



Report of Independent Accountants on  
Local Option Tax Levy Fund and Jail and Youth Services  
Operating Report

**Lane County, Oregon**

June 30, 2022



MOSSADAMS



## Report of Independent Accountants

The Board of County Commissioners  
Lane County, Oregon

We have examined the Local Option Tax Levy Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance (the Schedule) as of and for the year ended June 30, 2022. Lane County, Oregon's (the County) management is responsible for presenting the Schedule as of and for the year ended June 30, 2022 in accordance with generally accepted accounting principles (GAAP).

We have also examined 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, 2022. The County's management is responsible for its Assertion. Our responsibility is to express an opinion on the Schedule and the Assertion based on our examinations.

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 is in accordance with GAAP and 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, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule and the 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 opinions.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the engagements.

In our opinion, the Schedule as of and for the year ended June 30, 2022 is presented in accordance with GAAP, in all material respects. In our opinion, the Assertion as of and for the year ended June 30, 2022 presented in accordance with Board Order Nos. 13-02-12-06 and 18-10-16-07, is fairly stated, in all material respects.

Eugene, Oregon  
May 8, 2023

Lane County, Oregon

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

**Local Option Tax Levy Fund**

For the Fiscal Year Ended June 30, 2022

	<b>Actual Amounts</b>
<u>Revenues</u>	
Taxes and assessments	\$ 20,412,059
Intergovernmental	200,506
Charges for services	14,202
Administrative and facility charges	174,384
Investment earnings	296,610
<b>Total revenues</b>	<b>21,097,761</b>
<u>Expenditures</u>	
Current:	
Health and human services	1,500,184
Public safety (sheriff's office)	20,129,248
<b>Total expenditures</b>	<b>21,629,432</b>
Net change in fund balance	(531,671)
Fund balance, June 30, 2021	24,355,241
<b>Fund balance, June 30, 2022</b>	<b>\$ 23,823,570</b>

**Lane County, Oregon**  
**Jail and Youth Services Operating Report**

For Year Ended June 30, 2022

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 255 local adult jail beds during the fiscal year ending June 30, 2022.
4. The County operated at least 16 youth detention beds and 16 youth treatment beds for the fiscal year ending June 30, 2022.
5. The County amounts collected from the levy during the fiscal year ending June 30, 2022, were allocated between jail operations and critical youth services in the follow manner:

<b>Tax Year</b>	<b>Jail Operations</b>	<b>Critical Youth Services</b>
2021-22	91.0%	9.0%
2020-21	91.0%	9.0%
2019-20	91.0%	9.0%
2018-19	84.5%	15.5%
2017-18	79.0%	21.0%
2016-17	79.0%	21.0%
Prior	91.0%	9.0%

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, 2022.