



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

LANE COUNTY, OREGON

June 30, 2018



MOSSADAMS



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 16-08-23-04 regarding the five-year local option levy to restore jail beds and critical youth treatment facilities during the year ended June 30, 2018. 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 16-08-23-04. 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 16-08-23-04, in all material respects.

Moss Adams, LLP

Eugene, Oregon
November 30, 2018

Lane County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances

Local Option Tax Levy Fund

For the Fiscal Year Ended June 30, 2018

	<u>Actual Amounts</u>
<u>Revenues</u>	
Taxes and assessments	\$ 12,110,875
Intergovernmental	299,068
Charges for services	80
Investment earnings	352,882
Total revenues	12,762,905
<u>Expenditures</u>	
Current:	
Health and human services	1,515,353
Sheriff's office	12,697,862
Total expenditures	14,213,215
Net change in fund balances	(1,450,310)
Fund balance, June 30, 2017	24,808,752
Fund balance, June 30, 2018	\$ 23,358,442

Lane County, Oregon
Jail and Youth Services Operating Report
For Year Ended June 30, 2018

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 16-08-23-04, 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 for the fiscal year ending June 30, 2018.
4. The County operated at least 16 youth detention beds and 16 youth treatment beds for the fiscal year ending June 30, 2018.
5. County jail operations received 79% of the current and prior year amounts collected from the levy for the fiscal year ending June 30, 2018, and critical youth services received 21% of the current and prior year amounts collected for the fiscal year ending June 30, 2018.
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, 2018.

