cash Equivalents	\$ 91,763	\$ 24,877	\$ 2,462	\$ 82,821	\$ 10,196
Total Assets	<u>\$ 91,763</u>	<u>\$ 24,877</u>	<u>\$ 2,462</u>	<u>\$ 82,821</u>	<u>\$ 10,196</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	91,763	24,877	2,462	82,821	10,196
Unassigned	-	-	-	-	-
Total Fund Balances	<u>91,763</u>	<u>24,877</u>	<u>2,462</u>	<u>82,821</u>	<u>10,196</u>
Total Liabilities and Fund Balances	<u>\$ 91,763</u>	<u>\$ 24,877</u>	<u>\$ 2,462</u>	<u>\$ 82,821</u>	<u>\$ 10,196</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	Public Health/ RHC	Economic Development Loan	Oregon Opportunity Grant	Victims of Crime Act	Fair Fat Stock Sale
Assets					
Cash and Cash Equivalents	\$ 879,062	\$ 101,611	\$ 22,654	\$ -	\$ 19,034
Total Assets	<u>\$ 879,062</u>	<u>\$ 101,611</u>	<u>\$ 22,654</u>	<u>\$ -</u>	<u>\$ 19,034</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ 7,533	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,533</u>	<u>-</u>
Fund Balances					
Restricted	879,062	101,611	22,654	-	19,034
Unassigned	-	-	-	(7,533)	-
Total Fund Balances	<u>879,062</u>	<u>101,611</u>	<u>22,654</u>	<u>(7,533)</u>	<u>19,034</u>
Total Liabilities and Fund Balances	<u>\$ 879,062</u>	<u>\$ 101,611</u>	<u>\$ 22,654</u>	<u>\$ -</u>	<u>\$ 19,034</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	State Court Security	State Court Mediation	County School	Jail Reserve	LCAC
Assets					
Cash and Cash Equivalents	\$ 149,423	\$ 7,979	\$ -	\$ 50,050	\$ 19,536
Total Liabilities	<u>\$ 149,423</u>	<u>\$ 7,979</u>	<u>\$ -</u>	<u>\$ 50,050</u>	<u>\$ 19,536</u>
Liabilities					
Internal Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	149,423	7,979	-	50,050	19,536
Unassigned	-	-	-	-	-
Total Fund Balances	<u>149,423</u>	<u>7,979</u>	<u>-</u>	<u>50,050</u>	<u>19,536</u>
Total Liabilities and Fund Balances	<u>\$ 149,423</u>	<u>\$ 7,979</u>	<u>\$ -</u>	<u>\$ 50,050</u>	<u>\$ 19,536</u>

Harney County, Oregon
 Nonmajor Special Revenue Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021
 (continued)

	<u>Memorial Home Care</u>	<u>SB1065 Assessment</u>	<u>Total Nonmajor Special Revenue Funds</u>
Assets			
Cash and Cash Equivalents	\$ 17,922	\$ 35,995	\$ 2,789,566
Total Liabilities	<u>\$ 17,922</u>	<u>\$ 35,995</u>	<u>\$ 2,789,566</u>
Liabilities			
Internal Balance	\$ -	\$ -	\$ 7,533
Total Liabilities	<u>-</u>	<u>-</u>	<u>7,533</u>
Fund Balances			
Restricted	17,922	35,995	\$ 2,789,566
Unassigned	-	-	(7,533)
Total Fund Balances	<u>17,922</u>	<u>35,995</u>	<u>2,782,033</u>
Total Liabilities and Fund Balances	<u>\$ 17,922</u>	<u>\$ 35,995</u>	<u>\$ 2,789,566</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, 2021

	Law Library	Liquor Control	Taylor Grazing Act	Corner Preservation	Harney County Treatment Court
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	34,917	-	64,146
Charges for Services	-	-	-	8,023	-
Fines and Forfeits	2,704	655	-	-	470
Investment Earnings	83	98	693	533	-
Other Income	-	-	-	-	-
Total Revenues	2,787	753	35,610	8,556	64,616
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	3,391	300	19,413	-	50,196
Administration	206	15	-	-	2,000
Capital Outlay	-	-	-	-	-
Reimbursed Items	-	-	-	-	-
Total Expenditures	3,597	315	19,413	-	52,196
Excess (Deficiency) of Revenues Over Expenditures	(810)	438	16,197	8,556	12,420
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(810)	438	16,197	8,556	12,420
Fund Balances - Beginning - Previously Prior Period Adjustment	9,674	12,017	100,386	63,847	(32)
Fund Balances - Beginning - Restated	-	-	-	-	-
Fund Balances - Ending	9,674	12,017	100,386	63,847	(32)
	\$ 8,864	\$ 12,455	\$ 116,583	\$ 72,403	\$ 12,388

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, 2021
 (continued)

	Building Program	Community Corrections	Industrial Building/ Economic Development	CAMI	County Clerk Records
Revenues					
Property and Other Taxes	\$ -	\$ 332,872	\$ -	\$ -	\$ -
Intergovernmental	-	50,191	-	23,556	1,823
Charges for Services	258,008	53,980	3,600	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings	183	606	795	102	323
Other Income	-	-	-	-	-
Total Revenues	258,191	437,649	4,395	23,658	2,146
Expenditures					
Personal Services	157,490	269,844	-	9,502	-
Materials and Supplies	86,293	78,359	7,069	8,625	3,792
Administration	14,734	8,282	108	80	-
Capital Outlay	-	-	-	-	-
Reimbursed Items	514	-	-	-	-
Total Expenditures	259,031	356,485	7,177	18,207	3,792
Excess (Deficiency) of Revenues Over Expenditures	(840)	81,164	(2,782)	5,451	(1,646)
Other Financing Sources (Uses)					
Transfers In	21,048	-	-	-	5,000
Transfers Out	-	(50,000)	-	-	-
Total Other Financing Sources (Uses)	21,048	(50,000)	-	-	5,000
Net Change in Fund Balances	20,208	31,164	(2,782)	5,451	3,354
Fund Balances - Beginning - Previously Prior Period Adjustment	30,291	44,888	100,648	13,071	39,661
Fund Balances - Beginning - Restated	-	-	-	-	-
Fund Balances - Beginning - Restated	30,291	44,888	100,648	13,071	39,661
Fund Balances - Ending	\$ 50,499	\$ 76,052	\$ 97,866	\$ 18,522	\$ 43,015

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, 2021
(Continued)

	BLM Sheriff Contract	Senior and Community Services	9-1-1 Emergency Assistance	DEQ Onsite Reserve	Victims/ Witness Programs
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ 405,463	\$ -	\$ -
Intergovernmental	138,830	663,248	75,833	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	12,986
Investment Earnings	121	-	1,046	-	72
Other Income	-	-	2	-	-
Total Revenues	<u>138,951</u>	<u>663,248</u>	<u>482,344</u>	<u>-</u>	<u>13,058</u>
Expenditures					
Personal Services	102,819	-	433,769	-	9,606
Materials and Supplies	7,759	659,629	44,466	-	3,786
Administration	-	2,000	8,212	-	80
Capital Outlay	2,292	-	2,896	-	-
Reimbursed Items	-	1,619	-	-	-
Total Expenditures	<u>112,870</u>	<u>663,248</u>	<u>489,343</u>	<u>-</u>	<u>13,472</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>26,081</u>	<u>-</u>	<u>(6,999)</u>	<u>-</u>	<u>(414)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	50,000	-	-
Transfers Out	-	-	-	(11,048)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>(11,048)</u>	<u>-</u>
Net Change in Fund Balances	<u>26,081</u>	<u>-</u>	<u>43,001</u>	<u>(11,048)</u>	<u>(414)</u>
Fund Balances - Beginning - Previously Prior Period Adjustment	-	-	97,116	11,048	9,211
Fund Balances - Beginning - Restated	-	-	97,116	11,048	9,211
Fund Balances - Ending	<u>\$ 26,081</u>	<u>\$ -</u>	<u>\$ 140,117</u>	<u>\$ -</u>	<u>\$ 8,797</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, 2021
 (Continued)

	ELC Hub	Park Reserve	Voting Equipment Reserve	Landfill Financial Assurance	Seniors Title III
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	11,320	17,086	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings	-	4,220	137	379	-
Other Income	-	452	-	-	-
Total Revenues	11,320	21,758	137	379	-
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	11,320	4,000	-	-	-
Administration	-	842	-	-	-
Capital Outlay	-	46,938	4,294	-	-
Reimbursed Items	-	-	-	-	-
Total Expenditures	11,320	51,780	4,294	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	(30,022)	(4,157)	379	-
Other Financing Sources (Uses)					
Transfers In	-	-	5,000	2,500	-
Transfers Out	-	-	-	-	(160)
Total Other Financing Sources (Uses)	-	-	5,000	2,500	(160)
Net Change in Fund Balances	-	(30,022)	843	2,879	(160)
Fund Balances - Beginning - Previously Prior Period Adjustment	11,289	540,050	18,852	46,648	160
Fund Balances - Beginning - Restated	-	-	-	-	-
Fund Balances - Beginning - Restated	11,289	540,050	18,852	46,648	160
Fund Balances - Ending	\$ 11,289	\$ 510,028	\$ 19,695	\$ 49,527	\$ -

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, 2021
(Continued)

	Commission on Children and Families	Forfeitures	Wolf Compensation	Lottery Economic Development	Predator Control
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	125,462	-
Charges for Services	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Investment Earnings	774	197	17	379	34
Other Income	-	-	-	3,750	-
Total Revenues	<u>774</u>	<u>197</u>	<u>17</u>	<u>129,591</u>	<u>34</u>
Expenditures					
Personal Services	-	-	-	-	-
Materials and Supplies	12,500	-	-	103,130	-
Administration	-	70	-	3,845	-
Capital Outlay	-	-	-	-	-
Reimbursed Items	-	-	-	-	-
Total Expenditures	<u>12,500</u>	<u>70</u>	<u>-</u>	<u>106,975</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(11,726)</u>	<u>127</u>	<u>17</u>	<u>22,616</u>	<u>34</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	40,000	10,000
Transfers Out	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>10,000</u>
Net Change in Fund Balances	<u>(11,726)</u>	<u>127</u>	<u>17</u>	<u>62,616</u>	<u>10,034</u>
Fund Balances - Beginning - Previously Prior Period Adjustment	103,489	24,750	2,445	20,205	162
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning - Restated	<u>103,489</u>	<u>24,750</u>	<u>2,445</u>	<u>20,205</u>	<u>162</u>
Fund Balances - Ending	<u>\$ 91,763</u>	<u>\$ 24,877</u>	<u>\$ 2,462</u>	<u>\$ 82,821</u>	<u>\$ 10,196</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, 2021
 (Continued)

	Public Health/ RHC	Economic Development Loan	Oregon Opportunity Grant	Victims of Crime Act	Fair Fat Stock Sale
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,288,801	678,960	-	45,097	-
Charges for Services	706,295	-	8,874	-	12,477
Fines and Forfeits	-	-	-	-	-
Investment Earnings	1,207	703	145	-	102
Other Income	137,787	-	-	-	212
Total Revenues	<u>2,134,090</u>	<u>679,663</u>	<u>9,019</u>	<u>45,097</u>	<u>12,791</u>
Expenditures					
Personal Services	1,004,927	-	-	40,317	-
Materials and Supplies	404,203	605,000	-	3,556	5,307
Administration	24,014	-	-	340	45
Capital Outlay	-	-	-	-	-
Reimbursed Items	2,190	-	-	-	-
Total Expenditures	<u>1,435,334</u>	<u>605,000</u>	<u>-</u>	<u>44,213</u>	<u>5,352</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>698,756</u>	<u>74,663</u>	<u>9,019</u>	<u>884</u>	<u>7,439</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	<u>698,756</u>	<u>74,663</u>	<u>9,019</u>	<u>884</u>	<u>7,439</u>
Fund Balances - Beginning - Previously Prior Period Adjustment	180,306	26,948	13,635	(8,417)	11,595
	-	-	-	-	-
Fund Balances - Beginning - Restated	<u>180,306</u>	<u>26,948</u>	<u>13,635</u>	<u>(8,417)</u>	<u>11,595</u>
Fund Balances - Ending	<u>\$ 879,062</u>	<u>\$ 101,611</u>	<u>\$ 22,654</u>	<u>\$ (7,533)</u>	<u>\$ 19,034</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, 2021
 (Continued)

	State Court Security	State Court Mediation	County School	Jail Reserve	LCAC
Revenues					
Property and Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	370,534	-	14,000
Charges for Services	-	-	-	-	-
Fines and Forfeits	18,863	4,216	-	-	-
Investment Earnings	1,338	64	-	50	95
Other Income	-	-	-	-	-
Total Revenues	<u>20,201</u>	<u>4,280</u>	<u>370,534</u>	<u>50</u>	<u>14,095</u>
Expenditures					
Personal Services	-	-	-	-	3,230
Materials and Supplies	50,000	1,616	-	-	3,120
Administration	1,006	-	-	-	396
Capital Outlay	-	-	-	-	-
Reimbursed Items	-	-	370,534	-	-
Total Expenditures	<u>51,006</u>	<u>1,616</u>	<u>370,534</u>	<u>-</u>	<u>6,746</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>(30,805)</u>	<u>2,664</u>	<u>-</u>	<u>50</u>	<u>7,349</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	50,000	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	<u>(30,805)</u>	<u>2,664</u>	<u>-</u>	<u>50,050</u>	<u>7,349</u>
Fund Balances - Beginning - Previously Prior Period Adjustment	180,228	5,315	-	-	12,187
	-	-	-	-	-
Fund Balances - Beginning - Restated	<u>180,228</u>	<u>5,315</u>	<u>-</u>	<u>-</u>	<u>12,187</u>
Fund Balances - Ending	<u>\$ 149,423</u>	<u>\$ 7,979</u>	<u>\$ -</u>	<u>\$ 50,050</u>	<u>\$ 19,536</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, 2021
 (Continued)

	Memorial Home Care	SB1065 Assessment	Total Nonmajor Special Revenue Funds
Revenues			
Property and Other Taxes	\$ -	\$ -	\$ 738,335
Intergovernmental	-	-	3,603,804
Charges for Services	-	-	1,051,257
Fines and Forfeits	-	11,843	51,737
Investment Earnings	142	264	14,902
Other Income	-	-	142,203
Total Revenues	<u>142</u>	<u>12,107</u>	<u>5,602,238</u>
Expenditures			
Personal Services	-	-	2,031,504
Materials and Supplies	-	9,203	2,186,033
Administration	-	-	66,275
Capital Outlay	-	-	56,420
Reimbursed Items	-	-	374,857
Total Expenditures	<u>-</u>	<u>9,203</u>	<u>4,715,089</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>142</u>	<u>2,904</u>	<u>887,149</u>
Other Financing Sources (Uses)			
Transfers In	-	-	183,548
Transfers Out	-	-	(61,208)
Total Other Financing Sources(Uses)	<u>-</u>	<u>-</u>	<u>122,340</u>
Net Change in Fund Balances	<u>142</u>	<u>2,904</u>	<u>1,009,489</u>
Fund Balances - Beginning - Previously	-	-	1,721,673
Prior Period Adjustment	17,780	33,091	50,871
Fund Balances - Beginning - Restated	<u>17,780</u>	<u>33,091</u>	<u>1,772,544</u>
Fund Balances - Ending	<u>\$ 17,922</u>	<u>\$ 35,995</u>	<u>\$ 2,782,033</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Law Library
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 4,000	\$ 4,000	\$ 2,704	\$ (1,296)
Investment Earnings	325	325	83	(242)
Total Revenues	<u>4,325</u>	<u>4,325</u>	<u>2,787</u>	<u>(1,538)</u>
Expenditures				
Materials and Supplies	6,000	6,000	3,391	2,609
Administration	240	240	206	34
Total Expenditures	<u>6,240</u>	<u>6,240</u>	<u>3,597</u>	<u>2,643</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,915)</u>	<u>(1,915)</u>	<u>(810)</u>	<u>1,105</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,915)	(1,915)	(810)	1,105
Fund Balances - Beginning	10,486	10,486	9,674	(812)
Fund Balances - Ending	<u>\$ 8,571</u>	<u>\$ 8,571</u>	<u>\$ 8,864</u>	<u>\$ 293</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Liquor Control
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 1,200	\$ 1,200	\$ 655	\$ (545)
Investment Earnings	200	200	98	(102)
Total Revenues	<u>1,400</u>	<u>1,400</u>	<u>753</u>	<u>(647)</u>
Expenditures				
Materials and Supplies	7,000	7,000	300	6,700
Administration	36	36	15	21
Total Expenditures	<u>7,036</u>	<u>7,036</u>	<u>315</u>	<u>6,721</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,636)</u>	<u>(5,636)</u>	<u>438</u>	<u>6,074</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,636)	(5,636)	438	6,074
Fund Balances - Beginning	11,829	11,829	12,017	188
Fund Balances - Ending	<u>\$ 6,193</u>	<u>\$ 6,193</u>	<u>\$ 12,455</u>	<u>\$ 6,262</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Taylor Grazing Act
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 35,000	\$ 35,000	\$ 34,917	\$ (83)
Investment Earnings	1,300	1,300	693	(607)
Total Revenues	<u>36,300</u>	<u>36,300</u>	<u>35,610</u>	<u>(690)</u>
Expenditures				
Materials and Supplies	65,500	65,500	19,413	46,087
Total Expenditures	<u>65,500</u>	<u>65,500</u>	<u>19,413</u>	<u>46,087</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(29,200)</u>	<u>(29,200)</u>	<u>16,197</u>	<u>45,397</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(29,200)	(29,200)	16,197	45,397
Fund Balances - Beginning	100,133	100,133	100,386	253
Fund Balances - Ending	<u>\$ 70,933</u>	<u>\$ 70,933</u>	<u>\$ 116,583</u>	<u>\$ 45,650</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Corner Preservation
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 7,000	\$ 7,000	\$ 8,023	\$ 1,023
Investment Earnings	750	750	533	(217)
Total Revenues	<u>7,750</u>	<u>7,750</u>	<u>8,556</u>	<u>806</u>
Expenditures				
Materials and Supplies	5,000	5,000	-	5,000
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,750</u>	<u>2,750</u>	<u>8,556</u>	<u>5,806</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,750	2,750	8,556	5,806
Fund Balances - Beginning	61,660	61,660	63,847	2,187
Fund Balances - Ending	<u>\$ 64,410</u>	<u>\$ 64,410</u>	<u>\$ 72,403</u>	<u>\$ 7,993</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Treatment Court
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 73,082	\$ 90,329	\$ 64,146	\$ (26,183)
Fines and Forfeits	1,000	1,000	470	(530)
Total Revenues	<u>74,082</u>	<u>91,329</u>	<u>64,616</u>	<u>(26,713)</u>
Expenditures				
Materials and Supplies	70,082	87,329	50,196	37,133
Administration	2,000	2,000	2,000	-
Total Expenditures	<u>72,082</u>	<u>89,329</u>	<u>52,196</u>	<u>37,133</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,000</u>	<u>2,000</u>	<u>12,420</u>	<u>10,420</u>
Other Financing Sources (Uses)				
Transfers Out	(2,000)	(2,000)	-	(2,000)
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>(2,000)</u>
Net Change in Fund Balances	-	-	12,420	8,420
Fund Balances - Beginning	-	-	(32)	(32)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,388</u>	<u>\$ 8,388</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Building Program
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 286,000	\$ 286,000	\$ 258,008	\$ (27,992)
Investment Earnings	500	500	183	(317)
Other Income	-	-	-	-
Total Revenues	<u>286,500</u>	<u>286,500</u>	<u>258,191</u>	<u>(28,309)</u>
Expenditures				
Personal Services	156,375	156,375	157,490	(1,115)
Materials and Supplies	164,820	164,820	86,293	78,527
Administration	17,172	17,172	14,734	2,438
Reimbursed Items	1,000	1,000	514	486
Total Expenditures	<u>339,367</u>	<u>339,367</u>	<u>259,031</u>	<u>80,336</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(52,867)</u>	<u>(52,867)</u>	<u>(840)</u>	<u>52,027</u>
Other Financing Sources (Uses)				
Transfers In	21,048	21,048	21,048	-
Total Other Financing Sources (Uses)	<u>21,048</u>	<u>21,048</u>	<u>21,048</u>	<u>-</u>
Net Change in Fund Balances	(31,819)	(31,819)	20,208	52,027
Fund Balances - Beginning	32,614	32,614	30,291	(2,323)
Fund Balances - Ending	<u>\$ 795</u>	<u>\$ 795</u>	<u>\$ 50,499</u>	<u>\$ 49,704</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Community Corrections
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property and Other Taxes	\$ 332,871	\$ 332,871	\$ 332,872	\$ 1
Intergovernmental	55,000	55,000	50,191	(4,809)
Charges for Services	57,700	57,700	53,980	(3,720)
Investment Earnings	1,500	1,500	606	(894)
Total Revenues	<u>447,071</u>	<u>447,071</u>	<u>437,649</u>	<u>(9,422)</u>
Expenditures				
Personal Services	297,416	297,416	269,844	27,572
Materials and Supplies	145,435	145,435	78,359	67,076
Administration	9,000	9,000	8,282	718
Total Expenditures	<u>451,851</u>	<u>451,851</u>	<u>356,485</u>	<u>95,366</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(4,780)</u>	<u>(4,780)</u>	<u>81,164</u>	<u>85,944</u>
Other Financing Sources (Uses)				
Transfers Out	<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	(54,780)	(54,780)	31,164	85,944
Fund Balances - Beginning	89,677	89,677	44,888	(44,789)
Fund Balances - Ending	<u>\$ 34,897</u>	<u>\$ 34,897</u>	<u>\$ 76,052</u>	<u>\$ 41,155</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Industrial Building/Economic Development
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 4,000	\$ 4,000	\$ 3,600	\$ (400)
Investment Earnings	1,500	1,500	795	(705)
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>4,395</u>	<u>(1,105)</u>
Expenditures				
Materials and Supplies	13,100	13,100	7,069	6,031
Administration	246	246	108	138
Reimbursed Items	2,100	2,100	-	2,100
Total Expenditures	<u>15,446</u>	<u>15,446</u>	<u>7,177</u>	<u>8,269</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(9,946)</u>	<u>(9,946)</u>	<u>(2,782)</u>	<u>7,164</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(9,946)	(9,946)	(2,782)	7,164
Fund Balances - Beginning	99,489	99,489	100,648	1,159
Fund Balances - Ending	<u>\$ 89,543</u>	<u>\$ 89,543</u>	<u>\$ 97,866</u>	<u>\$ 8,323</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 CAMI
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 36,277	\$ 36,277	\$ 23,556	\$ (12,721)
Investment Earnings	18	18	102	84
Total Revenues	<u>36,295</u>	<u>36,295</u>	<u>23,658</u>	<u>(12,637)</u>
Expenditures				
Personal Services	10,042	10,042	9,502	540
Materials and Supplies	26,031	26,031	8,625	17,406
Administration	900	900	80	820
Total Expenditures	<u>36,973</u>	<u>36,973</u>	<u>18,207</u>	<u>18,766</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(678)</u>	<u>(678)</u>	<u>5,451</u>	<u>6,129</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(678)	(678)	5,451	6,129
Fund Balances - Beginning	1,099	1,099	13,071	11,972
Fund Balances - Ending	<u>\$ 421</u>	<u>\$ 421</u>	<u>\$ 18,522</u>	<u>\$ 18,101</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 County Clerk Records
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 1,500	\$ 1,500	\$ 1,823	\$ 323
Investment Earnings	600	600	323	(277)
Total Revenues	<u>2,100</u>	<u>2,100</u>	<u>2,146</u>	<u>46</u>
Expenditures				
Materials and Supplies	20,000	20,000	3,792	16,208
Capital Outlay	5,000	5,000	-	5,000
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>3,792</u>	<u>21,208</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(22,900)</u>	<u>(22,900)</u>	<u>(1,646)</u>	<u>21,254</u>
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	5,000	-
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balances	(17,900)	(17,900)	3,354	21,254
Fund Balances - Beginning	39,148	39,148	39,661	513
Fund Balances - Ending	<u>\$ 21,248</u>	<u>\$ 21,248</u>	<u>\$ 43,015</u>	<u>\$ 21,767</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 BLM Sheriff Contract Fund
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 145,582	\$ 145,582	\$ 138,830	\$ (6,752)
Investment Earnings	500	500	121	(379)
Total Revenues	<u>146,082</u>	<u>146,082</u>	<u>138,951</u>	<u>(7,131)</u>
Expenditures				
Personal Services	98,301	98,301	102,819	(4,518)
Materials and Supplies	25,589	25,589	7,759	17,830
Capital Outlay	20,000	20,000	2,292	17,708
Total Expenditures	<u>143,890</u>	<u>143,890</u>	<u>112,870</u>	<u>31,020</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,192</u>	<u>2,192</u>	<u>26,081</u>	<u>23,889</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,192	2,192	26,081	23,889
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ 2,192</u>	<u>\$ 2,192</u>	<u>\$ 26,081</u>	<u>\$ 23,889</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Senior and Community Services
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 605,604	\$ 605,604	\$ 663,248	\$ 57,644
Total Revenues	<u>605,604</u>	<u>605,604</u>	<u>663,248</u>	<u>57,644</u>
Expenditures				
Materials and Supplies	581,604	581,604	659,629	(78,025)
Administration	2,000	2,000	2,000	-
Capital Outlay	-	-	-	-
Reimbursed Items	22,000	22,000	1,619	20,381
Total Expenditures	<u>605,604</u>	<u>605,604</u>	<u>663,248</u>	<u>(57,644)</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
 911 Emergency Assistance
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property and Other Taxes	\$ 360,000	\$ 360,000	\$ 405,463	\$ 45,463
Intergovernmental	102,500	102,500	75,833	(26,667)
Investment Earnings	2,000	2,000	1,046	(954)
Other Income	-	-	2	2
Total Revenues	<u>464,500</u>	<u>464,500</u>	<u>482,344</u>	<u>17,844</u>
Expenditures				
Personal Services	407,725	407,725	433,769	(26,044)
Materials and Supplies	51,015	51,015	44,466	6,549
Administration	9,660	9,660	8,212	1,448
Capital Outlay	10,000	10,000	2,896	7,104
Total Expenditures	<u>478,400</u>	<u>478,400</u>	<u>489,343</u>	<u>(10,943)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(13,900)</u>	<u>(13,900)</u>	<u>(6,999)</u>	<u>6,901</u>
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	50,000	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	36,100	36,100	43,001	6,901
Fund Balances - Beginning	36,914	36,914	97,116	60,202
Fund Balances - Ending	<u>\$ 73,014</u>	<u>\$ 73,014</u>	<u>\$ 140,117</u>	<u>\$ 67,103</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 DEQ Onsite Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 175	\$ 175	\$ -	\$ (175)
Total Revenues	<u>175</u>	<u>175</u>	<u>-</u>	<u>(175)</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>175</u>	<u>175</u>	<u>-</u>	<u>(175)</u>
Other Financing Sources (Uses)				
Transfers Out	(11,048)	(11,048)	(11,048)	-
Total Other Financing Sources (Uses)	<u>(11,048)</u>	<u>(11,048)</u>	<u>(11,048)</u>	<u>-</u>
Net Change in Fund Balances	(10,873)	(10,873)	(11,048)	(175)
Fund Balances - Beginning	11,013	11,013	11,048	35
Fund Balances - Ending	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ (140)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Victims/Witness Programs
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 20,403	\$ 20,403	\$ 12,986	\$ (7,417)
Investment Earnings	150	150	72	(78)
Total Revenues	<u>20,553</u>	<u>20,553</u>	<u>13,058</u>	<u>(7,495)</u>
Expenditures				
Personal Services	10,017	10,017	9,606	411
Materials and Supplies	10,236	10,236	3,786	6,450
Administration	180	180	80	100
Total Expenditures	<u>20,433</u>	<u>20,433</u>	<u>13,472</u>	<u>6,961</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>120</u>	<u>120</u>	<u>(414)</u>	<u>(534)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	120	120	(414)	(534)
Fund Balances - Beginning	9,589	9,589	9,211	(378)
Fund Balances - Ending	<u>\$ 9,709</u>	<u>\$ 9,709</u>	<u>\$ 8,797</u>	<u>\$ (912)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 ELC Hub
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 11,500	\$ 11,500	\$ 11,320	\$ (180)
Total Revenues	<u>11,500</u>	<u>11,500</u>	<u>11,320</u>	<u>(180)</u>
Expenditures				
Materials and Supplies	-	-	11,320	(11,320)
Total Expenditures	<u>-</u>	<u>-</u>	<u>11,320</u>	<u>(11,320)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>11,500</u>	<u>11,500</u>	<u>-</u>	<u>(11,500)</u>
Other Financing Sources (Uses)				
Transfers Out	(11,290)	(11,290)	-	(11,290)
Total Other Financing Sources (Uses)	<u>(11,290)</u>	<u>(11,290)</u>	<u>-</u>	<u>(11,290)</u>
Net Change in Fund Balances	210	210	-	(22,790)
Fund Balances - Beginning	-	-	11,289	11,289
Fund Balances - Ending	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 11,289</u>	<u>\$ (11,501)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Park Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 17,000	\$ 17,000	\$ 17,086	\$ 86
Investment Earnings	6,600	6,600	4,220	(2,380)
Other Income	-	-	452	452
Total Revenues	<u>23,600</u>	<u>23,600</u>	<u>21,758</u>	<u>(1,842)</u>
Expenditures				
Materials and Supplies	5,000	5,000	4,000	1,000
Administration	1,260	1,260	842	418
Capital Outlay	100,000	100,000	46,938	53,062
Unappropriated Funds	440,873	440,873	-	440,873
Total Expenditures	<u>547,133</u>	<u>547,133</u>	<u>51,780</u>	<u>495,353</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(523,533)</u>	<u>(523,533)</u>	<u>(30,022)</u>	<u>493,511</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(523,533)	(523,533)	(30,022)	493,511
Fund Balances - Beginning	537,867	537,867	540,050	2,183
Fund Balances - Ending	<u>\$ 14,334</u>	<u>\$ 14,334</u>	<u>\$ 510,028</u>	<u>\$ 495,694</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Voting Equipment Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 250	\$ 250	\$ 137	\$ (113)
Other Income	100	100	-	(100)
Total Revenues	<u>350</u>	<u>350</u>	<u>137</u>	<u>(213)</u>
Expenditures				
Materials and Supplies	500	500	-	500
Capital Outlay	5,000	5,000	4,294	706
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>4,294</u>	<u>1,206</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(5,150)</u>	<u>(5,150)</u>	<u>(4,157)</u>	<u>993</u>
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	5,000	-
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balances	(150)	(150)	843	993
Fund Balances - Beginning	18,965	18,965	18,852	(113)
Fund Balances - Ending	<u>\$ 18,815</u>	<u>\$ 18,815</u>	<u>\$ 19,695</u>	<u>\$ 880</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Landfill Financial Assurance
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 600	\$ 600	\$ 379	\$ (221)
Total Revenues	<u>600</u>	<u>600</u>	<u>379</u>	<u>(221)</u>
Expenditures				
Materials and Supplies	49,000	49,000	-	49,000
Total Expenditures	<u>49,000</u>	<u>49,000</u>	<u>-</u>	<u>49,000</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(48,400)</u>	<u>(48,400)</u>	<u>379</u>	<u>48,779</u>
Other Financing Sources (Uses)				
Transfers In	2,500	2,500	2,500	-
Total Other Financing Sources (Uses)	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Net Change in Fund Balances	(45,900)	(45,900)	2,879	48,779
Fund Balances - Beginning	46,400	46,400	46,648	248
Fund Balances - Ending	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 49,527</u>	<u>\$ 49,027</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Seniors Title III
 For the Year Ended June 30, 2021

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

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Commission on Children and Families
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 1,550	\$ 1,550	\$ 774	\$ (776)
Total Revenues	<u>1,550</u>	<u>1,550</u>	<u>774</u>	<u>(776)</u>
Expenditures				
Materials and Supplies	25,000	25,000	12,500	12,500
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>12,500</u>	<u>12,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(23,450)</u>	<u>(23,450)</u>	<u>(11,726)</u>	<u>11,724</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(23,450)	(23,450)	(11,726)	11,724
Fund Balances - Beginning	102,939	102,939	103,489	550
Fund Balances - Ending	<u>\$ 79,489</u>	<u>\$ 79,489</u>	<u>\$ 91,763</u>	<u>\$ 12,274</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Forfeitures
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Investment Earnings	375	375	197	(178)
Total Revenues	<u>1,375</u>	<u>1,375</u>	<u>197</u>	<u>(1,178)</u>
Expenditures				
Materials and Supplies	5,000	4,966	-	4,966
Administration	36	70	70	-
Total Expenditures	<u>5,036</u>	<u>5,036</u>	<u>70</u>	<u>4,966</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,661)</u>	<u>(3,661)</u>	<u>127</u>	<u>3,788</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,661)	(3,661)	127	3,788
Fund Balances - Beginning	25,275	25,275	24,750	(525)
Fund Balances - Ending	<u>\$ 21,614</u>	<u>\$ 21,614</u>	<u>\$ 24,877</u>	<u>\$ 3,263</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Wolf Compensation
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 40	\$ 40	\$ 17	\$ (23)
Other Income	1,000	1,000	-	(1,000)
Total Revenues	<u>1,040</u>	<u>1,040</u>	<u>17</u>	<u>(1,023)</u>
Expenditures				
Materials and Supplies	2,400	2,400	-	2,400
Total Expenditures	<u>2,400</u>	<u>2,400</u>	<u>-</u>	<u>2,400</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(1,360)</u>	<u>(1,360)</u>	<u>17</u>	<u>1,377</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,360)	(1,360)	17	1,377
Fund Balances - Beginning	2,432	2,432	2,445	13
Fund Balances - Ending	<u>\$ 1,072</u>	<u>\$ 1,072</u>	<u>\$ 2,462</u>	<u>\$ 1,390</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Lottery Economic Development
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ 125,462	\$ 85,462
Investment Earnings	250	250	379	129
Other Income	-	-	3,750	3,750
Total Revenues	<u>40,250</u>	<u>40,250</u>	<u>129,591</u>	<u>89,341</u>
Expenditures				
Materials and Supplies	95,000	95,000	103,130	(8,130)
Administration	3,864	3,864	3,845	19
Total Expenditures	<u>98,864</u>	<u>98,864</u>	<u>106,975</u>	<u>(8,111)</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(58,614)</u>	<u>(58,614)</u>	<u>22,616</u>	<u>81,230</u>
Other Financing Sources (Uses)				
Transfers In	40,000	40,000	40,000	-
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Net Change in Fund Balances	(18,614)	(18,614)	62,616	81,230
Fund Balances - Beginning	20,748	20,748	20,205	(543)
Fund Balances - Ending	<u>\$ 2,134</u>	<u>\$ 2,134</u>	<u>\$ 82,821</u>	<u>\$ 80,687</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Predator Control
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ -	\$ -	\$ 34	\$ 34
Other Income	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</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>(10,000)</u>	<u>(10,000)</u>	<u>34</u>	<u>10,034</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	-	-	10,034	10,034
Fund Balances - Beginning	169	169	162	(7)
Fund Balances - Ending	<u>\$ 169</u>	<u>\$ 169</u>	<u>\$ 10,196</u>	<u>\$ 10,027</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Public Health/RHC
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 460,591	\$ 460,591	\$ 1,288,801	\$ 828,210
Charges for Services	825,000	825,000	706,295	(118,705)
Investment Earnings	-	-	1,207	1,207
Other Income	50,000	50,000	137,787	87,787
Total Revenues	<u>1,335,591</u>	<u>1,335,591</u>	<u>2,134,090</u>	<u>798,499</u>
Expenditures				
Personal Services	970,037	1,186,037	1,004,927	181,110
Materials and Supplies	352,088	417,383	404,203	13,180
Administration	24,109	24,350	24,014	336
Reimbursed Items	500	3,000	2,190	810
Total Expenditures	<u>1,346,734</u>	<u>1,630,770</u>	<u>1,435,334</u>	<u>195,436</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(11,143)</u>	<u>(295,179)</u>	<u>698,756</u>	<u>993,935</u>
Other Financing Sources (Uses)				
Transfers In	20,000	20,000	-	(20,000)
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Net Change in Fund Balances	8,857	(275,179)	698,756	973,935
Fund Balances - Beginning	180,000	180,000	180,306	306
Fund Balances - Ending	<u>\$ 188,857</u>	<u>\$ (95,179)</u>	<u>\$ 879,062</u>	<u>\$ 974,241</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Economic Development Loan
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 25,000	\$ 678,960	\$ 653,960
Investment Earnings	325	325	703	378
Total Revenues	<u>325</u>	<u>25,325</u>	<u>679,663</u>	<u>654,338</u>
Expenditures				
Materials and Supplies	25,000	614,855	605,000	9,855
Total Expenditures	<u>25,000</u>	<u>614,855</u>	<u>605,000</u>	<u>9,855</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(24,675)</u>	<u>(589,530)</u>	<u>74,663</u>	<u>664,193</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(24,675)	(589,530)	74,663	664,193
Fund Balances - Beginning	26,805	26,805	26,948	143
Fund Balances - Ending	<u>\$ 2,130</u>	<u>\$ (562,725)</u>	<u>\$ 101,611</u>	<u>\$ 664,336</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Oregon Opportunity Grant
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 10,000	\$ 10,000	\$ 8,874	\$ (1,126)
Investment Earnings	80	80	145	65
Total Revenues	<u>10,080</u>	<u>10,080</u>	<u>9,019</u>	<u>(1,061)</u>
Expenditures				
Materials and Supplies	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>5,080</u>	<u>5,080</u>	<u>9,019</u>	<u>3,939</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	5,080	5,080	9,019	3,939
Fund Balances - Beginning	11,711	11,711	13,635	1,924
Fund Balances - Ending	<u>\$ 16,791</u>	<u>\$ 16,791</u>	<u>\$ 22,654</u>	<u>\$ 5,863</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Victims of Crime Act
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 70,178	\$ 70,178	\$ 45,097	\$ (25,081)
Total Revenues	<u>70,178</u>	<u>70,178</u>	<u>45,097</u>	<u>(25,081)</u>
Expenditures				
Personal Services	43,510	43,510	40,317	3,193
Materials and Supplies	25,718	25,718	3,556	22,162
Administration	950	950	340	610
Total Expenditures	<u>70,178</u>	<u>70,178</u>	<u>44,213</u>	<u>25,965</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>884</u>	<u>884</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	884	884
Fund Balances - Beginning	-	-	(8,417)	(8,417)
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,533)</u>	<u>\$ (7,533)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fair Fat Stock Sale
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 20,000	\$ 20,000	\$ 12,477	\$ (7,523)
Investment Earnings	25	25	102	77
Other Income	-	-	212	212
Total Revenues	<u>20,025</u>	<u>20,025</u>	<u>12,791</u>	<u>(7,234)</u>
Expenditures				
Materials and Supplies	20,000	20,000	5,307	14,693
Administration	600	600	45	555
Total Expenditures	<u>20,600</u>	<u>20,600</u>	<u>5,352</u>	<u>15,248</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(575)</u>	<u>(575)</u>	<u>7,439</u>	<u>8,014</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(575)	(575)	7,439	8,014
Fund Balances - Beginning	12,193	12,193	11,595	(598)
Fund Balances - Ending	<u>\$ 11,618</u>	<u>\$ 11,618</u>	<u>\$ 19,034</u>	<u>\$ 7,416</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Court Security
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 12,500	\$ 12,500	\$ 18,863	\$ 6,363
Investment Earnings	2,200	2,200	1,338	(862)
Total Revenues	<u>14,700</u>	<u>14,700</u>	<u>20,201</u>	<u>5,501</u>
Expenditures				
Materials and Supplies	50,000	50,000	50,000	-
Administration	2,000	2,000	1,006	994
Total Expenditures	<u>52,000</u>	<u>52,000</u>	<u>51,006</u>	<u>994</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(37,300)</u>	<u>(37,300)</u>	<u>(30,805)</u>	<u>6,495</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(37,300)	(37,300)	(30,805)	6,495
Fund Balances - Beginning	175,824	175,824	180,228	4,404
Fund Balances - Ending	<u>\$ 138,524</u>	<u>\$ 138,524</u>	<u>\$ 149,423</u>	<u>\$ 10,899</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 State Court Mediation
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ 4,500	\$ 4,500	\$ 4,216	\$ (284)
Investment Earnings	85	85	64	(21)
Total Revenues	<u>4,585</u>	<u>4,585</u>	<u>4,280</u>	<u>(305)</u>
Expenditures				
Materials and Supplies	5,000	5,000	1,616	3,384
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,616</u>	<u>3,384</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(415)</u>	<u>(415)</u>	<u>2,664</u>	<u>3,079</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(415)	(415)	2,664	3,079
Fund Balances - Beginning	6,212	6,212	5,315	(897)
Fund Balances - Ending	<u>\$ 5,797</u>	<u>\$ 5,797</u>	<u>\$ 7,979</u>	<u>\$ 2,182</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 County School
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ 470,000	\$ 470,000	\$ 370,534	\$ (99,466)
Investment Earnings	125	125	-	(125)
Total Revenues	<u>470,125</u>	<u>470,125</u>	<u>370,534</u>	<u>(99,591)</u>
Expenditures				
Reimbursed Items	100,000	370,535	370,534	1
Total Expenditures	<u>100,000</u>	<u>370,535</u>	<u>370,534</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>370,125</u>	<u>99,590</u>	<u>-</u>	<u>(99,590)</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	370,125	99,590	-	(99,590)
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ 370,125</u>	<u>\$ 99,590</u>	<u>\$ -</u>	<u>\$ (99,590)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Jail Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	-	50	50
Total Revenues	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	50,000	-
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balances	50,000	50,000	50,050	50
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,050</u>	<u>\$ 50</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 LCAC
 For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 10,000	\$ 10,000	\$ 14,000	\$ 4,000
Investment Earnings	70	70	95	25
Total Revenues	<u>10,070</u>	<u>10,070</u>	<u>14,095</u>	<u>4,025</u>
Expenditures				
Personal Services	-	3,442	3,230	212
Materials and Supplies	12,750	9,308	3,120	6,188
Administration	720	720	396	324
Total Expenditures	<u>13,470</u>	<u>13,470</u>	<u>6,746</u>	<u>6,724</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,400)</u>	<u>(3,400)</u>	<u>7,349</u>	<u>10,749</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,400)	(3,400)	7,349	10,749
Fund Balances - Beginning	14,003	14,003	12,187	(1,816)
Fund Balances - Ending	<u>\$ 10,603</u>	<u>\$ 10,603</u>	<u>\$ 19,536</u>	<u>\$ 8,933</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Memorial Home Care
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ -	\$ -	\$ 142	\$ 142
Total Revenues	<u>-</u>	<u>-</u>	<u>142</u>	<u>142</u>
Expenditures				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>142</u>	<u>142</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>142</u>	<u>142</u>
Fund Balances - Beginning - Previously Prior Period Adjustment	-	-	-	17,638
	<u>-</u>	<u>-</u>	<u>17,780</u>	<u>142</u>
Fund Balances - Beginning - Restated	<u>-</u>	<u>-</u>	<u>17,780</u>	<u>17,780</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,922</u>	<u>\$ 17,922</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 SB1065 Assessment
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fines and Forfeits	\$ -	\$ -	\$ 11,843	\$ 11,843
Investment Earnings	-	-	264	264
Total Revenues	-	-	12,107	12,107
Expenditures				
Materials and Supplies	-	-	9,203	(9,203)
Total Expenditures	-	-	9,203	(9,203)
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,904	2,904
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	2,904	2,904
Fund Balances - Beginning - Previously	-	-	-	30,187
Prior Period Adjustment	-	-	33,091	2,904
Fund Balances - Beginning - Restated	-	-	33,091	33,091
Fund Balances - Ending	\$ -	\$ -	\$ 35,995	\$ 35,995

Harney County, Oregon
 Nonmajor Capital Project Funds
 Combining Balance Sheet - Cash Basis -
 June 30, 2021

	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	\$ 311,464	\$ 36,029	\$ 143,033	\$ 22,949	\$ 20,130	\$ 533,605
Total Assets	<u>\$ 311,464</u>	<u>\$ 36,029</u>	<u>\$ 143,033</u>	<u>\$ 22,949</u>	<u>\$ 20,130</u>	<u>\$ 533,605</u>
Liabilities						
Internal Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances						
Restricted	311,464	36,029	143,033	22,949	20,130	533,605
Total Fund Balances	<u>311,464</u>	<u>36,029</u>	<u>143,033</u>	<u>22,949</u>	<u>20,130</u>	<u>533,605</u>
Total Liabilities and Fund Balances	<u>\$ 311,464</u>	<u>\$ 36,029</u>	<u>\$ 143,033</u>	<u>\$ 22,949</u>	<u>\$ 20,130</u>	<u>\$ 533,605</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, 2021

	General Fund Operating Reserve	Fairgrounds Reserve	Information Systems Reserve	Harney County Building Fund	Archive Building	Total Nonmajor Capital Project Funds
Revenues						
Intergovernmental	\$ 211,572	\$ -	\$ -	\$ -	\$ -	\$ 211,572
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	9,600	8,986	18,586
Investment Earnings	1,758	382	479	131	-	2,750
Other Income	-	100	-	1,950	-	2,050
Total Revenues	<u>213,330</u>	<u>482</u>	<u>479</u>	<u>11,681</u>	<u>8,986</u>	<u>234,958</u>
Expenditures						
Materials and Supplies	-	14,701	10,000	-	-	24,701
Administration	-	-	-	570	-	570
Capital Outlay	-	-	-	3,060	-	3,060
Total Expenditures	<u>-</u>	<u>14,701</u>	<u>10,000</u>	<u>3,630</u>	<u>-</u>	<u>28,331</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>213,330</u>	<u>(14,219)</u>	<u>(9,521)</u>	<u>8,051</u>	<u>8,986</u>	<u>206,627</u>
Other Financing Sources (Uses)						
Transfers In	-	-	120,000	-	-	120,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
Net Change in Fund Balances	213,330	(14,219)	110,479	8,051	8,986	326,627
Fund Balances - Beginning	98,134	50,248	32,554	14,898	11,144	206,978
Fund Balances - Ending	<u>\$ 311,464</u>	<u>\$ 36,029</u>	<u>\$ 143,033</u>	<u>\$ 22,949</u>	<u>\$ 20,130</u>	<u>\$ 533,605</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 General Fund Operating Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 211,572	\$ 211,572
Investment Earnings	275	275	1,758	1,483
Total Revenues	<u>275</u>	<u>275</u>	<u>213,330</u>	<u>213,055</u>
Expenditures				
Contingencies	300,000	300,000	-	300,000
Total Expenditures	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(299,725)</u>	<u>(299,725)</u>	<u>213,330</u>	<u>513,055</u>
Other Financing Sources (Uses)				
Transfers In	241,359	241,359	-	(241,359)
Total Other Financing Sources (Uses)	<u>241,359</u>	<u>241,359</u>	<u>-</u>	<u>(241,359)</u>
Net Change in Fund Balances	(58,366)	(58,366)	213,330	271,696
Fund Balances - Beginning	97,613	97,613	98,134	521
Fund Balances - Ending	<u>\$ 39,247</u>	<u>\$ 39,247</u>	<u>\$ 311,464</u>	<u>\$ 272,217</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Fairgrounds Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 4,400	\$ 4,400	\$ 382	\$ (4,018)
Other Income	127,600	127,600	100	(127,500)
Total Revenues	<u>132,000</u>	<u>132,000</u>	<u>482</u>	<u>(131,518)</u>
Expenditures				
Materials and Supplies	71,400	71,400	14,701	56,699
Total Expenditures	<u>71,400</u>	<u>71,400</u>	<u>14,701</u>	<u>56,699</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>60,600</u>	<u>60,600</u>	<u>(14,219)</u>	<u>(74,819)</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	60,600	60,600	(14,219)	(74,819)
Fund Balances - Beginning	97,932	97,932	50,248	(47,684)
Fund Balances - Ending	<u>\$ 158,532</u>	<u>\$ 158,532</u>	<u>\$ 36,029</u>	<u>\$ (122,503)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Information Systems Reserve
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Investment Earnings	\$ 500	\$ 500	\$ 479	\$ (21)
Other Income	1,000	1,000	-	(1,000)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>479</u>	<u>(1,021)</u>
Expenditures				
Materials and Supplies	10,000	10,000	10,000	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(8,500)</u>	<u>(8,500)</u>	<u>(9,521)</u>	<u>(1,021)</u>
Other Financing Sources (Uses)				
Transfers In	120,000	120,000	120,000	-
Total Other Financing Sources (Uses)	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>
Net Change in Fund Balances	111,500	111,500	110,479	(1,021)
Fund Balances - Beginning	39,456	39,456	32,554	(6,902)
Fund Balances - Ending	<u>\$ 150,956</u>	<u>\$ 150,956</u>	<u>\$ 143,033</u>	<u>\$ (7,923)</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Harney County Building Fund
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 10,200	\$ 10,200	\$ 9,600	\$ (600)
Investment Earnings	175	175	131	(44)
Other Income	-	-	1,950	1,950
Total Revenues	<u>10,375</u>	<u>10,375</u>	<u>11,681</u>	<u>1,306</u>
Expenditures				
Administration	600	600	570	30
Capital Outlay	15,000	15,000	3,060	11,940
Total Expenditures	<u>15,600</u>	<u>15,600</u>	<u>3,630</u>	<u>11,970</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,225)</u>	<u>(5,225)</u>	<u>8,051</u>	<u>13,276</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(5,225)	(5,225)	8,051	13,276
Fund Balances - Beginning	13,027	13,027	14,898	1,871
Fund Balances - Ending	<u>\$ 7,802</u>	<u>\$ 7,802</u>	<u>\$ 22,949</u>	<u>\$ 15,147</u>

Harney County, Oregon
 Budgetary Comparison Schedule - Cash Basis
 Archive Building
 For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Charges for Services	\$ 9,000	\$ 9,000	\$ 8,986	\$ (14)
Investment Earnings	100	100	-	(100)
Total Revenues	<u>9,100</u>	<u>9,100</u>	<u>8,986</u>	<u>(114)</u>
Expenditures				
Materials and Supplies	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Expenditures	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,600</u>	<u>6,600</u>	<u>8,986</u>	<u>2,386</u>
Other Financing Sources (Uses)				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	6,600	6,600	8,986	2,386
Fund Balances - Beginning	11,025	11,025	11,144	119
Fund Balances - Ending	<u>\$ 17,625</u>	<u>\$ 17,625</u>	<u>\$ 20,130</u>	<u>\$ 2,505</u>

Harney County, Oregon
Schedule of Deposits - Elected Officials
June 30, 2021

	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	6,639	16,507	-	23,146
Commissary	26,815	535	21,740	5,610
Inmate Trust Fund	4,211	21,750	10,367	15,594
Total Sheriff	<u>37,950</u>	<u>38,792</u>	<u>32,107</u>	<u>44,635</u>
Justice of the Peace				
Cash on hand	100	-	-	100
Checking	32,161	286,931	278,891	40,201
Total Justice of the peace	<u>32,261</u>	<u>286,931</u>	<u>278,891</u>	<u>40,301</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>\$ 70,671</u>	<u>\$ 325,723</u>	<u>\$ 310,998</u>	<u>\$ 85,396</u>

Harney County, Oregon
Schedule of Insurance in Force
June 30, 2021

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

Harney County, Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through Oregon Department of Administrative Services:			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665		\$ 1,202,782
Passed through Oregon Health Authority			
Women, Infants, and Children	10.557		49,729
Total U.S. Department of Agriculture			<u>1,252,511</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through Business Oregon			
Community Development Block Grants	14.228		156,824
Total U.S. Department of Housing and Urban Development			<u>156,824</u>
<u>U.S. Department of Interior</u>			
Direct			
PILT	15.226		1,192,825
Invasive & Noxious Plant Management	15.230		252,038
WaterSMART	15.507		46,423
Passed through Oregon Department of Administrative Services:			
Taylor Grazing	15.227		34,917
Total U.S. Department Interior:			<u>1,526,203</u>
<u>U.S. Department of Justice</u>			
Direct			
Drug Court Discretionary Program (BJA)	16.585		38,206
Passed through Oregon Department of Corrections			
Coronavirus Emergency Supplemental Funding	16.034		962
Passed through Oregon Criminal Justice Commission			
DOJ Cops Grant	16.710		45,999
Passed through Oregon Department of Justice			
Crime Victim Assistance	16.575		42,939
Total U.S. Department of Justice			<u>128,106</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Formula Grants for Rural Areas	20.509	33422	327,347
Transit Services Cluster			
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513		59,803
Total U.S. Department of Transportation			<u>387,150</u>

Harney County, Oregon
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2021

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Treasury</u>			
Passed through Oregon Department of Administrative Services: Corona Virus Relief Fund	21.019		793,068
Total U.S. Department of Treasury			<u>793,068</u>
<u>National Foundation on the Arts and the Humanities</u>			
Passed through Oregon State Library: Grants to States	45.310		1,182
Total National Foundation on the Arts and the Humanities			<u>1,182</u>
<u>U.S. Department of Veterans Affairs</u>			
Passed through Oregon Department of Veterans Affairs: Veterans Transportation Program	64.035		56,470
Total U.S Department of Veterans Affairs			<u>56,470</u>
<u>U.S. Department of Environmental Protection Agency</u>			
Direct Brownsfield Assessment and Cleanup Cooperative Agreements	66.818		330,774
Total US Environmental Protection Agency			<u>330,774</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Oregon Military Department Emergency Management & Performance	97.042		45,965
Passed Through Oregon Department of Administrative Services Disposal of Federal Surplus of Real Property	39.002		248
Donation of Federal Surplus Personal Property	39.003		302
Total U.S. Department of Homeland Security			<u>46,515</u>
<u>U.S. Department of Health and Human Resources</u>			
Passed through Oregon Health Authority Public Health Emergency Preparedness	93.069		22,472
Immunization Grants	93.268		95,568
Epidemiology & Lab Capacity for Infections Diseases	93.323		236,256
Maternal Child Health Services Grant	93.994		9,099
Passed through Oregon Department of Justice Child Support Enforcement	93.563		22,036
Total U.S. Department of Health and Human Resources			<u>385,431</u>
Total Federal Financial Assistance Expended			<u>\$ 5,064,234</u>

STATE AND FEDERAL REPORTS

Harney County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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, 2021. 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, 2021 and have issued our report thereon dated December 1, 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>
Road Department	Capital Outlay	\$ 411,259
Fields Disposal Site	Materials and Supplies	\$ 445
Building Program	Personal Services	\$ 1,115
BLM Sheriff Contract	Personal Services	\$ 4,518
Senior & Community Services	Materials and Supplies	\$ 78,025
9-1-1 Emergency Assistance	Personal Services	\$ 26,044
ELC Hub	Materials and Supplies	\$ 11,320
Lottery Economic Development	Materials and Supplies	\$ 8,130
SB 1065 Assessment	Materials and Supplies	\$ 9,203

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
December 1, 2021



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

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, 2021, and the related notes to the financial statements, which collectively comprise the County's cash basis financial statements, and have issued our report thereon dated December 1, 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
December 1, 2021



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

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, 2021. 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, 2021.

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
December 1, 2021

Harney County, Oregon
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2021

Section II - Financial Statement Findings

No Matters Reported

Section III - Findings and Questioned Costs for Federal Awards

No Matters Reported