



REPORT OF INDEPENDENT ACCOUNTANTS ON
LOCAL OPTION TAX LEVY FUND AND JAIL AND YOUTH SERVICES
OPERATING REPORT

LANE COUNTY, OREGON

June 30, 2019

Report of Independent Accountants

To the Board of County Commissioners
Lane County, Oregon

We have examined the Lane County, Oregon's (the County's) Local Option Tax Levy Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance (the Schedule) and management of the County's assertion that its Jail and Youth Services Operating Report (the Assertion) is in conformity with Board Order Nos. 13-02-12-06 and 18-10-16-07 regarding the five-year local option levy to restore jail beds and critical youth treatment facilities during the year ended June 30, 2019. The County's management is responsible for the Schedule in accordance with generally accepted accounting principles and the Assertion in accordance with Board Order Nos. 13-02-12-06 and 18-10-16-07. Our responsibility is to express an opinion on the Schedule and the Assertion based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule and the Assertion is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule and management's assertion. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule and the Assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule is presented in accordance with generally accepted accounting principles, in all material respects, and the Assertion is presented in accordance with Board Order Nos. 13-02-12-06 and 18-10-16-07, in all material respects.

Moss Adams LLP

Eugene, Oregon
November 26, 2019

Lane County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances
Local Option Tax Levy Fund

For the Fiscal Year Ended June 30, 2019

	<u>Actual Amounts</u>
<u>Revenues</u>	
Taxes and assessments	\$ 17,125,200
Intergovernmental	341,321
Charges for services	1,837
Investment earnings	461,709
Total revenues	17,930,067
<u>Expenditures</u>	
Current:	
Health and human services	1,972,034
Sheriff's office	15,300,065
Total expenditures	17,272,099
Net change in fund balances	657,968
Fund balance, June 30, 2018	23,358,442
Fund balance, June 30, 2019	\$ 24,016,410

Lane County, Oregon
Jail and Youth Services Operating Report
For Year Ended June 30, 2019

1. The County created a special revenue fund, Fund 290 – Local Option Levy Tax Fund, with the purpose of accounting for all tax levy revenue collected as described in Board Order Nos. 13-02-12-06 and 18-10-16-07, and Ballot Measure No. 20-213.
2. The County continued to appropriate Discretionary General Funds to fund jail services.
3. The County operated at least 255 local adult jail beds during the fiscal year ending June 30, 2019.
4. The County operated at least 16 youth detention beds and 16 youth treatment beds for the fiscal year ending June 30, 2019.
5. County jail operations received 84.5% of the current year amount collected, 79% of the fiscal year 2018 and 2017 amount collected, and 91% of all fiscal year amounts collected prior to 2017 from the levy for the fiscal year ending June 30, 2019, and critical youth services received 15.5% of the current amount collected, 21% of the fiscal year 2018 and 2017 amount collected, and 9% of all fiscal year amounts collected prior to 2017 from the levy for the fiscal year ending June 30, 2019.
6. The County's audited financial statements of Fund 290 – Local Option Levy Tax Fund received an unmodified opinion for the fiscal year ending June 30, 2019.