

REPORT OF INDEPENDENT ACCOUNTANT

To the Board of County Commissioners
Lane County, Oregon

We have examined the Local Option Levy Tax Fund Schedule of Revenues, Expenditures, and Change in Fund Balance (the schedule) and management's assertion, included in the accompanying Jail and Youth Services Operating Report, that Lane County, Oregon (the County) complied with Board Order No. 13-02-12-06 regarding the five-year local option levy to restore jail beds and critical youth treatment facilities during the year ended June 30, 2014. Management is responsible for the County's schedule and compliance with those requirements. Our responsibility is to express an opinion on the County's schedule and management's assertion about the County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the schedule and management's assertion that the County complied with the aforementioned requirements for the year ended June 30, 2014 is fairly stated, in all material respects.

Moss Adams, LLP

Eugene, Oregon
January 8, 2015

Lane County, Oregon

Local Option Levy Tax Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2014

	Actual Amounts
<u>Revenues</u>	
Taxes and assessments	\$ 14,212,298
Intergovernmental	207,502
Charges for services	465
Investment earnings	24,495
Interfund loan received	1,130,000
Total revenues	15,574,760
<u>Expenditures</u>	
Current - departmental:	
Health and human services	1,230,610
Sheriff's office	4,657,040
Total expenditures	5,887,650
 Net change in fund balance	 9,687,110
 Fund balance, June 30, 2013	 -
Fund balance, June 30, 2014	\$ 9,687,110

Lane County, Oregon
Jail and Youth Services Operating Report
For Year Ended June 30, 2014

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 No. 13-02-12-06 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, 2014.
4. The County operated at least 16 youth detention beds and 16 youth treatment beds for the fiscal year ending June 30, 2014.
5. County jail operations received 91% of the amount collected from the levy for the fiscal year ending June 30, 2014, and critical youth services received 9% of the amount collected from the levy for the fiscal year ending June 30, 2014.
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, 2014.