

# **CROOK COUNTY, OREGON**

## **FINANCIAL REPORT**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**

CROOK COUNTY OREGON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2023

**CROOK COUNTY, OREGON**

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
	<b><u>NUMBER</u></b>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
Management's Discussion and Analysis	I-VIII
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Balance Sheet – Governmental Funds	6
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds to the Statement of Activities	9
Proprietary Funds	
Statement of Net Position – Proprietary Funds	10
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	11
Statement of Cash Flows – Proprietary Funds	12
Statement of Fiduciary Net Position	13
Statement of Changes in Fiduciary Net Position	14
Notes to Basic Financial Statements	15
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Funding Progress	59
Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions	60
Major Governmental Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balances –Budget and Actual	
General Fund	61
Road Fund	62
Community Development Fund	63
Sheriff's Office Fund	64
Health Fund	65
Capital Asset Reserve Fund	66
Capital Projects Fund	67
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	69
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual Nonmajor Special Revenue Funds	
Clerk's Reserves	70
COCC Education Center	71

**CROOK COUNTY, OREGON**

**TABLE OF CONTENTS (CONTINUED)**

	<b><u>PAGE NUMBER</u></b>
SUPPLEMENTARY INFORMATION (CONTINUED)	
Nonmajor Special Revenue Funds	
Court Security	72
Taylor Grazing	73
Video Lottery	74
Mental Health A&D and Developmental Disabilities	75
Special Transportation	76
Special Projects on Federal Lands	77
Crooked River Watershed	78
Veterans Enhancement Program	79
Library	80
County Surveyor	81
County School Fund	82
Tourism Discretionary Funds	83
Fairgrounds Operation	84
Agriculture Extension District	85
Agriculture Extension Building Maintenance	86
Agriculture Extension Capital Reserve	87
Historical Museum	88
Historical Building Reserve	89
Crook County Road Agency	90
Nonmajor Capital Projects Funds	
Crook County Airport Project	91
Belknap Museum Project	92
Nonmajor Debt Service Funds	
General Obligation Bond	93
Proprietary Funds	
Proprietary Funds	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	
Landfill	94
Airport Operations	95
Weed Control	96
Facilities	97
<b>Other Financial Schedules</b>	
Schedule of Property Tax Transactions	
All Taxing Districts with the County	98
REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS	
Independent Auditor’s Report Required by Oregon State Regulations	99
Grant Compliance	
Schedule of Expenditures of Federal Awards	101
Report on Internal Controls over Financial Reports and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	102

**CROOK COUNTY, OREGON**

**TABLE OF CONTENTS (CONTINUED)**

	<b><u>PAGE NUMBER</u></b>
Report on Compliance with Requirements Applicable to Each Major Program And Internal Control over Compliance Required by the Uniform Guidance Schedule of Findings and Questioned Costs	104 107

CROOK COUNTY, OREGON

INTRODUCTORY SECTION

**CROOK COUNTY, OREGON**

**County Court Members**

<u>Name and Address</u>	<u>Term Expires</u>
Seth Crawford, County Judge	December 2024
Jerry Brummer, County Commissioner	December 2024
Brian Barney, County Commissioner	December 2026

**Elected Officials**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
John Soliz	County Assessor	December 2026
Cheryl Seely	County Clerk	December 2026
Kari Hathorn	County District Attorney	December 2024
John Gautney	County Sheriff	December 2024
Galan Carter	County Treasurer	December 2026
Greg Kelso	County Surveyor	December 2026

Board Members receive mail at the County address listed below:

300 NE 3<sup>rd</sup> Street Prineville, OR 97754

CROOK COUNTY, OREGON

FINANCIAL SECTION





**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

January 8, 2024

## **INDEPENDENT AUDITOR'S REPORT**

County Commissioners  
Crook County  
Prineville, Oregon

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the 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 financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crook County 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.

### **Change in Accounting Principle**

The County adopted new accounting guidance, GASB Statement No. 96- Subscription-Based Information Technology Agreements, during the fiscal year under audit. Our opinions are not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Crook County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditors' 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 auditors' 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 Crook County'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 Crook County'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.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary

information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, 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.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of court members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2024 on our consideration of the internal control over financial reporting and on our tests of 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 the effectiveness of the 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 internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 8, 2024, on our consideration of 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.



Kenny Allen, CPA  
PAULY, ROGERS AND CO., P.C.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

---

As management of Crook County, we offer readers of Crook County's financial statements this narrative overview and analysis of the financial activities of Crook County as of and for the fiscal year ended June 30, 2023.

### Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$90,031,457 as of June 30, 2023. Of this amount, \$57,096,242 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$30,104,719 as of June 30, 2022.
- The County's governmental funds reported a combined fund balance of \$81,066,321, a decrease of \$11,881,552 from June 30, 2022. Approximately forty-one percent, \$33,283,254, is available for spending at the County's discretion (assigned and unassigned fund balance), fifty-seven percent, \$45,986,826 is restricted and two percent, \$1,796,241 is inventory or prepaids and considered unspendable.
- County General Fund
  - The General Fund's fund balance was \$6,864,556 as of June 30, 2023, an increase of \$2,305,175.
  - Fund balance is seventy-three percent of the General Fund's expenditures at year end which is 8.8 months of General Fund expenditures. The County needs an adequate amount of carryover to cover its expenditures until November when it begins receiving property taxes. Property taxes make up about twenty percent of the Fund's revenue.
- Noncurrent liabilities were \$70,305,863 as of June 30, 2023, compared to noncurrent liabilities of \$68,371,074 as of June 30, 2022. The increase was primarily due to the correction to deferred revenue received from grants and recalculation of landfill postclosure costs.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Crook County's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-wide financial statements.

The *government-wide financial statements* are designed to provide readers with a broad overview of Crook County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of Crook County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Crook County is improving or deteriorating.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

---

The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2023. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, which will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Position* and *Statement of Activities*, distinguish functions of Crook County that are supported primarily by taxes and inter-governmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion of, their costs through user fees and charges (*business-type activities*). The governmental activities of Crook County include general government, highways and streets, public safety, health and welfare, and culture and education. The business-type activities of Crook County include landfill, airport and weed control.

The government-wide financial statements include one county service district, Crook County Agricultural Extension Service District. This entity is legally separate but is included as a blended component unit based on the criteria described in the Notes to Financial Statements (Note 1 – Summary of Significant Accounting Policies). Requests for copies of the separately issued financial statements for the District should be addressed to Crook County, 300 NE Third Street, Prineville, OR 97754.

The government-wide financial statements can be found on pages **4-5** of this report.

### Fund financial statements.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Crook County, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the funds of Crook County is classified in one of three categories: governmental funds, proprietary funds or fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and a reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities have been included in this report.

Crook County reported activity in twenty-eight individual governmental funds for the fiscal year ended June 30, 2023. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road, Sheriff's Office, Health, and Reserve). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

---

non-major governmental funds is provided in the form of combining statements in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

Crook County adopts an annual budget for each of its funds and a budgetary comparison statement has been provided for each to demonstrate compliance with its annual budget.

The Basic Governmental Fund Financial Statements can be found on pages **6-9** of this report.

Proprietary funds. Crook County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions as business-type activities in the government-wide financial statements. Crook County uses enterprise funds to account for its landfill, airport and weed control operations. An internal service fund is an accounting device to accumulate and allocate costs internally among Crook County's functions. Crook County uses an internal service fund to account for facilities services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the governmental-wide financial statements.

Proprietary funds financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise funds and internal service fund is provided in the "Other Supplementary Information" section of this report and in the budget to actual comparison schedules.

The Basic Proprietary Funds Financial Statements can be found on pages **10-13** of this report.

Fiduciary funds. Fiduciary funds, all of which are agency funds, are used to account for resources held for the benefit of third parties. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Crook County's own programs.

The Fiduciary Fund Statement can be found on pages **14**.

Notes to the financial statements. The notes provide additional information that is essential to an understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page **15** of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page **60**.

The combining statements referred to above in connection with non-major governmental funds and internal service funds are presented in the "Other Supplementary Information" section of this report.

### **Government-wide Financial Analysis**

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of Crook County, assets and deferred outflows exceed liabilities and deferred inflows by \$90,031,457 at June 30, 2023.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Fourteen percent of Crook County's net position represents its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Crook County uses these capital assets to provide services to citizens and this portion of net position is not available for future spending. Although Crook County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Crook County's net position restricted for use in its road maintenance, debt service and grant programs requirements total \$20,101,289, twenty-two percent of the net position. The remaining sixty-three percent, \$57,096,242, of Crook County's net position may be used to meet the County's on-going obligations to citizens and creditors.

As of June 30, 2023, Crook County reports positive balances in all three categories of net position (capital assets net of debt, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities are positive for capital assets, net of related debt and restricted for debt service and positive in the unrestricted category.

### CROOK COUNTY'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	June 30,		June 30,		June 30,	
	2023	2022	2023	2022	2023	2022
Assets other than capital assets	\$ 98,958,577	\$ 107,315,622	\$ 14,693,372	\$ 12,986,734	\$ 113,651,949	\$ 120,302,356
Capital assets	51,968,225	36,029,961	18,435,633	18,642,059	70,403,858	54,672,020
Total assets	<u>150,926,802</u>	<u>143,345,583</u>	<u>33,129,005</u>	<u>31,628,793</u>	<u>184,055,807</u>	<u>174,974,376</u>
Deferred outflows of resources	2,880,577	2,813,549	-	-	2,880,577	2,813,549
Current liabilities	11,810,900	8,567,423	310,295	847,845	12,121,195	9,415,268
Noncurrent liabilities	60,575,227	59,844,753	9,730,636	8,526,321	70,305,863	68,371,074
Total liabilities	<u>72,386,127</u>	<u>68,412,176</u>	<u>10,040,931</u>	<u>9,374,166</u>	<u>82,427,058</u>	<u>77,786,342</u>
Deferred inflows of resources	7,831,953	9,185,838	6,645,916	7,106,952	14,477,869	16,292,790
Net position						
Net investment in capital assets	-	20,043,795	12,833,926	12,891,179	12,833,926	32,934,974
Restricted	20,101,289	20,669,100	-	-	20,101,289	20,669,100
Unrestricted	<u>53,488,010</u>	<u>27,848,223</u>	<u>3,608,232</u>	<u>2,256,496</u>	<u>57,096,242</u>	<u>30,104,719</u>
Net position	<u>\$ 73,589,299</u>	<u>\$ 68,561,118</u>	<u>\$ 16,442,158</u>	<u>\$ 15,147,675</u>	<u>\$ 90,031,457</u>	<u>\$ 83,708,793</u>

Crook County's net position increased by \$6,322,664 during the fiscal year ended June 30, 2023.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

### CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities increased by \$5,028,181. This is mainly due to capital grants utilized to fund Fairgrounds infrastructure improvements and purchase vehicles for the Sheriff's Office along with a significant increase in investment revenue from strategic investment of the County's funds.

### CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of business-type activities increased by \$1,294,483. This is mainly due to increased activity at the Landfill during the year resulting in increased charges for services revenue.

### CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program revenues:						
Charges for services	\$ 6,174,616	\$ 10,520,704	\$ 5,733,739	\$ 3,353,341	\$ 11,908,355	\$ 13,874,045
Operating grants and contributions	27,716,232	16,230,942	309,550	8,841	28,025,782	16,239,783
Capital grants and contributions	2,160,010	335,778	-	-	2,160,010	335,778
General revenues:						
Property taxes	13,546,881	11,197,111	-	-	13,546,881	11,197,111
Other taxes	2,551,529	2,854,112	-	-	2,551,529	2,854,112
Investment revenue	2,649,035	(144,567)	165,529	-	2,814,564	(144,567)
Miscellaneous	205,827	1,712,128	-	317,795	205,827	2,029,923
Total revenues	55,004,130	42,706,208	6,208,818	3,679,977	61,212,948	46,386,185
Expenses:						
General government	21,965,710	10,650,360	-	-	21,965,710	10,650,360
Highways and streets	3,664,255	4,450,242	-	-	3,664,255	4,450,242
Public safety	13,650,016	12,986,645	-	-	13,650,016	12,986,645
Health and welfare	7,052,658	6,330,749	-	-	7,052,658	6,330,749
Culture and education	3,474,762	3,458,588	-	-	3,474,762	3,458,588
Interest on long-term debt	203,989	209,474	513,918	243,367	717,907	452,841
Landfill	-	-	3,441,600	2,165,811	3,441,600	2,165,811
Airport	-	-	688,986	285,404	688,986	285,404
Weed control	-	-	234,390	225,177	234,390	225,177
Total expenses	50,011,390	38,086,058	4,878,894	2,919,759	54,890,284	41,005,817
Change in net position before transfers	4,992,740	4,620,150	1,329,924	760,218	6,322,664	5,380,368
Transfers	35,441	(48,000)	(35,441)	48,000	-	-
Capital contributions	-	-	-	-	-	-
Change in net position	5,028,181	4,572,150	1,294,483	808,218	6,322,664	5,380,368
Sale of property	-	-	-	-	-	-
Net position, beginning	68,561,120	63,988,969	15,147,675	14,339,457	83,708,795	78,328,426
Net position, ending	\$ 73,589,302	\$ 68,561,120	\$ 16,442,158	\$ 15,147,675	\$ 90,031,457	\$ 83,708,795



# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

---

### Financial Analysis of the County's Funds

Crook County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds.* The focus of Crook County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing Crook County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending as of the end of the fiscal year.

As of June 30, 2023, \$81,066,321 is the reported combined ending fund balance for Crook County's governmental funds, a net decrease of \$11,881,552 from June 30, 2022. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2023, the fund balance of Crook County's General Fund was \$6,864,556. The fund balance increased by \$2,305,175 during the fiscal year ending June 30, 2023. The increase was due to increases in property tax, grant, and investment revenue.

Road Fund: The fund balance of the Road Fund decreased by \$43,415 to \$17,476,544. Decrease was due to the reduction in State revenue offset by investment revenue, and costs savings on Materials and Services and asset purchases.

Community Development Fund: The fund balance of the Community Development Fund was \$10,548,631, a decrease of \$558,502 during the fiscal year ended June 30, 2023. Data Center projects during the fiscal year were the primary reason for the decrease as fees are paid in full up front for work spanning the life of the projects.

Sheriff's Office Fund: The fund balance of the Sheriff's Office Fund was \$3,772,561, an increase of \$543,240 during the fiscal year ended June 30, 2023. The increase is due to an increase in property tax collected, investment revenue as well as savings realized from vacant personnel positions.

Health Fund: The fund balance of the Health Fund was \$2,456,506, a decrease of \$342,659 during the fiscal year ended June 30, 2023. Fund balance decrease was due to deferring unspent restricted grant revenue (which had been incorrectly recognized before being spent in prior years) as well as utilizing fund balance from prior years to cover increased programming as staff vacancies were filled for positions funded by grants that were paused in prior years.

Capital Project Fund: The fund balance of the Justice Center Project Fund decreased by \$13,082,448 to \$25,912,762 during the fiscal year ended June 30, 2023. The decrease was due to payments for construction in progress on the Justice Center.

Reserve Fund: The fund balance of the Reserve Fund decreased by \$2,139,965 to \$8,690,276. The decrease was due to the purchase of property from Crook County Airport.

*Proprietary funds.* The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

Landfill Fund: At June 30, 2023, the net position of the Landfill Fund was \$4,425,894, with operating income of \$2,626,171.

Airport Fund: At June 30, 2023, the net position of the Airport Fund \$11,722,879. The fund reports the construction in process related to the airport projects and the related debt.

### General Fund Budgetary Highlights

The budget for the General Fund was increased by \$9,922,900 and there were several appropriation transfers during FY 2023. Of the increase, \$9,700,000 was due to receiving state grants that passed through to the City of Prineville and Ochoco Irrigation District. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$107,396 less than estimated largely due to the timing revenue recognition for Federal and State Grants including the American Rescue Plan Act (ARPA). Expenditures were \$746,672 less than appropriated in the budget, consisting of positive variances in every department.

### Capital Asset and Debt Administration

Capital Assets. Crook County's investment in capital assets for its governmental and business-type activities as of June 30, 2023, was \$70,406,858, net of accumulated depreciation. The book value of the depreciable assets is sixty-seven percent of historical cost. This investment in capital assets includes land, construction in progress, buildings, equipment and infrastructure such as roads and bridges. Additional information on Crook County's capital assets is included in **Note 6 on pages 26-27** of this report.

Long-term debt. As of June 30, 2023, Crook County's outstanding bonded debt was \$52,268,310. Other long-term liabilities include compensated absences and the landfill closure and post-closure liability. Additional information on Crook County's long-term debt is included in **Note 7 on pages 28-29** of this report.

	Governmental activities		Business-type activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds	\$ 43,258,310	\$ 43,368,310	\$ -	\$ -	\$ 43,258,310	\$ 43,368,310
Full Faith & Credit	3,365,000	3,410,000	5,645,000	5,795,000	9,010,000	9,205,000
Total	\$ 46,623,310	\$ 46,778,310	\$ 5,645,000	\$ 5,795,000	\$ 52,268,310	\$ 52,573,310

### Key Economic Factors and Budget Information for the Future

- The cost of fringe benefits, primarily health insurance, will continue to have an impact on the County's budget.
- The County's FY 2023 adopted budget is \$182,792,509, an increase of approximately 22% from the Fiscal Year 2022 budget. The increase is due to the appropriation of the pass through of \$9,500,000

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2023

---

in state revenue and construction costs related to the Justice Center project and the Courthouse renovation.

- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2022 to Fiscal Year 2023 by over 9%, to \$3,127,764,578.

### **Requests for Information**

This financial report is designed to provide a general overview to those parties interested in Crook County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Crook County Finance, 200 NE Second Street, Prineville, OR 97754.

**CROOK COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**AT JUNE 30, 2023**

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 87,733,037	\$ 8,503,724	\$ 96,236,761
Accounts receivable	2,425,562	386,522	2,812,084
Property taxes receivable	453,237	-	453,237
Prepaid	27,225	-	27,225
Inventories	1,769,016	-	1,769,016
Lease receivable	6,550,500	5,803,126	12,353,626
Total current assets	<u>98,958,577</u>	<u>14,693,372</u>	<u>113,651,949</u>
Noncurrent assets:			
Capital assets			
Subscription Assets (net)	203,024	-	203,024
Lease assets (net)	399,950	463	400,413
Nondepreciable	21,280,890	420,370	21,701,260
Depreciable, net	30,084,361	18,014,800	48,099,161
Total noncurrent assets	<u>51,968,225</u>	<u>18,435,633</u>	<u>70,403,858</u>
<b>TOTAL ASSETS</b>	<u>150,926,802</u>	<u>33,129,005</u>	<u>184,055,807</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related deferrals	<u>2,880,577</u>	<u>-</u>	<u>2,880,577</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and other current liabilities	1,623,359	43,781	1,667,140
Deferred revenue	8,364,515	-	8,364,515
Accrued interest payable	24,775	58,193	82,968
Current portion of subscription liability	143,259	-	143,259
Current portion of lease liability	119,603	513	120,116
Current portion of bonds payable (net of premium)	582,129	153,095	735,224
Accrued compensated absences	953,260	54,713	1,007,973
Total current liabilities	<u>11,810,900</u>	<u>310,295</u>	<u>12,121,195</u>
Noncurrent liabilities:			
Landfill postclosure costs	-	4,282,537	4,282,537
Noncurrent portion of subscription liability	22,769	-	22,769
Noncurrent portion of lease liability	285,384	-	285,384
Noncurrent portion of bonds payable (net of premium)	55,344,820	5,448,099	60,792,919
Other post employment liability	522,649	-	522,649
Net pension liability	4,399,605	-	4,399,605
Total noncurrent liabilities	<u>60,575,227</u>	<u>9,730,636</u>	<u>70,305,863</u>
<b>TOTAL LIABILITIES</b>	<u>72,386,127</u>	<u>10,040,931</u>	<u>82,427,058</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related deferrals	1,492,855	-	1,492,855
Leases	<u>6,339,098</u>	<u>6,645,916</u>	<u>12,985,014</u>
<b>TOTAL LIABILITIES</b>	<u>7,831,953</u>	<u>6,645,916</u>	<u>14,477,869</u>
<b>NET POSITION</b>			
Net investment in capital assets	-	12,833,926	12,833,926
Restricted for:			
Highways and streets	15,707,528	-	15,707,528
Debt service	24,718	-	24,718
Grant programs	4,369,043	-	4,369,043
Unrestricted	<u>53,488,010</u>	<u>3,608,232</u>	<u>57,096,242</u>
<b>NET POSITION</b>	<u>\$ 73,589,299</u>	<u>\$ 16,442,158</u>	<u>\$ 90,031,457</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Primary Government</b>							
Governmental activities							
General government	\$ 21,965,710	\$ 4,411,508	\$ 13,614,857	\$ 500,000	\$ (3,439,345)	\$ -	\$ (3,439,345)
Highways and streets	3,664,255	125,400	5,301,359	-	1,762,504	-	1,762,504
Public safety	13,650,016	704,714	2,373,049	754,660	(9,817,593)	-	(9,817,593)
Health and welfare	7,052,658	545,451	5,716,724	-	(790,483)	-	(790,483)
Culture and education	3,474,762	387,543	710,243	905,350	(1,471,626)	-	(1,471,626)
Interest on long-term debt	203,989	-	-	-	(203,989)	-	(203,989)
Total governmental activities	50,011,390	6,174,616	27,716,232	2,160,010	(13,960,532)	-	(13,960,532)
<b>Business-type activities</b>							
Landfill	3,441,600	2,626,171	-	-	-	(815,429)	(815,429)
Airport	688,986	2,916,543	299,013	-	-	2,526,570	2,526,570
Weed control	234,390	191,025	10,537	-	-	(32,828)	(32,828)
Interest expense	513,918	-	-	-	-	(513,918)	(513,918)
Total business-type activities	4,878,894	5,733,739	309,550	-	-	1,164,395	1,164,395
Total primary government	54,890,284	11,908,355	28,025,782	2,160,010	(13,960,532)	1,164,395	(12,796,137)
General revenues							
Property taxes for general purposes					13,546,881	-	13,546,881
Other taxes					2,551,529	-	2,551,529
Investment revenue					2,649,035	165,529	2,814,564
Miscellaneous					205,827	-	205,827
Transfers					35,441	(35,441)	-
Total general revenues and transfers					18,988,713	130,088	19,118,801
Changes in net position					5,028,181	1,294,483	6,322,664
Net position - beginning of year					68,561,118	15,147,675	83,708,793
Net position - ending					\$ 73,589,299	\$ 16,442,158	\$ 90,031,457

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AT JUNE 30, 2023**

	General Fund	Road Fund	Community Development	Sheriff's Office	Health Fund	Reserve Fund	Justice Center Project	Other Governmental Funds	Total
<b>ASSETS</b>									
Cash and investments	\$ 11,234,638	\$ 15,697,391	\$ 10,583,888	4,172,159	\$ 3,406,345	\$ 8,453,468	\$ 26,584,818	\$ 6,474,374	\$ 86,607,081
Accounts receivable (net of allowance for uncollectibles)	959,879	81,095	62,223	110,149	109,496	42,301	377,783	676,425	2,419,351
Property taxes receivable	412,334	-	-	-	-	-	-	40,903	453,237
Prepaid	-	-	-	-	27,225	-	-	-	27,225
Lease receivable	-	-	-	-	-	6,217,724	-	-	6,217,724
Due from other funds	423,839	-	-	-	-	-	-	-	423,839
Inventories	-	1,769,016	-	-	-	-	-	-	1,769,016
<b>Total Assets</b>	<b>\$ 13,030,690</b>	<b>\$ 17,547,502</b>	<b>\$ 10,646,111</b>	<b>\$ 4,282,308</b>	<b>\$ 3,543,066</b>	<b>\$ 14,713,493</b>	<b>\$ 26,962,601</b>	<b>\$ 7,191,702</b>	<b>\$ 97,917,473</b>
<b>LIABILITIES</b>									
Accounts payable and other current liabilities	\$ 329,668	\$ 70,958	97,480	\$ 264,407	\$ 84,803	\$ -	\$ 630,012	\$ 118,684	\$ 1,596,012
Due to other funds	-	-	-	-	-	-	-	423,839	423,839
Deferred Revenue	5,430,570	-	-	245,340	1,001,757	-	419,827	1,267,021	8,364,515
<b>Total Liabilities</b>	<b>5,760,238</b>	<b>70,958</b>	<b>97,480</b>	<b>509,747</b>	<b>1,086,560</b>	<b>-</b>	<b>1,049,839</b>	<b>1,809,544</b>	<b>10,384,366</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable property tax revenue	405,896	-	-	-	-	-	-	37,673	443,569
Leases	-	-	-	-	-	6,023,217	-	-	6,023,217
<b>Total Deferred Inflows of Resources</b>	<b>405,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,023,217</b>	<b>-</b>	<b>37,673</b>	<b>6,466,786</b>
<b>FUND BALANCES</b>									
Non-spendable									
Prepaid	-	-	-	-	27,225	-	-	-	27,225
Inventory	-	1,769,016	-	-	-	-	-	-	1,769,016
Restricted for state and federal program:	-	15,707,528	-	-	2,429,281	-	-	1,912,537	20,049,346
Restricted for capital projects	-	-	-	-	-	-	25,912,762	-	25,912,762
Restricted for debt service	-	-	-	-	-	-	-	24,718	24,718
Assigned	-	-	10,548,631	3,772,561	-	8,690,276	-	3,407,230	26,418,698
Unassigned	6,864,556	-	-	-	-	-	-	-	6,864,556
<b>TOTAL FUND BALANCES</b>	<b>6,864,556</b>	<b>17,476,544</b>	<b>10,548,631</b>	<b>3,772,561</b>	<b>2,456,506</b>	<b>8,690,276</b>	<b>25,912,762</b>	<b>5,344,485</b>	<b>81,066,321</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 13,030,690</b>	<b>\$ 17,547,502</b>	<b>\$ 10,646,111</b>	<b>\$ 4,282,308</b>	<b>\$ 3,543,066</b>	<b>\$ 14,713,493</b>	<b>\$ 26,962,601</b>	<b>\$ 7,191,702</b>	<b>\$ 97,917,473</b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**AT JUNE 30, 2023**

Total fund balances - governmental fund type		\$ 81,066,321
Capital assets (including lease and subscription assets) used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		51,615,470
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property taxes earned but unavailable		443,569
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	\$ (24,775)	
Subscription liability	(166,028)	
Lease liability	(48,738)	
Accrued compensated absences	<u>(951,108)</u>	
		(1,190,649)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.		
Bonds payable unamortized premium		(55,926,949)
Other post employment liability		(522,649)
Net Pension Liability - the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(4,399,605)
Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.		1,387,722
Net position of internal service fund, less net capital assets		<u>1,116,069</u>
<b>Net position of governmental activities</b>		<b><u><u>\$ 73,589,299</u></u></b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Road Fund	Community Development	Sheriff's Office	Health Fund	Reserve Fund	Justice Center Project	Other Governmental Funds	Total
<b>REVENUES</b>									
Taxes									
Property taxes	\$ 2,451,659	\$ -	\$ -	\$ 8,422,428	\$ -	\$ -	\$ -	\$ 2,605,080	\$ 13,479,167
Other taxes	2,032,195	-	-	-	-	-	-	519,334	2,551,529
Interest	433,451	327,862	232,437	115,853	65,850	336,589	981,115	129,345	2,622,502
Licenses, permits and fees	460,745	20,114	2,738,179	122,775	89,902	-	-	102,862	3,534,577
Charges for services	4,890,130	105,286	2,826	581,939	455,549	-	-	370,748	6,406,478
Miscellaneous	-	-	-	62,513	84,839	-	-	58,475	205,827
Donations/contributions	-	-	-	-	95	-	-	301,516	301,611
Intergovernmental									
Local	373,223	-	-	3,937	102,417	23,446	-	104,120	607,143
State	992,529	4,416,435	-	2,837,200	465,135	-	-	6,609,780	15,321,079
Federal	12,174,572	-	-	286,572	670,020	-	-	515,245	13,646,409
Total Revenues	<u>23,808,504</u>	<u>4,869,697</u>	<u>2,973,442</u>	<u>12,433,217</u>	<u>1,933,807</u>	<u>360,035</u>	<u>981,115</u>	<u>11,316,505</u>	<u>58,676,322</u>
<b>EXPENDITURES</b>									
Current									
General government	8,285,688	-	3,531,944	-	-	-	-	592,815	12,410,447
Highways and streets	-	3,783,546	-	-	-	-	-	-	3,783,546
Public safety	1,079,779	-	-	10,858,426	-	-	1,866,174	37,000	13,841,379
Health and welfare	-	-	-	-	3,007,466	-	-	4,177,796	7,185,262
Culture and education	-	-	-	-	-	-	-	3,794,844	3,794,844
Debt service									
Principal	-	-	-	-	-	-	-	110,000	110,000
Interest	-	-	-	-	-	-	-	465,000	465,000
Capital outlay	32,261	1,129,566	-	1,040,342	-	2,500,000	12,197,389	1,139,378	18,038,936
Total Expenditures	<u>9,397,728</u>	<u>4,913,112</u>	<u>3,531,944</u>	<u>11,898,768</u>	<u>3,007,466</u>	<u>2,500,000</u>	<u>14,063,563</u>	<u>10,316,833</u>	<u>59,629,414</u>
Excess (Deficiency) of revenues over expenditures	<u>14,410,776</u>	<u>(43,415)</u>	<u>(558,502)</u>	<u>534,449</u>	<u>(1,073,659)</u>	<u>(2,139,965)</u>	<u>(13,082,448)</u>	<u>999,672</u>	<u>(953,092)</u>
<b>Other financing sources (uses)</b>									
Subscription proceeds	40,756	-	-	-	-	-	-	-	40,756
Transfers in	-	-	-	8,791	731,000	-	-	576,141	1,315,932
Transfers out	(1,141,700)	-	-	-	-	-	-	(138,791)	(1,280,491)
Bonds proceeds, net	-	-	-	-	-	-	-	-	-
Special Payments	(11,004,657)	-	-	-	-	-	-	-	(11,004,657)
Total other financing sources and uses	<u>(12,105,601)</u>	<u>-</u>	<u>-</u>	<u>8,791</u>	<u>731,000</u>	<u>-</u>	<u>-</u>	<u>437,350</u>	<u>(10,928,460)</u>
Net change in fund balances	2,305,175	(43,415)	(558,502)	543,240	(342,659)	(2,139,965)	(13,082,448)	1,437,022	(11,881,552)
Fund Balances - beginning	4,559,381	17,519,959	11,107,133	3,229,321	2,799,165	10,830,241	38,995,210	3,907,463	92,947,873
Fund Balances - ending	<u>\$ 6,864,556</u>	<u>\$ 17,476,544</u>	<u>\$ 10,548,631</u>	<u>\$ 3,772,561</u>	<u>\$ 2,456,506</u>	<u>\$ 8,690,276</u>	<u>\$ 25,912,762</u>	<u>\$ 5,344,485</u>	<u>\$ 81,066,321</u>

The accompanying notes are an integral part of this statement.



**CROOK COUNTY, OREGON**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

---

Amount reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total government funds \$ (11,881,552)

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions	\$ 17,417,173	
Book value of disposed assets	-	
Depreciation expense	<u>(1,569,907)</u>	15,847,266

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Change in deferred revenue		67,714
Change in subscription assets (net)/subscription liabilities		36,996
Change in lease assets (net)/lease liabilities		(454)

Long-term debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which debt proceeds exceeds principal payments:

552,128

Change in net position of ISF, net of capital assets 614,672

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Changes in:

Other post employment liability	60,100	
Accrued compensated absences	(23,622)	
Accrued interest	<u>283</u>	36,761

The Pension Expense represents the change in Net Pension Liability from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits.

(245,350)

Change in net position of governmental activities. \$ 5,028,181

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**AT JUNE 30, 2023**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Internal Service Fund</b>
	<b>Landfill</b>	<b>Weed Control</b>	<b>Airport</b>	<b>TOTAL</b>	<b>Facilities</b>
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 5,222,012	\$ 261,617	\$ 3,020,095	\$ 8,503,724	\$ 1,125,956
Accounts receivable	158,796	952	226,774	386,522	6,211
Lease receivable	89,675	-	5,713,451	5,803,126	332,776
Total current assets	5,470,483	262,569	8,960,320	14,693,372	1,464,943
Noncurrent assets:					
Capital assets:					
Leased assets (net of amortization)	463	-	-	463	352,755
Nondepreciable	420,370	-	-	420,370	-
Depreciable, Net	2,973,042	59,181	14,982,577	18,014,800	33,058
Total noncurrent assets	3,393,875	59,181	14,982,577	18,435,633	385,813
<b>TOTAL ASSETS</b>	<b>8,864,358</b>	<b>321,750</b>	<b>23,942,897</b>	<b>33,129,005</b>	<b>1,850,756</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and other current liabilities	31,130	8,651	4,000	43,781	27,347
Accrued compensated absences	34,999	19,714	-	54,713	2,152
Interest payable	-	-	58,193	58,193	-
Current portion of lease liabilities	513	-	-	513	98,614
Current portion discount on bonds	-	-	(1,905)	(1,905)	-
Current portion of bonds payable	-	-	155,000	155,000	-
Total current liabilities	66,642	28,365	215,288	310,295	128,113
Noncurrent liabilities					
Lease liability	-	-	-	-	257,635
Bonds payable	-	-	5,490,000	5,490,000	-
Discounts on bonds payable	-	-	(41,901)	(41,901)	-
Landfill postclosure costs	4,282,537	-	-	4,282,537	-
Total noncurrent liabilities	4,282,537	-	5,448,099	9,730,636	257,635
<b>TOTAL LIABILITIES</b>	<b>4,349,179</b>	<b>28,365</b>	<b>5,663,387</b>	<b>10,040,931</b>	<b>385,748</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Leases	89,285	-	6,556,631	6,645,916	315,881
Total deferred inflows of resources	89,285	-	6,556,631	6,645,916	315,881
<b>NET POSITION</b>					
Net investment in capital assets	3,393,362	59,181	9,381,383	12,833,926	418,871
Unrestricted	1,032,532	234,204	2,341,496	3,608,232	730,256
<b>NET POSITION</b>	<b>\$ 4,425,894</b>	<b>\$ 293,385</b>	<b>\$ 11,722,879</b>	<b>\$ 16,442,158</b>	<b>\$ 1,149,127</b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Landfill	Weed Control	Airport	Totals	Facilities
<b>OPERATING REVENUES</b>					
Charges for services	\$ 2,626,171	\$ 191,025	\$ 2,916,543	\$ 5,733,739	\$ 1,990,806
Intergovernmental	-	10,537	299,013	309,550	483,659
Total operating revenues	2,626,171	201,562	3,215,556	6,043,289	2,474,465
<b>OPERATING EXPENSES</b>					
Salaries and wages	728,920	162,562	-	891,482	578,353
Materials and services	2,407,641	63,648	375,485	2,846,774	1,025,786
Depreciation	305,039	8,180	313,501	626,720	108,814
Total operating expenses	3,441,600	234,390	688,986	4,364,976	1,712,953
Operating income (loss)	(815,429)	(32,828)	2,526,570	1,678,313	761,512
<b>NONOPERATING REVENUES/EXPENSES</b>					
Investment earnings	101,921	5,034	58,574	165,529	26,533
Interest expense	-	-	(513,918)	(513,918)	(181,400)
Total nonoperating revenues/expenses	101,921	5,034	(455,344)	(348,389)	(154,867)
Income before transfers	(713,508)	(27,794)	2,071,226	1,329,924	606,645
Transfers out	-	-	(35,441)	(35,441)	-
Total nonoperating transfers	-	-	(35,441)	(35,441)	-
Changes in net position	(713,508)	(27,794)	2,035,785	1,294,483	606,645
Net Position - beginning	5,139,402	321,179	9,687,094	15,147,675	542,482
Net Position - ending	\$ 4,425,894	\$ 293,385	\$ 11,722,879	\$ 16,442,158	\$ 1,149,127

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Business-Type Activities - Enterprise Funds</u>				<u>Internal Service Fund</u>
	<u>Landfill</u>	<u>Weed Control</u>	<u>Airport</u>	<u>Total</u>	<u>Facilities</u>
<b>Cash flows from operating activities</b>					
Receipts from customers	\$ 2,702,247	\$ 200,610	\$ 2,891,768	\$ 5,794,625	\$ 2,109,096
Payments to suppliers	(1,606,252)	(59,994)	(371,485)	(2,037,731)	(1,138,618)
Payments to employees	(722,603)	(160,640)	-	(883,243)	(582,333)
Net cash (used) by operating activities	<u>373,392</u>	<u>(20,024)</u>	<u>2,520,283</u>	<u>2,873,651</u>	<u>388,145</u>
<b>Cash flows from noncapital financing activities</b>					
Transfers from (to) other funds	-	-	(35,441)	(35,441)	-
<b>Cash flows from capital and related financing activities</b>					
Purchase of capital assets	(259,140)	-	(162,281)	(421,421)	-
Net cash provided (used) by capital and related financing activities	<u>(259,140)</u>	<u>-</u>	<u>(162,281)</u>	<u>(421,421)</u>	<u>-</u>
<b>Cash flows from investing activities</b>					
Payment of bond principal	-	-	(150,000)	(150,000)	-
Interest received	101,821	5,034	58,574	165,429	21,626
Interest paid	-	-	(513,289)	(513,289)	(181,400)
Net cash provided (used) by investing activities	<u>101,821</u>	<u>5,034</u>	<u>(604,715)</u>	<u>(497,860)</u>	<u>(159,774)</u>
<b>Net increase (decrease) in cash</b>	<u>216,073</u>	<u>(14,990)</u>	<u>1,717,846</u>	<u>1,918,929</u>	<u>228,371</u>
Cash and cash equivalents - beginning	<u>5,005,939</u>	<u>276,607</u>	<u>1,302,249</u>	<u>6,584,795</u>	<u>897,585</u>
Cash and cash equivalents - ending	<u>\$ 5,222,012</u>	<u>\$ 261,617</u>	<u>\$ 3,020,095</u>	<u>\$ 8,503,724</u>	<u>1,125,956</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>					
Operating income (loss)	<u>(815,429)</u>	<u>(32,828)</u>	<u>2,526,570</u>	<u>1,678,313</u>	<u>761,512</u>
Adjustments to reconcile operating income to net cash provided by operating					
Depreciation	305,039	8,180	313,501	626,720	108,814
Change in lease receivable	-	-	304,498	304,498	-
Change in accounts receivable	76,076	(952)	(226,774)	(151,650)	(2,678)
Change in accounts payable	(556,535)	3,654	4,000	(548,881)	(14,218)
Change in deferred leases	-	-	(401,512)	(401,512)	-
Change in deferred revenue	-	-	-	-	(362,691)
Change in lease liabilities	-	-	-	-	(98,614)
Change in accrued compensated absences	6,317	1,922	-	8,239	(3,980)
Change in closure/postclosure	1,357,924	-	-	1,357,924	-
Total adjustments	<u>1,188,821</u>	<u>12,804</u>	<u>(6,287)</u>	<u>1,195,338</u>	<u>(373,367)</u>
Net cash provided by operating activities	<u>\$ 373,392</u>	<u>\$ (20,024)</u>	<u>\$ 2,520,283</u>	<u>\$ 2,873,651</u>	<u>\$ 388,145</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY**  
**STATEMENT OF FIDUCIARY ASSETS**  
**CUSTODIAL FUNDS**  
**AT JUNE 30, 2023**

---

**ASSETS**

Cash and investments	\$ 341,078
Accounts receivable	<u>4,586</u>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 345,664</u></u></b>
---------------------	---------------------------------

**LIABILITIES**

Accounts payable	\$ 145,112
------------------	------------

**NET POSITION**

Restricted for taxing districts- Due to taxing districts	<u>200,552</u>
--	----------------

<b>Total LIABILITIES AND NET POSITION</b>	<b><u><u>\$ 345,664</u></u></b>
---	---------------------------------

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

---

<b>ADDITIONS</b>	<u>Custodial Funds</u>
Investment earnings	\$ 26,291
Property tax collections	64,386,412
Miscellaneous	<u>725,524</u>
<b>TOTAL ADDITIONS</b>	<u>65,138,227</u>
<b>DEDUCTIONS</b>	
Materials and services	206,210
Property tax distributions	<u>64,990,714</u>
<b>TOTAL DEDUCTIONS</b>	<u>65,196,924</u>
<b>CHANGE IN NET POSITION</b>	(58,697)
<b>NET POSITION HELD - BEGINNING</b>	<u>259,249</u>
<b>NET POSITION HELD - ENDING</b>	<u><u>\$ 200,552</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

(1) **Summary of Significant Accounting Policies**

A. Description of Reporting Entity

The accompanying financial statements present the activities of Crook County (the County), and its one component unit, a legally separate organization for which the County is considered to be financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's governing board, and (a) the ability to impose its will on the organization or (b) the organization provides a financial benefit to, or imposes as specific financial burden on, the primary government. Component units may either be blended in to the County's operations or reported discretely in a separate column based on the closeness of the relationship to the County.

The County Court, consisting of a County Judge and two Commissioners elected at-large, serves as the governing board for the County and for the component unit.

**Blended Component Units**

Agricultural Extension Service District

Agricultural Extension Service District (the District), the County's component unit, furnishes support staff and a program coordinator for Oregon State University Extension Service. It issues separate financial statements which are available in the Crook County Finance Department. The County Court is financially accountable for the District.

Crook County Road Agency

Crook County Road Agency (the Agency), the County's component unit, receives and distributes U.S. Forest Service Secure Rural School funds for road construction and all other necessary or appropriate functions. The County Court is financially accountable for the District.

Other Component Units

There are other districts within the County that have not been included as component units of the County. The County Court appoints the boards of special road districts and vector districts; however, the County Court does not exercise any administrative or financial control. These districts are autonomous Oregon municipal corporations and are not considered component units of Crook County.

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The statement of net position and the statement of activities display information about the primary government (the County) and its component unit. These statements include the financial activities of the overall government, 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 non-exchange 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 the different business-type activities of the County and 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. Program revenues include (a) fees, fines and 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, are presented as general revenues.



CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(1) Summary of Significant Accounting Policies (continued)**

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. 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 non-major funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

**GOVERNMENTAL FUNDS**

General Fund: The financial resources of the general government are accounted for in the General Fund, except those that are more appropriately or are required to be, accounted for in another fund. The General Fund's primary revenue sources are property taxes, Federal and State of Oregon payments and fees for services. The major expenditure categories are general government, public safety and public health services.

Road Fund: The financial resources, primarily motor vehicle taxes received from the State of Oregon and Federal Forest Receipts, of the County's Road Department are used for the building, repair and maintenance of the County's roads, bridges, culverts, street lighting and drainage.

Community Development Fund: The financial resources are primarily from fees for services and permits with expenditures for programs for land-use planning, in-site systems, building safety and code compliance.

Sheriff's Office Fund: The financial resources are primarily from property taxes and federal and state grants with expenditures for public safety.

Jail Project Fund: This capital project fund accounts for the resources from the bonds issued in FY 2018 and the related expenditures for the construction of the County's jail.

Health Fund: The financial resources are primarily federal and state grants and similar special-purpose revenues with expenditures for health services and other services as directed by each grant.

Reserve Fund: This fund accumulates resources for long-term projects as determined by the County Court.

Capital Project Fund: The financial resources are primarily bond proceeds with expenditures for construction of a new Justice Center.

The County reports the following enterprise funds, two of which are major:

Landfill: This fund accounts for the operations of the County's sanitary landfill.

Airport: This fund accounts for assets and certain activity at the local airport which are jointly owned by the County and the City of Prineville and currently operated by the City. The City and County are parties to an intergovernmental agreement for City operations of the airport

Weed Control (nonmajor fund): Charges for services provide funding for weed control.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(1) Summary of Significant Accounting Policies (continued)**

The County reports the following internal service fund:

Facilities: This internal service fund accounts for facilities services provided to other County departments on a cost recovery basis.

The County also reports the following custodial fund type in its financial statements:

Custodial Fund: These funds account for monies held on behalf of school districts, special districts and retirement boards that use the County as a depository; property taxes collected on behalf of other governments; and surety bonds and performance deposits.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide, Proprietary, and Fiduciary Fund Financial Statement: The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Measurement focus refers to “what” is being measured by a fund. Basis of accounting refers to “when” revenues, expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of presentation refers to the application of measurement focus and basis of accounting to financial statement types.

Government-wide, Proprietary and Fiduciary Fund Financial Statements

*Governmental Fund Financial Statements:* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

Government-wide, proprietary and fiduciary fund statements are accounted for using the economic resources measurement focus, whereby all assets, deferred outflows of resources, liabilities and deferred inflows of resources are included in the Statement of Net Position. {see the rest in Lane County]

D. Cash, Cash Equivalents, and Investments

State statutes authorize the County to invest in obligations of the U.S. Treasury, certificates of deposit, U.S. government agency securities, instrumentalities of U.S. government-sponsored corporations, commercial paper, bankers’ acceptances, repurchase agreements and the State of Oregon Treasurer’s Local Government Investment Pool (LGIP). Additionally, Oregon Revised Statutes require that deposits be made with approved depository banks. Local Government Investment Pool balances are backed by the full faith and credit of the State of Oregon.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(1) Summary of Significant Accounting Policies (continued)**

The County maintains a cash and investment pool for all of the County's funds. Monies within the cash and investment pool are identified by fund and by type. Interest earned on the cash and investment pool is allocated to the individual funds based on the individual fund's average cash balance for the period in which the interest was earned. For the *Statement of Cash Flow* purposes, the County considers "cash" to include the pooled cash and investments. The cash and investment pool possesses the general characteristics of a demand deposit account since the cash and investment pool has sufficient liquidity in that any fund may deposit or withdraw cash at any time without notice or penalty.

E. Receivables and Payables

Real and personal property taxes receivable that are collected within 60 days after year-end are considered measurable and available, and therefore, are recognized as revenue. The remaining balance is recorded as unavailable or unearned revenue because it is not deemed available to finance the operations of the current period. Property taxes are levied and become a lien on the property as of July 1. Taxes are payable in three installments on November 15, February 15 and May 15. Taxes unpaid as of May 16 are considered delinquent. All property taxes are billed and collected by the County.

Grant proceeds are recorded as revenue in the period in which qualified program expenditures are incurred. Franchise fees and transient room taxes are recorded as revenue in the period in which they are earned, provided they are remitted to the County within 60 days after year-end.

All governmental type accounts receivable, property taxes, grants, notes, assessments and other receivables are shown net of an allowance for uncollectible accounts, and as of June 30, 2023, no uncollectible amounts are anticipated or have been recognized by management.

F. Supply Inventories and Prepays

Inventories, consisting primarily of road department rock and gravel, are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when purchased.. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

G. Capital Assets and Depreciation

Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, culverts, etc.). Capital assets are reported in the government-wide financial statements. In the governmental funds statements, capital assets are charged to expenditures as purchased. Donated fixed assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2011, consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(1) Summary of Significant Accounting Policies (continued)**

Depreciation of exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

<u>ASSET</u>	<u>YEARS</u>
Buildings & Improvements	40-50
Roads and Infrastructure	50
Equipment and Vehicles	10
Landfill Cells	50

H. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the Statement of Financial Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

I. Interfund Transactions

Payments between funds – reimbursements when one fund incurs a cost and then charges the appropriate benefiting fund – are considered transfers in and transfers out respectively.

Payments to county component units are budgeted as Special payments and on the financial statements are treated as a transfer as they are offsetting payments.

J. Subscription Assets and Subscription Liabilities

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

In the government-wide financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made during the subscription term is reported as other financing sources. The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government’s incremental borrowing rate if the interest rate is not readily determinable. Amortization of the discount on the subscription liability is recognized as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(1) Summary of Significant Accounting Policies (continued)**

K. Leased Assets and Lease Liabilities

Leased assets are assets which the County leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

L. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period.

M. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave balances for employees who currently are eligible to receive termination payments and for other employees who are expected to become eligible in the future to receive such payments upon termination are included.

N. Retirement Plans

Only employees of the County's law enforcement departments are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

O. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

P. Net Position

Net position is comprised of net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

(1) **Summary of Significant Accounting Policies (continued)**

Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation and reduced by any outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. A portion of Net Position is restricted for highways and streets and grant programs..

Unrestricted net position – consists of all other assets, deferred outflows of resources, less liabilities and deferred inflows of resources that are not included in the other categories previously mentioned.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Q. Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions.

This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. To date, the Board has not delegated that authority to any other government officials.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

**(1) Summary of Significant Accounting Policies (continued)**

The County has approved the following order of spending regarding fund balance categories: Restricted, Committed, Assigned, Unassigned.

R. Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access
- Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)
- Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**(2) Stewardship, Compliance, and Accountability**

A. Budget Requirements, Compliance, and Accountability

Budgets are prepared on the modified accrual basis for all funds, except for the Fiduciary Fund, all of which are agency funds that account for "pass-through" transactions. The County adopts annual budgets for each of its funds, and sub-funds as determined appropriate and as required by state law. The resolution, authorizing appropriations for each fund, sets the level by which expenditures cannot lawfully exceed appropriations. The levels of control established by the resolution are: by department/division in the General Fund, Sherriff’s Office and Community Development Fund and by personnel services, materials and services, debt service, capital outlay and transfers out in the remaining funds. The County's published budget contains more specific detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the County Court. Appropriations lapse at year-end.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(2) Stewardship, Compliance, and Accountability (continued)**

The County adopted resolutions for appropriation transfers which amended the fiscal year 2023 original budget. Expenditures of the various funds were within authorized appropriations except for the Mental Health A&D and Development Disabilities fund where Materials and Services were overexpended by \$107,796, and the Fairgrounds Operations Fund where Personnel Services were overexpended by \$2,311.

**(3) Cash and Cash Equivalents**

Cash management policies are governed by state statutes. Pooled cash is utilized to manage cash and investments for all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Cash Equivalents. Cash and Investments consisted of:

Deposits With Financial Institutions	
Demand Deposits	\$ 7,416,643
Investments	<u>89,161,196</u>
Total Cash and Investments	<u><u>96,577,839</u></u>
Governmental	87,733,037
Proprietary	8,503,724
Fiduciary	<u>341,078</u>
Total Cash and Investments	<u><u>96,577,839</u></u>

Participants' equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Amortized discounts and premiums, accrued interest and realized gains and losses, net of expenses are distributed on a monthly basis to participants' account balances based on the participants' average monthly cash balance in relation to total monthly average pool investments. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments.

A. Deposits

Deposits with financial institutions are comprised of demand checking accounts. Effective July 1, 2008, the State of Oregon formed the Oregon Public Funds Collateralization Program under ORS 295. The collateralization program creates a state-wide pool of qualified bank depositories for local governments, providing collateralization for bank balances that exceed the limits of Federal Depository Insurance Corporation (FDIC), and eliminating the need for certificates of participation. As of June 30, 2023, the County had a total bank balance of \$10,111,882 of which \$250,000 was covered by FDIC and the NCUA, with the remaining amount collateralized by the Oregon Public Collateralization Program.

B. Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(3) Cash and Cash Equivalents (continued)**

Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2023. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We have measured these investments at book value since it materially approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund’s audited financial report. As of June 30, 2023, the fair value of the position in the LGIP is 99.63 percent of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer’s Local Government Investment Pool are not required to be collateralized.

As of June 30, 2023, the County had the following investments:

Investment Type	Investment Maturities (in months)			
	Fair Value	Less than 3	3-18	More than 18
US Government Agencies/Treasury Bonds	\$ 54,628,166	\$14,938,522	\$ 26,343,810	\$ 13,345,834
Corporate Bonds	4,368,970	-	-	4,368,970
Municipal Bonds	2,829,154	-	-	2,829,154
State Treasurer's LGIP	27,334,906	-	-	-
<b>Total</b>	<b>\$ 89,161,196</b>	<b>\$14,938,522</b>	<b>\$ 26,343,810</b>	<b>\$ 20,543,958</b>

C. Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The County has a written investment policy approved by the OSTFB, which allows for maturities of up to five years.

D. Custodial Credit Risk

Custodial credit risk is the risk that deposits with a financial institution may not be returned to the County. The County’s policy, in compliance with state statutes, requires that bank deposits be covered by FDIC and deposited in a financial institution that is qualified in the Oregon Public Funds Collateralization Program. Additionally, deposits in the LGIP are administered by the Oregon State Treasury with the advice of other state agencies and is not rated or registered with the U.S. Securities and Exchange Commission.

The LGIP is an open-ended, no-load diversified portfolio offered to any agency, political subdivision, or public corporation of the state that by law is made the custodian of, or has control of any public funds. The LGIP is commingled with the State of Oregon’s short-term funds. In seeking to best serve local governments of Oregon, the Oregon Legislature established the Oregon Short-term Fund Board (OSTFB). The purpose of the OSTFB is to advise the Oregon State Treasury in the management and investment of the LGIP.

The OSTFB established portfolio diversification percentages based on the types and maturities of investments. LGIP must manage and invest its funds as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. A copy of the State’s

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(3) Cash and Cash Equivalents (continued)**

Annual Comprehensive Financial Report may be obtained at <http://www.ost.state.or.us/>.

E. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2023, there was compliance with all percentage restrictions. Amounts in the State Treasurer’s Local Government Investment Pool are not required by law to be collateralized.

F. Investment Policy

The County's investment policy has been approved by the County Court and specifies the County's investment objectives, required diversification, certain limitations and reporting requirements. These requirements limit the pool's investment by type as follows:

<u>Investment Type</u>	<u>Percent of Portfolio</u>
US Government Agency Securities and Instruments	100%
US Government Treasury Obligations	100%
Municipal Bonds (OR, CA, ID, WA)	25%
Combined Corporate Bonds & Commercial Paper	35%
Bank Time Deposits/Savings Accounts	20%
Bankers' Acceptance	10%
Certificates of Deposit	10%
	Maximum allowed
Oregon LGIP	per ORS 294.810

**(4) Property Taxes**

Crook County makes assessments of property value, and levies and collects the taxes for the County and all other taxing districts within the County. Assessments of property values are as of January 1 of the preceding fiscal year. Taxes levied are a lien on the properties as of July 1 of each year. Taxes are due November 15 and a 3% discount is allowed for payment at this time. Uncollected taxes, including delinquent amounts, are deemed to be substantially collectible or recoverable through liens.

**(5) Interfund Transfers and Balances Due to/from Other Funds**

Cash transfers are indicative of funding for capital projects, debt service, subsidies of various County operations, and re-allocations of special revenues. The County had a balance of \$421,992 in the Mental Health A&D and Development Disabilities Fund and a balance of \$1,847 in the Crooked River Watershed Fund due to the General Fund. The County expects repayment of these advances through budgeted transfers in the next fiscal year. Transfers are netted on the Statement of Activities as required by GASB 34. The following schedule briefly summarizes the County's transfer activity for the year ended June 30, 2023:

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(5) Interfund Transfers and Balances Due to/from Other Funds (continued)**

Fund	Transfers In	Transfers Out
General	\$ -	\$ (1,141,700)
Sheriff's Office	8,791	-
Health	731,000	-
Other Governmental Funds	576,141	(138,791)
Airport Fund	-	(35,441)
	\$ 1,315,932	\$ (1,315,932)

**(6) Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2023 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b><u>Governmental Activities</u></b>				
Capital assets not being depreciated				
Land	\$ 5,981,348	\$ -	\$ -	\$ 5,981,348
Construction in progress	683,547	14,674,040	(58,045)	15,299,542
Total capital assets not being depreciated	6,664,895	14,674,040	(58,045)	21,280,890
Capital assets being depreciated				
Buildings	37,943,334	962,300	-	38,905,634
Equipment and vehicles	10,914,342	1,414,599	(6,100)	12,322,841
Roads and infrastructure	6,244,948	424,279	-	6,669,227
Intangibles	444,978	-	-	444,978
Total capital assets being depreciated	55,547,602	2,801,178	(6,100)	58,342,680
Accumulated depreciation				
Buildings and improvements	(15,530,303)	(781,670)	-	(16,311,973)
Equipment and vehicles	(8,795,246)	(568,934)	6,100	(9,358,080)
Roads and infrastructure	(2,219,125)	(135,506)	-	(2,354,631)
Intangibles	(149,838)	(83,797)	-	(233,635)
Total accumulated depreciation	(26,694,512)	(1,569,907)	6,100	(28,258,319)
Net capital assets being depreciated	28,853,090	1,231,271	-	30,084,361
Governmental activities capital assets, net	\$ 35,517,985	\$ 15,905,311	\$ (58,045)	\$ 51,365,251

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

**(6) Capital Assets (continued)**

Depreciation expense for governmental activities is charged to functions as follows:

General government	\$ 484,068
Highways and street	150,186
Public safety	528,891
Health and welfare	274,555
Culture and recreation	132,207
Total governmental activities and depreciation	<u>\$ 1,569,907</u>

Capital asset activity for Business-type activities for the year ended June 30, 2023 is as follows:

	<u>Beginning</u>				<u>Ending</u>
<b>Business-type activities</b>	<b>Balance</b>	<b>Additions</b>	<b>Reclasses</b>	<b>Dispositions</b>	<b>Balance</b>
Capital assets not being depreciated					
Land - Landfill	\$ 420,370	\$ -	\$ -	\$ -	\$ 420,370
Construction in progress - Landfill	41,600	-	-	(41,600)	-
Construction in progress - Airport	<u>2,732,075</u>	<u>68,612</u>	<u>(2,800,687)</u>	<u>-</u>	<u>-</u>
Total capital assets not being depreciated	<u>3,194,045</u>	<u>68,612</u>	<u>(2,800,687)</u>	<u>(41,600)</u>	<u>420,370</u>
Capital assets being depreciated					
Buildings and improvements - Landfill	1,513,489	-	-	-	1,513,489
Equipment and vehicles - Landfill	3,543,467	300,740	-	-	3,844,207
Landfill cells	1,150,721	-	-	-	1,150,721
Intangibles - Landfill	65,785	-	-	-	65,785
Buildings and improvements - Airport	14,762,683	93,669	2,800,687	-	17,657,039
Equipment - Weed Control	<u>130,598</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,598</u>
Total capital assets being depreciated	<u>21,166,744</u>	<u>394,409</u>	<u>2,800,687</u>	<u>-</u>	<u>24,361,840</u>
ACCUMULATED DEPRECIATION					
Buildings and Improvements - Landfill	(324,064)	(38,410)	-	-	(362,474)
Equipment and vehicles - Landfill	(2,360,880)	(205,165)	-	-	(2,566,045)
Landfill cells	(604,601)	(54,886)	-	-	(659,487)
Buildings and Improvements - Airport	(2,360,957)	(313,502)	-	-	(2,674,459)
Equipment - Weed Control	(63,238)	(8,180)	-	-	(71,418)
Intangibles - Landfill	<u>(6,579)</u>	<u>(6,579)</u>	<u>-</u>	<u>-</u>	<u>(13,158)</u>
Total accumulated depreciation	<u>(5,720,318)</u>	<u>(626,722)</u>	<u>-</u>	<u>-</u>	<u>(6,347,040)</u>
Business-type activities capital assets, net	<u>\$ 18,640,471</u>	<u>\$ (163,701)</u>	<u>\$ -</u>	<u>\$ (41,600)</u>	<u>\$ 18,435,170</u>

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) **Debt**

**Governmental Activities**

A. Changes in noncurrent liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2023 was as follows:

<b>Government Activities</b>	<b>Amount of Original Issue</b>	<b>Interest Rates</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Bonds:</b>							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,410,000	\$ -	\$ 45,000	\$ 3,365,000	50,000
General Obligation 2017	10,000,000	3-5%	9,670,000	-	110,000	9,560,000	135,000
Full Faith & Credit 2022	33,698,310	5%	33,698,310	-	-	33,698,310	-
Total	<u>\$ 47,333,310</u>		<u>46,778,310</u>	<u>-</u>	<u>155,000</u>	<u>46,623,310</u>	<u>185,000</u>
Premium on Bonds 2017			1,194,054	-	56,860	1,137,194	56,860
Premium on Bonds 2022			8,506,713	-	340,268	8,166,445	340,269
Compensated Absences			933,618	274,826	255,184	953,260	953,260
Total Long-Term Liabilities			<u>\$57,412,695</u>	<u>\$ 274,826</u>	<u>\$ 807,312</u>	<u>\$56,880,209</u>	<u>\$ 1,535,389</u>

All the bonds noted above contain a provision stating that in the event of default, the majority Owners of the Bonds may take whatever action at law or in equity to enforce the Financing Agreement or protect the rights of the Owner. However, upon default the unpaid principal components will not become immediately due and payable.

Long-term liability activity of the business-type activities for the year ended June 30, 2023 was as follows:

<b>Business-type Activities</b>	<b>Amount of Original Issue</b>	<b>Interest Rate</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Bond</b>							
Full Faith & Credit, 2018	\$ 6,080,000	3.5%	\$ 5,795,000	\$ -	\$ (150,000)	\$ 5,645,000	155,000
Discount on FF&C			(45,710)	-	1,905	(43,805)	1,905
Landfill closure and postclosure			2,924,613	1,357,924	-	4,282,537	-
Compensated absences			46,474	70,851	(62,612)	54,713	54,713
Total non-current liabilities			<u>8,720,377</u>	<u>1,428,775</u>	<u>(210,707)</u>	<u>9,938,445</u>	<u>211,618</u>

In October of 2018, the County issued \$6,080,000 in bonds to finance construction of a building and associated infrastructure at the County’s airport. The building is subject to a 20 year lease with the US Forest Service. The interest rate on the bonds is 3.5% and they mature in 2046. The discount on the bonds is \$43,805. The bond financing agreement, above contains a provision stating that in the event of default, the majority Owners of the Bonds may take whatever action at law or in equity to enforce the Financing Agreement or protect the rights of the Owner. However, upon default the unpaid principal components will not become immediately due and payable.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(7) Debt (continued)**

B. Future debt service requirements on long-term debt at June 30, 2023, are as follows:

Bonds (Governmental):

Year	Full Faith & Credit 2017		GO Bonds 2017		GO Bonds 2022	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	50,000	134,600	135,000	460,600	-	-
2025	50,000	132,600	155,000	455,200	-	-
2026	50,000	130,600	180,000	449,000	-	-
2027	55,000	126,400	205,000	441,800	-	-
2028	55,000	128,400	235,000	431,550	426,950	2,318,300
2029-2033	320,000	596,400	1,675,000	1,978,600	3,527,148	11,477,601
2034-2038	385,000	527,600	2,740,000	1,495,250	6,531,187	10,867,313
2039-2043	465,000	444,200	4,235,000	670,250	10,677,606	9,401,519
2044-2048	575,000	343,000	-	-	12,535,419	5,471,957
2049-2053	700,000	218,000	-	-	-	-
2054-2057	660,000	67,400	-	-	-	-
	<u>\$ 3,365,000</u>	<u>\$ 2,849,200</u>	<u>\$ 9,560,000</u>	<u>\$ 6,382,250</u>	<u>\$ 33,698,310</u>	<u>\$ 39,536,690</u>

Bond (Business-Type):

Year	Full Faith and Credit 2018	
	Principal	Interest
2024	155,000	232,774
2025	160,000	227,349
2026	165,000	221,589
2027	175,000	215,484
2028	175,000	208,834
2029-2033	1,010,000	930,179
2034-2038	1,225,000	703,969
2039-2043	1,515,000	424,788
2044-2047	1,065,000	91,800
	<u>\$ 5,645,000</u>	<u>\$ 3,256,765</u>

**8. Defined Benefit Pension Plan**

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

**8. Defined Benefit Pension Plan (continued)**

- i. **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, and 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 benefits results.

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 1 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 2 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.

- ii. **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 contributions are met:
- member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **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 the 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.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

- i. **Pension Benefits.** 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:

*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.

**8. Defined Benefit Pension Plan (continued)**

*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 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.

- ii. **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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **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.

**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. The 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, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$621,322, excluding amounts to fund employer specific liabilities. In addition approximately \$171,998 in employee contributions were paid or picked up by the County in fiscal 2023. At June 30, 2023, the County reported a net pension liability of \$4,399,606 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2022 and 2021, the County's proportion was .029 percent and .025 percent, respectively. Pension expense for the year ended June 30, 2023 was \$245,350.

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – 26.1%
- (2) OPSRP general services – 20.83%



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**8. Defined Benefit Pension Plan (continued)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 213,565	\$ 27,437
Changes in assumptions	690,322	6,307
Net difference between projected and actual earnings on pension plan investments		786,565
Net changes in proportionate share	1,336,548	257,229
Differences between contributions and proportionate share of contributions	18,820	415,317
Subtotal - Amortized Deferrals (below)	2,259,255	1,492,855
Contributions subsequent to measuring date	621,322	-
Deferred outflow (inflow) of resources	\$ 2,880,577	\$ 1,492,855

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 273,195
2025	76,299
2026	(115,543)
2027	500,873
2028	31,578
Thereafter	-
Total	\$ 766,402

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**8. Defined Benefit Pension Plan (continued)**

accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Assumed Asset Allocation:**

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**8. Defined Benefit Pension Plan (continued)**

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate – the following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 7,802,321	\$ 4,399,606	\$ 1,551,691

## **8. Defined Benefit Pension Plan (continued)**

### **Changes Subsequent to the Measurement Date**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

### **Deferred Compensation Plan**

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the County for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the County.

### **OPSRP Individual Account Program (OPSRP IAP)**

#### *Plan Description:*

Employees of the County are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

#### *Pension Benefits:*

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. 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 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 a 5-, 10-, 15-, 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 balance, 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.

## 8. Defined Benefit Pension Plan (continued)

### *Contributions:*

Employees of the County pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The County did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

## 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 Counties are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during

**8. Defined Benefit Pension Plan (continued)**

the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The County's contributions to RHIA for the years ended June 30, 2021, 2022 and 2023 were \$333, \$515 and \$410, respectively, which equaled the required contributions each year.

At June 30, 2023, the County's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

**(9) Defined Contribution Retirement Plan**

The County sponsors a 401 (k) plan for all eligible employees except in the Sheriff's department, which are covered by the Public Employees Retirement System (Note 7). The Plan is known as the Crook County Employees 401 (k) Plan. The County contributed a flat amount of \$325 per month for each eligible employee until January 1, 2022 when contributions were updated to the greater of a flat amount of \$325 per month or 8% of gross wages for each eligible employee. In January 1, 2023, the contribution percentage was increased to 10% or \$325. The County Court established the Plan and has the authority to amend the Plan as may be necessary. Employees are eligible after 500 months of service in a six month consecutive period. Employees may also make voluntary contributions to their plan accounts within limits established by the Internal Revenue Service. Total employer and employee contributions for the year ended June 30, 2023, were \$942,181 and \$580,200, respectively.

**(10) Risk management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance for coverage of its various risks. The costs of insurance are allocated to all departments/operations throughout the County based upon estimated premium coverage for that/those particular activity or activities. Amounts of settlements have not exceeded insurance coverage in the past three years.

**(11) Landfill Closure and Post-closure Care Costs**

State and Federal laws and regulations require that the County Landfill place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. In addition to operating expenses related to current activities of the landfill sites, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfills no longer accept waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfills used (capacity) during the year. The estimated liability for landfill closure and post-closure care costs is \$2,462,481 as of June 30, 2023, which is based on 0% under final cover. It is estimated that an additional \$1,820,055 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the landfills are currently expected to be filled to capacity (the year 2031). The estimated total current cost of the landfill closure and post-closure care of \$4,282,537 is based on the amount that would be paid if all equipment, facilities and services required to close, monitor and maintain the landfills were acquired as of June 30, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations. In addition, the County is required by State and Federal laws and regulations to make annual contributions to finance closure and post-closure care. For the past several years, the County has designated resources for future closure and post-closure care and it anticipates continuing to do so. The County meets the "Local Government Financial Test" which provides financial assurance as to the County's ability to meet its financial obligations for closure and post-closure. The County is in compliance with these requirements, and at June 30, 2023, cash and investments of \$5,222,012 in the Landfill Fund are part of the pooled funds held by the County Treasurer.

**(12) Commitment and Contingencies**

The County is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. Claims are reviewed and losses are accrued based on the judgment of County management. According to County management, based on advice of legal counsel with respect to such litigation and claims, ultimate disposition of these matters will not have a material adverse effect on the financial position or results of County operations.

**(13) Other Post-Employment Benefits**

**Post-Employment Health Insurance Subsidy**

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2022 and the measurement date was June 30, 2022.

Funding Policy

The County has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the County on a pay-as-you-go basis. There is no obligation on the part of the County to fund these benefits in advance. The County considered the liability to be solely the responsibility of the County as a whole and it is allocated to the governmental statements.

Actuarial Methods and Assumptions

The County engaged an actuary to perform a valuation as of June 30, 2020 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2019. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(13) Other Post-Employment Benefits (continued)**

Health Care Cost Trend Medical and vision:

Year	Pre-65 Trend
2022	4.25%
2023	6.75%
2024	6.50%
2025	6.00%
2026	5.25%
2027	5.00%
2028-2029	4.75%
2030	4.50%
2031-2065	4.25%
2066-2071	4.00%
2072+	3.75%

Dental: 4.00% per year

Health care cost trend affects both the projected health care costs as well as the projected health care

General Inflation 2.40% per year, used to develop other economic assumptions

Annual Pay Increases 3.40% per year, based on general inflation and the likelihood of raises throughout participants' careers

Mortality Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service employees and female safety employees.

Disability Not used

Withdrawal Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.

Retirement Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification.



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(13) Other Post-Employment Benefits (continued)**

Changes in the Net OPEB Liability

<b>Total OPEB Liability at June 30, 2022</b>	\$ 582,749
<b>Changes for the year:</b>	
Service cost	80,917
Interest	14,156
Changes in benefit terms	(3,590)
Changes of assumptions or other input	(134,913)
Benefit payments	(16,670)
<b>Balance as of June 30, 2023</b>	<u><u>\$ 522,649</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPEB liability using a discount rate of 3.54%, as well as what the County's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Total OPEB Liability	\$ 563,125	\$ 522,649	\$ 485,068

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 463,301	\$ 522,649	\$ 593,787

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits

The County reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ (39,812)	\$ -
Changes in assumptions or other input	(154,937)	53,193
Benefit Payments	-	32,623
Deferred outflow (inflow) of resources	<u><u>\$ (194,749)</u></u>	<u><u>\$ 85,816</u></u>

The County deemed the OPEB deferred inflows/outflows not significant to the financial statements and therefore did not accrue the amounts in the government wide statements.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**(13) Other Post-Employment Benefits (continued)**

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ (34,969)
2025	(27,274)
2026	(9,835)
2027	(13,595)
2028	(16,308)
Thereafter	(39,575)
Total	<u>\$ (141,556)</u>

**(14) Fund Balances**

The specific purposes for each of the categories of fund balance as of June 30, 2023 are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Community Development</u>	<u>Sheriff's Office</u>	<u>Health Fund</u>
<b><u>Nonspendable:</u></b>					
Inventories	\$ -	\$ 1,769,016	\$ -	\$ -	\$ -
<b><u>Restricted</u></b>					
Grants	-	-	-	-	2,456,506
Roads	-	15,707,528	-	-	-
Debt Service	-	-	-	-	-
Total Restricted	-	15,707,528	-	-	2,456,506
<b><u>Assigned</u></b>					
Capital Projects	-	-	-	-	-
Other Purposes	-	-	10,548,631	3,772,561	-
Reserve	-	-	-	-	-
Total assigned	-	-	10,548,631	3,772,561	-
<b><u>Unassigned</u></b>					
	6,864,556	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 6,864,556</u>	<u>\$ 17,476,544</u>	<u>\$ 10,548,631</u>	<u>\$ 3,772,561</u>	<u>\$ 2,456,506</u>

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**(14) Fund Balances (continued)**

	<u>Reserve Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b><u>Nonspendable:</u></b>				
Inventories	\$ -	\$ -	\$ -	\$ 1,769,016
<b><u>Restricted</u></b>				
Grants	-	-	1,912,537	20,076,571
Capital Projects	-	25,912,762	422,319	26,335,081
Roads	-	-	-	-
Debt Service	-	-	24,718	24,718
Total Restricted	-	25,912,762	2,359,574	46,436,370
<b><u>Assigned</u></b>				
Other Purposes	-	-	2,984,911	17,306,103
Reserve	8,690,276	-	-	8,690,276
Total assigned	8,690,276	-	2,984,911	25,996,379
<b><u>Unassigned</u></b>				
	-	-	-	6,900,806
<b>Total Fund Balances</b>	<b>\$ 8,690,276</b>	<b>\$ 25,912,762</b>	<b>\$ 5,344,485</b>	<b>\$ 81,102,571</b>

**(15) Tax Abatement**

As of June 30, 2023, the County provides tax abatements through three programs: Long-Term Rural Enterprise Zone Facilities, ORS 285C.400, Levy Exemption, ORS 307.519 and 2015 Oregon Laws Chapter 571 regarding solar agreements.

The Oregon Long-Term Rural Enterprise Zone Facilities program is a State of Oregon economic development program established, that allows for property tax exemptions for up to fifteen years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor. This program is only available in counties with chronic low income or chronic unemployment. The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for up to a 15-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

The Levy Exemption ORS 307.519 provides an exemption from taxation for low income housing properties. These properties must either be offered for rent or held for the purpose of developing low income rental housing.

2015 Oregon Laws regarding solar agreements provides an exemption from taxation for properties constituting solar projects and allows the payment of a fee in lieu of property taxes imposed on the property.

For the fiscal year ended June 30, 2023, the County abated property taxes totaling \$17,067,556, \$36,010, \$701,023, and \$15,692 under the Enterprise Zone, Levy Exemption, 2015 Oregon Laws Chapter 571, and other miscellaneous exemptions, respectively.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases**

*Leases Payable*

For the year ended June 30, 2023, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 07/01/2021, Crook County, OR entered into a 36-month lease as Lessee for the use of Copier - 203 NE Court St.. An initial lease liability was recorded in the amount of \$5,398.91. As of 06/30/2023, the value of the lease liability is \$1,955.32. Crook County, OR is required to make monthly fixed payments of \$171.31. The lease has an interest rate of 9.3460%. The Equipment estimated useful life was 36 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$5,398.91 with accumulated amortization of \$3,592.62 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$2,329.62.

On 07/01/2021, Crook County, OR entered into a 20-month lease as Lessee for the use of Canon Copier - SKA12672. An initial lease liability was recorded in the amount of \$3,312.05. As of 06/30/2023, the value of the lease liability is \$0.02. Crook County, OR is required to make monthly fixed payments of \$179.00. The lease has an interest rate of 9.4958%. The Equipment estimated useful life was 20 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$0.00 with accumulated amortization of \$0.00 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1.00.

On 07/01/2021, Crook County, OR entered into a 22-month lease as Lessee for the use of Mailing Systems - Administration. An initial lease liability was recorded in the amount of \$663.71. As of 06/30/2023, the value of the lease liability is \$0.00. Crook County, OR is required to make quarterly fixed payments of \$95.00. The lease has an interest rate of 0.2180%. The Equipment estimated useful life was 22 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$0.00 with accumulated amortization of \$0.00 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Crook County, OR entered into a 34-month lease as Lessee for the use of Canon Copier - XTK07115. An initial lease liability was recorded in the amount of \$3,443.40. As of 06/30/2023, the value of the lease liability is \$1,155.46. Crook County, OR is required to make monthly fixed payments of \$123.00. The lease has an interest rate of 13.8379%. The Equipment estimated useful life was 34 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$3,443.40 with accumulated amortization of \$2,379.32 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1,997.51.

On 07/01/2021, Crook County, OR entered into an 18-month lease as Lessee for the use of Canon Copier - Legal Department. An initial lease liability was recorded in the amount of \$2,479.84. As of 06/30/2023, the value of the lease liability is \$0.04. Crook County, OR is required to make monthly fixed payments of \$138.00. The lease has an interest rate of 0.2180%. The Equipment estimated useful life was 18 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$0.00 with accumulated amortization of \$0.00 is included with Equipment on the Lease Class activities table found below.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 49-month lease as Lessee for the use of McCormack Gravel Pit Lease. An initial lease liability was recorded in the amount of \$3,970.52. As of 06/30/2023, the value of the lease liability is \$1,986.38. Crook County, OR is required to make annual fixed payments of \$1,000.00. The lease has an interest rate of 0.4570%. The Land estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$3,970.52 with accumulated amortization of \$1,925.10 is included with Land on the Lease Class activities table found below.

On 07/01/2021, Crook County, OR entered into a 20-month lease as Lessee for the use of Canon Copier - XLN03851. An initial lease liability was recorded in the amount of \$2,727.54. As of 06/30/2023, the value of the lease liability is \$0.00. Crook County, OR is required to make monthly fixed payments of \$138.00. The lease has an interest rate of 7.2800%. The Equipment estimated useful life was 20 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$0.00 with accumulated amortization of \$0.00 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1.00.

On 07/01/2021, Crook County, OR entered into a 28-month lease as Lessee for the use of Canon Copier - 110 SW Landfill Rd. An initial lease liability was recorded in the amount of \$2,716.30. As of 06/30/2023, the value of the lease liability is \$513.22. Crook County, OR is required to make monthly fixed payments of \$105.29. The lease has an interest rate of 10.2645%. The Equipment estimated useful life was 28 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$2,716.30 with accumulated amortization of \$2,253.15 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1,713.15.

On 07/01/2021, Crook County, OR entered into a 37-month lease as Lessee for the use of Canon Copier - 300 NE 3rd St Room 23. An initial lease liability was recorded in the amount of \$4,751.49. As of 06/30/2023, the value of the lease liability is \$1,815.56. Crook County, OR is required to make monthly fixed payments of \$147.52. The lease has an interest rate of 9.5004%. The Equipment estimated useful life was 37 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$4,751.49 with accumulated amortization of \$3,079.28 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$2,539.75.

On 07/01/2021, Crook County, OR entered into a 46-month lease as Lessee for the use of Canon Copier - C5550i. An initial lease liability was recorded in the amount of \$8,327.41. As of 06/30/2023, the value of the lease liability is \$4,241.77. Crook County, OR is required to make monthly fixed payments of \$206.00. The lease has an interest rate of 6.9978%. The Equipment estimated useful life was 46 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$8,327.41 with accumulated amortization of \$4,332.18 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1.00.

On 07/01/2021, Crook County, OR entered into a 47-month lease as Lessee for the use of Canon Copier - Comm. Dev. (2). An initial lease liability was recorded in the amount of \$18,334.59. As of 06/30/2023, the value of the lease liability is \$9,462.20. Crook County, OR is required to make monthly fixed payments of \$435.00. The lease has an interest rate of 5.6398%. The Equipment estimated useful life was 47 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$18,334.59 with accumulated amortization of \$9,231.40 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$6,890.32.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 46-month lease as Lessee for the use of Canon Copier - Finance Office. An initial lease liability was recorded in the amount of \$8,822.63. As of 06/30/2023, the value of the lease liability is \$4,505.73. Crook County, OR is required to make monthly fixed payments of \$219.44. The lease has an interest rate of 7.3003%. The Equipment estimated useful life was 46 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$8,822.63 with accumulated amortization of \$4,589.81 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1.00.

On 07/01/2021, Crook County, OR entered into a 59-month lease as Lessee for the use of Xerox Copier - Library. An initial lease liability was recorded in the amount of \$7,569.04. As of 06/30/2023, the value of the lease liability is \$4,514.32. Crook County, OR is required to make monthly fixed payments of \$130.10. The lease has an interest rate of 0.5770%. The Equipment estimated useful life was 59 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$7,569.04 with accumulated amortization of \$3,066.80 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Crook County, OR entered into a 66-month lease as Lessee for the use of 375 NW Beaver Street. An initial lease liability was recorded in the amount of \$554,329.14. As of 06/30/2023, the value of the lease liability is \$356,249.15. Crook County, OR is required to make monthly variable principal and interest payments of \$8,559.79 based on a CPI index of 0.00%. The lease has an interest rate of 0.7030%. The Buildings estimated useful life was 240 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$554,329.14 with accumulated amortization of \$201,574.23 is included with Buildings on the Lease Class activities table found below.

On 03/08/2022, Crook County, OR entered into a 60-month lease as Lessee for the use of Canon Copier - Health Department. An initial lease liability was recorded in the amount of \$3,780.86. As of 06/30/2023, the value of the lease liability is \$2,919.78. Crook County, OR is required to make monthly fixed payments of \$79.00. The lease has an interest rate of 9.6116%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$3,780.86 with accumulated amortization of \$992.98 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$1,000.80.

On 07/01/2021, Crook County, OR entered into a 174-month lease as Lessee for the use of Betrothal Rock Quarry. An initial lease liability was recorded in the amount of \$7,699.68. As of 06/30/2023, the value of the lease liability is \$12,160.98. Crook County, OR is required to make annual fixed payments of \$1,000.00. The lease has an interest rate of 0.9670%. The Land estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$14,102.93 with accumulated amortization of \$2,013.75 is included with Land on the Lease Class activities table found below.

On 04/19/2023, Crook County, OR entered into a 60-month lease as Lessee for the use of Canon Copier - D.A. An initial lease liability was recorded in the amount of \$4,058.48. As of 06/30/2023, the value of the lease liability is \$4,020.15. Crook County, OR is required to make monthly fixed payments of \$81.31. The lease has an interest rate of 6.6882%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$4,058.48 with accumulated amortization of \$162.34 is included with Equipment on the Lease Class activities table found below. Crook County, OR has the option to purchase the Equipment for \$3,719.56.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 42-month lease as Lessee for the use of 765 NW Third Street. An initial lease liability was recorded in the amount of \$5,988.14. As of 06/30/2023, the value of the lease liability is \$449.23. Crook County, OR is required to make monthly fixed payments of \$300.00. The lease has an interest rate of 0.2180%. The Buildings estimated useful life was 42 months as of the contract commencement. The value of the right to use asset as of 06/30/2023 of \$5,988.14 with accumulated amortization of \$3,421.79 is included with Buildings on the Lease Class activities table found below. Crook County, OR has 1 extension option(s), each for 42 months.

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end		
	Lease Asset Value	Accumulated Amortization	Lease Assets (net)
Equipment	67,203	33,680	33,523
Land	18,073	3,939	14,134
Buildings	554,329	201,573	352,756
<b>Total Leases</b>	<b>639,605</b>	<b>239,192</b>	<b>400,413</b>

Principal and Interest Requirements to Maturity

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2024	513	13	526

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	119,603	3,981	123,584
2025	115,153	2,236	117,389
2026	105,973	1,100	107,073
2027	53,662	304	53,966
2028	1,706	107	1,813
2029 - 2033	4,720	280	5,000
2034 - 2036	4,170	57	4,227
<b>Total</b>	<b>404,987</b>	<b>8,065</b>	<b>413,052</b>

*Leases Receivable*

For the year ended 6/30/2023, the financial statements include GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 324-month lease as Lessor for the use of Hangar - BZ3. An initial lease receivable was recorded in the amount of \$101,423.01. As of 06/30/2023, the value of the lease receivable is \$94,583.54. The lessee is required to make annual variable principal and interest payments of \$4,661.19 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$93,922.54, and Crook County, OR recognized lease revenue of \$3,750.23 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 328-month lease as Lessor for the use of Hangar Space Avalon. An initial lease receivable was recorded in the amount of \$53,129.04. As of 06/30/2023, the value of the lease receivable is \$49,546.28. The lessee is required to make annual variable principal and interest payments of \$2,441.70 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$49,249.04, and Crook County, OR recognized lease revenue of \$1,940.00 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 03/02/2022, Crook County, OR entered into a 480-month lease as Lessor for the use of 4217 Aviation Blvd.. An initial lease receivable was recorded in the amount of \$73,976.14. As of 06/30/2023, the value of the lease receivable is \$37,752.57. The lessee is required to make annual fixed payments of \$1,344.00. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$71,520.35, and Crook County, OR recognized lease revenue of \$1,845.69 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 350-month lease as Lessor for the use of Hangar - Deanne Cooper. An initial lease receivable was recorded in the amount of \$47,310.90. As of 06/30/2023, the value of the lease receivable is \$44,362.92. The lessee is required to make annual variable principal and interest payments of \$2,061.01 based on a CPI index of 0.00%. The lease has an interest rate of 1.6940%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$44,073.51, and Crook County, OR recognized lease revenue of \$1,618.70 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 314-month lease as Lessor for the use of Hangar J-3. An initial lease receivable was recorded in the amount of \$15,424.79. As of 06/30/2023, the value of the lease receivable is \$14,340.44. The lessee is required to make annual variable principal and interest payments of \$729.56 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$14,248.82, and Crook County, OR recognized lease revenue of \$587.98 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 03/02/2022, Crook County, OR entered into a 360-month lease as Lessor for the use of 4187 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$20,166.64. As of 06/30/2023, the value of the lease receivable is \$18,784.63. The lessee is required to make annual variable principal and interest payments of \$831.60 based on a CPI index of 0.00%. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$19,272.21, and Crook County, OR recognized lease revenue of \$672.22 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.



CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 412-month lease as Lessor for the use of Hangar - Orr. An initial lease receivable was recorded in the amount of \$16,898.98. As of 06/30/2023, the value of the lease receivable is \$16,015.44. The lessee is required to make annual variable principal and interest payments of \$653.52 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$15,914.73, and Crook County, OR recognized lease revenue of \$492.12 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 42-month lease as Lessor for the use of Taylor Northwest Lease. An initial lease receivable was recorded in the amount of \$208,332.40. As of 06/30/2023, the value of the lease receivable is \$89,675.21. The lessee is required to make monthly fixed payments of \$5,000.00. The lease has an interest rate of 0.4570%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$89,285.31, and Crook County, OR recognized lease revenue of \$59,523.54 during the fiscal year. The lessee has 3 extension option(s), each for 12 months.

On 07/01/2021, Crook County, OR entered into a 31-month lease as Lessor for the use of Hangar - 607 NE 3rd St. An initial lease receivable was recorded in the amount of \$884.76. As of 06/30/2023, the value of the lease receivable is -\$0.01. The lessee is required to make annual fixed payments of \$443.98. The lease has an interest rate of 0.3150%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$216.32, and Crook County, OR recognized lease revenue of \$334.22 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 315-month lease as Lessor for the use of Hangar - A-2. An initial lease receivable was recorded in the amount of \$15,707.68. As of 06/30/2023, the value of the lease receivable is \$14,603.45. The lessee is required to make annual variable principal and interest payments of \$742.94 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$14,511.15, and Crook County, OR recognized lease revenue of \$598.26 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 314-month lease as Lessor for the use of Hangar A-15. An initial lease receivable was recorded in the amount of \$12,151.07. As of 06/30/2023, the value of the lease receivable is \$11,296.86. The lessee is required to make annual variable principal and interest payments of \$574.72 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$11,223.51, and Crook County, OR recognized lease revenue of \$463.78 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 312-month lease as Lessor for the use of Hangar J-2. An initial lease receivable was recorded in the amount of \$19,794.75. As of 06/30/2023, the value of the lease receivable is \$18,403.19. The lessee is required to make annual fixed payments of \$936.25. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$18,274.68, and Crook County, OR recognized lease revenue of \$760.04 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 329-month lease as Lessor for the use of Hangar A-11. An initial lease receivable was recorded in the amount of \$16,429.81. As of 06/30/2023, the value of the lease receivable is \$15,321.87. The lessee is required to make annual variable principal and interest payments of \$755.08 based on a

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$15,231.41, and Crook County, OR recognized lease revenue of \$599.20 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 357-month lease as Lessor for the use of Hangar - Wolfe Pack B-16. An initial lease receivable was recorded in the amount of \$22,887.76. As of 06/30/2023, the value of the lease receivable is \$21,514.40. The lessee is required to make annual variable principal and interest payments of \$972.73 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$21,351.10, and Crook County, OR recognized lease revenue of \$768.33 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 329-month lease as Lessor for the use of Hangar - Wolfe Pack A-13. An initial lease receivable was recorded in the amount of \$15,215.01. As of 06/30/2023, the value of the lease receivable is \$14,188.99. The lessee is required to make annual variable principal and interest payments of \$699.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$14,105.21, and Crook County, OR recognized lease revenue of \$554.90 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 315-month lease as Lessor for the use of Hangar - Oberdofer Trust J5. An initial lease receivable was recorded in the amount of \$19,794.75. As of 06/30/2023, the value of the lease receivable is \$18,403.19. The lessee is required to make annual variable principal and interest payments of \$936.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$18,286.58, and Crook County, OR recognized lease revenue of \$754.09 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 05/18/2022, Crook County, OR entered into a 480-month lease as Lessor for the use of Hangar - Godlasky. An initial lease receivable was recorded in the amount of \$19,649.04. As of 06/30/2023, the value of the lease receivable is \$9,126.03. The lessee is required to make annual fixed payments of \$394.24. The lease has an interest rate of 2.9070%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$19,099.63, and Crook County, OR recognized lease revenue of \$490.78 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 385-month lease as Lessor for the use of Hangar - 13920 S. ELM St. An initial lease receivable was recorded in the amount of \$14,373.18. As of 06/30/2023, the value of the lease receivable is \$13,569.77. The lessee is required to make annual variable principal and interest payments of \$581.59 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$13,478.66, and Crook County, OR recognized lease revenue of \$447.26 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into an 86-month lease as Lessor for the use of Hangar - Prineville Aviation. An initial lease receivable was recorded in the amount of \$3,248.50. As of 06/30/2023, the value of the lease receivable is \$2,323.42. The lessee is required to make annual variable principal and interest payments of \$476.36 based on a CPI index of 0.00%. The lease has an interest rate of 0.8330%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$2,341.94, and Crook County, OR recognized lease revenue of \$453.28 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 291-month lease as Lessor for the use of 5185 SW Airport Road. An initial lease receivable was recorded in the amount of \$22,096.62. As of 06/30/2023, the value of the lease receivable is \$20,400.44. The lessee is required to make annual variable principal and interest payments of \$1,111.76 based on a CPI index of 0.00%. The lease has an interest rate of 1.6370%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$20,279.00, and Crook County, OR recognized lease revenue of \$908.81 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On 07/01/2021, Crook County, OR entered into a 476-month lease as Lessor for the use of Hangar - Robbins Family. An initial lease receivable was recorded in the amount of \$28,415.13. As of 06/30/2023, the value of the lease receivable is \$27,174.33. The lessee is required to make annual variable principal and interest payments of \$977.49 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$26,984.04, and Crook County, OR recognized lease revenue of \$715.55 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 312-month lease as Lessor for the use of Hangar - Shelk J-4. An initial lease receivable was recorded in the amount of \$21,071.97. As of 06/30/2023, the value of the lease receivable is \$19,590.63. The lessee is required to make annual variable principal and interest payments of \$996.66 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$19,453.82, and Crook County, OR recognized lease revenue of \$809.08 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 411-month lease as Lessor for the use of Hangar A3- 4151 Aviation Blvd. An initial lease receivable was recorded in the amount of \$18,155.18. As of 06/30/2023, the value of the lease receivable is \$17,205.96. The lessee is required to make annual variable principal and interest payments of \$702.10 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$17,095.46, and Crook County, OR recognized lease revenue of \$529.86 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 224-month lease as Lessor for the use of Hangar - EAA. An initial lease receivable was recorded in the amount of \$8,458.55. As of 06/30/2023, the value of the lease receivable is \$7,588.48. The lessee is required to make annual variable principal and interest payments of \$536.35 based on a CPI index of 0.00%. The lease has an interest rate of 1.4850%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$7,552.28, and Crook County, OR recognized lease revenue of \$453.14 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 315-month lease as Lessor for the use of Hangar D-3. An initial lease receivable was recorded in the amount of \$9,127.02. As of 06/30/2023, the value of the lease receivable is \$8,876.91. The lessee is required to make annual variable principal and interest payments of \$436.89 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$8,433.31, and Crook County, OR recognized lease revenue of \$346.85 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 448-month lease as Lessor for the use of 4411 SW Airport Road. An initial lease receivable was recorded in the amount of \$21,594.72. As of 06/30/2023, the value of the lease receivable is \$20,566.50. The lessee is required to make annual variable principal and interest payments of \$785.13 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$20,438.98, and Crook County, OR recognized lease revenue of \$577.87 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 214-month lease as Lessor for the use of Hangar - 4-T. An initial lease receivable was recorded in the amount of \$9,571.92. As of 06/30/2023, the value of the lease receivable is \$8,565.46. The lessee is required to make annual variable principal and interest payments of \$604.28 based on a CPI index of 0.00%. The lease has an interest rate of 1.4620%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$8,498.43, and Crook County, OR recognized lease revenue of \$536.74 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 369-month lease as Lessor for the use of Hangar - B-13. An initial lease receivable was recorded in the amount of \$18,216.96. As of 06/30/2023, the value of the lease receivable is \$17,162.51. The lessee is required to make annual variable principal and interest payments of \$755.06 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$17,032.54, and Crook County, OR recognized lease revenue of \$592.21 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 401-month lease as Lessor for the use of Hangar B-2 - 4193 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$18,534.89. As of 06/30/2023, the value of the lease receivable is \$17,533.38. The lessee is required to make annual variable principal and interest payments of \$732.87 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$17,425.85, and Crook County, OR recognized lease revenue of \$554.52 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 403-month lease as Lessor for the use of Prineville Solar Lease. An initial lease receivable was recorded in the amount of \$6,404,634.04. As of 06/30/2023, the value of the lease receivable is \$6,217,723.98. The lessee is required to make annual fixed payments of \$181,254.33. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$6,023,216.63, and Crook County, OR recognized lease revenue of \$190,708.71 during the fiscal year. The lessee has 1 extension option(s), each for 144 months.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 348-month lease as Lessor for the use of 4169 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$16,051.42. As of 06/30/2023, the value of the lease receivable is \$15,051.25. The lessee is required to make annual fixed payments of \$699.25. The lease has an interest rate of 1.6940%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$14,947.29, and Crook County, OR recognized lease revenue of \$552.07 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 04/01/2022, Crook County, OR entered into a 120-month lease as Lessor for the use of Les Schwab Hangars - LASER. An initial lease receivable was recorded in the amount of \$372,895.80. As of 06/30/2023, the value of the lease receivable is \$330,448.34. The lessee is required to make monthly variable principal and interest payments of \$3,500.00 based on a CPI index of 0.00%. The lease has an interest rate of 2.4520%. The Buildings estimated useful life was 336 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$326,283.82, and Crook County, OR recognized lease revenue of \$37,289.58 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

On 07/01/2021, Crook County, OR entered into a 90-month lease as Lessor for the use of 4085 SW Airport Road. An initial lease receivable was recorded in the amount of \$7,013.36. As of 06/30/2023, the value of the lease receivable is \$5,033.30. The lessee is required to make annual variable principal and interest payments of \$1,036.05 based on a CPI index of 0.00%. The lease has an interest rate of 0.9670%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$5,143.13, and Crook County, OR recognized lease revenue of \$935.11 during the fiscal year.

On 02/07/2022, Crook County, OR entered into a 480-month lease as Lessor for the use of 4219 Aviation Blvd. An initial lease receivable was recorded in the amount of \$64,786.75. As of 06/30/2023, the value of the lease receivable is \$33,033.49. The lessee is required to make annual fixed payments of \$1,176.00. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$62,522.99, and Crook County, OR recognized lease revenue of \$1,616.97 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 03/02/2022, Crook County, OR entered into a 360-month lease as Lessor for the use of 4075 Aviation Blvd. An initial lease receivable was recorded in the amount of \$20,540.10. As of 06/30/2023, the value of the lease receivable is \$19,132.50. The lessee is required to make annual variable principal and interest payments of \$847.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$19,629.02, and Crook County, OR recognized lease revenue of \$684.73 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 335-month lease as Lessor for the use of 5169 SW Airport Road. An initial lease receivable was recorded in the amount of \$19,378.67. As of 06/30/2023, the value of the lease receivable is \$18,123.31. The lessee is required to make annual variable principal and interest payments of \$866.51 based on a CPI index of 0.00%. The lease has an interest rate of 1.6840%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$17,993.38, and Crook County, OR recognized lease revenue of \$692.65 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 113-month lease as Lessor for the use of Hangar - Peverieri. An initial lease receivable was recorded in the amount of \$7,225.18. As of 06/30/2023, the value of the lease receivable is \$5,649.46. The lessee is required to make annual fixed payments of \$842.80. The lease has an interest rate of 1.0950%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$5,703.20, and Crook County, OR recognized lease revenue of \$760.99 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 250-month lease as Lessor for the use of T-Mobile Lease. An initial lease receivable was recorded in the amount of \$279,754.39. As of 06/30/2023, the value of the lease receivable is \$268,960.87. The lessee is required to make monthly fixed payments of \$366.03. The lease has an interest rate of 1.5510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$252,897.97, and Crook County, OR recognized lease revenue of \$13,428.21 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On 07/01/2021, Crook County, OR entered into a 202-month lease as Lessor for the use of Helibase Lease. An initial lease receivable was recorded in the amount of \$4,889,808.31. As of 06/30/2023, the value of the lease receivable is \$4,618,768.57. The lessee is required to make monthly fixed payments of \$28,806.56. The lease has an interest rate of 1.4270%. The Land Improvements estimated useful life was 475 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$5,395,862.15, and Crook County, OR recognized lease revenue of \$363,697.88 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 90-month lease as Lessor for the use of Hangar - 432 Lakefront Ln. An initial lease receivable was recorded in the amount of \$11,810.85. As of 06/30/2023, the value of the lease receivable is \$8,476.33. The lessee is required to make annual variable principal and interest payments of \$1,744.76 based on a CPI index of 0.00%. The lease has an interest rate of 0.9670%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$8,661.29, and Crook County, OR recognized lease revenue of \$1,574.78 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 329-month lease as Lessor for the use of Hangar - Wolfe Pack A-9. An initial lease receivable was recorded in the amount of \$15,215.01. As of 06/30/2023, the value of the lease receivable is \$14,188.99. The lessee is required to make annual variable principal and interest payments of \$699.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$14,105.21, and Crook County, OR recognized lease revenue of \$554.90 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 320-month lease as Lessor for the use of Hangar J-6, Robbins. An initial lease receivable was recorded in the amount of \$13,465.29. As of 06/30/2023, the value of the lease receivable is \$12,556.76. The lessee is required to make annual variable principal and interest payments of \$618.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$12,455.81, and Crook County, OR recognized lease revenue of \$504.74 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**16. Leases (continued)**

On 07/01/2021, Crook County, OR entered into a 380-month lease as Lessor for the use of Hangar T-1A - 4221 Aviation Blvd. An initial lease receivable was recorded in the amount of \$22,353.69. As of 06/30/2023, the value of the lease receivable is \$21,104.20. The lessee is required to make annual variable principal and interest payments of \$904.51 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$20,945.09, and Crook County, OR recognized lease revenue of \$704.30 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 380-month lease as Lessor for the use of Hangar T-1A - 4221 Aviation Blvd. An initial lease receivable was recorded in the amount of \$22,353.69. As of 06/30/2023, the value of the lease receivable is \$21,639.75. The lessee is required to make annual variable principal and interest payments of \$904.51 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$0.00, and Crook County, OR recognized lease revenue of \$344.58 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 314-month lease as Lessor for the use of Hangar J-1. An initial lease receivable was recorded in the amount of \$20,596.27. As of 06/30/2023, the value of the lease receivable is \$19,148.37. The lessee is required to make annual variable principal and interest payments of \$974.16 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$19,026.03, and Crook County, OR recognized lease revenue of \$785.12 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On 07/01/2021, Crook County, OR entered into a 238-month lease as Lessor for the use of 4013 Aviation Blvd. An initial lease receivable was recorded in the amount of \$15,385.23. As of 06/30/2023, the value of the lease receivable is \$13,934.23. The lessee is required to make annual variable principal and interest payments of \$890.52 based on a CPI index of 0.00%. The lease has an interest rate of 1.5180%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$13,837.68, and Crook County, OR recognized lease revenue of \$773.78 during the fiscal year.

On 07/01/2021, Crook County, OR entered into a 204-month lease as Lessor for the use of TDS (BendBroadband) Lot 17. An initial lease receivable was recorded in the amount of \$71,376.57. As of 06/30/2023, the value of the lease receivable is \$63,814.78. The lessee is required to make monthly variable principal and interest payments of \$392.08 based on a CPI index of 0.00%. The lease has an interest rate of 1.4270%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2023 was \$62,983.44, and Crook County, OR recognized lease revenue of \$4,196.56 during the fiscal year.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**16. Leases (continued)**

**Principal and Interest Expected to Maturity**

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2024	401,500	84,908	486,408
2025	377,047	79,361	456,408
2026	352,476	73,932	426,408
2027	357,952	68,456	426,408
2028	363,516	62,892	426,408
2029 - 2033	1,831,853	228,873	2,060,726
2034 - 2038	1,747,992	95,936	1,843,928
2039 - 2043	139,689	27,114	166,804
2044 - 2048	138,627	15,139	153,766
2049 - 2053	54,226	6,071	60,297
2054 - 2058	24,290	2,539	26,828
2059 - 2062	13,958	632	14,589
<b>Total</b>	<b>5,803,126</b>	<b>745,853</b>	<b>6,548,978</b>

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	95,477	111,005	206,482
2025	100,853	109,400	210,254
2026	106,396	107,704	214,100
2027	112,440	105,914	218,354
2028	119,999	104,008	224,007
2029 - 2033	697,964	487,621	1,185,585
2034 - 2038	887,578	422,562	1,310,140
2039 - 2043	1,056,623	341,510	1,398,133
2044 - 2048	1,210,287	247,966	1,458,253
2049 - 2053	1,767,760	126,392	1,894,152
2054 - 2058	395,123	6,737	401,860
<b>Total</b>	<b>6,550,500</b>	<b>2,170,819</b>	<b>8,721,320</b>

**17. Subscriptions Payable**

For the year ended June 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

On 07/01/2022, Crook County, OR entered into a 15-month subscription for the use of AuthAnvil. An initial subscription liability was recorded in the amount of \$787.87. As of 06/30/2023, the value of the subscription liability is \$158.70. Crook County, OR is required to make monthly fixed payments of \$53.05. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$787.87 with accumulated amortization of \$630.30 is included with Software on the Subscription Class activities table found below.



CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**17. Subscriptions Payable (continued)**

On 07/01/2022, Crook County, OR entered into a 25-month subscription for the use of IT Glue Software Service. An initial subscription liability was recorded in the amount of \$4,773.75. As of 06/30/2023, the value of the subscription liability is \$2,505.35. Crook County, OR is required to make monthly fixed payments of \$195.00. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$4,773.75 with accumulated amortization of \$2,246.47 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 25-month subscription for the use of Network Glue Software Service. An initial subscription liability was recorded in the amount of \$7,095.83. As of 06/30/2023, the value of the subscription liability is \$3,725.85. Crook County, OR is required to make monthly fixed payments of \$290.00. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$7,095.83 with accumulated amortization of \$3,300.39 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 15-month subscription for the use of Compliance Module Software Service. An initial subscription liability was recorded in the amount of \$6,186.40. As of 06/30/2023, the value of the subscription liability is \$1,246.46. Crook County, OR is required to make monthly fixed payments of \$416.67. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$6,186.40 with accumulated amortization of \$4,884.00 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 15-month subscription for the use of VSA Module & Software Service. An initial subscription liability was recorded in the amount of \$9,486.68. As of 06/30/2023, the value of the subscription liability is \$1,910.87. Crook County, OR is required to make monthly fixed payments of \$638.77. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$9,486.68 with accumulated amortization of \$7,589.34 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 14-month subscription for the use of BMS Module Software Service. An initial subscription liability was recorded in the amount of \$0.00. As of 06/30/2023, the value of the subscription liability is \$0.00. Crook County, OR is required to make annual fixed payments of \$0.00. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$0.00 with accumulated amortization of \$0.00 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 24-month subscription for the use of WebRoot Software Service. An initial subscription liability was recorded in the amount of \$13,594.94. As of 06/30/2023, the value of the subscription liability is \$6,854.63. Crook County, OR is required to make monthly fixed payments of \$577.50. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$13,594.94 with accumulated amortization of \$6,797.47 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into an 18-month subscription for the use of CDW-G - Adobe Acrobat Platform. An initial subscription liability was recorded in the amount of \$1,238.50. As of 06/30/2023, the value of the subscription liability is \$0.00. Crook County, OR is required to make annual fixed payments of \$1,251.24. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$1,238.50 with accumulated amortization of \$821.10 is included with Software on the Subscription Class activities table found below.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**17. Subscriptions Payable (continued)**

On 07/01/2022, Crook County, OR entered into a 17-month subscription for the use of Cleardesign Enterprise Software. An initial subscription liability was recorded in the amount of \$8,132.68. As of 06/30/2023, the value of the subscription liability is \$0.00. Crook County, OR is required to make annual fixed payments of \$10,927.27. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$25,132.68 with accumulated amortization of \$17,332.88 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 34-month subscription for the use of Darktrace Enterprise Immune System. An initial subscription liability was recorded in the amount of \$116,414.69. As of 06/30/2023, the value of the subscription liability is \$58,717.41. Crook County, OR is required to make annual fixed payments of \$60,000.00. The subscription has an interest rate of 2.1843%. The value of the right to use asset as of 06/30/2023 of \$116,414.69 with accumulated amortization of \$40,066.24 is included with Software on the Subscription Class activities table found below.

On 12/01/2022, Crook County, OR entered into a 37-month subscription for the use of Towncloud Platform. An initial subscription liability was recorded in the amount of \$40,756.20. As of 06/30/2023, the value of the subscription liability is \$34,631.20. Crook County, OR is required to make annual fixed payments of \$6,125.00. The subscription has an interest rate of 3.2380%. The value of the right to use asset as of 06/30/2023 of \$40,756.20 with accumulated amortization of \$7,710.63 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 24-month subscription for the use of LexisNexis Professional Service. An initial subscription liability was recorded in the amount of \$11,417.40. As of 06/30/2023, the value of the subscription liability is \$5,756.71. Crook County, OR is required to make monthly fixed payments of \$485.00. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$11,417.40 with accumulated amortization of \$5,708.70 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 17-month subscription for the use of Lumen Data Management Service. An initial subscription liability was recorded in the amount of \$10,059.19. As of 06/30/2023, the value of the subscription liability is \$2,982.64. Crook County, OR is required to make monthly fixed payments of \$599.08. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$10,059.19 with accumulated amortization of \$6,819.79 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 17-month subscription for the use of Lumen VoIP Portal Service. An initial subscription liability was recorded in the amount of \$66,446.41. As of 06/30/2023, the value of the subscription liability is \$19,701.92. Crook County, OR is required to make monthly fixed payments of \$3,957.25. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$66,446.41 with accumulated amortization of \$45,048.41 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 14-month subscription for the use of Municode Customer Support. An initial subscription liability was recorded in the amount of \$2,789.66. As of 06/30/2023, the value of the subscription liability is \$0.00. Crook County, OR is required to make annual fixed payments of \$2,800.00. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$9,489.66 with accumulated amortization of \$7,799.72 is included with Software on the Subscription Class activities table found below. Crook County, OR had a termination period of 2 months as of the subscription commencement.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

---

**17. Subscriptions Payable (continued)**

On 07/01/2022, Crook County, OR entered into a 24-month subscription for the use of OpenGov Software Services. An initial subscription liability was recorded in the amount of \$37,211.68. As of 06/30/2023, the value of the subscription liability is \$27,836.68. Crook County, OR is required to make annual fixed payments of \$28,400.00. The subscription has an interest rate of 2.0237%. The value of the right to use asset as of 06/30/2023 of \$73,511.68 with accumulated amortization of \$36,755.84 is included with Software on the Subscription Class activities table found below.

On 07/01/2022, Crook County, OR entered into a 12-month subscription for the use of VMSG Dashboard Cloud Service. An initial subscription liability was recorded in the amount of \$2,297.38. As of 06/30/2023, the value of the subscription liability is \$0.00. Crook County, OR is required to make annual fixed payments of \$2,300.00. The subscription has an interest rate of 1.7103%. The value of the right to use asset as of 06/30/2023 of \$2,297.38 with accumulated amortization of \$2,153.79 is included with Software on the Subscription Class activities table found below. Crook County, OR has 1 extension option(s), each for 12 months.

As of Fiscal Year-end			
Asset Class	Subscription Asset Value	Accumulated Amortization	Subscription Asset (net)
Software	\$ 398,689	\$ 195,665	\$ 203,024

**Principal and Interest Requirements to Maturity**

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	143,259	2,818	146,077
2025	15,263	722	15,985
2026	7,507	243	7,750
Total	166,029	3,783	169,812

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

**CROOK COUNTY, OREGON  
SCHEDULE OF FUNDING PROGRESS  
FOR THE YEAR ENDED JUNE 30, 2023**

<b>IMPLICIT RATE SUBSIDY - GASB 75:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total Other Post Employment Benefits Liability Beginning</b>	<b>\$ 582,749</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>	<b>\$ 486,839</b>
Changes for the year:						
Service Cost	80,917	78,662	49,646	44,923	56,008	58,680
Interest	14,156	12,802	16,677	16,501	19,989	15,295
Changes in Benefit Terms	-	-	-	-	-	-
Differences between expected and actual experience	(3,590)	-	(54,081)	-	-	-
Changes in assumptions or other input	(134,913)	2,346	87,045	11,660	(171,883)	(30,249)
Employer Contributions	-	-	-	-	-	-
Benefit Payments	(16,670)	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Net changes for the year	-60,100	70,551	71,693	45,276	-118,164	26,554
<b>Total Other Post Employment Benefits Liability Ending</b>	<b>\$ 522,649</b>	<b>\$ 582,749</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>
<b>Fiduciary Net Position - Beginning</b>	-	-	-	-	-	-
Contributions - Employer	16,670	23,259	27,594	27,808	22,278	17,172
Contributions - Employee	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-
Benefit Payments	(16,670)	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Administrative Expense	-	-	-	-	-	-
Net changes for the year	-	-	-	-	-	-
<b>Fiduciary Net Position - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Liability for Other Post Employment Benefits - End of Year</b>	<b>\$ 522,649</b>	<b>\$ 582,749</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>
Fiduciary Net Position as a percentage of the total						
Single Employer Pension Liability	0%	0%	0%	0%	0%	0%
Covered Payroll	\$ 2,958,143	\$ 3,007,276	\$ 2,643,262	\$ 2,457,378	\$ 2,224,742	\$ 2,138,020
Net Single Employer Pension Plan as a Percentage of Covered Payroll	18%	19%	19%	18%	18%	24%

**CROOK COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.03 %	\$ 4,399,606	\$ 3,007,276	146.3 %	84.5 %
2022	0.02	2,941,675	2,643,262	111.3	87.6
2021	0.02	4,135,967	2,457,378	168.3	75.8
2020	0.02	3,985,953	2,224,742	179.2	80.2
2019	0.01	2,699,162	2,138,020	126.2	82.1
2018	0.01	1,807,374	1,587,104	113.9	83.1
2017	0.01	2,127,997	1,452,267	146.5	80.5
2016	0.01	806,097	1,333,592	60.4	91.9
2015	0.01	(319,932)	1,331,977	(24.0)	103.6
2014	0.01	720,277	1,478,962	48.7	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SCHEDULE OF CONTRIBUTIONS**

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ 621,322	\$ 621,322	\$ -	\$ 2,958,143	21.0 %
2022	625,189	625,189	-	3,007,276	20.8
2021	514,192	514,192	-	2,643,262	19.5
2020	449,116	449,116	-	2,457,378	18.3
2019	239,184	247,855	-	2,224,742	11.1
2018	247,855	247,855	-	2,138,020	11.6
2017	146,255	146,255	-	1,587,104	9.2
2016	122,391	122,391	-	1,452,267	8.4
2015	123,870	123,870	-	1,333,592	9.3
2014	125,442	125,442	-	1,331,977	9.4

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**CROOK COUNTY, OREGON**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Local				
Taxes - property	\$ 3,533,000	\$ 3,748,000	\$ 2,451,659	\$ (1,296,341)
Taxes - other	-	-	2,032,195	2,032,195
Interest	-	-	433,451	433,451
Licenses, permits and fees	404,900	404,900	460,745	55,845
Charges for services	96,900	96,900	912,820	815,920
Interfund charges	3,773,300	3,844,700	3,977,310	132,610
Miscellaneous	50,500	50,500	-	-
Intergovernmental				
Local	6,184,900	6,121,400	373,223	(5,748,177)
State	-	-	992,529	992,529
Federal	-	9,700,000	12,174,572	2,474,572
Total Revenues	<u>14,043,500</u>	<u>23,966,400</u>	<u>23,808,504</u>	<u>(107,396)</u>
<b>EXPENDITURES</b>				
Assessor	583,500	1,128,400	(1) 1,054,898	73,502
Clerk	1,130,800	595,100	(1) 538,650	56,450
Finance	1,187,600	1,215,000	(1) 1,213,102	1,898
Legal	508,500	525,800	(1) 521,845	3,955
Administration	741,700	967,000	(1) 930,048	36,952
Natural Resources	55,800	61,000	(1) 60,274	726
Human Resources	761,600	740,300	(1) 513,278	227,022
District Attorney	1,731,600	1,731,600	(1) 1,572,050	159,550
Victims	360,100	373,700	(1) 289,186	84,514
Juvenile	1,125,100	1,151,400	(1) 1,079,779	71,621
GIS	248,800	255,500	(1) 252,438	3,062
Information Technology	1,094,800	1,114,600	(1) 1,090,530	24,070
Non-departmental	225,000	285,000	(1) 281,650	3,350
Total Expenditures	<u>9,754,900</u>	<u>10,144,400</u>	<u>9,397,728</u>	<u>746,672</u>
Excess (Deficiency) of revenues over expenditures	4,288,600	13,822,000	14,410,776	639,276
Contingency	6,488,600	6,489,488	-	6,489,488
<b>Other financing sources (uses)</b>				
Subscription proceeds	-	-	40,756	(40,756)
Transfers out	(2,191,600)	(2,164,112)	(1) (1,141,700)	1,022,412
Special Payments	(1,446,100)	(11,006,100)	(1) (11,004,657)	1,443
Total other financing sources (uses)	<u>(3,637,700)</u>	<u>(13,170,212)</u>	<u>(12,105,601)</u>	<u>1,023,855</u>
Net change in fund balance	(5,837,700)	(5,837,700)	2,305,175	8,142,875
Fund balance - beginning	<u>5,837,700</u>	<u>5,837,700</u>	<u>4,559,381</u>	<u>(1,278,319)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,864,556</u>	<u>\$ 6,864,556</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**ROAD FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original</u>	<u>Final</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
<b>REVENUES</b>					
Local					
Interest	\$ 150,000	\$ 150,000		\$ 327,862	\$ 177,862
Licenses, permits and fines	21,000	21,000		20,114	(886)
Charges for services	6,000	6,000		105,286	99,286
Intergovernmental					
State	5,112,000	1,405,000		4,416,435	3,011,435
Federal	3,592,000	3,592,000		-	(3,592,000)
Total Revenues	8,881,000	5,174,000		4,869,697	(304,303)
<b>EXPENDITURES</b>					
Personnel services	1,832,800	1,932,000	(1)	1,905,942	26,058
Materials and services	3,186,800	3,186,800	(1)	2,189,567	997,233
Capital outlay	5,112,000	1,405,000	(1)	1,129,566	275,434
Operating contingency	1,000,000	900,800	(1)	-	900,800
Total Expenditures	11,131,600	7,424,600		5,225,075	2,199,525
Excess (Deficiency) of revenues over expenditures	(2,250,600)	(2,250,600)		(355,378)	1,895,222
Net change in fund balance	(2,250,600)	(2,250,600)		(355,378)	1,895,222
Fund Balance - Beginning	15,970,000	15,970,000		16,062,906	92,906
Fund Balance - Ending	\$ 13,719,400	\$ 13,719,400		\$ 15,707,528	\$ 1,988,128
Adjustment from budgetary statement Inventory				1,769,016	
				17,476,544	

(1) Appropriation Level



**CROOK COUNTY, OREGON**  
**COMMUNITY DEVELOPMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 232,437	\$ 232,437
Licenses, permits and fees	4,692,700	4,692,700	2,738,179	(1,954,521)
Charges for Services	8,100	8,100	2,826	(5,274)
Miscellaneous	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>(110,000)</u>
Total Revenues	<u>4,810,800</u>	<u>4,810,800</u>	<u>2,973,442</u>	<u>(1,837,358)</u>
<b>EXPENDITURES</b>				
Administration	948,000	954,300 (1)	627,935	326,365
Electrical	727,100	661,800 (1)	488,520	173,280
Building	2,549,400	2,600,900 (1)	2,041,919	558,981
Onsite	321,500	322,500 (1)	267,691	54,809
Code Enforcement	100,800	110,000 (1)	105,879	4,121
Contingency	<u>1,972,300</u>	<u>1,969,600 (1)</u>	<u>-</u>	<u>1,969,600</u>
Total Expenditures	<u>6,619,100</u>	<u>6,619,100</u>	<u>3,531,944</u>	<u>3,087,156</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,808,300)</u>	<u>(1,808,300)</u>	<u>(558,502)</u>	<u>1,249,798</u>
Net change in fund balance	(1,808,300)	(1,808,300)	(558,502)	1,249,798
Fund balance - beginning	<u>10,676,600</u>	<u>10,676,600</u>	<u>11,107,133</u>	<u>430,533</u>
Fund balance - ending	<u>\$ 8,868,300</u>	<u>\$ 8,868,300</u>	<u>\$ 10,548,631</u>	<u>\$ 1,680,331</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**  
**SHERIFF'S OFFICE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original</u>	<u>Final</u>	<u>Actual</u> <u>Amounts</u>	<u>Variance</u> <u>With Final</u> <u>Budget</u>
<b>REVENUES</b>				
Local				
Taxes - Property	\$ 8,301,000	\$ 8,301,000	\$ 8,422,428	\$ 121,428
Interest	-	-	115,853	115,853
Licenses, permits and fines	94,700	94,700	122,775	28,075
Charges for services	17,200	24,300	1,755	(22,545)
Internal Charges	580,184	580,184	580,184	-
Miscellaneous	12,200	12,200	62,513	50,313
Intergovernmental				
Local	2,212,200	2,212,200	3,937	(2,208,263)
State	-	-	2,837,200	2,837,200
Federal	-	-	286,572	286,572
Total Revenues	11,217,484	11,224,584	12,433,217	1,208,633
<b>EXPENDITURES</b>				
Sheriff's Office	6,063,600	6,191,100 (1)	5,593,386	597,714
Jail	4,469,400	4,487,800 (1)	4,149,404	338,396
Parole & Probation	2,277,600	2,286,600 (1)	1,812,596	474,004
Special Services	444,900	452,800 (1)	343,382	109,418
Debt Service	-	181,400 (1)	-	181,400
Operating contingency	1,856,800	1,512,600 (1)	-	1,512,600
Total Expenditures	15,112,300	15,112,300	11,898,768	3,213,532
Excess (Deficiency) of revenues over expenditures	(3,894,816)	(3,887,716)	534,449	4,422,165
<b>Other financing sources (uses)</b>				
Transfers In	914,816	907,716	8,791	(898,925)
Total other financing sources (uses)	914,816	907,716	8,791	(898,925)
Net change in fund balance	(2,980,000)	(2,980,000)	543,240	3,523,240
Fund Balance - Beginning	2,980,000	2,980,000	3,229,321	249,321
Fund Balance - Ending	\$ -	\$ -	\$ 3,772,561	\$ 3,772,561

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**HEALTH SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest		\$ -	\$ 65,850	\$ 65,850
Licenses, permits and fees	80,100	80,100	89,902	9,802
Charges for services	513,600	513,600	455,549	(58,051)
Miscellaneous	20,200	20,200	84,839	64,639
Donations/contributions		-	95	95
Intergovernmental				
Local	1,591,800	1,737,947	102,417	(1,635,530)
State			465,135	465,135
Federal			670,020	670,020
Total Revenues	<u>2,205,700</u>	<u>2,351,847</u>	<u>1,933,807</u>	<u>(418,040)</u>
<b>EXPENDITURES</b>				
Health	1,132,900	934,089 (1)	925,169	8,920
Environmental Health	97,400	103,000 (1)	69,649	33,351
Grant Programs	2,481,000	2,614,350 (1)	2,012,648	601,702
Contingency	2,035,400	2,245,191 (1)	-	2,245,191
Total Expenditures	<u>5,746,700</u>	<u>5,896,630</u>	<u>3,007,466</u>	<u>2,889,164</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,541,000)</u>	<u>(3,544,783)</u>	<u>(1,073,659)</u>	<u>2,471,124</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>731,000</u>	<u>734,783</u>	<u>731,000</u>	<u>(3,783)</u>
Total other financing sources (uses)	<u>731,000</u>	<u>734,783</u>	<u>731,000</u>	<u>(3,783)</u>
Net change in fund balance	(2,810,000)	(2,810,000)	(342,659)	2,467,341
Fund balance - beginning	<u>2,810,000</u>	<u>2,810,000</u>	<u>2,799,165</u>	<u>(10,835)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,456,506</u>	<u>\$ 2,456,506</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**CAPITAL ASSET RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 336,589	\$ 336,589
Miscellaneous	110,000	110,000	-	(110,000)
Intergovernmental				
Local	23,000	23,000	23,446	446
Total Revenues	133,000	133,000	360,035	227,035
<b>EXPENDITURES</b>				
Capital Outlay	2,500,000	2,500,000 (1)	2,500,000	-
Contingency	8,382,000	8,382,000 (1)	-	8,382,000
Total Expenditures	10,882,000	10,882,000	2,500,000	8,382,000
Net change in fund balance	(10,749,000)	(10,749,000)	(2,139,965)	8,609,035
Fund balance - beginning	10,749,000	10,749,000	10,830,241	81,241
Fund balance - ending	\$ -	\$ -	\$ 8,690,276	\$ 8,690,276

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 981,115	\$ 981,115
Miscellaneous	300,000	300,000	-	(300,000)
Intergovernmental				
Federal	16,000,000	16,000,000	-	(16,000,000)
Total Revenues	<u>16,300,000</u>	<u>16,300,000</u>	<u>981,115</u>	<u>(15,318,885)</u>
<b>EXPENDITURES</b>				
Personnel services	135,000	135,000 (1)	27,708	107,292
Materials and services	2,523,000	2,523,000 (1)	1,838,466	684,534
Capital Outlay	44,457,000	44,457,000 (1)	12,197,389	32,259,611
Contingency	9,318,000	9,318,000 (1)	-	9,318,000
Total Expenditures	<u>56,433,000</u>	<u>56,433,000</u>	<u>14,063,563</u>	<u>42,369,437</u>
Excess (Deficiency) of revenues over expenditures	(40,133,000)	(40,133,000)	(13,082,448)	(57,688,322)
Net change in fund balance	(40,133,000)	(40,133,000)	(13,082,448)	27,050,552
Fund balance - beginning	<u>40,133,000</u>	<u>40,133,000</u>	<u>38,995,210</u>	<u>(1,137,790)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,912,762</u>	<u>\$ 25,912,762</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2023

	Special Revenue Funds						
	Clerk's Dedicated	COCC Ed Center	Court Security	Taylor Grazing	Video Lottery	Mental Health A&D and Developmental Disabilities	Special Transportation
<b>ASSETS</b>							
Cash and investments	\$ 238,831	\$ 157,297	\$ -	\$ 41,054	\$ 356,076	\$ -	\$ 768,546
Accounts receivable	1,082	25,490	-	145	67,467	434,686	3,099
Taxes receivable	-	-	-	-	-	-	-
Total Assets	<u>239,913</u>	<u>182,787</u>	<u>-</u>	<u>41,199</u>	<u>423,543</u>	<u>434,686</u>	<u>771,645</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
Liabilities							
Accounts payable and other current liabilities	381	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	421,992	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	<u>381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>421,992</u>	<u>-</u>
Deferred Inflows of Resources							
Unavailable property tax revenue	-	-	-	-	-	-	-
Fund Balances							
Restricted for expenditures under federal, state and local programs	-	-	-	41,199	423,543	12,694	-
Restricted for debt service	-	-	-	-	-	-	-
Assigned for:							
Capital projects	239,532	182,787	-	-	-	-	-
Other	-	-	-	-	-	-	771,645
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>239,532</u>	<u>182,787</u>	<u>-</u>	<u>41,199</u>	<u>423,543</u>	<u>12,694</u>	<u>771,645</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 239,913</u>	<u>\$ 182,787</u>	<u>\$ -</u>	<u>\$ 41,199</u>	<u>\$ 423,543</u>	<u>\$ 434,686</u>	<u>\$ 771,645</u>

**CROOK COUNTY, OREGON**

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2023**

<b>Special Revenue Funds</b>								
<b>Special Projects on Federal Lands</b>	<b>Crooked River Watershed</b>	<b>Veterans Enhancement Program</b>	<b>Library</b>	<b>County Surveyor</b>	<b>County School Fund</b>	<b>Tourism Discretionary Funds</b>	<b>Fairgrounds Operation</b>	<b>AG Extension Service District</b>
\$ 587,097	\$ -	\$ 89,331	\$ 773,816	\$ 210,494	\$ -	\$ 93,704	\$ 1,606,519	\$ 333,233
1,896	9,213	23,251	3,672	1,045	-	291	96,679	6,164
-	-	-	661	-	-	-	-	12,896
<u>588,993</u>	<u>\$ 9,213</u>	<u>\$ 112,582</u>	<u>778,149</u>	<u>211,539</u>	<u>-</u>	<u>93,995</u>	<u>1,703,198</u>	<u>352,293</u>
-	3,638	2,806	25,375	29,835	-	-	24,041	26,091
-	1,847	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,267,021	-
-	<u>5,485</u>	<u>2,806</u>	<u>25,375</u>	<u>29,835</u>	<u>-</u>	<u>-</u>	<u>1,291,062</u>	<u>26,091</u>
-	-	-	661	-	-	-	-	12,033
588,993	-	-	752,113	-	-	93,995	-	-
-	-	-	-	-	-	-	-	-
-	3,728	109,776	-	181,704	-	-	412,136	314,169
-	-	-	-	-	-	-	-	-
<u>588,993</u>	<u>3,728</u>	<u>109,776</u>	<u>752,113</u>	<u>181,704</u>	<u>-</u>	<u>93,995</u>	<u>412,136</u>	<u>314,169</u>
<u>\$ 588,993</u>	<u>\$ 9,213</u>	<u>\$ 112,582</u>	<u>\$ 778,149</u>	<u>\$ 211,539</u>	<u>\$ -</u>	<u>\$ 93,995</u>	<u>\$ 1,703,198</u>	<u>\$ 352,293</u>



CROOK COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2023

Special Revenue Funds					Capital Project Funds		Debt Service	Total
Extension Building Maintenance	Extension Capital Reserve	Historical Museum	Historical Building Reserve	Road Agency	Crook County Airport Project	Belknap Museum Project	General Obligation Bond	
\$ 29,891	\$ 72,602	\$ 147,792	\$ 60,900	\$ 884,924	\$ -	\$ -	\$ 22,267	\$ 6,474,374
70	233	769	230	-	-	-	943	676,425
-	-	6,390	-	-	-	-	20,956	40,903
<u>29,961</u>	<u>72,835</u>	<u>154,951</u>	<u>61,130</u>	<u>884,924</u>	<u>-</u>	<u>-</u>	<u>44,166</u>	<u>7,191,702</u>
-	-	6,517	-	-	-	-	-	118,684
-	-	-	-	-	-	-	-	423,839
-	-	-	-	-	-	-	-	1,267,021
-	-	6,517	-	-	-	-	-	1,809,544
-	-	5,531	-	-	-	-	19,448	37,673
-	-	-	-	-	-	-	-	1,912,537
-	-	-	-	-	-	-	24,718	24,718
29,961	72,835	142,903	61,130	884,924	-	-	-	422,319
-	-	-	-	-	-	-	-	2,984,911
<u>29,961</u>	<u>72,835</u>	<u>142,903</u>	<u>61,130</u>	<u>884,924</u>	<u>-</u>	<u>-</u>	<u>24,718</u>	<u>5,344,485</u>
<u>\$ 29,961</u>	<u>\$ 72,835</u>	<u>\$ 154,951</u>	<u>\$ 61,130</u>	<u>\$ 884,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,166</u>	<u>\$ 7,191,702</u>

CROOK COUNTY, OREGON  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023**

	Special Revenue Funds					
	Clerk's Dedicated	COCC Ed Center	Court Security	Taylor Grazing	Video Lottery	Mental Health A&D and Developmental Disabilities
<b>REVENUES</b>						
Taxes - Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-	-
Interest	4,945	2,737	-	807	6,892	808
Licenses, permits, and fees	15,134	-	-	-	-	-
Charges for services	8,418	-	-	-	-	-
Donations/Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Intergovernmental						
Local	-	-	-	-	-	-
State	-	25,000	-	-	253,048	4,175,745
Federal	-	-	-	3,145	-	-
Total Revenues	<u>28,497</u>	<u>27,737</u>	<u>-</u>	<u>3,952</u>	<u>259,940</u>	<u>4,176,553</u>
<b>EXPENDITURES</b>						
Current						
General government	26,069	-	-	737	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	4,177,796
Culture and education	-	-	-	-	112,492	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>26,069</u>	<u>-</u>	<u>-</u>	<u>737</u>	<u>112,492</u>	<u>4,177,796</u>
Excess (Deficiency) of revenues over expenditures	<u>2,428</u>	<u>27,737</u>	<u>-</u>	<u>3,215</u>	<u>147,448</u>	<u>(1,243)</u>
Other financing sources (uses)						
Transfers in	-	25,000	-	-	-	-
Transfers out	-	-	(8,791)	-	(100,000)	-
Total other financing sources (uses)	<u>-</u>	<u>25,000</u>	<u>(8,791)</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balances	2,428	52,737	(8,791)	3,215	47,448	(1,243)
Fund Balances - beginning	<u>237,104</u>	<u>130,050</u>	<u>8,791</u>	<u>37,984</u>	<u>376,095</u>	<u>13,937</u>
Fund Balances - ending	<u>\$ 239,532</u>	<u>\$ 182,787</u>	<u>\$ -</u>	<u>\$ 41,199</u>	<u>\$ 423,543</u>	<u>\$ 12,694</u>

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

Special Revenue Funds									
Special Transportation	Special Projects on Federal Lands	Crooked River Watershed	Veterans' Enhancement Program	Library	County Surveyor	County School Fund	Tourism Discretionary Funds	Fairgrounds Operation	AG Extension Service District
\$ -	\$ -	\$ -	\$ -	\$ 1,384,568	\$ -	\$ -	\$ -	\$ -	\$ 338,576
-	-	-	-	-	-	129,238	27,090	238,392	-
16,805	10,830	-	1,930	18,877	4,497	196	1,636	38,661	7,814
-	-	-	-	25,213	62,515	-	-	-	-
-	-	110,654	-	3,673	-	-	-	200,192	47,811
-	-	-	295	8,706	-	-	-	292,515	-
-	-	-	-	849	-	-	-	57,626	-
-	-	-	-	-	-	-	-	104,120	-
211,449	-	-	91,568	9,529	-	-	-	958,517	-
-	89,769	-	-	1,079	-	205,125	-	216,127	-
<u>228,254</u>	<u>100,599</u>	<u>110,654</u>	<u>93,793</u>	<u>1,452,494</u>	<u>67,012</u>	<u>334,559</u>	<u>28,726</u>	<u>2,106,150</u>	<u>394,201</u>
127,351	-	106,926	258,968	-	72,764	-	-	-	-
-	37,000	-	-	-	-	-	-	-	-
-	-	-	-	1,439,852	-	334,908	5,000	1,099,205	335,856
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,115,932	-
<u>127,351</u>	<u>37,000</u>	<u>106,926</u>	<u>258,968</u>	<u>1,439,852</u>	<u>72,764</u>	<u>334,908</u>	<u>5,000</u>	<u>2,215,137</u>	<u>335,856</u>
<u>100,903</u>	<u>63,599</u>	<u>3,728</u>	<u>(165,175)</u>	<u>12,642</u>	<u>(5,752)</u>	<u>(349)</u>	<u>23,726</u>	<u>(108,987)</u>	<u>58,345</u>
-	-	-	160,700	-	-	-	-	325,000	-
-	-	-	-	-	-	-	-	-	(30,000)
-	-	-	160,700	-	-	-	-	325,000	(30,000)
100,903	63,599	3,728	(4,475)	12,642	(5,752)	(349)	23,726	216,013	28,345
670,742	525,394	-	114,251	739,471	187,456	349	70,269	196,123	285,824
<u>\$ 771,645</u>	<u>\$ 588,993</u>	<u>\$ 3,728</u>	<u>\$ 109,776</u>	<u>\$ 752,113</u>	<u>\$ 181,704</u>	<u>\$ -</u>	<u>\$ 93,995</u>	<u>\$ 412,136</u>	<u>\$ 314,169</u>

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

Special Revenue Funds					Capital Project Funds		Debt Service	Total
Extension Building Maintenance	Extension Capital Reserve	Historical Museum	Historical Building Reserve	Road Agency	Crook County Airport Project	Belknap Museum Project	General Obligation Bond Series 2017	
\$ -	\$ -	\$ 322,058	\$ -	\$ -	\$ -	\$ -	\$ 559,878	\$ 2,605,080
-	-	124,614	-	-	-	-	-	519,334
454	1,336	3,854	1,165	-	-	-	5,101	129,345
-	-	-	-	-	-	-	-	102,862
-	-	-	-	-	-	-	-	370,748
-	-	-	-	-	-	-	-	301,516
-	-	-	-	-	-	-	-	58,475
-	-	-	-	-	-	-	-	104,120
-	-	-	-	884,924	-	-	-	6,609,780
-	-	-	-	-	-	-	-	515,245
454	1,336	450,526	1,165	884,924	-	-	564,979	11,316,505
-	-	-	-	-	-	-	-	592,815
-	-	-	-	-	-	-	-	37,000
-	-	-	-	-	-	-	-	4,177,796
14,024	-	453,507	-	-	-	-	-	3,794,844
-	-	-	-	-	-	-	110,000	110,000
-	-	-	-	-	-	-	465,000	465,000
-	-	23,446	-	-	-	-	-	1,139,378
14,024	-	476,953	-	-	-	-	575,000	10,316,833
(13,570)	1,336	(26,427)	1,165	884,924	-	-	(10,021)	999,672
20,000	10,000	-	-	-	35,441	-	-	576,141
-	-	-	-	-	-	-	-	(138,791)
20,000	10,000	-	-	-	35,441	-	-	437,350
6,430	11,336	(26,427)	1,165	884,924	35,441	-	(10,021)	1,437,022
23,531	61,499	169,330	59,965	-	(35,441)	-	34,739	3,907,463
<u>\$ 29,961</u>	<u>\$ 72,835</u>	<u>\$ 142,903</u>	<u>\$ 61,130</u>	<u>\$ 884,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,718</u>	<u>\$ 5,344,485</u>

**CROOK COUNTY, OREGON**

**CLERK RESERVES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 4,945	\$ 4,945
Miscellaneous	1,300	1,300	8,418	7,118
Licenses, permits and fines	24,600	24,600	15,134	(9,466)
Total Revenues	<u>25,900</u>	<u>25,900</u>	<u>28,497</u>	<u>2,597</u>
<b>EXPENDITURES</b>				
Materials and services	<u>278,900</u>	<u>278,900</u> (1)	<u>26,069</u>	<u>252,831</u>
Total Expenditures	<u>278,900</u>	<u>278,900</u>	<u>26,069</u>	<u>252,831</u>
Excess (Deficiency) of revenues over expenditures	(253,000)	(253,000)	2,428	255,428
<b>Other financing sources (uses)</b>				
Transfers in	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>(14,000)</u>
Total other financing sources (uses)	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>(14,000)</u>
Net change in fund balance	(239,000)	(239,000)	2,428	(264,234)
Fund balance - beginning	<u>239,000</u>	<u>239,000</u>	<u>237,104</u>	<u>(1,896)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,532</u>	<u>\$ 239,532</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**COCC EDUCATION CENTER  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 2,737	\$ 2,737
Intergovernmental				
State	-	-	25,000	25,000
Total Revenues	-	-	27,737	27,737
<b>EXPENDITURES</b>				
Materials and services	129,000	129,000 (1)	-	129,000
Total Expenditures	129,000	129,000	-	129,000
Excess (Deficiency) of revenues over expenditures	(129,000)	(129,000)	27,737	156,737
<b>Other financing sources (uses)</b>				
Transfers in	-	-	25,000	25,000
Total other financing sources (uses)	-	-	25,000	25,000
Net change in fund balance	(129,000)	(129,000)	52,737	129,000
Fund balance - beginning	129,000	129,000	130,050	1,050
Fund balance - ending	\$ -	\$ -	\$ 182,787	\$ 182,787

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**COURT SECURITY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(1) (8,791)	(8,791)
Total other financing sources (uses)	-	-	(8,791)	(8,791)
Net change in fund balance	-	-	(8,791)	(8,791)
Fund balance - beginning	-	-	8,791	8,791
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) This transfer is due to the closing of the fund with the remaining balance transferred to the Sheriff's fund as noted in the 2022-23 budget document

**CROOK COUNTY, OREGON**

**TAYLOR GRAZING  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 807	\$ 807
Intergovernmental				
Federal	<u>4,000</u>	<u>4,000</u>	<u>3,145</u>	<u>(855)</u>
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>3,952</u>	<u>(48)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>45,000</u>	<u>45,000</u> (1)	<u>737</u>	<u>44,263</u>
Total Expenditures	<u>45,000</u>	<u>45,000</u>	<u>737</u>	<u>44,263</u>
Excess (Deficiency) of revenues over expenditures	(41,000)	(41,000)	3,215	44,215
Net change in fund balance	(41,000)	(41,000)	3,215	44,215
Fund balance - beginning	<u>41,000</u>	<u>41,000</u>	<u>37,984</u>	<u>(3,016)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,199</u>	<u>\$ 41,199</u>

(1) Appropriation Level



**CROOK COUNTY, OREGON**

**VIDEO LOTTERY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 6,892	\$ 6,892
Miscellaneous	3,000	3,000	-	(3,000)
Intergovernmental				
State	<u>225,000</u>	<u>225,000</u>	<u>253,048</u>	<u>28,048</u>
Total Revenues	<u>228,000</u>	<u>228,000</u>	<u>259,940</u>	<u>31,940</u>
<b>EXPENDITURES</b>				
Materials and services	150,000	125,000 (1)	112,492	12,508
Contingency	<u>322,000</u>	<u>322,000</u> (1)	<u>-</u>	<u>322,000</u>
Total Expenditures	<u>472,000</u>	<u>447,000</u>	<u>112,492</u>	<u>334,508</u>
Excess (Deficiency) of revenues over expenditures	(244,000)	(219,000)	147,448	366,448
<b>Other financing sources (uses)</b>				
Transfers out	<u>(75,000)</u>	<u>(100,000)</u> (1)	<u>(100,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balance	(319,000)	(319,000)	47,448	366,448
Fund balance - beginning	<u>319,000</u>	<u>319,000</u>	<u>376,095</u>	<u>57,095</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 423,543</u>	<u>\$ 423,543</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**MENTAL HEALTH A&D AND DEVELOPMENTAL DISABILITIES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 808	\$ 808
Intergovernmental				
State	<u>4,070,000</u>	<u>4,070,000</u>	<u>4,175,745</u>	<u>105,745</u>
Total Revenues	<u>4,070,000</u>	<u>4,070,000</u>	<u>4,176,553</u>	<u>106,553</u>
<b>EXPENDITURES</b>				
Materials and services	<u>4,070,000</u>	<u>4,070,000</u> (1)	<u>4,177,796</u>	<u>(107,796)</u>
Total Expenditures	<u>4,070,000</u>	<u>4,070,000</u>	<u>4,177,796</u>	<u>(107,796)</u>
Net change in fund balance	-	-	(1,243)	(1,243)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>13,937</u>	<u>13,937</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,694</u>	<u>\$ 12,694</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**SPECIAL TRANSPORTATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 4,000	\$ 4,000	\$ 16,805	\$ 12,805
Intergovernmental				
State	<u>393,000</u>	<u>393,000</u>	<u>211,449</u>	<u>(181,551)</u>
Total Revenues	<u>397,000</u>	<u>397,000</u>	<u>228,254</u>	<u>(168,746)</u>
<b>EXPENDITURES</b>				
Materials and services	402,000	402,000 (1)	127,351	274,649
Contingency	<u>598,000</u>	<u>598,000 (1)</u>	<u>-</u>	<u>598,000</u>
Total Expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>127,351</u>	<u>872,649</u>
Excess (Deficiency) of revenues over expenditures	(603,000)	(603,000)	100,903	703,903
Net change in fund balance	(603,000)	(603,000)	100,903	703,903
Fund balance - beginning	<u>603,000</u>	<u>603,000</u>	<u>670,742</u>	<u>67,742</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 771,645</u>	<u>\$ 771,645</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**SPECIAL PROJECTS ON FEDERAL LANDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	10,830	\$ 10,830
Miscellaneous	5,000	5,000	-	(5,000)
Intergovernmental				
Federal	<u>98,000</u>	<u>98,000</u>	<u>89,769</u>	<u>(8,231)</u>
Total Revenues	<u>103,000</u>	<u>103,000</u>	<u>100,599</u>	<u>(2,401)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>655,000</u>	<u>625,000</u> (1)	<u>37,000</u>	<u>588,000</u>
Total Expenditures	<u>655,000</u>	<u>625,000</u>	<u>37,000</u>	<u>588,000</u>
Excess of revenue over (under) expenditures	(552,000)	(522,000)	63,599	585,599
<b>Other financing sources (uses)</b>				
Transfers out	<u>-</u>	<u>(30,000)</u> (1)	<u>-</u>	<u>30,000</u>
Total other financing sources (uses)	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>30,000</u>
Net change in fund balance	(552,000)	(552,000)	63,599	615,599
Fund balance - beginning	<u>552,000</u>	<u>552,000</u>	<u>525,394</u>	<u>(26,606)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 588,993</u>	<u>\$ 588,993</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**CROOKED RIVER WATERSHED  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for Services	\$ 104,300	\$ 109,850	\$ 110,654	\$ 804
Total Revenues	104,300	109,850	110,654	804
<b>EXPENDITURES</b>				
Materials and services	104,300	110,000 (1)	106,926	3,074
Total Expenditures	104,300	110,000	106,926	3,074
Excess of revenue over (under) expenditures	-	(150)	3,728	3,878
<b>Other financing sources (uses)</b>				
Transfers in	-	150	-	(150)
Total other financing sources (uses)	-	150	-	(150)
Net change in fund balance	-	-	3,728	3,728
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 3,728	\$ 3,728

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**VETERANS ENHANCEMENT PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 1,930	\$ 1,930
Donations and contributions	-	-	295	295
Intergovernmental				
State	<u>91,200</u>	<u>91,200</u>	<u>91,568</u>	<u>368</u>
Total Revenues	<u>91,200</u>	<u>91,200</u>	<u>93,793</u>	<u>2,593</u>
<b>EXPENDITURES</b>				
Personnel services	203,700	173,700 (1)	124,855	48,845
Materials and services	125,000	155,000 (1)	134,113	20,887
Contingency	<u>72,400</u>	<u>22,500 (1)</u>	<u>-</u>	<u>22,500</u>
Total Expenditures	<u>401,100</u>	<u>351,200</u>	<u>258,968</u>	<u>92,232</u>
Excess (Deficiency) of revenues over expenditures	(309,900)	(260,000)	(165,175)	94,825
<b>Other financing sources (uses)</b>				
Transfers in	<u>210,600</u>	<u>160,700</u>	<u>160,700</u>	<u>-</u>
Total other financing sources (uses)	<u>210,600</u>	<u>160,700</u>	<u>160,700</u>	<u>-</u>
Net change in fund balance	(99,300)	(99,300)	(4,475)	94,825
Fund balance - beginning	<u>99,300</u>	<u>99,300</u>	<u>114,251</u>	<u>14,951</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,776</u>	<u>\$ 109,776</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**LIBRARY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 1,360,000	\$ 1,360,000	\$ 1,384,568	\$ 24,568
Interest	-	-	18,877	18,877
Licenses, permits, and fees	27,500	27,500	25,213	(2,287)
Charges for services	-	-	3,673	3,673
Donations/Contributions	-	-	8,706	8,706
Miscellaneous	20,000	20,000	849	(19,151)
Intergovernmental				
State	8,500	8,500	9,529	1,029
Federal	-	-	1,079	1,079
Total Revenues	<u>1,416,000</u>	<u>1,416,000</u>	<u>1,452,494</u>	<u>36,494</u>
<b>EXPENDITURES</b>				
Library Operations	1,402,300	1,425,679 (1)	1,387,327	38,352
Grants and Donations	43,200	43,200 (1)	27,058	16,142
Law Library	28,600	28,800 (1)	25,467	3,333
Contingency	697,100	674,600 (1)	-	674,600
Total Expenditures	<u>2,171,200</u>	<u>2,172,279</u>	<u>1,439,852</u>	<u>732,427</u>
Excess of revenue over (under) expenditures	(755,200)	(756,279)	12,642	768,921
Other financing sources (uses)				
Transfers in	-	1,079	-	(1,079)
Fund balance - beginning	<u>755,200</u>	<u>755,200</u>	<u>739,471</u>	<u>(15,729)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752,113</u>	<u>\$ 752,113</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**COUNTY SURVEYOR  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 2,000	\$ 2,000	\$ 4,497	\$ 2,497
Licenses, permits, fees	<u>90,000</u>	<u>90,000</u>	<u>62,515</u>	<u>(27,485)</u>
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>67,012</u>	<u>(24,988)</u>
<b>EXPENDITURES</b>				
Materials and services	106,700	106,700 (1)	72,764	33,936
Contingency	<u>172,300</u>	<u>172,300 (1)</u>	<u>-</u>	<u>172,300</u>
Total Expenditures	279,000	279,000	72,764	206,236
Excess of revenue over (under) expenditures	(187,000)	(187,000)	(5,752)	(231,224)
Net change in fund balance	<u>(187,000)</u>	<u>(187,000)</u>	<u>(5,752)</u>	<u>181,248</u>
Fund balance - beginning	<u>187,000</u>	<u>187,000</u>	<u>187,456</u>	<u>456</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,704</u>	<u>\$ 181,704</u>

(1) Appropriation Level



**CROOK COUNTY, OREGON**

**COUNTY SCHOOL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Taxes - other	\$ 135,000	\$ 135,000	\$ 129,238	\$ (5,762)
Interest	-	-	196	196
Intergovernmental				
Federal	<u>315,000</u>	<u>315,000</u>	<u>205,125</u>	<u>(109,875)</u>
Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>334,559</u>	<u>(115,441)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>450,000</u>	<u>450,000 (1)</u>	<u>334,908</u>	<u>115,092</u>
Total Expenditures	<u>450,000</u>	<u>450,000</u>	<u>334,908</u>	<u>115,092</u>
Net change in fund balance	-	-	(349)	(349)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>349</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (349)</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**TOURISM DISCRETIONARY FUNDS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 1,636	\$ 1,636
Transient room Tax	25,000	25,000	27,090	2,090
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>28,726.00</u>	<u>3,726</u>
<b>EXPENDITURES</b>				
Materials and services	25,000	25,000 (1)	5,000	20,000
Contingency	59,000	59,000 (1)	-	59,000
Total Expenditures	<u>84,000</u>	<u>84,000</u>	<u>5,000</u>	<u>59,000</u>
Net change in fund balance	(59,000)	(59,000)	23,726	66,452
Fund balance - beginning	<u>59,000</u>	<u>59,000</u>	<u>70,269</u>	<u>11,269</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 93,995</u></u>	<u><u>\$ 93,995</u></u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**FAIRGROUNDS OPERATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 38,661	\$ 38,661
Transient room tax	-	-	238,392	238,392
Licenses, permits and fines	3,000	3,000	-	(3,000)
Property Taxes	180,000	180,000	-	(180,000)
Charges for services	148,900	203,900	200,192	(3,708)
Miscellaneous	252,000	377,200	57,626	(319,574)
Grants and donations	-	-	292,515	292,515
Intergovernmental				
Local	2,421,500	2,421,500	104,120	(2,317,380)
State	-	-	958,517	958,517
Federal	-	-	216,127	216,127
Total Revenues	<u>3,005,400</u>	<u>3,185,600</u>	<u>2,106,150</u>	<u>(1,079,450)</u>
<b>EXPENDITURES</b>				
Personnel Services	344,300	380,000 (1)	382,311	(2,311)
Materials and services	503,800	728,000 (1)	716,894	11,106
Capital Outlay	2,528,000	2,611,700 (1)	1,115,932	1,495,768
Operating Contingency	210,300	4,300 (1)	-	4,300
Total Expenditures	<u>3,586,400</u>	<u>3,724,000</u>	<u>2,215,137</u>	<u>1,508,863</u>
Excess (Deficiency) of revenues over expenditures	<u>(581,000)</u>	<u>(538,400)</u>	<u>(108,987)</u>	<u>429,413</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>325,000</u>	<u>342,400</u>	<u>325,000</u>	<u>(17,400)</u>
Net change in fund balance	<u>(256,000)</u>	<u>(196,000)</u>	<u>216,013</u>	<u>412,013</u>
Fund balance - beginning	<u>256,000</u>	<u>196,000</u>	<u>196,123</u>	<u>123</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 412,136</u>	<u>\$ 412,136</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**AGRICULTURE EXTENSION SERVICE DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 313,340	\$ 313,340	\$ 338,576	\$ 25,236
Interest	6,775	6,775	7,814	1,039
Charges for Services	32,000	32,000	47,811	15,811
Total Revenues	<u>352,115</u>	<u>352,115</u>	<u>394,201</u>	<u>42,086</u>
<b>EXPENDITURES</b>				
Personnel services	193,295	193,295 (1)	154,936	38,359
Materials and services	192,600	192,600 (1)	180,920	11,680
Operating contingency	40,000	40,000 (1)	-	40,000
Total Expenditures	<u>425,895</u>	<u>425,895</u>	<u>335,856</u>	<u>90,039</u>
Excess (Deficiency) of revenues over expenditures	<u>(73,780)</u>	<u>(73,780)</u>	<u>58,345</u>	<u>132,125</u>
<b>Other financing sources (uses)</b>				
Transfers out	<u>(30,000)</u>	<u>(30,000) (1)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(103,780)	(103,780)	28,345	132,125
Fund balance - beginning	<u>275,262</u>	<u>275,262</u>	<u>285,824</u>	<u>10,562</u>
Fund Balance - Ending	<u>\$ 171,482</u>	<u>\$ 171,482</u>	<u>\$ 314,169</u>	<u>\$ 142,687</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**EXTENSION BUILDING MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 250	\$ 250	\$ 454	\$ 204
Total Revenues	<u>250</u>	<u>250</u>	<u>454</u>	<u>204</u>
<b>EXPENDITURES</b>				
Materials and services	<u>43,785</u>	<u>43,785</u> (1)	<u>14,024</u>	<u>29,761</u>
Total Expenditures	<u>43,785</u>	<u>43,785</u>	<u>14,024</u>	<u>29,761</u>
Excess (Deficiency) of revenues over expenditures	(43,535)	(43,535)	(13,570)	29,965
<b>Other financing sources (uses)</b>				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total other financing sources	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	(23,535)	(23,535)	6,430	29,965
Fund balance - beginning	<u>23,535</u>	<u>23,535</u>	<u>23,531</u>	<u>(4)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,961</u>	<u>\$ 29,961</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**EXTENSION CAPITAL RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 200	\$ 200	\$ 1,336	\$ 1,136
Total Revenues	<u>200</u>	<u>200</u>	<u>1,336</u>	<u>1,136</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>71,600</u>	<u>71,600</u> (1)	<u>-</u>	<u>71,600</u>
Total Expenditures	<u>71,600</u>	<u>71,600</u>	<u>-</u>	<u>71,600</u>
Excess (Deficiency) of revenues over expenditures	(71,400)	(71,400)	1,336	72,736
<b>Other financing sources (uses)</b>				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	(61,400)	(61,400)	11,336	72,736
Fund balance - beginning	<u>61,400</u>	<u>61,400</u>	<u>61,499</u>	<u>99</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,835</u>	<u>\$ 72,835</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**HISTORICAL/MUSEUM  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 327,000	\$ 327,000	\$ 322,058	\$ (4,942)
Interest	1,000	1,000	3,854	2,854
Transient room tax	90,000	90,000	124,614	34,614
	<u>418,000</u>	<u>418,000</u>	<u>450,526</u>	<u>32,526</u>
Total Revenues				
<b>EXPENDITURES</b>				
Personnel Services	251,200	281,200 (1)	279,179	2,021
Materials and services	182,600	187,600 (1)	174,328	13,272
Capital Outlay	23,500	23,500 (1)	23,446	54
Operating Contingency	107,000	72,000 (1)	-	72,000
	<u>564,300</u>	<u>564,300</u>	<u>476,953</u>	<u>87,347</u>
Total Expenditures				
Excess (Deficiency) of revenues over expenditures	<u>(146,300)</u>	<u>(146,300)</u>	<u>(26,427)</u>	<u>119,873</u>
Net change in fund balance	(146,300)	(146,300)	(26,427)	119,873
Fund balance - beginning	<u>146,300</u>	<u>146,300</u>	<u>169,330</u>	<u>23,030</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,903</u>	<u>\$ 142,903</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**HISTORICAL BUILDING RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,165</u>	<u>\$ 1,165</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>1,165</u>	<u>1,165</u>
Net change in fund balance	-	-	1,165	1,165
Fund balance - beginning	<u>59,700</u>	<u>59,700</u>	<u>59,965</u>	<u>265</u>
Fund balance - ending	<u><u>\$ 59,700</u></u>	<u><u>\$ 59,700</u></u>	<u><u>\$ 61,130</u></u>	<u><u>\$ 1,430</u></u>

(1) Appropriation Level



**CROOK COUNTY, OREGON**

**ROAD AGENCY  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental				
State	\$ -	\$ -	\$ 884,924	\$ 884,924
Total Revenues	<u>-</u>	<u>-</u>	<u>884,924</u>	<u>884,924</u>
Net change in fund balance	-	-	884,924	884,924
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 884,924</u>	<u>\$ 884,924</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**CROOK COUNTY AIRPORT PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
<b>Other financing sources (uses)</b>				
Transfers in	-	-	35,441	35,441
Total other financing sources (uses)	-	-	35,441	35,441
Net change in fund balance	-	-	35,441	35,441
Fund balance - beginning	-	-	(35,441)	(35,441)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**BELKNAP MUSEUM CAPITAL PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Miscellaneous	\$ 790,000	\$ -	\$ -	\$ -
Total Revenues	<u>790,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Personnel services	25,000	- (1)	-	-
Materials and services	50,000	- (1)	-	-
Capital outlay	<u>715,000</u>	<u>- (1)</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>790,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	-	-	-	-
<b>Other financing sources (uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**DEBT SERVICE FUND - GENERAL OBLIGATION SERIES 2017  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 5,101	\$ 5,101
Property taxes	<u>553,000</u>	<u>553,000</u>	<u>559,878</u>	<u>6,878</u>
Total Revenues	<u>553,000</u>	<u>553,000</u>	<u>564,979</u>	<u>11,979</u>
<b>EXPENDITURES</b>				
Debt Service	<u>575,000</u>	<u>575,000</u> (1)	<u>575,000</u>	<u>-</u>
Total Expenditures	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>-</u>
Excess of revenue over (under) expenditures	(22,000)	(22,000)	(10,021)	11,979
Fund balance - beginning	<u>22,000</u>	<u>22,000</u>	<u>34,739</u>	<u>12,739</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,718</u>	<u>\$ 24,718</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**LANDFILL OPERATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
<b>REVENUES</b>					
Local					
Interest	\$ 25,000	\$ 25,000		\$ 101,921	\$ 76,921
Licenses, Permits & Fees	2,125,000	2,125,000		2,387,615	262,615
Charges for services	125,000	125,000		-	(125,000)
Miscellaneous	175,000	175,000		158,657	(16,343)
Total Revenues	<u>2,450,000</u>	<u>2,450,000</u>		<u>2,648,193</u>	<u>198,193</u>
<b>EXPENDITURES</b>					
Personnel Services	901,500	928,400 (1)		722,603	205,797
Materials and services	1,104,100	1,104,100 (1)		1,008,136	95,964
Capital Outlay	370,000	370,000 (1)		300,740	69,260
Operating Contingency	235,000	208,100 (1)		-	208,100
Total Expenditures	<u>2,610,600</u>	<u>2,610,600</u>		<u>2,031,479</u>	<u>579,121</u>
Excess (Deficiency) of revenues over expenditures	(160,600)	(160,600)		616,714	777,314
<b>Other financing sources (uses)</b>					
Sale of Property	150,000	150,000		79,899	(70,101)
Total other financing sources	<u>150,000</u>	<u>150,000</u>		<u>79,899</u>	<u>(70,101)</u>
Net change in fund balance	(10,600)	(10,600)		696,613	707,213
Fund balance - beginning	<u>4,405,000</u>	<u>4,405,000</u>		<u>4,653,455</u>	<u>248,455</u>
Fund Balance - Ending	<u>\$ 4,394,400</u>	<u>\$ 4,394,400</u>		<u>5,350,068</u>	<u>\$ 955,668</u>
Reconciliation to the Statement of Net Position - Proprietary Funds					
Capital assets (net)				3,393,412	
Leased assets				463	
Lease liability				(513)	
Landfill post closure liability				(4,282,537)	
Accrued compensated absences				(34,999)	
Net Position				<u>\$ 4,425,894</u>	

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**AIRPORT - OPERATING  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 58,574	\$ 58,574
Charges for services	429,400	429,400	410,972	(18,428)
Miscellaneous	2,510,000	2,510,000	2,505,571	(4,429)
Intergovernmental				
State	-	-	94,500	94,500
Federal	657,000	657,000	204,513	(452,487)
Total Revenues	<u>3,596,400</u>	<u>3,596,400</u>	<u>3,274,130</u>	<u>(322,270)</u>
<b>EXPENDITURES</b>				
Materials and services	418,300	418,300 (1)	375,485	42,815
Debt service	913,000	913,000 (1)	663,289	249,711
Capital Outlay	555,000	555,000 (1)	162,281	392,719
Contingency	1,820,100	1,820,100 (1)	-	1,820,100
Total Expenditures	<u>3,706,400</u>	<u>3,706,400</u>	<u>1,201,055</u>	<u>2,505,345</u>
Excess (Deficiency) of revenues over expenditures	(110,000)	(110,000)	2,073,075	2,183,075
<b>Other financing sources (uses)</b>				
Transfers Out	-	- (1)	(35,441)	(35,441)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(35,441)</u>	<u>(35,441)</u>
Net change in fund balance	(110,000)	(110,000)	2,037,634	2,147,634
Fund balance - beginning	<u>110,000</u>	<u>110,000</u>	<u>362,055</u>	<u>252,055.00</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>2,399,689</u>	<u>\$ 2,399,689</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Net capital assets			14,982,577	
Long-term debt, net of discount			(5,601,194)	
Interest payable			(58,193)	
Net Position			<u>\$ 11,722,879</u>	

(1) Appropriation Level

(2) The Airport Capital Projects Fund was closed and its remaining fund balance of -\$35,441 was transferred to the Airport fund as noted in the 2022-23 budget document

**CROOK COUNTY, OREGON**

**WEED CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 5,034	\$ 5,034
Licenses, Permits & Fees	180,000	180,000	172,527	(7,473)
Miscellaneous	1,000	1,000	18,498	17,498
Intergovernmental				
State	-	-	10,537	10,537
Total Revenues	<u>181,000</u>	<u>181,000</u>	<u>206,596</u>	<u>25,596</u>
<b>EXPENDITURES</b>				
Personnel Services	139,200	177,000 (1)	160,640	16,360
Materials and services	108,300	108,300 (1)	63,648	44,652
Contingency	195,500	157,700 (1)	-	157,700
Total Expenditures	<u>443,000</u>	<u>443,000</u>	<u>224,288</u>	<u>218,712</u>
Excess (Deficiency) of revenues over expenditures	(262,000)	(262,000)	(17,692)	244,308
<b>Other financing sources (uses)</b>				
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>
Net change in fund balance	(232,000)	(232,000)	(17,692)	214,308
Fund balance - beginning	<u>232,000</u>	<u>232,000</u>	<u>271,610</u>	<u>39,610</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 253,918</u>	<u>\$ 253,918</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital assets (net)			59,181	
Compensated absences			<u>(19,714)</u>	
Net Position			<u>\$ 293,385</u>	

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**FACILITIES**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**

**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 26,533	26,533
Internal service charges	1,830,800	2,011,000	1,941,359	(69,641)
Charges for services	10,000	10,000	18,696	8,696
Miscellaneous	5,000	5,000	30,751	25,751
Intergovernmental				
Federal	180,200	-	362,691	362,691
State	-	-	115,346	115,346
Local			5,622	5,622
Total Revenues	<u>2,026,000</u>	<u>2,026,000</u>	<u>2,500,998</u>	<u>474,998</u>
<b>EXPENDITURES</b>				
Personnel	473,600	482,600 (1)	460,983	21,617
Materials and services	1,214,800	1,214,800 (1)	1,124,400	90,400
Capital outlay	330,000	330,000 (1)	121,350	208,650
Debt service	181,400	181,400 (1)	181,400	-
Contingency	358,500	349,500 (1)	-	349,500
Total Expenditures	<u>2,558,300</u>	<u>2,558,300</u>	<u>1,888,133</u>	<u>670,167</u>
Excess (Deficiency) of revenues over expenditures	(532,300)	(532,300)	612,865	1,145,165
Net change in fund balance	(532,300)	(532,300)	612,865	1,145,165
Fund balance - beginning	<u>532,300</u>	<u>532,300</u>	<u>508,850</u>	<u>(23,450)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,121,715</u>	<u>\$ 1,121,715</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital Assets (net)			33,058	
Accrued comp absences			(2,152)	
Leased assets			352,755	
Lease payable			(356,249)	
Net Position			<u>\$ 1,149,127</u>	

(1) Appropriation Level



**CROOK COUNTY, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS**  
**ALL TAXING DISTRICTS WITHIN THE COUNTY**  
**FOR THE YEAR ENDED JUNE 30, 2023**

<b>Tax Year</b>	<b>Beginning Balance and 2022-23 Levy</b>	<b>Net Adjustments</b>	<b>Interest (Discount)</b>	<b>Collections</b>	<b>Taxes Receivable June 30, 2023</b>
2022-23	\$ 39,240,240	\$ (132,804)	\$ (997,034)	\$ 37,245,907	\$ 864,495
2021-22	660,390	(9,767)	233	344,854	306,003
2020-21	303,224	(9,689)	249	137,499	156,285
2019-20	152,326	(8,992)	229	104,109	39,455
2018-19	39,268	(10,633)	284	15,307	13,611
2017-18	7,964	(813)	-	773	6,378
2016-17	6,944	(661)	-	217	6,067
Prior	<u>85,933</u>	<u>(1,225)</u>	<u>-</u>	<u>3,987</u>	<u>80,721</u>
Total	<u>\$ 40,496,289</u>	<u>\$ (174,584)</u>	<u>\$ (996,039)</u>	<u>\$ 37,852,653</u>	<u>\$ 1,473,015</u>

CROOK COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcogas.com

January 8, 2024

### **Independent Auditor's Report Required by Oregon State Regulations**

We have audited the basic financial statements of Crook County as of and for the year ended June 30, 2023, and have issued our report thereon dated January 8, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

#### **Compliance**

As part of obtaining reasonable assurance about whether Crook County's financial statements are free of material misstatement, we performed tests of its 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, noncompliance with which could have a direct and material effect on the determination of financial statements 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:

- **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, 279C).**
- **Schedule of Accountability of Elected Officials**


In connection with our testing nothing came to our attention that caused us to believe Crook 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, except as follows:

1. Expenditures of the various funds were within authorized appropriations, except as noted on page 23.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of internal control over financial reporting.

This report is intended solely for the information and use of the Board of Commissioners, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Kenny Allen". The signature is fluid and cursive, with a large initial "K" and a long, sweeping underline.

Kenny Allen, CPA  
PAULY, ROGERS AND CO., P.C.

**CROOK COUNTY, OREGON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

	Federal Assistance Listing Number	Pass Through Organization	Identification Number (s)	Period Covered	Expenditures	Passed Through to Subrecipients
<b><u>DEPARTMENT OF AGRICULTURE</u></b>						
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Oregon Health Authority	159807	10/1/20-6/30/21	\$ 207,727	\$ -
Total Department of Agriculture					<u>207,727</u>	<u>-</u>
<b><u>DEPARTMENT OF JUSTICE</u></b>						
Crime Victim Assistance	16.575	Oregon Department of Justice	13	7/1/22-9/30/2023	95,348	-
Child Support Services Research	93.563	Oregon Department of Justice	15425	7/1/22-6/9/23	113,577	-
Total Department of Justice					<u>208,925</u>	<u>-</u>
<b><u>DEPARTMENT OF TRANSPORTATION</u></b>						
Air Improvement Program (COVID)	20.106	Federal Aviation Administration	3-41-0051-016-2020	8/5/20-8/4/24	51,208	-
Air Improvement Program (COVID)	20.106	Federal Aviation Administration	3-41-0051-018-2020	9/9/20-9/8/24	17,404	-
Total Department of Transportation					<u>68,612</u>	<u>-</u>
<b><u>DEPARTMENT OF THE TREASURY</u></b>						
Coronavirus State and Local Fiscal Recovery Funds (COVID)	21.019	Direct	159807	7/1/20-6/30/21	1,427,024	200,000
Total Department of the Treasury					<u>1,427,024</u>	<u>200,000</u>
<b><u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>						
Public Health Emergency Preparedness	93.069	Oregon Health Authority	PE12	7/1/22-6/30/23	57,649	-
CARES - Flu	93.268	Oregon Health Authority	PE01-10	7/1/22-6/30/23	98,638	-
PH Practice Immunization Services	93.268	Oregon Health Authority	PE43-01	7/1/22-6/30/23	8,604	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID)	93.323	Oregon Health Authority	PE01-09	7/1/22-6/30/23	142,679	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Oregon Health Authority	159807	7/1/22-6/30/23	1,197	-
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	PE42-11	7/1/22-6/30/23	20,826	-
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	PE42-12	7/1/22-6/30/23	13,745	-
Opioid STR	93.788	Oregon Health Authority	PE62	7/1/22-6/30/23	112,080	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	Oregon Health Authority	PE62-02	7/1/22-6/30/23	8,176	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	Oregon Health Authority	PE51-03	7/1/22-6/30/23	61,759	-
National Partnerships to Improve and Protect the Nation's Health	93.421	Oregon Health Authority	PE04-02	7/1/22-6/30/23	5,520	-
Substance Abuse	93.959	Oregon Health Authority	PE36	7/1/22-6/30/23	98,103	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	Oregon Health Authority	PE10-02	7/1/22-6/30/23	53,091	-
Total Department of Health and Human Services					<u>682,067</u>	<u>-</u>
<b><u>DEPARTMENT OF HOMELAND SECURITY</u></b>						
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Criminal Justice Commission	SC-19-011		93,530	-
Homeland Security Grant Program	97.067	Oregon Department of Emergency Management	19-221	10/1/19-10/31/23	37,462	-
Emergency Management Performance	97.042	Oregon Department of Emergency Management	19-222	10/1/19-10/31/23	53,401	-
Total Department of Homeland Security					<u>184,393</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<u>\$ 2,778,748</u>	<u>\$ 200,000</u>



**PAULY, ROGERS, AND Co., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

January 8, 2024

To the County Commissioners  
Crook County, Oregon

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 8, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of 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 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 or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenneth Allen, CPA  
Municipal Auditor  
PAULY, ROGERS AND CO., P.C



**PAULY, ROGERS, AND Co., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

January 8, 2024

To the County Commissioners  
Crook County, Oregon

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Crook County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crook County 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, 2023.

***Basis for Opinion on Each Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Crook County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.



### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenneth Allen, CPA  
Municipal Auditor  
PAULY, ROGERS AND CO., P.C

**CROOK COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2023

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

Significant deficiency(s) identified that are not considered to be material weaknesses?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Any GAGAS audit findings disclosed that are required to be reported reported in accordance with section 515(d)(2) of the Uniform Guidance?  yes  no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

Significant deficiency(s) identified that are not considered to be material weaknesses?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Unifrom Guidance?  yes  no

**IDENTIFICATION OF MAJOR PROGRAMS**

**CFDA NUMBER**      **NAME OF FEDERAL PROGRAM CLUSTER**

21.027                      Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and B programs      \$750,000

Auditee qualified as low-risk auditee?  yes  no

## **SECTION II – FINANCIAL STATEMENT FINDINGS**

None

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

## **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES**

### **1. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with 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). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed 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. The entity has elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance.