

CROOK COUNTY, OREGON

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2020



**12700 SW 72nd Ave.
Tigard, OR 97223**

CROOK COUNTY, OREGON

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2020

CROOK COUNTY, OREGON

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CROOK COUNTY, OREGON

INTRODUCTORY SECTION

CROOK COUNTY, OREGON

Board of Commissioners

<u>Name and Address</u>	<u>Term Expires</u>
Seth Crawford, County Judge	December 2020
Jerry Brummer, County Commissioner	December 2020
Brian Barney, County Commissioner	December 2022

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Jon Soliz	County Assessor	December 2022
Cheryl Seely	County Clerk	December 2022
Wade Whiting	County District Attorney	December 2022
John Gautney	County Sheriff	December 2020
Debbie Palmer	County Treasurer	December 2022
Greg Kelso	County Surveyor	December 2020

Board Members receive mail at the County address listed below:

300 NE 3rd Street Prineville, OR 97754

CROOK COUNTY, OREGON

FINANCIAL SECTION



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

January 28, 2021

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Crook County
Prineville, Oregon

Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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 the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal expenditures is presented for purposes of additional analysis 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, and is not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents and the schedule of expenditures of federal expenditures are the responsibility of management and were derived from and relate 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 federal expenditures, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

The Council members, as listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated January 28, 2021 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 these reports 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 internal control over financial reporting or on compliance. These reports are 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 28, 2021 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.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

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, 2020.

Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$68,003,401 as of June 30, 2020. Of this amount, \$19,591,804 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$26,778,051 as of June 30, 2019.
- The County's governmental funds reported a combined fund balance of \$40,019,416 a decrease of \$5,045,303 from June 30, 2019. Approximately forty-eight percent, \$19,376,215, is available for spending at the County's discretion (assigned and unassigned fund balance), forty-seven percent, \$18,764,914 is restricted and five percent, \$1,878,287 is inventory and prepaids and considered unspendable.
- County General Fund
 - The General Fund's fund balance was \$4,410,433 as of June 30, 2020, a decrease of \$1,300,815.
 - Fund balance is twenty six percent of the General Fund's expenditures at year end which is 3.1 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 fifty-five percent of the Fund's revenue.
- Noncurrent liabilities were \$27,198,118 as of June 30, 2020, compared to noncurrent liabilities of \$26,013,714 as of June 30, 2019. The increase was primarily due to the net pension liability.

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, 2020

The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2020. 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 **11-12** 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-nine individual governmental funds for the fiscal year ended June 30, 2020. 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, Grant, Reserve, Jail Project and Airport Project). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

these 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 **13-15** of this report.

Proprietary funds. Crook County maintains one type of proprietary fund, the enterprise 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. Proprietary funds financial statements provide similar, but more detailed, information as the government-wide financial statements. Individual fund budgetary data for the enterprise funds is provided in the "Other Supplementary Information" section of this report.

The Basic Proprietary Funds Financial Statements can be found on pages **17-19** 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 **20**.

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 **21** 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 **48**.

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 \$68,003,401 at June 30, 2020.

Forty-four 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 and grant programs requirements total \$18,660,119, twenty-seven percent of the net position.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

The remaining twenty-nine percent, \$19,591,804, 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, 2020, 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,	
	2020	2019	2020	2019	2020	2019
Assets other than capital assets	\$ 43,088,958	\$ 48,851,134	\$ 3,996,025	\$ (16,882,405)	\$ 47,084,983	\$ 31,968,729
Capital assets	34,599,248	35,077,778	15,825,484	7,662,621	50,424,732	42,740,399
Total assets	<u>77,688,206</u>	<u>83,928,912</u>	<u>19,821,509</u>	<u>9,219,784</u>	<u>97,509,715</u>	<u>74,709,128</u>
Deferred outflows of resources	1,986,919	\$ 1,326,903	-	-	1,986,919	1,326,903
Current liabilities	3,618,663	\$ 4,347,979	382,704	306,517	4,001,367	4,654,496
Noncurrent liabilities	18,892,372	\$ 17,737,165	8,305,746	8,276,549	27,198,118	26,013,714
Total liabilities	<u>22,511,035</u>	<u>\$ 22,085,144</u>	<u>8,688,450</u>	<u>8,583,066</u>	<u>31,199,485</u>	<u>30,668,210</u>
Deferred inflows of resources	293,748	\$ 191,683	-	-	293,748	191,683
Net position						
Net investment in capital assets	19,956,474	\$ 20,283,144	9,795,004	(1,220,125)	29,751,478	19,063,019
Restricted	18,660,119	\$ 17,774,636	-	-	18,660,119	17,774,636
Unrestricted	<u>18,253,749</u>	<u>\$ 24,921,208</u>	<u>1,338,055</u>	<u>1,856,844</u>	<u>19,591,804</u>	<u>26,778,052</u>
Net position	<u>\$ 56,870,342</u>	<u>\$ 62,978,988</u>	<u>\$ 11,133,059</u>	<u>\$ 636,719</u>	<u>\$ 68,003,401</u>	<u>\$ 63,615,706</u>

Crook County's net position increased by \$4,387,695 during the fiscal year ended June 30, 2020.

CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities decreased by \$6,108,646. This is mainly due to capital contributions of \$5,825,016 to the business-type activities.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of the business-type activities increased by \$10,496,340 mainly due to the capital contributions of \$5,825,016, from the governmental activities.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program revenues:						
Charges for services	\$ 5,490,779	\$ 5,830,292	\$ 2,688,493	\$ 1,954,980	\$ 8,179,272	\$ 7,785,272
Operating grants and contributions	13,314,622	15,916,951	-	-	13,314,622	15,916,951
Capital grants and contributions	1,142,196	-	287,454	-	1,429,650	-
General revenues:						
Property taxes	9,831,393	9,235,501	-	-	9,831,393	9,235,501
Other taxes	1,682,126	1,837,787	-	-	1,682,126	1,837,787
Other	699,524	965,545	59,480	24,063	759,004	989,608
Total revenues	32,160,640	33,786,076	3,035,427	1,979,043	35,196,067	35,765,119
Expenses:						
General government	10,774,349	9,231,443	-	-	10,774,348	9,231,443
Highways and streets	3,650,207	4,071,609	-	-	3,650,207	4,071,609
Public safety	9,572,852	8,930,878	-	-	9,572,852	8,930,878
Health and welfare	4,949,421	4,714,250	-	-	4,949,421	4,714,250
Culture and education	3,054,520	2,962,710	-	-	3,054,520	2,962,710
Interest on long-term debt	549,034	578,640	249,043	176,961	798,077	755,601
Landfill	-	-	1,794,085	1,547,230	1,794,085	1,547,230
Airport	-	-	319,781	227,660	319,781	227,660
Weed control	-	-	182,084	180,783	182,084	180,783
Total expenses	32,550,383	30,489,530	2,544,993	2,132,634	35,095,376	32,622,164
Change in net position						
before transfers	(389,742)	3,296,546	490,433	(153,591)	100,692	3,142,955
Transfers	(1,920,764)	4,041,925	1,920,764	(4,041,925)	-	-
Capital contributions	(5,825,016)	-	5,825,016	-	-	-
Change in net position	(8,135,522)	7,338,471	8,236,213	(4,195,516)	100,692	3,142,955
Sale of property	2,026,878	645,915	-	-	2,026,878	645,915
Net position, beginning	62,978,986	49,393,466	636,716	4,832,232	63,615,702	54,225,698
Prior period adjustment	-	5,601,134	2,260,129	-	-	5,601,134
Net position, beginning, restated	62,978,986	54,994,600	2,896,845	4,832,232	65,875,831	59,826,832
Net position, ending	\$ 56,870,342	\$ 62,978,986	\$ 11,133,059	\$ 636,716	\$ 68,003,401	\$ 63,615,702

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

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, 2020, \$40,019,416 is the reported combined ending fund balance for Crook County's governmental funds, a net decrease of \$5,045,303 from June 30, 2019. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2020, the fund balance of Crook County's General Fund was \$4,410,433. The fund balance decreased by \$1,300,815 during the fiscal year ended June 30, 2020. This was due mainly to a decrease in Federal Payment in lieu of Taxes (PILT) funding and lower Licenses and Permits.

Road Fund: The fund balance of the Road Fund increased by \$572,311 to \$18,026,448 due to lower spending on road projects during the year.

Grant Fund: The fund balance of the Grant Fund increased by \$146,173 to \$1,715,621. Activities were generally consistent with the prior year.

Reserve Fund: The fund balance of the Reserve Fund increased by \$885,884 to \$14,165,386. Activities were generally consistent with the prior year and the increase was due to a large sale of county property.

Crook County Jail Project Fund: The fund balance decreased by \$1,052,120. Expenditures for Capital Assets are reported as expenditures in governmental funds. The project was completed in early FY2020 and the Fund was closed out.

Crook County Airport Project Fund: The fund balance decreased by \$4,682,677. Expenditures for Capital Assets are reported as expenditures in governmental funds. The decrease was due to the expenditures on the various airport projects.

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

Landfill Fund: At June 30, 2020, the net position of the Landfill Fund was \$3,850,831, an increase of \$2,491,001. Operating income was \$661,456 and \$1,829,545 was transferred from the Reserve Fund so all activity is now combined into one fund.

Airport Fund: At June 30, 2020, the net position of the Airport Fund \$7,201,732. The fund reports the construction in process related to the airport projects and the related debt. Many airport projects were capitalized in the current year. However, the bond proceeds that will be expended in FY 2020 were transferred to the Airport Capital Project Fund.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

General Fund Budgetary Highlights

The budget for the General Fund was decreased by \$200,900 and there were several appropriation transfers during FY 2020. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$234,928 more than estimated, the major portion of which is due to the Federal Payment in lieu of Taxes (PILT) funding and permits issued by Community Development. The variance between appropriations and expenditures was \$3,775,492, consisting of positive variances spread among many departments.

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, 2020, was \$50,424,732, net of accumulated depreciation. The book value of the depreciable assets is sixty-four 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 32-33** of this report.

Long-term debt. As of June 30, 2020, Crook County's outstanding bonded debt was \$19,415,000. 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 page 34** of this report.

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation bonds	\$ 9,835,000	\$ 9,890,000	\$ -	\$ -	\$ 9,835,000	\$ 9,890,000
Full Faith & Credit	3,500,000	3,540,000	6,080,000	6,080,000	9,580,000	9,620,000
Total	\$ 13,335,000	\$ 13,430,000	\$ 6,080,000	\$ 6,080,000	\$ 19,415,000	\$ 19,510,000

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 2021 adopted budget is \$97,008,700, an increase of approximately 35% from the Fiscal Year 2020 budget.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2020 to Fiscal Year 2021 by 7%, to \$2,498,973,653.

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, 2020

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
ASSETS			
Current assets:			
Cash and investments	\$ 39,292,704	\$ 3,742,582	\$ 43,035,286
Accounts receivable	926,083	256,543	1,182,626
Property taxes receivable	588,784	-	588,784
Internal balances	3,100	(3,100)	-
Inventories	1,638,728	-	1,638,728
Prepays	239,559	-	239,559
Contract receivable	400,000	-	400,000
Total current assets	<u>43,088,958</u>	<u>3,996,025</u>	<u>47,084,983</u>
Noncurrent assets:			
Capital assets			
Nondepreciable	4,643,485	928,038	5,571,523
Depreciable, net	<u>29,955,763</u>	<u>14,897,446</u>	<u>44,853,209</u>
Total noncurrent assets	<u>34,599,248</u>	<u>15,825,484</u>	<u>50,424,732</u>
TOTAL ASSETS	<u>77,688,206</u>	<u>19,821,509</u>	<u>97,509,715</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals	<u>1,986,919</u>	<u>-</u>	<u>1,986,919</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	2,138,704	145,367	2,284,071
Unearned revenue	400,000	-	400,000
Accrued interest payable	25,377	61,785	87,162
Current portion of long-term obligations	176,860	138,095	314,955
Accrued compensated absences	877,722	37,457	915,179
Total current liabilities	<u>3,618,663</u>	<u>382,704</u>	<u>4,001,367</u>
Noncurrent liabilities:			
Landfill postclosure costs	-	2,413,361	2,413,361
Noncurrent portion of long-term obligations, net	14,465,914	5,892,385	20,358,299
Other post employment liability	440,505	-	440,505
Net pension liability	<u>3,985,953</u>	<u>-</u>	<u>3,985,953</u>
Total noncurrent liabilities	<u>18,892,372</u>	<u>8,305,746</u>	<u>27,198,118</u>
TOTAL LIABILITIES	<u>22,511,035</u>	<u>8,688,450</u>	<u>31,199,485</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals	<u>293,748</u>	<u>-</u>	<u>293,748</u>
NET POSITION			
Net investment in capital assets	19,956,474	9,795,004	29,751,478
Restricted for:			
Highways and streets	16,282,925	-	16,282,925
Grant programs	2,377,194	-	2,377,194
Unrestricted	<u>18,253,749</u>	<u>1,338,055</u>	<u>19,591,804</u>
NET POSITION	<u>\$ 56,870,342</u>	<u>\$ 11,133,059</u>	<u>\$ 68,003,401</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

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	
Primary Government							
Governmental activities							
General government	\$ 10,774,349	\$ 3,822,213	\$ 2,948,896	\$ 1,113,311	\$ (2,889,929)	\$ -	\$ (2,889,929)
Highways and streets	3,650,207	58,024	3,655,240	-	63,057	-	63,057
Public safety	9,572,852	750,071	2,042,772	-	(6,780,009)	-	(6,780,009)
Health and welfare	4,949,421	718,394	4,510,042	-	279,015	-	279,015
Culture and education	3,054,520	142,077	157,672	28,885	(2,725,886)	-	(2,725,886)
Interest on long-term debt	549,034	-	-	-	(549,034)	-	(549,034)
Total governmental activities	32,550,383	5,490,779	13,314,622	1,142,196	(12,602,786)	-	(12,602,786)
Business-type activities							
Landfill	1,794,085	2,399,116	-	-	-	605,031	605,031
Airport	319,781	86,728	-	287,454	-	54,400	54,400
Weed control	182,084	202,648	-	-	-	20,564	20,564
Interest expense	249,043	-	-	-	-	(249,043)	(249,043)
Total business-type activities	2,544,995	2,688,492	-	287,454	-	430,951	430,951
Total primary government	35,095,378	8,179,271	13,314,622	1,429,650	(12,602,786)	430,951	(12,171,835)
General revenues							
Property taxes for general purposes					9,319,675	-	9,319,675
Property taxes levied for debt service					511,718	-	511,718
Other taxes					1,682,126	-	1,682,126
Investment revenue					699,524	59,480	759,004
Sale of property					2,026,878	-	2,026,878
Transfers					(1,920,764)	1,920,764	-
Capital contributions					(5,825,016)	5,825,016	-
Total general revenues and transfers					6,494,140	7,805,260	14,299,400
Changes in net position					(6,108,646)	8,236,211	2,127,565
Net position - beginning of year					62,978,988	636,719	63,615,707
Prior period adjustment					-	2,260,129	2,260,129
Net position - ending					56,870,342	11,133,059	68,003,401

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
AT JUNE 30, 2020

	General Fund	Road Fund	Grant Fund	Reserve Fund	Crook County Jail Project Fund	Crook County Airport Project Fund	Other Governmental Funds	Total
ASSETS								
Cash and investments	\$ 4,870,826	\$16,316,794	1,625,997	\$14,172,491	\$ -	\$ 262,968	\$ 2,046,729	\$39,295,804
Accounts receivable (net of allowance for uncollectibles)	425,168	179,136	239,441	1,296	-	52,441	28,601	926,083
Property taxes receivable	532,439	-	-	-	-	-	56,345	588,784
Interfund loans receivable	-	104,796	-	-	-	-	-	104,796
Due from other governmental funds	30,735	-	-	-	-	-	-	30,735
Inventories	-	1,638,728	-	-	-	-	-	1,638,728
Prepays	239,559	-	-	-	-	-	-	239,559
Contract receivable	400,000	-	-	-	-	-	-	400,000
Total Assets	\$ 6,498,727	\$18,239,452	\$ 1,865,438	\$14,173,787	\$ -	\$ 315,409	\$ 2,131,675	\$43,224,488
LIABILITIES								
Accounts payable and other current liabilities	\$ 1,102,081	\$ 213,005	\$ 149,817	\$ 8,401	\$ -	\$ 328,577	\$ 336,822	\$ 2,138,704
Due to General Fund	-	-	-	-	-	-	30,735	30,735
Unearned revenue	400,000	-	-	-	-	-	-	400,000
Interfund Loans Payable	104,796	-	-	-	-	-	-	104,796
Total Liabilities	1,606,877	213,005	149,817	8,401	-	328,577	367,557	2,674,235
DEFERRED INFLOWS OF RESOURCES								
Unavailable property tax revenue	481,417	-	-	-	-	-	49,421	530,838
FUND BALANCES								
Non-spendable								
Inventory	-	1,638,728	-	-	-	-	-	1,638,728
Prepays	239,559	-	-	-	-	-	-	239,559
Restricted for state and federal programs	-	16,387,720	1,715,621	-	-	-	661,573	18,764,914
Restricted for capital projects	-	-	-	-	-	-	-	-
Assigned	-	-	-	14,165,386	-	-	1,159,456	15,324,842
Unassigned	4,170,874	-	-	-	-	(13,169)	(106,332)	4,051,373
TOTAL FUND BALANCES	4,410,433	18,026,448	1,715,621	14,165,386	-	(13,169)	1,714,697	40,019,416
Total liabilities, deferred inflows of resources and fund balances	\$ 6,498,727	\$18,239,452	\$ 1,865,438	\$14,173,787	\$ -	\$ 315,409	\$ 2,131,675	\$43,224,488

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, 2020

Total fund balances - governmental fund type		\$ 40,019,416
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		34,599,248
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property taxes earned but unavailable		530,838
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	\$ (25,377)	
Accrued compensated absences	<u>(877,722)</u>	
		(903,099)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.		
Bonds payable		(13,335,000)
Unamortized premium/discount		(1,307,774)
Other post employment liability		(440,505)
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.		(3,985,953)
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.		<u>1,693,171</u>
Net position of governmental activities		<u><u>\$ 56,870,342</u></u>

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, 2020

	General Fund	Road Fund	Grant Fund	Reserve Fund	Crook County Jail Project Fund	Crook County Airport Project Fund	Other Governmental Funds	Total
REVENUES								
Taxes								
Property taxes	\$ 8,671,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045,897	\$ 9,717,695
Other taxes	401,197	-	-	970,359	-	-	310,570	1,682,126
Interest	100,699	274,715	-	226,592	16,574	53,522	27,423	699,524
Licenses and permits	3,626,015	22,184	365,400	40,403	4,650	-	140,320	4,198,971
Charges for services	555,908	35,840	74,830	56,119	-	-	439,971	1,162,669
Sale of property	120	-	-	2,026,758	-	-	-	2,026,878
Donations/contributions	3,293	6,600	21,213	200	-	588,790	112,061	732,158
Intergovernmental								
Local	176,399	-	402,693	67,110	-	-	13,000	659,202
State	633,803	2,739,505	3,371,872	80,338	-	107,977	2,307,688	9,241,182
Federal	1,692,181	828,797	644,828	3,994	-	416,544	367,069	3,953,414
Total Revenues	<u>15,861,413</u>	<u>3,907,641</u>	<u>4,880,836</u>	<u>3,471,873</u>	<u>21,224</u>	<u>1,166,833</u>	<u>4,763,999</u>	<u>34,073,819</u>
EXPENDITURES								
Current								
General government	8,856,800	-	308,486	411,374	6,225	41,813	542,012	10,166,711
Highways and streets	-	3,356,080	-	-	-	-	-	3,356,080
Public safety	6,585,519	-	1,841,582	2,586	-	-	49,666	8,479,354
Health and welfare	595,824	-	2,512,882	-	-	-	1,758,343	4,867,049
Culture and education	879,130	-	-	-	-	-	1,755,372	2,634,502
Debt service								
Principal	-	-	-	-	-	-	95,000	95,000
Interest	-	-	-	-	-	-	611,900	611,900
Capital outlay	14,500	196,018	-	327,531	432,984	5,811,696	205,034	6,987,762
Total Expenditures	<u>16,931,773</u>	<u>3,552,098</u>	<u>4,662,951</u>	<u>741,491</u>	<u>439,209</u>	<u>5,853,509</u>	<u>5,017,327</u>	<u>37,198,358</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,070,360)</u>	<u>355,543</u>	<u>217,885</u>	<u>2,730,382</u>	<u>(417,985)</u>	<u>(4,686,676)</u>	<u>(253,328)</u>	<u>(3,124,540)</u>
Other financing sources (uses)								
Transfers in	590,730	453,888	152,796	659,634	-	4,000	834,223	2,695,271
Transfers out	<u>(821,185)</u>	<u>(237,120)</u>	<u>(224,508)</u>	<u>(2,504,133)</u>	<u>(634,134)</u>	<u>-</u>	<u>(194,955)</u>	<u>(4,616,035)</u>
Total other financing sources and uses	<u>(230,455)</u>	<u>216,768</u>	<u>(71,712)</u>	<u>(1,844,498)</u>	<u>(634,134)</u>	<u>4,000</u>	<u>639,268</u>	<u>(1,920,764)</u>
Net change in fund balances	(1,300,815)	572,311	146,173	885,884	(1,052,120)	(4,682,676)	385,940	(5,045,303)
Fund Balances - beginning	<u>5,711,248</u>	<u>17,454,137</u>	<u>1,569,448</u>	<u>13,279,502</u>	<u>1,052,120</u>	<u>4,669,507</u>	<u>1,328,757</u>	<u>45,064,719</u>
Fund Balances - ending	<u>\$ 4,410,433</u>	<u>\$ 18,026,448</u>	<u>\$ 1,715,621</u>	<u>\$ 14,165,386</u>	<u>\$ -</u>	<u>\$ (13,169)</u>	<u>\$ 1,714,697</u>	<u>\$ 40,019,416</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, 2020

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

Net change in fund balances - total government funds		\$ (5,045,303)
<p>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.</p>		
Capital asset additions	\$ 1,115,296	
Book value of disposed assets	(336,845)	
Depreciation expense	<u>(1,256,981)</u>	(478,530)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Change in deferred revenue		113,699
<p>Payments on long-term debt are reported as expenditures in the governmental statements, but as reductions to long-term debt on the government wide statements.</p>		
		95,000
<p>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:</p>		
Other post employment liability	(45,276)	
Accrued compensated absences	(82,261)	
Amortization of bond premium/discount	56,860	
Accrued interest	<u>6,006</u>	(64,671)
<p>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.</p>		
		<u>(728,840)</u>
Change in net position of governmental activities.		<u><u>\$ (6,108,646)</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AT JUNE 30, 2020

	<u>Business-Type Activities - Enterprise Funds</u>			<u>TOTAL</u>
	<u>Landfill Funds</u>	<u>Weed Control</u>	<u>Airport</u>	
ASSETS				
Current assets:				
Cash and investments	\$ 3,684,905	\$ 57,677	\$ -	\$ 3,742,582
Accounts receivable	167,217	2,598	86,728	256,543
Total current assets	<u>3,852,122</u>	<u>60,275</u>	<u>86,728</u>	<u>3,999,124</u>
Noncurrent assets:				
Capital assets:				
Nondepreciable	535,206	-	392,832	928,038
Depreciable, Net	2,019,337	30,571	12,847,538	14,897,446
Total noncurrent assets	<u>2,554,544</u>	<u>30,571</u>	<u>13,240,370</u>	<u>15,825,485</u>
TOTAL ASSETS	<u>6,406,666</u>	<u>90,845</u>	<u>13,327,098</u>	<u>19,824,609</u>
LIABILITIES				
Current liabilities:				
Accounts payable and other current liabilities	111,169	4,197	30,000	145,367
Accrued compensated absences	31,304	6,152	-	37,457
Due to General Fund	-	-	3,100	3,100
Interest payable	-	-	61,785	61,785
Total current liabilities	<u>142,473</u>	<u>10,350</u>	<u>94,885</u>	<u>247,708</u>
Noncurrent liabilities				
Bonds payable	-	-	6,080,000	6,080,000
Discounts on bonds payable	-	-	(49,520)	(49,520)
Landfill postclosure costs	2,413,361	-	-	2,413,361
Total noncurrent liabilities	<u>2,413,361</u>	<u>-</u>	<u>6,030,480</u>	<u>8,443,841</u>
TOTAL LIABILITIES	<u>2,555,834</u>	<u>10,350</u>	<u>6,125,365</u>	<u>8,691,550</u>
NET POSITION				
Net investment in capital assets	2,554,544	30,571	7,209,890	9,795,004
Unrestricted	1,296,288	49,925	(8,157)	1,338,055
NET POSITION	<u>\$ 3,850,831</u>	<u>\$ 80,495</u>	<u>\$ 7,201,733</u>	<u>\$ 11,133,059</u>

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, 2020

	<u>Landfill Funds</u>	<u>Weed Control</u>	<u>Airport</u>	<u>Totals</u>
OPERATING REVENUES				
Charges for services	\$ 2,399,116	\$ 202,648	\$ 86,728	\$ 2,688,491
OPERATING EXPENSES				
Costs of services	1,576,174	175,959	120,566	1,872,699
Depreciation	217,911	6,125	199,215	423,251
Total operating expenses	1,794,085	182,084	319,781	2,295,950
Operating income (loss)	605,031	20,564	(233,054)	392,541
NONOPERATING REVENUES/EXPENSES				
Investment earnings	56,425	320	2,734	59,480
Intergovernmental capital contribution	-	-	287,454	287,454
Interest expense	-	-	(249,043)	(249,043)
Total nonoperating revenues/expenses	56,425	320	41,145	97,891
Income before transfers	661,456	20,884	(191,908)	490,432
Transfers in / (out)	1,829,545	1,219	90,000	1,920,764
Capital contributions	-	13,320	5,811,696	5,825,016
Changes in net position	2,491,001	35,423	5,709,788	8,236,212
Net Position - beginning	1,359,830	45,072	(768,184)	636,719
Prior Period Adjustment			2,260,128	2,260,128
Net Position - ending	<u>\$ 3,850,831</u>	<u>\$ 80,495</u>	<u>\$ 7,201,732</u>	<u>\$ 11,133,059</u>

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, 2020

	<u>Business-Type Activities - Enterprise Funds</u>			
	<u>Landfill Funds</u>	<u>Weed Control</u>	<u>Airport</u>	<u>TOTAL</u>
Cash flows from operating activities				
Receipts from customers	\$ 2,371,980	\$ 200,050	\$ -	\$ 2,572,029
Payments to suppliers	(731,833)	(71,181)	(90,566)	(893,580)
Payments to employees	(643,710)	(118,659)	-	(762,369)
Net cash (used) by operating activities	<u>996,437</u>	<u>10,210</u>	<u>(90,566)</u>	<u>916,081</u>
Cash flows from noncapital financing activities				
Transfers from (to) other funds	1,829,545	1,219	90,000	1,920,764
Interfund loans	-	-	3,100	3,100
Net cash provided (used) by noncapital financing activities	<u>1,829,545</u>	<u>1,219</u>	<u>93,100</u>	<u>1,923,864</u>
Cash flows from capital and related financing activities				
Purchase of capital assets	(213,514)	-	-	(213,514)
Net cash provided (used) by capital and related financing activities	<u>(213,514)</u>	<u>-</u>	<u>-</u>	<u>(213,514)</u>
Cash flows from investing activities				
Interest received	56,425	320	2,734	59,480
Interest paid	-	-	(360,410)	(360,410)
Net cash provided (used) by investing activities	<u>56,425</u>	<u>320</u>	<u>(357,676)</u>	<u>(300,930)</u>
Net increase (decrease) in cash	2,668,892	11,749	(355,142)	2,322,400
Cash and cash equivalents - beginning	<u>1,016,013</u>	<u>45,927</u>	<u>355,142</u>	<u>1,417,082</u>
Cash and cash equivalents - ending	<u><u>\$ 3,684,905</u></u>	<u><u>\$ 57,677</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,739,481</u></u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	<u>\$ 605,031</u>	<u>\$ 20,564</u>	<u>\$ (233,054)</u>	<u>\$ 392,541</u>
Adjustments to reconcile operating income to net cash provided by operating				
Depreciation	217,911	6,125	199,215	423,251
Change in accounts receivable	(27,136)	(2,598)	(86,728)	(116,462)
Change in accounts payable	37,230	(9,980)	30,000	57,250
Change in accrued compensated absences	(1,987)	(3,901)	-	(5,888)
Change in closure/postclosure	165,388	-	-	165,388
Total adjustments	<u>391,405</u>	<u>(10,354)</u>	<u>142,488</u>	<u>523,539</u>
Net cash provided by operating activities	<u><u>\$ 996,437</u></u>	<u><u>\$ 10,210</u></u>	<u><u>\$ (90,566)</u></u>	<u><u>\$ 916,081</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
AT JUNE 30, 2020

ASSETS	
Cash and investments	\$ 2,116,870
Accounts receivable	<u>4,210</u>
TOTAL ASSETS	<u><u>\$ 2,121,080</u></u>
LIABILITIES	
Accounts payable	\$ 241,852
Due to taxing districts	<u>1,879,228</u>
TOTAL LIABILITIES	<u><u>\$ 2,121,080</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.

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.

Grant Fund: The financial resources are primarily federal and state grants and similar special-purpose revenues with expenditures for public safety, 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.

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.

Airport Project Fund: This capital project fund accounts for the resources from the bonds issued in FY 2019 and the federal, state and local grants for capital projects at the County's airport.

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 and the debt issued to fund capital projects at the County's airport.

Airport: This fund accounts for assets at the local airport which are owned by the County and currently operated by the City.

Weed Control: Charges for services provide funding for weed control.

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

Agency 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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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.

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.

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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

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, 2020, no uncollectible amounts are anticipated or have been recognized by management.

F. Supply Inventories and Prepaids

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 \$10,000 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.

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

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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. 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.

K. 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.

L. 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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

M. 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.

N. 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:

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.

O. 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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

O. Fund Balance

- 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.

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

P. 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.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(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: personnel services, materials and services, debt service, capital outlay and transfers out. 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.

The County adopted resolutions for appropriation transfers which amended the fiscal year 2020 original budget. Expenditures of the various funds were within authorized appropriations, except in the following funds:

	<u>Personnel</u>	<u>Materials & Services</u>
Mental Health A&D		7,326
Reserve	1,074	
Historical Museum	10,505	
Fairgrounds		2,761

(3) Cash and Cash Equivalents

Cash management policies are governed by state statutes. A cash pool is maintained that is available for use by 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	\$ 5,268,565
Investments	39,883,590
Total Cash & Investments	<u>\$ 45,152,155</u>
Governmental	\$ 39,292,704
Proprietary	3,742,582
Fiduciary	2,116,870
	<u>\$ 45,152,155</u>

The County Treasurer maintains a cash and investment pool that is available for use by all funds and public entities within the County. The investment pool operates as a demand deposit account. Each fund or governmental entity's portion of the Pool is classified as cash and cash equivalents on the Statement of Net Position.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (Continued)

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, 2020, the County had a total bank balance of \$5,421,029 of which \$250,000 was covered by FDIC and the NCUA, with the remaining amount collateralized by the Oregon Public Collateralization Program.

B. Investments

State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 72. The categorization of a value determined for investments is based on the pricing transparency of the investments and is not necessarily an indication of the risks associated with investing in those securities. Security pricing is provided by a third-party, and is reported monthly to the County by its custodian bank. US Government agencies fall into level 1 of the fair value hierarchy. Banker's acceptances and LGIP fall under level 2 of the fair value hierarchy.

As of June 30, 2020, the following investments are reported:

Investment Type	Totals as of June 30, 2020	Active Markets	Observable	Unobservable
		Identical Assets Level 1	Inputs Level 2	Inputs Level 3
US Government Agencies	\$ 991,760	\$ 991,760	\$ -	\$ -
Corporate Bonds	-	-	-	-
Certificates of Deposit	-	-	-	-
State Treasurer's Investment Pool	38,891,830	-	38,891,830	-
Total cash and investments	\$ 39,883,590	\$ 991,760	\$ 38,891,830	\$ -

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (Continued)

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 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, 2020. 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.

Investments are reported at book value since it 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, 2020, the fair value of the position in the LGIP is 100.88% 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.

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.

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. The purpose of the Board is to advise the Oregon State Treasury in the management and investment of the LGIP.

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

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (Continued)

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, 2020, 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%
Bankers' Acceptance	25%
Certificates of Deposit	25%
Oregon LGIP	100%

(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. 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

Balance due to/from other funds at June 30, 2020 is a loan from the Road Fund to the General Fund. In 2011, the Road Fund loaned the General Fund \$1,003,110 at 1% interest for ten years. The balance at June 30, 2020 was \$104,796.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 590,730	\$ (821,185)
Road Fund	453,888	(237,120)
Grant Fund	152,796	(224,508)
Reserve	659,634	(2,504,133)
Jail Project	-	(634,134)
Airport Project	4,000	-
Non-Major	834,223	(194,955)
Landfill	2,013,545	(184,000)
Weed Control	6,219	(5,000)
Airport	90,000	-
Total All Funds	<u>\$ 4,805,035</u>	<u>\$ (4,805,035)</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(6) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2020 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reclasses</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 4,317,418	\$ 170,588	\$ -		\$ 4,488,006
Construction in progress	<u>17,472,938</u>	<u>155,479</u>	<u>(17,136,093)</u>	<u>(336,845)</u>	<u>155,479</u>
Total capital assets not being depreciated	<u>21,790,356</u>	<u>326,067</u>	<u>(17,136,093)</u>	<u>(336,845)</u>	<u>4,643,485</u>
Capital assets being depreciated					
Buildings	20,076,638	479,829	17,068,762	-	37,625,229
Equipment	9,839,176	309,400	67,331	-	10,215,906
Roads & Infrastructure	<u>6,244,948</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,244,948</u>
Total capital assets being depreciated	<u>36,160,762</u>	<u>789,229</u>	<u>17,136,093</u>	<u>-</u>	<u>54,086,083</u>
Accumulated depreciation					
Buildings	(13,455,975)	(589,013)	-	-	(14,044,988)
Equipment	(7,572,936)	(543,068)	-	-	(8,116,004)
Roads & Infrastructure -50yr	<u>(1,844,428)</u>	<u>(124,899)</u>	<u>-</u>	<u>-</u>	<u>(1,969,327)</u>
Total accumulated depreciation	<u>(22,873,339)</u>	<u>(1,256,981)</u>	<u>-</u>	<u>-</u>	<u>(24,130,320)</u>
Governmental activities capital assets, net	<u>\$ 35,077,779</u>	<u>\$ (141,685)</u>	<u>\$ -</u>	<u>\$ (336,845)</u>	<u>\$ 34,599,248</u>

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

General government	\$ 122,652
Highway and street	294,127
Public safety	364,658
Health and welfare	82,371
Culture and recreation	<u>393,172</u>
Total Governmental Activities Depreciation	<u>\$ 1,256,981</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(6) Capital Assets (Continued)

Capital asset activity for Business-type activities for the year ended June 30, 2020 is as follows:

Business-type activities	Beginning Balance				Ending Balance
	As Restated	Additions	Reclasses	Dispositions	
Capital assets not being depreciated					
Land - Landfill	\$ 420,370	\$ -	\$ -	\$ -	\$ 420,370
Construction in progress - Landfill	-	114,836	-	-	114,836
Construction in progress - Airport	2,226,136	392,832	(2,226,136)	-	392,832
Total capital assets not being depreciated	2,646,506	507,668	(2,226,136)	-	928,038
Buildings and improvements - Landfill	591,401	-	-	-	591,401
Equipment and vehicles - Landfill	3,055,068	98,678	-	-	3,153,746
Landfill cells	1,150,721	-	-	-	1,150,721
Buildings and improvements - Airport	6,716,692	5,706,318	2,226,136	-	14,649,146
Equipment - Weed Control	64,390	13,320	-	-	77,710
Total capital assets being depreciated	11,578,272	5,818,316	2,226,136	-	19,622,724
ACCUMULATED DEPRECIATION					
Buildings and Improvements - Landfill	(271,443)	(15,463)	-	-	(286,906)
Equipment and vehicles - Landfill	(1,947,236)	(147,562)	-	-	(2,094,797)
Landfill cells	(439,942)	(54,886)	-	-	(494,828)
Buildings and Improvements - Airport	(1,602,392)	(199,215)	-	-	(1,801,607)
Equipment - Weed Control	(41,015)	(6,125)	-	-	(47,139)
Total accumulated depreciation	(4,302,027)	(423,251)	-	-	(4,725,278)
Business-type activities capital assets, net	\$ 9,922,751	\$ 5,902,733	\$ -	\$ -	\$ 15,825,484

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, 2020 was as follows:

Governmental Activities	Amount of Original Issue	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due in One year
Bonds:							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,540,000	\$ -	\$ (40,000)	\$ 3,500,000	\$ 45,000
General Obligation 2017	10,000,000	3-5%	9,890,000	-	(55,000)	9,835,000	75,000
Total			13,430,000	-	(95,000)	13,335,000	120,000
Premium on bonds			1,364,634	-	(56,860)	\$ 1,307,774	56,860
Compensated absences			795,461	832,227	(749,966)	\$ 877,722	877,722
Total non-current liabilities			\$ 15,590,095	\$ 832,227	\$ (901,826)	\$ 15,520,496	\$ 1,054,582

Both 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, 2020 was as follows:

Business-Type Activities	Amount of Original Issue	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due in One year
Full Faith & Credit, 2018	\$ 6,080,000	3.50%	\$ 6,080,000	\$ -	\$ -	\$ 6,080,000	\$ 140,000
Discount on FF&C			(51,424)	-	1,904	(49,520)	(1,905)
Landfill closure and postclosure			2,247,973	165,388	-	2,413,361	
Compensated absences			43,344	39,868	(45,755)	37,457	37,457
Total non-current liabilities			\$ 8,319,893	\$ 205,256	\$ (43,851)	\$ 8,481,298	\$ 175,552

In October of 2018, the County issued \$6,080,000 in bonds. The interest rate on the bonds is 3.5% and they mature in 2046. The discount on the bonds is \$53,329. 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, 2020, are as follows:

Year	Bonds (Governmental): Full Faith & Credit 2017		GO Bonds 2017		Bond (Business-Type): Full Faith & Credit 2018	
	Principal	Interest	Principal	Interest	Principal	Interest
2020-2021	\$ 45,000	\$ 139,100	\$ 75,000	\$ 469,950	\$ 140,000	\$ 247,139
2021-2022	45,000	137,750	90,000	467,700	145,000	242,659
2022-2023	45,000	136,400	110,000	465,000	150,000	237,874
2023-2024	50,000	134,600	135,000	460,600	155,000	232,774
2024-2025	50,000	132,600	155,000	455,200	160,000	227,349
2025-2030	280,000	631,600	1,190,000	2,151,150	895,000	1,042,421
2030-2035	345,000	570,400	2,050,000	1,824,800	1,090,000	844,745
2035-2040	415,000	496,200	3,280,000	1,208,250	1,335,000	600,288
2040-2045	505,000	406,200	2,750,000	282,250	1,640,000	293,463
2045-2050	625,000	296,000	-	-	370,000	15,725
2050-2055	750,000	161,000	-	-	-	-
2055-2057	345,000	20,800	-	-	-	-
Total	\$ 3,500,000	\$ 3,262,650	\$ 9,835,000	\$ 7,784,900	\$ 6,080,000	\$ 3,984,435

(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 Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.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.
 - 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.

(8) Defined Benefit Pension Plan (continued)

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.

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.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

- 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, 2017 actuarial valuation, which became effective July 1, 2019. 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, 2020 were \$449,116, excluding amounts to fund employer specific liabilities. In addition approximately \$136,165 in employee contributions were paid or picked up by the County in fiscal 2020. At June 30, 2020, the County reported a net pension liability of \$3,985,953 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. 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, 2019 and 2018, the County’s proportion was .023 percent and .018 percent, respectively. Pension expense for the year ended June 30, 2020 was \$728,840.

The rates in effect for the year ended June 30, 2020 were:

- (1) Tier 1/Tier 2 – 25.74%
- (2) OPSRP police and fire – 17.77%

	Deferred Outflow of Resources	Deferred Inflow of Resources
	\$	\$
Difference between expected and actual experience	219,814	-
Changes in assumptions	540,740	-
Net difference between projected and actual earnings on pension plan investments	-	112,998
Net changes in proportionate share	777,249	27,912
Differences between County contributions and proportionate share of contributions	-	152,838
Subtotal - Amortized Deferrals (below)	1,537,803	293,748
County contributions subsequent to measuring date	449,116	-
Deferred outflow (inflow) of resources	<u>\$ 1,986,919</u>	<u>\$ 293,748</u>

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, 2021.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (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>
2021	\$ 537,791
2022	197,596
2023	285,077
2024	199,237
2025	24,354
Thereafter	-
Total	<u>\$ 1,244,055</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, 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 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, 2017
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 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: RP-2014 Health annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

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 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

(Source: June 30, 2019 PERS CAFR; p. 100)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 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
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
Assumed Inflation - Mean		2.50%

(Source: June 30, 2019 PERS CAFR; p. 74)

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2019 and 2018 was 7.20 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 7.20 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 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$ 6,383,150	\$ 3,985,953	\$ 1,979,829

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, 2019 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.

(8) Defined Benefit Pension Plan (continued)

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.

Contributions:

The County pays employees six (6) percent of their covered payroll. The County made \$136,165 in contributions to member IAP accounts for the year ended June 30, 2020.

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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

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 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2020. 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 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, 2019 and 2020 were \$8,495 and \$722, respectively, which equaled the required contributions each year.

At June 30, 2020, 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 contributes a flat amount of \$325 per month for each eligible employee. The County Court established the Plan and has the authority to amend the Plan as may be necessary. Employees are eligible after 500 hours 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, 2020, were \$568,496 and \$390,135, 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 General Fund accounts for and finances the County's risks. The County purchases commercial insurance for coverage of its various risks. 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 \$2,413,361 as of June 30, 2020, which is based on 66 percent usage (filled) of the landfill. It is estimated that an additional \$1,221,219 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 \$3,634,580 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, 2020. 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, 2020, cash and investments of \$3,684,905 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.

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closure of government and business activities. These developments are expected to impact County revenues. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the County expects this matter to negatively impact its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

(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

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(13) Other Post-Employment Benefits (continued)

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, 2018 and the measurement date was June 30, 2019.

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, 2018 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, 2017. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Health Care Cost Trend	Medical and vision:																														
	<table border="0"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Pre-65 Trend</td> </tr> <tr> <td style="text-align: center;">2018</td> <td style="text-align: center;">6.75%</td> </tr> <tr> <td style="text-align: center;">2019</td> <td style="text-align: center;">7.00%</td> </tr> <tr> <td style="text-align: center;">2020</td> <td style="text-align: center;">5.50%</td> </tr> <tr> <td style="text-align: center;">2021-2025</td> <td style="text-align: center;">5.00%</td> </tr> <tr> <td style="text-align: center;">2026-2029</td> <td style="text-align: center;">4.75%</td> </tr> <tr> <td style="text-align: center;">2030-2033</td> <td style="text-align: center;">5.00%</td> </tr> <tr> <td style="text-align: center;">2034</td> <td style="text-align: center;">5.25%</td> </tr> <tr> <td style="text-align: center;">2035</td> <td style="text-align: center;">5.75%</td> </tr> <tr> <td style="text-align: center;">2036-2038</td> <td style="text-align: center;">6.00%</td> </tr> <tr> <td style="text-align: center;">2039-2045</td> <td style="text-align: center;">5.75%</td> </tr> <tr> <td style="text-align: center;">2046-2050</td> <td style="text-align: center;">5.50%</td> </tr> <tr> <td style="text-align: center;">2051-2061</td> <td style="text-align: center;">5.25%</td> </tr> <tr> <td style="text-align: center;">2062-2065</td> <td style="text-align: center;">5.00%</td> </tr> <tr> <td style="text-align: center;">2066+</td> <td style="text-align: center;">4.75%</td> </tr> </table>	Year	Pre-65 Trend	2018	6.75%	2019	7.00%	2020	5.50%	2021-2025	5.00%	2026-2029	4.75%	2030-2033	5.00%	2034	5.25%	2035	5.75%	2036-2038	6.00%	2039-2045	5.75%	2046-2050	5.50%	2051-2061	5.25%	2062-2065	5.00%	2066+	4.75%
Year	Pre-65 Trend																														
2018	6.75%																														
2019	7.00%																														
2020	5.50%																														
2021-2025	5.00%																														
2026-2029	4.75%																														
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2035	5.75%																														
2036-2038	6.00%																														
2039-2045	5.75%																														
2046-2050	5.50%																														
2051-2061	5.25%																														
2062-2065	5.00%																														
2066+	4.75%																														
	Dental: 4.50% per year																														
	Health care cost trend affects both the projected health care costs as well as the projected health care premiums.																														
General Inflation	2.50% per year, used to develop other economic assumptions																														
Annual Pay Increases	3.50% per year, based on general inflation and the likelihood of raises throughout participants' careers																														
Mortality	RP-2014 Healthy Annuitant, sex distinct mortality tables blended 50/50 blue collar and white collar, set back one year for males. Mortality is projected on a generational basis using the Unisex Social Security Data Scale.																														
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

Total OPEB Liability at June 30, 2019	\$ 395,229
Changes for the year:	
Service cost	44,923
Interest	16,501
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	11,660
Benefit payments	(27,808)
Balance as of June 30, 2020	<u><u>\$ 440,505</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 3.5%, 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 (2.5%) or one percentage point higher (4.5%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$ 473,132	\$ 440,505	\$ 410,257

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 397,518	\$ 440,505	\$ 491,033

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.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ (20,809)	\$ -
Changes in assumptions or other input	(114,640)	-
Benefit Payments	-	27,594
Deferred outflow (inflow) of resources	<u><u>\$ (135,449)</u></u>	<u><u>\$ 27,594</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>
2021	\$ (30,782)
2022	(30,782)
2023	(30,272)
2024	(25,654)
2025	(17,959)
Thereafter	-
Total	<u>\$ (135,449)</u>

(14) Fund Balances

The specific purposes for each of the categories of fund balance as of June 30, 2020 are as follows:

	<u>General</u>	<u>Road</u>	<u>Grant</u>	<u>Reserve</u>	<u>Crook County Jail Project Fund</u>	<u>Crook County Airport Project</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances:								
<u>Nonspendable:</u>								
Inventories	\$ -	\$ 1,638,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638,728
Prepays	239,559	-	-	-	-	-	-	239,559
	<u>239,559</u>	<u>1,638,728</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,878,287</u>
<u>Restricted:</u>								
Grants	-	-	1,715,621	-	-	-	-	1,715,621
Roads	-	16,387,720	-	-	-	-	-	16,387,720
Mental Health A&D and DD	-	-	-	-	-	-	7,286	7,286
Special Projects on Federal Land:	-	-	-	-	-	-	479,713	479,713
CAMI Grant	-	-	-	-	-	-	9,594	9,594
Victims Impact Panel	-	-	-	-	-	-	15,304	15,304
Library	-	-	-	-	-	-	111,023	111,023
Tourism	-	-	-	-	-	-	38,654	38,654
	<u>-</u>	<u>16,387,720</u>	<u>1,715,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>661,574</u>	<u>18,764,915</u>
<u>Assigned:</u>								
Capital Projects	-	-	-	-	-	-	78,361	78,361
Other purposes	-	-	-	-	-	-	1,082,035	1,082,035
Reserve	-	-	-	14,165,386	-	-	-	14,165,386
	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,165,386</u>	<u>-</u>	<u>-</u>	<u>1,160,396</u>	<u>15,325,782</u>
Unassigned:	<u>4,170,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,169)</u>	<u>(107,273)</u>	<u>4,050,432</u>
Total Fund Balances	<u>\$ 4,410,433</u>	<u>\$ 18,026,448</u>	<u>\$ 1,715,621</u>	<u>\$ 14,165,386</u>	<u>\$ -</u>	<u>\$ (13,169)</u>	<u>\$ 1,714,697</u>	<u>\$40,019,416</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(15) Tax Abatement

As of June 30, 2020, the County provides tax abatements through two programs: Long-Term Rural Enterprise Zone Facilities, ORS 285C.400 and Levy Exemption, ORS 307.519.

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.

For the fiscal year ended June 30, 2020, the County abated property taxes totaling \$14,422,061 and \$15,868 under the Enterprise Zone and Levy Exemption, respectively.

(16) Prior Period Adjustment

In the current year there is a prior period adjustment in the Proprietary Funds statements to correct errors for financial years 2014-2019. Capital expenditures were not properly capitalized as Buildings and Improvements – Airport and depreciation expense was understated. The adjustment does not have an effect on the current year changes in net position.

	<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>	<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>Total</u>
Buildings and improvements - Airport	1,695,183	-	-	-	-	759,006	2,454,189
ACCUMULATED DEPRECIATION							
Buildings and Improvements - Airport	(16,952)	(33,904)	(33,904)	(33,904)	(33,904)	(41,494)	(194,060)
Beginning Net Position	1,678,231	(33,904)	(33,904)	(33,904)	(33,904)	717,513	2,260,129

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2020

<u>IMPLICIT RATE SUBSIDY - GASB 75:</u>	2020	2019	2018
Total Other Post Employment Benefits Liability Beginning	\$ 395,229	\$ 513,393	\$ 486,839
Changes for the year:			
Service Cost	44,923	56,008	58,680
Interest	16,501	19,989	15,295
Changes in Benefit Terms	-	-	-
Differences between expected and actual experience	-	-	-
Changes in assumptions or other input	11,660	(171,883)	(30,249)
Employer Contributions	-	-	-
Benefit Payments	(27,808)	(22,278)	(17,172)
Net changes for the year	45,276	-118,164	26,554
Total Other Post Employment Benefits Liability Ending	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position - Beginning	-	-	-
Contributions - Employer	27,808	22,278	17,172
Contributions - Employee	-	-	-
Net Investment Income	-	-	-
Benefit Payments	(27,808)	(22,278)	(17,172)
Administrative Expense	-	-	-
Net changes for the year	-	-	-
Fiduciary Net Position - Ending	\$ -	\$ -	\$ -
Net Liability for Other Post Employment Benefits - End of Year	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position as a percentage of the total Single Employer Pension Liability Covered Payroll	0%	0%	0%
Net Single Employer Pension Plan as a Percentage of Covered Payroll	18%	18%	24%

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

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
2020	0.01 %	\$ 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

	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
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, 2020

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Taxes - property	\$ 8,576,800	\$ 8,576,800		\$ 8,671,797	\$ 94,997
Taxes - other	498,973	498,973		401,197	(97,776)
Interest	-	-		100,699	100,699
Licenses, permits and fees	4,397,893	4,196,993		3,626,015	(570,978)
Charges for services	61,800	61,800		65,614	3,814
Interfund charges	469,400	469,400		490,294	20,894
Donations/contributions	3,300	3,300		3,293	(7)
Intergovernmental					
Local	164,267	164,267		176,399	12,132
State	509,032	509,032		633,803	124,771
Federal	1,145,800	1,145,800		1,692,181	546,381
Total Revenues	<u>15,827,265</u>	<u>15,626,365</u>		<u>15,861,293</u>	<u>234,928</u>
EXPENDITURES					
Personnel services	12,610,116	12,619,116	(1)	12,310,887	308,229
Materials and services	4,733,060	4,862,575	(1)	4,606,387	256,188
Debt Service	74,300	-	(1)	-	-
Capital outlay	188,000	138,050	(1)	14,500	123,550
Contingency	3,407,769	3,087,524	(1)	-	3,087,524
Total Expenditures	<u>21,013,245</u>	<u>20,707,265</u>		<u>16,931,773</u>	<u>3,775,492</u>
Excess (Deficiency) of revenues over expenditures	(5,185,980)	(5,080,900)		(1,070,480)	4,010,420
Other financing sources (uses)					
Sale of property	500	500		120	(380)
Transfers in	603,198	603,198		590,730	(12,468)
Transfers out	(756,437)	(878,105)	(1)	(821,185)	56,920
Interfund loan repayment	(106,000)	(106,000)	(1)	(103,753)	2,247
Total other financing sources (uses)	<u>(258,739)</u>	<u>(380,407)</u>		<u>(334,088)</u>	<u>46,319</u>
Fund balance - beginning	<u>5,444,719</u>	<u>5,546,307</u>		<u>5,919,797</u>	<u>373,490</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 85,000</u>		4,515,229	<u>\$ 4,430,229</u>
Adjustment from budgetary statement Interfund loan payable				<u>104,796</u>	
				<u>\$ 4,410,433</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, 2020

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Interest	\$ 269,200	\$ 269,200		\$ 274,715	\$ \$ 5,515
Licenses, permits and fines	16,600	16,600		22,184	5,584
Interfund charges	53,900	53,900		35,840	(18,060)
Sale of property	1,400	1,400		6,600	5,200
Intergovernmental					
State	4,020,300	4,020,300		2,739,505	(1,280,795)
Federal	800,100	800,100		828,797	28,697
Total Revenues	<u>5,161,500</u>	<u>5,161,500</u>		<u>3,907,641</u>	<u>(1,253,859)</u>
EXPENDITURES					
Personnel services	1,854,800	1,854,800	(1)	1,673,633	181,167
Materials and services	2,457,600	3,357,600	(1)	1,746,188	1,611,412
Capital outlay	1,213,000	1,213,000	(1)	196,018	1,016,982
Total Expenditures	<u>5,525,400</u>	<u>6,425,400</u>		<u>3,615,838</u>	<u>2,809,562</u>
Excess (Deficiency) of revenues over expenditures	<u>(363,900)</u>	<u>(1,263,900)</u>		<u>291,803</u>	<u>1,555,703</u>
Other financing sources (uses)					
Interfund loan repayment	106,000	106,000		103,753	(2,247)
Transfers In	-	-		453,888	453,888
Transfers Out	<u>(247,120)</u>	<u>(247,120)</u>	(1)	<u>(237,120)</u>	<u>10,000</u>
Total other financing sources (uses)	<u>(141,120)</u>	<u>(141,120)</u>		<u>320,521</u>	<u>461,641</u>
Net change in fund balance	(505,020)	(1,405,020)		612,324	2,017,344
Fund Balance - Beginning	<u>13,794,794</u>	<u>14,694,794</u>		<u>15,670,601</u>	<u>975,807</u>
Fund Balance - Ending	<u>\$ 13,289,774</u>	<u>\$ 13,289,774</u>		<u>16,282,925</u>	<u>\$ \$ 2,993,151</u>
Adjustment from budgetary statement					
Inventory				1,638,728	
Interfund loan receivable				<u>104,796</u>	
				<u>18,026,448</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Licenses, permits and fees	\$ 429,200	\$ 436,014	\$ 365,400	\$ (70,614)
Charges for services	4,100	45,056	74,830	29,774
Donations/contributions	15,200	15,200	21,213	6,013
Intergovernmental				
Local	495,366	588,856	402,693	(186,163)
State	5,084,018	3,763,638	3,371,872	(391,766)
Federal	480,172	534,519	644,828	110,309
Total Revenues	<u>6,508,056</u>	<u>5,383,283</u>	<u>4,880,836</u>	<u>(502,447)</u>
EXPENDITURES				
Personnel services	2,292,975	2,588,795 (1)	2,217,094	371,701
Materials and services	4,924,563	3,531,087 (1)	2,445,857	1,085,230
Capital outlay	60,400	100,400 (1)	-	100,400
Total Expenditures	<u>7,277,938</u>	<u>6,220,282</u>	<u>4,662,951</u>	<u>1,557,331</u>
Excess (Deficiency) of revenues over expenditures	<u>(769,882)</u>	<u>(836,999)</u>	<u>217,885</u>	<u>1,054,884</u>
Other financing sources (uses)				
Transfers in	118,412	133,702	152,796	19,094
Transfers out	<u>(218,590)</u>	<u>(246,976)</u> (1)	<u>(224,508)</u>	<u>22,468</u>
Total other financing sources (uses)	<u>(100,178)</u>	<u>(113,274)</u>	<u>(71,712)</u>	<u>41,562</u>
Net change in fund balance	(870,060)	(950,273)	146,173	1,096,446
Fund balance - beginning	<u>1,248,458</u>	<u>1,307,273</u>	<u>1,569,448</u>	<u>262,175</u>
Fund balance - ending	<u>\$ 378,398</u>	<u>\$ 357,000</u>	<u>\$ 1,715,621</u>	<u>\$ 1,358,621</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

RESERVE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Local				
Taxes - other	\$ 1,645,000	\$ 1,645,000	\$ 970,359	\$ (674,641)
Interest	138,444	111,444	226,592	115,148
Licenses, permits and fees	36,200	36,200	40,403	4,203
Charges for services	13,300	13,300	12,014	(1,286)
Interfund reimbursement	41,000	41,000	44,105	3,105
Donations/contributions	-	-	200	200
Intergovernmental				
Local	98,946	98,946	67,110	(31,836)
State	40,000	40,000	80,338	40,338
Federal	3,500	3,500	3,994	494
Total Revenues	<u>2,016,390</u>	<u>1,989,390</u>	<u>1,445,115</u>	<u>(544,275)</u>
EXPENDITURES				
Personnel services	2,765	2,765 (1)	3,839	(1,074)
Materials and services	836,326	1,522,326 (1)	410,121	1,112,205
Capital outlay	3,248,624	1,470,247 (1)	327,531	1,142,716
Total Expenditures	<u>4,087,715</u>	<u>2,995,338</u>	<u>741,491</u>	<u>2,253,847</u>
Excess (Deficiency) of revenues over expenditures	<u>(2,071,325)</u>	<u>(1,005,948)</u>	<u>703,624</u>	<u>1,709,572</u>
Other financing sources (uses)				
Sale of property	-	-	2,026,758	2,026,758
Transfers in	25,500	675,500	659,634	(15,866)
Transfers out	<u>(1,588,700)</u>	<u>(3,815,439) (1)</u>	<u>(2,504,133)</u>	<u>1,311,306</u>
Total other financing sources (uses)	<u>(1,563,200)</u>	<u>(3,139,939)</u>	<u>182,260</u>	<u>3,322,199</u>
Net change in fund balance	(3,634,525)	(4,145,887)	885,884	5,031,771
Fund balance - beginning	<u>10,187,110</u>	<u>10,368,280</u>	<u>13,279,502</u>	<u>2,911,222</u>
Fund balance - ending	<u>\$ 6,552,585</u>	<u>\$ 6,222,393</u>	<u>\$ 14,165,386</u>	<u>\$ 7,942,993</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CROOK COUNTY JAIL PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 16,574	\$ 16,574
Other	-	-	4,650	4,650
Total Revenues	-	-	21,224	21,224
EXPENDITURES				
Personnel services	-	10,000 (1)	6,225	3,775
Capital outlay	1,010,000	450,000 (1)	432,984	17,016
Total Expenditures	1,010,000	460,000	439,209	20,791
Excess (Deficiency) of revenues over expenditures	(1,010,000)	(460,000)	(417,985)	433
Other financing sources (uses)				
Transfers In	1,000,000	1,000,000	-	(1,000,000)
Transfers Out	-	(550,000) (1)	(634,134)	(84,134)
Total other financing sources (uses)	1,000,000	450,000	(634,134)	(1,084,134)
Net change in fund balance	(10,000)	(10,000)	(1,052,120)	(1,042,120)
Fund balance - beginning	10,000	10,000	1,052,120	1,042,120
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 40,000	\$ 40,000	\$ 53,522	\$ 13,522
Other	-	831,570	588,790	(242,780)
Intergovernmental				
State	-	111,000	107,977	(3,023)
Federal	-	524,557	416,544	(108,013)
Total Revenues	<u>40,000</u>	<u>1,507,127</u>	<u>1,166,833</u>	<u>(340,294)</u>
EXPENDITURES				
Personnel services	-	47,000 (1)	40,937	6,063
Materials and services	-	2,000 (1)	875	1,125
Capital Outlay	2,864,800	6,942,993 (1)	5,811,696	1,131,297
Total Expenditures	<u>2,864,800</u>	<u>6,991,993</u>	<u>5,853,509</u>	<u>1,138,484</u>
Excess (Deficiency) of revenues over expenditures	(2,824,800)	(5,484,866)	(4,686,676)	(1,478,779)
Other financing sources (uses)				
Transfers In	-	769,192	4,000	(765,192)
Total other financing sources (uses)	<u>-</u>	<u>769,192</u>	<u>4,000</u>	<u>(765,192)</u>
Net change in fund balance	(2,824,800)	(4,715,674)	(4,682,676)	32,998
Fund balance - beginning	<u>2,824,800</u>	<u>4,715,674</u>	<u>4,669,507</u>	<u>(46,167)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,169)</u>	<u>\$ (13,169)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2020

	Special Revenue Funds				
	Victims' Emergency	Mental Health A&D and Developmental Disabilities	Special Transportation	Special Projects on Federal Lands	CAMI Grant
ASSETS					
Cash and investments	\$ -	\$ 211,015	\$ 309,386	\$ 490,713	\$ 9,594
Accounts receivable	-	3,261	-	-	-
Taxes receivable	-	-	-	-	-
Total Assets	-	214,276	309,386	490,713	9,594
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Payroll liabilities	-	-	-	-	-
Accounts payable and other current liabilities	-	206,990	23,123	11,000	-
Due to General Fund	-	-	-	-	-
Total Liabilities	-	206,990	23,123	11,000	-
Deferred Inflows of Resources					
Unavailable property tax revenue	-	-	-	-	-
Fund Balances					
Restricted for expenditures under federal, state and local programs	-	7,286	-	479,713	9,594
Restricted for debt service	-	-	-	-	-
Assigned for:					
Capital projects	-	-	-	-	-
Other	-	-	286,263	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	-	7,286	286,263	479,713	9,594
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 214,276	\$ 309,386	\$ 490,713	\$ 9,594

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2020**

Special Revenue Funds

Victims Impact Panel	Veterans' Enhancement Program	Library Grant Donations	City-County Dog Licensing	County Surveyor	County School Fund	AG Extension Service District
\$ 15,304	\$ -	\$ 115,334	\$ 22,212	\$ 130,972	\$ -	\$ 250,065
-	22,034	-	-	504	-	1,094
-	-	2,342	-	-	-	15,551
<u>15,304</u>	<u>\$ 22,034</u>	<u>117,675</u>	<u>22,212</u>	<u>131,476</u>	<u>-</u>	<u>266,711</u>
-	6,920	-	-	9,267	-	-
-	985	4,665	2,674	-	-	22,215
-	941	-	-	-	-	-
-	8,846	4,665	2,674	9,267	-	22,215
-	-	1,987	-	-	-	13,701
15,304	-	111,023	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,248	-	19,538	122,209	-	230,795
-	941	-	-	-	-	-
<u>15,304</u>	<u>13,188</u>	<u>111,023</u>	<u>19,538</u>	<u>122,209</u>	<u>-</u>	<u>230,795</u>
<u>\$ 15,304</u>	<u>\$ 22,034</u>	<u>\$ 117,675</u>	<u>\$ 22,212</u>	<u>\$ 131,476</u>	<u>\$ -</u>	<u>\$ 266,711</u>

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2020**

Special Revenue Funds					
Extension Grant	Historical Museum	Historical Building Reserve	Tourism Discretionary Funds	Fairgrounds Operation	Vehicle Reserve
\$ 1,198	\$ 81,132	\$ 105,864	\$ 38,654	\$ -	\$ 189,634
-	479	-	-	728	-
-	8,031	-	-	-	-
<u>1,198</u>	<u>89,642</u>	<u>105,864</u>	<u>38,654</u>	<u>728</u>	<u>189,634</u>
-	8,190	-	-	8,019	-
-	2,137	-	-	13,445	2,990
-	-	-	-	18,276	-
-	10,327	-	-	39,740	2,990
-	6,273	-	-	-	-
-	-	-	38,654	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,198	73,042	105,864	-	-	186,644
-	-	-	-	(39,012)	-
<u>1,198</u>	<u>73,042</u>	<u>105,864</u>	<u>38,654</u>	<u>(39,012)</u>	<u>186,644</u>
\$ 1,198	\$ 89,642	\$ 105,864	\$ 38,654	\$ 728	\$ 189,634

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2020**

Capital Project Funds			Debt Service		
Fairgrounds Capital Projects	Extension Building Maintenance	Extension Capital Reserve	General Obligation Bond	FF&C, 2017 Jail Bond	Total
\$ 18,657	\$ 21,021	\$ 35,975	\$ -	\$ -	\$ 2,046,729
-	500	-	-	-	28,601
-	-	-	30,422	-	56,345
<u>18,657</u>	<u>21,521</u>	<u>35,975</u>	<u>30,422</u>	<u>-</u>	<u>2,131,675</u>
-	-	-	-	-	32,396
-	14,203	-	-	-	304,426
-	-	-	11,519	-	30,735
-	14,203	-	11,519	-	367,557
-	-	-	27,459	-	49,421
-	-	-	-	-	661,573
-	-	-	-	-	-
18,657	-	59,705	-	-	78,361
-	7,318	35,975	-	-	1,081,094
-	-	(59,705)	(8,556)	-	(106,332)
<u>18,657</u>	<u>7,318</u>	<u>35,975</u>	<u>(8,556)</u>	<u>-</u>	<u>1,714,697</u>
<u>\$ 18,657</u>	<u>\$ 21,521</u>	<u>\$ 35,975</u>	<u>\$ 30,422</u>	<u>\$ -</u>	<u>\$ 2,131,675</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Special Revenue Funds					
	Victims' Emergency	Mental Health A&D and Developmental Disabilities	Special Transportation	Special Projects on Federal Lands	CAMI Grant	Victims Impact Panel
REVENUES						
Taxes - Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-	-
Interest	35	975	2,995	3,525	142	245
Licenses, permits, and fees	-	-	-	-	-	4,500
Charges for services	-	-	-	-	-	-
Donations/Contributions	-	-	-	-	-	-
Intergovernmental						
Local	-	-	-	-	-	-
State	-	1,728,279	384,022	-	42,644	-
Federal	-	-	-	90,955	-	-
Total Revenues	<u>35</u>	<u>1,729,254</u>	<u>387,017</u>	<u>94,480</u>	<u>42,786</u>	<u>4,745</u>
EXPENDITURES						
Current						
General government	-	-	100,194	-	-	-
Public safety	2,922	-	-	42,250	-	1,420
Health and welfare	-	1,721,968	-	-	36,375	-
Culture and education	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>2,922</u>	<u>1,721,968</u>	<u>100,194</u>	<u>42,250</u>	<u>36,375</u>	<u>1,420</u>
Excess (Deficiency) of revenues over expenditures	<u>(2,887)</u>	<u>7,286</u>	<u>286,823</u>	<u>52,230</u>	<u>6,412</u>	<u>3,325</u>
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(2,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
EQUITY TRANSFER						
Net change in fund balances	(2,887)	7,286	284,823	52,230	6,412	3,325
Fund Balances - beginning	<u>2,887</u>	<u>-</u>	<u>1,440</u>	<u>427,483</u>	<u>3,182</u>	<u>11,980</u>
Fund Balances - ending	<u>\$ -</u>	<u>\$ 7,286</u>	<u>\$ 286,263</u>	<u>\$ 479,713</u>	<u>\$ 9,594</u>	<u>\$ 15,304</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

Special Revenue Funds

Veterans' Enhancement Program	Library Grant Donations	City-County Dog Licensing	County Surveyor	County School Fund	AG Extension Service District	Extension Grant
\$ -	\$ 2,637	\$ -	\$ -	\$ -	\$ 273,884	\$ -
-	-	-	-	108,366	-	-
39	1,587	364	1,637	232	5,383	21
-	-	2,972	78,374	-	48,070	-
-	-	-	-	-	-	-
110	111,951	-	-	-	-	-
-	-	-	-	-	-	-
91,138	8,439	-	-	-	-	-
-	-	-	-	276,114	-	-
<u>91,287</u>	<u>124,615</u>	<u>3,336</u>	<u>80,011</u>	<u>384,712</u>	<u>327,337</u>	<u>21</u>
230,011	-	-	29,633	-	-	-
-	-	2,674	-	-	-	-
-	-	-	-	-	-	-
-	44,581	-	-	384,712	320,454	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	28,885	-	-	-	-	-
<u>230,011</u>	<u>73,465</u>	<u>2,674</u>	<u>29,633</u>	<u>384,712</u>	<u>320,454</u>	<u>-</u>
<u>(138,724)</u>	<u>51,149</u>	<u>661</u>	<u>50,378</u>	<u>-</u>	<u>6,883</u>	<u>21</u>
149,737	-	-	-	-	-	-
-	-	-	-	-	(30,000)	-
<u>149,737</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>-</u>
11,013	51,149	661	50,378	-	(23,117)	21
2,175	59,874	18,877	71,831	-	253,912	1,177
<u>\$ 13,188</u>	<u>\$ 111,023</u>	<u>\$ 19,538</u>	<u>\$ 122,209</u>	<u>\$ -</u>	<u>\$ 230,796</u>	<u>\$ 1,198</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

Special Revenue Funds					Capital Project Funds		
Historical Museum	Historical Building Reserve	Tourism Discretionary Funds	Fairgrounds Operation	Vehicle Reserve	Fairgrounds Capital Projects	Extension Building Maintenance	Extension Capital Reserve
\$ 260,296	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64,593	-	14,042	61,784	-	61,784	-	-
2,024	1,631	709	75	2,484	813	289	512
3,587	-	-	2,817	-	-	-	-
-	-	-	125,072	314,399	-	500	-
-	-	-	-	-	-	-	-
-	-	-	13,000	-	-	-	-
-	-	-	53,167	-	-	-	-
-	-	-	-	-	-	-	-
<u>330,499</u>	<u>1,631</u>	<u>14,751</u>	<u>255,915</u>	<u>316,883</u>	<u>62,597</u>	<u>789</u>	<u>512</u>
-	-	-	-	182,174	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
286,891	-	10,000	638,520	-	49,102	21,113	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	45,415	-	-	80,489	50,245	-	-
<u>286,891</u>	<u>45,415</u>	<u>10,000</u>	<u>638,520</u>	<u>262,663</u>	<u>99,347</u>	<u>21,113</u>	<u>-</u>
<u>43,608</u>	<u>(43,784)</u>	<u>4,751</u>	<u>(382,605)</u>	<u>54,220</u>	<u>(36,750)</u>	<u>(20,324)</u>	<u>512</u>
-	140,000	-	322,800	10,986	-	20,000	10,000
(140,000)	-	-	-	-	(22,955)	-	-
<u>(140,000)</u>	<u>140,000</u>	<u>-</u>	<u>322,800</u>	<u>10,986</u>	<u>(22,955)</u>	<u>20,000</u>	<u>10,000</u>
-	-	-	-	-	-	-	-
(96,392)	96,216	4,751	(59,805)	65,206	(59,705)	(324)	10,512
<u>169,433</u>	<u>9,647</u>	<u>33,903</u>	<u>20,793</u>	<u>121,438</u>	<u>78,361</u>	<u>7,642</u>	<u>25,463</u>
<u>\$ 73,042</u>	<u>\$ 105,864</u>	<u>\$ 38,654</u>	<u>\$ (39,012)</u>	<u>\$ 186,644</u>	<u>\$ 18,657</u>	<u>\$ 7,318</u>	<u>\$ 35,975</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020**

Debt Service		
General Obligation Bond	FF&C, 2017 Jail Bond	Total
\$ 509,081	\$ -	\$ 1,045,897
-	-	310,570
1,705	-	27,423
-	-	140,320
-	-	439,971
-	-	112,061
-	-	13,000
-	-	2,307,688
-	-	367,069
<u>510,786</u>	<u>-</u>	<u>4,763,999</u>
-	-	542,012
-	400	49,666
-	-	1,758,343
-	-	1,755,372
55,000	40,000	95,000
471,600	140,300	611,900
-	-	205,034
<u>526,600</u>	<u>180,700</u>	<u>5,017,327</u>
<u>(15,814)</u>	<u>(180,700)</u>	<u>(253,328)</u>
-	180,700	834,223
-	-	(194,955)
-	180,700	639,268
-	-	-
(15,814)	-	385,940
7,258	-	1,328,757
<u>\$ (8,557)</u>	<u>\$ -</u>	<u>\$ 1,714,697</u>

CROOK COUNTY, OREGON

**VICTIMS EMERGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Donations	\$ 100	\$ 100	\$ -	(100)
Interest	50	50	35	(15)
Total Revenues	<u>150</u>	<u>150</u>	<u>35</u>	<u>(115)</u>
EXPENDITURES				
Materials and services	<u>2,937</u>	<u>2,937 (1)</u>	<u>2,922</u>	<u>15</u>
Total Expenditures	<u>2,937</u>	<u>2,937</u>	<u>2,922</u>	<u>15</u>
Net change in fund balance	(2,787)	(2,787)	(2,887)	(100)
Fund balance - beginning	<u>2,787</u>	<u>2,787</u>	<u>2,887</u>	<u>100</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 975	\$ 975
Intergovernmental				
State	-	1,694,642	1,728,279	33,637
Total Revenues	-	1,694,642	1,729,254	34,612
EXPENDITURES				
Materials and services	-	1,714,642 (1)	1,721,968	(7,326)
Total Expenditures	-	1,714,642	1,721,968	(7,326)
Excess (Deficiency) of revenues over expenditures	-	(20,000)	7,286	27,286
Other financing sources (uses)				
Transfers in	-	20,000	-	(20,000)
Total other financing sources (uses)	-	20,000	-	(20,000)
Net change in fund balance	-	-	7,286	7,286
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 7,286	\$ 7,286

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 2,995	\$ 2,995
Intergovernmental				
State	<u>150,000</u>	<u>550,000</u>	<u>384,022</u>	<u>(165,978)</u>
Total Revenues	<u>150,000</u>	<u>550,000</u>	<u>387,017</u>	<u>(162,983)</u>
EXPENDITURES				
Materials and services	<u>148,000</u>	<u>548,000</u> (1)	<u>100,194</u>	<u>447,806</u>
Total Expenditures	<u>148,000</u>	<u>548,000</u>	<u>100,194</u>	<u>447,806</u>
Excess (Deficiency) of revenues over expenditures	2,000	2,000	286,823	284,823
Other financing sources (uses)				
Transfers out	<u>(2,000)</u>	<u>(2,000)</u> (1)	<u>(2,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Net change in fund balance	-	-	284,823	284,823
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,263</u>	<u>\$ 286,263</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 2,063	\$ 2,063	\$ 3,525	\$ 1,462
Intergovernmental				
Federal	-	-	90,955	90,955
Total Revenues	<u>2,063</u>	<u>2,063</u>	<u>94,480</u>	<u>92,417</u>
EXPENDITURES				
Materials and services	<u>317,520</u>	<u>317,520</u> (1)	<u>42,250</u>	<u>275,270</u>
Total Expenditures	<u>317,520</u>	<u>317,520</u>	<u>42,250</u>	<u>275,270</u>
Net change in fund balance	(315,457)	(315,457)	52,230	367,687
Fund balance - beginning	<u>315,457</u>	<u>315,457</u>	<u>427,483</u>	<u>112,026</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 479,713</u>	<u>\$ 479,713</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CAMI GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 100	\$ 100	\$ 142	\$ 42.40
Intergovernmental				
State	<u>40,700</u>	<u>40,700</u>	<u>42,644</u>	<u>1,944</u>
Total Revenues	<u>40,800</u>	<u>40,800</u>	<u>42,786</u>	<u>1,986</u>
EXPENDITURES				
Materials and services	<u>44,380</u>	<u>44,380</u> (1)	<u>36,375</u>	<u>8,005</u>
Total Expenditures	<u>44,380</u>	<u>44,380</u>	<u>36,375</u>	<u>8,005</u>
Net change in fund balance	(3,580)	(3,580)	6,412	9,992
Fund balance - beginning	<u>3,580</u>	<u>3,580</u>	<u>3,182</u>	<u>(398)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,594</u>	<u>\$ 9,594</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**VICTIMS' IMPACT PANEL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 200	\$ 200	\$ 245	\$ 45
Permits, fees	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
Total Revenues	<u>4,700</u>	<u>4,700</u>	<u>4,745</u>	<u>45</u>
EXPENDITURES				
Materials and services	<u>16,590</u>	<u>16,590</u> (1)	<u>1,420</u>	<u>15,170</u>
Total Expenditures	<u>16,590</u>	<u>16,590</u>	<u>1,420</u>	<u>15,170</u>
Net change in fund balance			3,325	3,325
Fund balance - beginning	<u>11,890</u>	<u>11,890</u>	<u>11,980</u>	<u>90</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,304</u>	<u>\$ 15,304</u>

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 400	\$ 400	\$ 39	\$ (361)
Donations and contributions	1,000	1,000	110	(890)
Intergovernmental				
State	<u>78,000</u>	<u>81,000</u>	<u>91,138</u>	<u>10,138</u>
Total Revenues	<u>79,400</u>	<u>82,400</u>	<u>91,287</u>	<u>8,887</u>
EXPENDITURES				
Personnel services	205,600	205,600 (1)	202,073	3,527
Materials and services	<u>28,537</u>	<u>31,537 (1)</u>	<u>27,937</u>	<u>3,600</u>
Total Expenditures	<u>234,137</u>	<u>237,137</u>	<u>230,011</u>	<u>7,126</u>
Excess (Deficiency) of revenues over expenditures	(154,737)	(154,737)	(138,724)	16,013
Other financing sources (uses)				
Transfers in	<u>149,737</u>	<u>149,737</u>	<u>149,737</u>	<u>-</u>
Total other financing sources (uses)	<u>149,737</u>	<u>149,737</u>	<u>149,737</u>	<u>-</u>
Net change in fund balance	(5,000)	(5,000)	11,013	16,013
Fund balance - beginning	<u>5,000</u>	<u>5,000</u>	<u>2,175</u>	<u>(2,825)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,188</u>	<u>\$ 13,188</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LIBRARY GRANT/DONATIONS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 400	\$ 400	\$ 1,587	\$ 1,187
Property taxes	-	-	2,637	2,637
Intergovernmental				
State	8,500	8,500	8,439	(61)
Donations/Contributions	<u>75,000</u>	<u>175,000</u>	<u>111,951</u>	<u>(63,049)</u>
Total Revenues	<u>83,900</u>	<u>183,900</u>	<u>124,615</u>	<u>(59,285)</u>
EXPENDITURES				
Materials and services	28,000	88,000 (1)	44,581	43,420
Capital Outlay	<u>50,000</u>	<u>90,000 (1)</u>	<u>28,885</u>	<u>61,115</u>
Total Expenditures	<u>78,000</u>	<u>178,000</u>	<u>73,465</u>	<u>104,535</u>
Excess of revenue over (under) expenditures	5,900	5,900	51,149	45,249
Fund balance - beginning	<u>55,749</u>	<u>55,749</u>	<u>59,874</u>	<u>4,125</u>
Fund balance - ending	<u>\$ 61,649</u>	<u>\$ 61,649</u>	<u>\$ 111,023</u>	<u>\$ 49,374</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CITY/COUNTY DOG LICENSING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 250	\$ 250	\$ 364	\$ 114
Licenses, permits, fees	<u>3,400</u>	<u>3,400</u>	<u>2,972</u>	<u>(429)</u>
Total Revenues	<u>3,650</u>	<u>3,650</u>	<u>3,336</u>	<u>(314)</u>
EXPENDITURES				
Materials and services	<u>22,100</u>	<u>22,100</u> (1)	<u>2,674</u>	<u>19,426</u>
Total Expenditures	<u>22,100</u>	<u>22,100</u>	<u>2,674</u>	<u>19,426</u>
Net change in fund balance	(18,450)	(18,450)	661	19,111
Fund balance - beginning	<u>18,450</u>	<u>18,450</u>	<u>18,877</u>	<u>427</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,538</u>	<u>\$ 19,538</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 900	\$ 900	\$ 1,637	\$ 737
Licenses, permits, fees	66,000	66,000	78,374	12,374
Total Revenues	66,900	66,900	80,011	13,111
EXPENDITURES				
Materials and services	126,900	126,900 (1)	29,633	97,267
Total Expenditures	126,900	126,900	29,633	97,267
Fund balance - beginning	60,000	60,000	71,831	11,831
Fund balance - ending	\$ -	\$ -	\$ 122,209	\$ 122,209

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - other	\$ 125,000	\$ 125,000	\$ 108,366	\$ (16,634)
Interest	-	-	232	232
Intergovernmental				
Federal	<u>25,000</u>	<u>293,000</u>	<u>276,114</u>	<u>(16,886)</u>
Total Revenues	<u>150,000</u>	<u>418,000</u>	<u>384,712</u>	<u>(33,288)</u>
EXPENDITURES				
Materials and services	<u>150,000</u>	<u>418,000</u> (1)	<u>384,712</u>	<u>33,288</u>
Total Expenditures	<u>150,000</u>	<u>418,000</u>	<u>384,712</u>	<u>33,288</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>

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 260,530	\$ 260,530	\$ 273,884	\$ 13,354
Interest	3,750	3,750	5,383	1,633
Licenses, permits and fines	41,500	41,500	48,070	6,570
	<u>305,780</u>	<u>305,780</u>	<u>327,337</u>	<u>21,557</u>
EXPENDITURES				
Personnel Services	164,850	164,850 (1)	154,142	10,708
Materials and services	189,572	199,572 (1)	166,312	33,260
Operating Contingency	30,000	30,000 (1)	-	30,000
	<u>384,422</u>	<u>394,422</u>	<u>320,454</u>	<u>73,968</u>
Excess (Deficiency) of revenues over expenditures	<u>(78,642)</u>	<u>(88,642)</u>	<u>6,883</u>	<u>95,525</u>
Other financing sources (uses)				
Transfers out	<u>(40,000)</u>	<u>(30,000) (1)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources	<u>(40,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(118,642)	(118,642)	(23,117)	95,525
Fund balance - beginning	<u>253,500</u>	<u>253,500</u>	<u>253,912</u>	<u>412</u>
Fund Balance - Ending	<u>\$ 134,858</u>	<u>\$ 134,858</u>	<u>\$ 230,796</u>	<u>\$ 95,938</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**EXTENSION GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 21	\$ 21
Total Revenues	-	-	21	21
Net change in fund balance	-	-	21	21
Fund balance - beginning	-	-	1,177	1,177
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,198</u>	<u>\$ 1,198</u>

No original budget

(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, 2020**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Local				
Property taxes	\$ 241,000	\$ 241,000	\$ 260,296	\$ 19,296
Interest	1,000	1,000	2,024	1,024
Transient room tax	71,000	71,000	64,593	(6,407)
Licenses, permits and fees	4,000	4,000	3,587	(413)
Total Revenues	317,000	317,000	330,499	13,499
EXPENDITURES				
Personnel Services	219,027	219,027 (1)	229,532	(10,505)
Materials and services	95,000	95,000 (1)	57,359	37,641
Capital Outlay	25,000	25,000 (1)	-	25,000
Operating Contingency	36,943	- (1)	-	-
Total Expenditures	375,970	339,027	286,891	52,136
Excess (Deficiency) of revenues over expenditures	(58,970)	(22,027)	43,608	65,635
Other financing sources (uses)				
Transfers out	(70,000)	(140,000) (1)	(140,000)	-
Total other financing sources	(70,000)	(140,000)	(140,000)	-
Net change in fund balance	(128,970)	(162,027)	(96,392)	65,635
Fund balance - beginning	128,970	162,027	169,433	7,406
Fund Balance - Ending	\$ -	\$ -	\$ 73,042	\$ 73,042

(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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 447	\$ 447	\$ 1,631	\$ 1,184
Total Revenues	<u>447</u>	<u>447</u>	<u>1,631</u>	<u>1,184</u>
EXPENDITURES				
Capital Outlay	<u>78,246</u>	<u>78,246</u> (1)	<u>45,415</u>	<u>32,831</u>
Total Expenditures	<u>78,246</u>	<u>78,246</u>	<u>45,415</u>	<u>32,831</u>
Excess (Deficiency) of revenues over expenditures	(77,799)	(77,799)	(43,784)	34,015
Other financing sources (uses)				
Transfers In	<u>-</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Net change in fund balance	(77,799)	62,201	96,216	34,015
Fund balance - beginning	<u>107,181</u>	<u>107,181</u>	<u>9,647</u>	<u>(97,534)</u>
Fund balance - ending	<u>\$ 29,382</u>	<u>\$ 169,382</u>	<u>\$ 105,864</u>	<u>\$ (63,518)</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 200	\$ 200	\$ 709	\$ 509
Transient room Tax	<u>17,000</u>	<u>17,000</u>	<u>14,042</u>	<u>(2,958)</u>
Total Revenues	<u>17,200</u>	<u>17,200</u>	<u>14,751</u>	<u>(2,449)</u>
EXPENDITURES				
Materials and services	<u>22,605</u>	<u>22,605</u> (1)	<u>10,000</u>	<u>12,605</u>
Total Expenditures	<u>22,605</u>	<u>22,605</u>	<u>10,000</u>	<u>12,605</u>
Net change in fund balance	(5,405)	(5,405)	4,751	7,707
Fund balance - beginning	<u>5,405</u>	<u>5,405</u>	<u>33,903</u>	<u>28,498</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,654</u>	<u>\$ 38,654</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 75	\$ 75
Transient room tax	77,000	77,000	61,784	(15,216)
Licenses, permits and fines	4,000	4,000	2,817	(1,183)
Charges for services	154,000	154,000	125,072	(28,928)
Intergovernmental				
Local	13,000	13,000	13,000	-
State	55,000	55,000	53,167	(1,833)
Total Revenues	<u>303,000</u>	<u>303,000</u>	<u>255,915</u>	<u>(47,085)</u>
EXPENDITURES				
Personnel Services	280,100	255,100 (1)	252,960	2,140
Materials and services	328,000	382,800 (1)	385,561	(2,761)
Total Expenditures	<u>608,100</u>	<u>637,900</u>	<u>638,520</u>	<u>(620)</u>
Excess (Deficiency) of revenues over expenditures	<u>(305,100)</u>	<u>(334,900)</u>	<u>(382,605)</u>	<u>(47,705)</u>
Other financing sources (uses)				
Transfers in	293,000	322,800	322,800	-
Total other financing sources	<u>293,000</u>	<u>322,800</u>	<u>322,800</u>	<u>-</u>
Net change in fund balance	(12,100)	(12,100)	(59,805)	(47,705)
Fund balance - beginning	12,100	12,100	20,793	8,693
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (39,012)</u>	<u>\$ (39,012)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**VEHICLE RESERVE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 30	\$ 30	\$ 2,484	\$ 2,454
Sale of surplus property	2,000	2,000	-	(2,000)
Interfund charges	280,500	280,500	314,399	33,899
Total Revenues	<u>282,530</u>	<u>282,530</u>	<u>316,883</u>	<u>34,353</u>
EXPENDITURES				
Materials and services	240,000	240,000 (1)	182,174	57,826
Capital Outlay	94,750	94,750 (1)	80,489	14,261
Total Expenditures	<u>334,750</u>	<u>334,750</u>	<u>262,663</u>	<u>72,087</u>
Excess (Deficiency) of revenues over expenditures	<u>(52,220)</u>	<u>(52,220)</u>	<u>54,220</u>	<u>106,440</u>
Other financing sources (uses)				
Transfers in	-	11,000	10,986	(14)
Net change in fund balance	(52,220)	(41,220)	65,206	106,426
Fund balance - beginning	<u>105,920</u>	<u>105,920</u>	<u>121,438</u>	<u>15,518</u>
Fund balance - ending	<u>\$ 53,700</u>	<u>\$ 64,700</u>	<u>\$ 186,644</u>	<u>\$ 121,944</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**FAIRGROUNDS CAPITAL PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 500	\$ 500	\$ 813	\$ 313
Transient room tax	<u>76,000</u>	<u>76,000</u>	<u>61,784</u>	<u>(14,216)</u>
Total Revenues	<u>76,500</u>	<u>76,500</u>	<u>62,597</u>	<u>(13,903)</u>
EXPENDITURES				
Materials and services	-	49,103	49,102	1
Capital Outlay	<u>60,000</u>	<u>50,245</u> (1)	<u>50,245</u>	<u>(0)</u>
Total Expenditures	<u>60,000</u>	<u>99,348</u>	<u>99,347</u>	<u>1</u>
Excess (Deficiency) of revenues over expenditures	16,500	(22,848)	(36,750)	(13,902)
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>(22,955)</u> (1)	<u>(22,955)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(22,955)</u>	<u>(22,955)</u>	<u>-</u>
Net change in fund balance	16,500	(45,803)	(59,705)	(13,902)
Fund balance - beginning	<u>45,803</u>	<u>45,803</u>	<u>78,361</u>	<u>32,558</u>
Fund balance - ending	<u>\$ 62,303</u>	<u>\$ -</u>	<u>\$ 18,657</u>	<u>\$ 18,657</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 100	\$ 100	\$ 289	\$ 189
Other charges	-	-	500	500
Total Revenues	<u>100</u>	<u>100</u>	<u>789</u>	<u>689</u>
EXPENDITURES				
Materials and services	<u>27,500</u>	<u>27,500</u> (1)	<u>21,113</u>	<u>6,387</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>21,113</u>	<u>6,387</u>
Excess (Deficiency) of revenues over expenditures	(27,400)	(27,400)	(20,324)	7,076
Other financing sources (uses)				
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	(7,400)	(7,400)	(324)	7,076
Fund balance - beginning	<u>7,400</u>	<u>7,400</u>	<u>7,642</u>	<u>242</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,318</u>	<u>\$ 7,318</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 225	\$ 225	\$ 512	\$ 287
Total Revenues	<u>225</u>	<u>225</u>	<u>512</u>	<u>287</u>
EXPENDITURES				
Capital Outlay	<u>35,806</u>	<u>35,806</u> (1)	<u>-</u>	<u>35,806</u>
Total Expenditures	<u>35,806</u>	<u>35,806</u>	<u>-</u>	<u>35,806</u>
Excess (Deficiency) of revenues over expenditures	(35,581)	(35,581)	512	36,093
Other financing sources				
Transfer from other funds	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	(25,581)	(25,581)	10,512	36,093
Fund balance - beginning	<u>25,581</u>	<u>25,581</u>	<u>25,463</u>	<u>(118)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,975</u>	<u>\$ 35,975</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 120	\$ 120	\$ 1,705	\$ 1,585
Property taxes	<u>525,035</u>	<u>525,035</u>	<u>509,081</u>	<u>(15,954)</u>
Total Revenues	<u>525,155</u>	<u>525,155</u>	<u>510,786</u>	<u>(14,369)</u>
EXPENDITURES				
Debt Service	<u>526,600</u>	<u>526,600</u> (1)	<u>526,600</u>	<u>-</u>
Total Expenditures	<u>526,600</u>	<u>526,600</u>	<u>526,600</u>	<u>-</u>
Excess of revenue over (under) expenditures	(1,445)	(1,445)	(15,814)	(14,369)
Fund balance - beginning	<u>1,445</u>	<u>1,445</u>	<u>7,258</u>	<u>5,813</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,557)</u>	<u>\$ (8,557)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**DEBT SERVICE FUND FULL FAITH AND CREDIT, SERIES 2017
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Materials and services	-	400 (1)	400	-
Debt service	-	180,300 (1)	180,300	-
Total Expenditures	-	180,700	180,700	-
Excess of revenue over (under) expenditures	-	(180,700)	(180,700)	-
OTHER FINANCING SOURCES (USES)				
Transfer in	-	180,700	180,700	-
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 15,000	\$ 15,000	\$ 21,996	\$ 6,996
Charges for services	<u>1,573,600</u>	<u>1,573,600</u>	<u>2,399,116</u>	<u>825,516</u>
Total Revenues	<u>1,588,600</u>	<u>1,588,600</u>	<u>2,421,112</u>	<u>832,512</u>
EXPENDITURES				
Personnel Services	705,079	705,079 (1)	643,710	61,369
Materials and services	696,700	788,784 (1)	769,063	19,721
Capital Outlay	490,000	400,000 (1)	213,514	186,486
Operating Contingency	<u>119,371</u>	<u>119,371 (1)</u>	<u>-</u>	<u>119,371</u>
Total Expenditures	<u>2,011,150</u>	<u>2,013,234</u>	<u>1,626,287</u>	<u>386,947</u>
Excess (Deficiency) of revenues over expenditures	(422,550)	(424,634)	794,824	1,219,458
Other financing sources (uses)				
Transfers in	-	2,084	2,083	(1)
Transfers out	<u>(184,000)</u>	<u>(184,000) (1)</u>	<u>(184,000)</u>	<u>-</u>
Total other financing sources	<u>(184,000)</u>	<u>(181,916)</u>	<u>(181,917)</u>	<u>(1)</u>
Net change in fund balance	(606,550)	(606,550)	612,908	1,219,458
Fund balance - beginning	<u>606,550</u>	<u>606,550</u>	<u>1,082,155</u>	<u>475,605</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>1,695,062</u>	<u>\$ 1,695,062</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			2,554,544	
Landfill post closure liability			(2,413,361)	
Accrued compensated absences			<u>(31,304)</u>	
Net Position			<u>\$ 1,804,941</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**LANDFILL CAPITAL RESERVE, SUB-FUND OF LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ 40,000	31,364	(8,636)
Total Revenues	-	40,000	31,364	(8,636)
EXPENDITURES				
Capital outlay	-	1,859,377 (1)	-	1,859,377
Total Expenditures	-	1,859,377	-	1,859,377
Excess (Deficiency) of revenues over expenditures	-	(1,819,377)	31,364	(1,868,013)
Other financing sources (uses)				
Transfers In	-	1,832,377	1,832,377	-
Total other financing sources (uses)	-	1,832,377	1,832,377	-
Net change in fund balance	-	13,000	1,863,741	1,850,741
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ 13,000	\$ 1,863,741	\$ 1,850,741

(1) Appropriation Level

CROOK COUNTY, OREGON

**LANDFILL POST-CLOSURE RESERVE, SUB-FUND OF LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ 3,000	3,065	65
Total Revenues	-	3,000	3,065	65
Excess (Deficiency) of revenues over expenditures	-	3,000	3,065	65
Other financing sources (uses)				
Transfers In	-	179,086	179,085	(1)
Total other financing sources (uses)	-	179,086	179,085	(1)
Net change in fund balance	-	182,086	182,150	64
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ 182,086</u>	<u>\$ 182,150</u>	<u>\$ 64</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**AIRPORT OPERATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Interest	\$ -	\$ -		2,734	2,734
Lease payment	-	-		56,728	56,728
Intergovernmental					
Federal	-	-		30,000	30,000
Total Revenues	<u>-</u>	<u>-</u>		<u>89,462</u>	<u>89,462</u>
EXPENDITURES					
Materials and services	150,000	150,000	(1)	120,566	29,434
Debt servuce	360,410	360,410	(1)	360,410	-
Total Expenditures	<u>510,410</u>	<u>510,410</u>		<u>480,976</u>	<u>29,434</u>
Excess (Deficiency) of revenues over expenditures	<u>(510,410)</u>	<u>(510,410)</u>		<u>(391,514)</u>	<u>60,028</u>
Other financing sources (uses)					
Transfers In	150,000	150,000		90,000	(60,000)
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>		<u>90,000</u>	<u>(60,000)</u>
Net change in fund balance	(360,410)	(360,410)		(301,514)	58,896
Fund balance - beginning	360,410	360,410		355,142	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>		53,627	<u>\$ 53,627</u>
Reconciliation to the Statement of Net Position - Proprietary Funds					
Non-current assets				13,240,370	
Long-term debt, net of discount				(6,030,480)	
Interest payable				<u>(61,785)</u>	
Net Position				<u>\$ 7,201,733</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**WEED CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Interest	\$ 400	\$ 400		\$ 320	\$ (80)
Charges for services	197,000	203,219		202,648	(571)
Total Revenues	197,400	203,619		202,968	(651)
EXPENDITURES					
Personnel Services	121,645	121,645 (1)		118,659	2,986
Materials and services	78,000	90,438 (1)		61,201	29,237
Capital Outlay	13,300	13,300 (1)		-	13,300
Total Expenditures	212,945	225,383		179,860	45,523
Excess (Deficiency) of revenues over expenditures	(15,545)	(21,764)		23,109	44,873
Other financing sources (uses)					
Transfers in	-	6,219		6,219	-
Transfers out	(5,000)	(5,000) (1)		(5,000)	-
Total other financing sources	(5,000)	1,219		1,219	-
Net change in fund balance	(20,545)	(20,545)		24,328	44,873
Fund balance - beginning	20,545	20,545		31,750	-
Fund Balance - Ending	\$ -	\$ -		56,077	\$ 56,077
Reconciliation to the Statement of Net Position - Proprietary Funds					
Non-current assets				30,571	
Compensated absences				(6,152)	
Net Position				\$ 80,495	

(1) Appropriation Level

CROOK COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
OF COUNTY TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Balance July 1, 2019	Receipts	Disbursements	Balance June 30, 2020
Unsegregated tax account	\$ 248	\$ 31,925,028	\$ 31,925,034	\$ 243
Advance payments on taxes	65,561	10,267	71,227	4,601
Assessment and taxation	1,606	152,229	106,087	47,749
OR Land Information System	36	6,887.44	5,145	1,779
County land sales	140,788	2,529	108	143,208
State Housing Fee	-	377,783.33	279,173	98,610
Deposit in lieu of bond	16,487	6,771	23,258	-
Other taxing districts	<u>1,573,577</u>	<u>22,535,340</u>	<u>22,288,238</u>	<u>1,820,679</u>
Total	<u>\$ 1,798,303</u>	<u>\$ 55,016,836</u>	<u>\$ 54,698,269</u>	<u>\$ 2,116,870</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
ALL TAXING DISTRICTS WITHIN THE COUNTY
FOR THE YEAR ENDED JUNE 30, 2020

Tax Year	Beginning Balance and 2019-20 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2019-20	\$ 32,641,840	\$ (18,889)	\$ (802,912)	\$ 30,702,732	\$ 1,117,307
2018-19	808,761	(3,584)	38,215	506,484	336,908
2017-18	376,940	(1,419)	30,889	189,116	217,294
2016-17	191,665	(1,274)	43,891	187,004	47,277
2015-16	84,508	(776)	21,165	78,390	26,507
2014-15	26,514	(761)	8,199	24,195	9,757
Prior	<u>189,772</u>	<u>(2,181)</u>	<u>24,127</u>	<u>56,123</u>	<u>155,594</u>
Total	<u>\$ 34,319,999</u>	<u>\$ (28,883)</u>	<u>\$ (636,428)</u>	<u>\$ 31,744,044</u>	<u>\$ 1,910,644</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
CROOK COUNTY GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

Tax Year	Beginning Balance and 2019-20 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2019-20	\$ 9,085,287	\$ (5,257)	\$ (223,477)	\$ 8,545,570	\$ 310,983
2018-19	224,120	(993)	10,590	140,354	93,362
2017-18	102,231	(388)	8,438	51,663	58,619
2016-17	52,889	(355)	12,218	52,056	12,696
2015-16	23,949	(220)	5,998	22,215	7,512
2014-15	7,632	(219)	2,360	6,964	2,809
Prior	56,016	(611)	6,732	15,678	46,459
Total	<u>\$ 9,552,123</u>	<u>\$ (8,043)</u>	<u>\$ (177,141)</u>	8,834,501	<u>\$ 532,439</u>
				To Historical Museum Fund	<u>(124,637)</u>
				Total Cash Collections	8,709,863
				Accrued at 6/30/2019	(89,088)
				Accrued at 6/30/2020	<u>51,022</u>
				Modified accrual basis revenue	<u>\$ 8,671,797</u>

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LIBRARY GENERAL OBLIGATION BONDS
FOR THE YEAR ENDED JUNE 30, 2020**

Tax Year	Beginning Balance	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2017-18	\$ 2,191	\$ (9)	\$ 193	\$ 1,180	\$ 1,195
2016-17	1,334	(9)	323	1,377	271
2015-16	693	(6)	174	643	217
2014-15	239	(7)	74	218	88
Prior	899	(22)	231	538	571
Total	<u>\$ 5,357</u>	<u>\$ (53)</u>	<u>\$ 995</u>	3,957	<u>\$ 2,342</u>
		Accrued at 6/30/2019		(1,674)	
		Accrued at 6/30/2020		<u>354</u>	
		Modified accrual basis revenue		<u>\$ 2,637</u>	

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
JAIL BOND DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2020**

Tax Year	Beginning Balance and 2019-20 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2019-20	\$ 528,052	\$ (306)	\$ (12,989)	\$ 496,683	\$ 18,075
2018-19	13,859	(61)	655	8,679	5,773
2017-18	<u>9,486</u>	<u>(26)</u>	<u>564</u>	<u>3,450</u>	<u>6,573</u>
Total	<u>\$ 551,397</u>	<u>\$ (393)</u>	<u>\$ (11,770)</u>	508,813	<u>\$ 30,422</u>
		Accrued at 6/30/2019		(2,694)	
		Accrued at 6/30/2020		<u>2,962</u>	
		Modified accrual basis revenue		<u>\$ 509,080</u>	

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY EXTENSION FUND
FOR THE YEAR ENDED JUNE 30, 2020**

Tax Year	Beginning Balance and 2019-20 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2019-20	\$ 282,636	\$ (164)	\$ (6,952)	\$ 265,845	\$ 9,674
2018-19	6,981	(31)	330	4,372	2,908
2017-18	3,188	(12)	263	1,611	1,828
2016-17	1,650	(11)	381	1,623	396
2015-16	747	(7)	187	692	234
2014-15	237	(7)	73	216	87
Prior	721	(19)	210	488	423
Total	<u>\$ 296,159</u>	<u>\$ (250)</u>	<u>\$ (5,508)</u>	274,849	<u>\$ 15,551</u>
				Accrued at 6/30/2019	(2,815)
				Accrued at 6/30/2020	<u>1,850</u>
				Modified accrual basis revenue	<u>\$ 273,884</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY HISTORICAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

Tax Year	Beginning Balance and 2019-20 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2020
2019-20	\$ 140,444	\$ (81)	\$ (3,455)	\$ 132,101	\$ 4,807
2018-19	3,468	(15)	164	2,172	1,445
2017-18	1,583	(6)	131	800	907
2016-17	820	(6)	189	807	197
2015-16	371	(3)	93	344	116
2014-15	118	(3)	36	107	43
Prior	<u>663</u>	<u>(9)</u>	<u>104</u>	<u>242</u>	<u>515</u>
Total	<u>\$ 147,466</u>	<u>\$ (124)</u>	<u>\$ (2,737)</u>	136,573	<u>\$ 8,031</u>
		From General Fund		<u>124,637</u>	
		Total cash collections		261,211	
		Accrued at 6/30/2019		(2,673)	
		Accrued at 6/30/2020		<u>1,758</u>	
		Modified accrual basis revenue		<u>\$ 260,296</u>	

**CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

	Federal CFDA Number	Pass Through Organization	Identification Number (s)	Period Covered	Expenditures	Passed Through to Subrecipients
<u>DEPARTMENT OF AGRICULTURE</u>						
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Oregon Health Authority	159807	7/1/19-6/30/20	\$158,868	_____
Total Department of Agriculture					\$158,868	_____
<u>Department of US Federal Mineral Leases</u>						
Federal Mineral Leases	15.214	Oregon Dept of Administratvie Services			\$221	_____
Total Department of US Federal Mineral Leases					\$221	_____
<u>DEPARTMENT OF THE INTERIOR</u>						
Distribution of Receipts to State and Local Governments	15.227	Oregon Department of Administrative Services		7/1/19-6/30/20	\$3,994	_____
Total Department of the Interior					\$3,994	_____
<u>DEPARTMENT OF JUSTICE</u>						
Crime Victim Assistance	16.575	Oregon Department of Justice		10/1/2019-9/30/2020	\$103,296	_____
Edward Byrne Memorial Justice Assstance	16.738	Oregon Department of Justice	SC-19-011	7/1/19-6/30/20	\$144,538	_____
Total Department of Justice					\$247,834	_____
<u>DEPARTMENT OF TRANSPORTATION</u>						
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-017-2020	5/6/20-9/5/24	30,000	_____
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-014-2018	9/6/18-9/5/22	33,390	_____
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-015-2019	8/9/19-8/8/23	347,121	_____
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-016-2020	8/5/20-8/4/24	3,500	_____
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-018-2020	9/9/20-9/8/24	3,842	_____
Total Department of Transportation					417,853	_____
<u>DEPARTMENT OF THE TREASURY</u>						
Coronavirus Relief Fund	21.019	Oregon Department of Administrative Services	1007	3/1/2020-12/30/2020	171,380	_____
Total Department of Transportation					171,380	_____
<u>GENERAL SERVICES ADMINISTRATION</u>						
Disposal of Federal Surplus Real Property	39.002	Oregon Department of Administrative Services			\$234	_____
Disposal of Federal Surplus Real Property	39.003	Oregon Department of Administrative Services		7/1/19-6/30/20	\$2,477	_____
Total General Services Administration					\$2,712	_____
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
State Public Water System Supervision	66.432	Oregon Health Authority	159807	7/1/19-6/30/20	\$11,334	_____
Drinking Water State Revolving Fund Cluster Capitalization Grants for Drinking Water	66.468	Oregon Health Authority	159807	7/1/19-6/30/20	\$10,077	_____
Total Environmental Protection Agency					\$21,411	_____
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Public Health Emergency Preparedness	93.069	Oregon Health Authority	159807	7/1/19-6/30/20	\$71,715	_____
Family Planning Services Program	93.217	Oregon Health Authority		7/1/19-6/30/20	\$15,051	_____
Abstinence Education Program	93.235	Oregon Department of Human Services	142672	7/1/19-6/30/20	\$21,761	_____
Substance Abuse and Mental Health Services, Projects of Regional and National Significance	93.243	Oregon Department of Administrative Services	159807	7/1/19-6/30/20	\$42,009	_____
National Tobacco Control Program	93.305	Oregon Health Authority	159807	7/1/19-6/30/20	\$96,487	_____
PH Crisis Response	93.354	Oregon Health Authority	159807	5/1/20-6/30/21	\$8,738	_____
Child Support Enforcement Medicaid Cluster	93.563	Oregon Department of Justice	15425	7/1/1-6/30/20	\$84,918	_____
OHP Assister	93.767	Oregon Health Authority	160671	1/1/19-6/30/21	44,911	_____
Medical Assistance Program	93.778	Oregon Health Authority	159807, 148014, 148182	7/1/19-6/30/20	\$96,597	_____
National Bioterrorism Hospital Preparedness Program	93.998	Oregon Health Authority				_____
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Oregon Health Authority	159807	7/1/19-6/30/20	\$61,250	_____
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	159807 & 1010448	7/1/19-9/30/20	\$61,928	_____
Total Department of Health and Human Services					\$605,365	_____
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Emergency Management Performance Grants	97.042	Oregon Military Department	19-507	7/1/19-6/30/20	\$57,493	_____
Total Department of Homeland Security					\$57,493	_____
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$1,687,131	_____

CROOK COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



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

January 28, 2021

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, 2020, and have issued our report thereon dated January 28, 2021. 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 28.
2. There was a transaction over \$10,000 where three quotes were not received in accordance with public contract and purchasing law

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

GRANT COMPLIANCE REVIEW



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www.paulyrogersandcocpas.com

January 28, 2021

To the County Commissioners
Crook County, Oregon

**Independent Auditor's 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, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 28, 2021.

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) to determine the 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 may exist that have not been identified.

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 determination of financial statement 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. 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 "Kenny Allen". The signature is written in a cursive style with a large initial "K".

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



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January 28, 2021

To the County Commissioners
Crook County, Oregon

Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With the Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited Crook County's compliance with the types of compliance requirements described 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, 2020. The major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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, we do not express an opinion on the effectiveness of 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



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

CROOK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s 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

Any GAGAS audit findings disclosed relating to the financial statements which are required to be reported in accordance with the Uniform Guidance? yes no

Noncompliance material to financial statements noted? 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 auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
20.106	Airport Improvement Program

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

Auditee qualified as low-risk auditee? yes no

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity 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 this schedule presents only a selected portion of the operations, it is not intended to and does not present the net positions, changes in net positions, 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.