

CROOK COUNTY, OREGON

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2019



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

CROOK COUNTY, OREGON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2019

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>
John 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

December 19, 2019

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, 2019, 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, 2019, 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 29, 2019 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 29, 2019 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".

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

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

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, 2019.

Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$63,615,705 as of June 30, 2019. Of this amount, \$26,778,051 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$28,590,265 as of June 30, 2018.
- The County's governmental funds reported a combined fund balance of \$45,064,719, a decrease of \$3,783,219 from June 30, 2018. Approximately forty-four percent, \$19,784,921, is available for spending at the County's discretion (assigned and unassigned fund balance), fifty-three percent, \$23,704,811 is restricted and three percent, \$1,574,987 is inventory and considered unspendable.
- County General Fund
 - The General Fund's fund balance was \$5,711,248 as of June 30, 2019, an increase of \$1,523,300.
 - Fund balance is thirty-six percent of the General Fund's expenditures at year end which is more than four 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 forty-eight percent of the Fund's revenue.
- Noncurrent liabilities were \$26,013,714 as of June 30, 2019, compared to noncurrent liabilities of \$15,444,887 as of June 30, 2018. The increase was due to bonds issued to finance to cost of the capital projects at the airport..

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, 2019

The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2019. 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-eight individual governmental funds for the fiscal year ended June 30, 2019. 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, 2019

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 **47**.

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 \$63,615,705 at June 30, 2019.

Thirty percent of Crook County's net position represents its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Crook County uses these capital assets to provide services to citizens and this portion of net position is not available for future spending. Although Crook County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Crook County's net position restricted for use in its road maintenance, grants and debt service requirements total \$17,774,636, twenty-eight percent of the net

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

position. The remaining forty-two percent, \$26,778,5051, 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, 2019, 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 negative 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,	
	2019	2018	2019	2018	2019	2018
Assets other than capital assets	\$ 48,851,134	\$ 51,925,972	\$ (16,882,405)	\$ 1,474,048	\$ 31,968,729	\$ 53,400,020
Capital assets	35,077,778	17,497,660	7,662,621	5,522,343	42,740,399	23,020,003
Total assets	<u>83,928,912</u>	<u>69,423,632</u>	<u>9,219,784</u>	<u>6,996,391</u>	<u>74,709,128</u>	<u>76,420,023</u>
Deferred outflows of resources	1,326,903	688,914	-	-	1,326,903	688,914
Current liabilities	4,347,979	3,517,748	306,517	61,880	4,654,496	3,579,628
Noncurrent liabilities	17,737,165	17,115,401	8,276,549	2,102,279	26,013,714	19,217,680
Total liabilities	<u>22,085,144</u>	<u>20,633,149</u>	<u>8,583,066</u>	<u>2,164,159</u>	<u>30,668,210</u>	<u>22,797,308</u>
Deferred inflows of resources	191,683	85,932	-	-	191,683	85,932
Net position						
Net investment in capital assets	20,283,144	8,167,300	(1,220,125)	5,522,343	19,063,019	13,689,643
Restricted	17,774,636	17,546,924	-	-	17,774,636	17,546,924
Unrestricted	<u>24,921,208</u>	<u>29,280,376</u>	<u>1,856,844</u>	<u>(690,111)</u>	<u>26,778,052</u>	<u>28,590,265</u>
Net position	<u>\$ 62,978,988</u>	<u>\$ 54,994,600</u>	<u>\$ 636,719</u>	<u>\$ 4,832,232</u>	<u>\$ 63,615,706</u>	<u>\$ 59,826,832</u>

Crook County's net position increased by \$3,788,873 during the fiscal year ended June 30, 2019.

CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities increased by \$7,984,387. This is mainly due to increases in state and federal funding and to an equity transfer of \$3,256,435 from the business-type activities.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of the business-type activities decreased by \$4,195,514 mainly due to the equity transfer of \$3,256,435, to the governmental activities.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program revenues:						
Charges for services	\$ 5,830,292	\$ 5,877,831	\$ 1,954,980	\$ 2,065,266	\$ 7,785,272	\$ 7,943,097
Operating grants and contributions	15,916,951	14,308,534	-	-	15,916,951	14,308,534
General revenues:						
Property taxes	9,235,501	8,398,523	-	-	9,235,501	8,398,523
Other taxes	1,837,787	1,330,267	-	-	1,837,787	1,330,267
Other	965,545	1,266,736	24,063	14,536	989,608	1,281,272
Total revenues	<u>33,786,076</u>	<u>31,181,891</u>	<u>1,979,043</u>	<u>2,079,802</u>	<u>35,765,119</u>	<u>33,261,693</u>
Expenses:						
General government	9,231,443	10,986,520	-	-	9,231,443	10,986,520
Highways and streets	4,071,609	3,960,304	-	-	4,071,609	3,960,304
Public safety	8,930,878	10,231,021	-	-	8,930,878	10,231,021
Health and welfare	4,714,250	6,341,110	-	-	4,714,250	6,341,110
Culture and education	2,962,710	3,118,910	-	-	2,962,710	3,118,910
Interest on long-term debt	578,640	271,521	176,961	-	755,601	271,521
Landfill	-	-	1,547,230	1,389,803	1,547,230	1,389,803
Airport	-	-	227,660	70,807	227,660	70,807
Weed control	-	-	180,783	170,918	180,783	170,918
Total expenses	<u>30,489,530</u>	<u>34,909,386</u>	<u>2,132,634</u>	<u>1,631,528</u>	<u>32,622,164</u>	<u>36,540,914</u>
Change in net position before transfers	3,296,546	(3,727,495)	(153,591)	448,274	3,142,955	(3,279,221)
Transfers	4,041,925	426,293	(4,041,925)	(426,293)	-	-
Change in net position	<u>7,338,471</u>	<u>(3,301,202)</u>	<u>(4,195,516)</u>	<u>21,981</u>	<u>3,142,955</u>	<u>(3,279,221)</u>
Sale of property	645,915	5,510,696	-	-	645,915	5,510,696
Net position, beginning	49,393,466	47,183,972	4,832,232	4,810,251	54,225,698	51,994,223
Prior period adjustment	5,601,134	-	-	-	5,601,134	-
Net position, beginning, restated	<u>54,994,600</u>	<u>47,183,972</u>	<u>4,832,232</u>	<u>4,810,251</u>	<u>59,826,832</u>	<u>51,994,223</u>
Net position, ending	<u>\$ 62,978,986</u>	<u>\$ 49,393,466</u>	<u>\$ 636,716</u>	<u>\$ 4,832,232</u>	<u>\$ 63,615,702</u>	<u>\$ 54,225,698</u>

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

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, 2019, \$45,064,719 is the reported combined ending fund balance for Crook County's governmental funds, a net decrease of \$3,783,219 from June 30, 2018. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2019, the fund balance of Crook County's General Fund was \$5,711,218. The fund balance increased by \$1,523,300 during the fiscal year ended June 30, 2019. This was due mainly to an increase in Licenses and Permits as well increased state and federal funding.

Road Fund: The fund balance of the Road Fund decreased by \$5,659 to \$17,454,137 due to an increase in road projects completed during the year.

Grant Fund: The fund balance of the Grant Fund increased by \$96,220 to \$1,569,448. Activities were generally consistent with the prior year.

Reserve Fund: The fund balance of the Reserve Fund increased by \$1,677,285 to \$13,279,502. 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 \$11,807,446. Expenditures for Capital Assets are reported as expenditures in governmental funds. The project was completed in early FY2020 and the Fund will be closed.

Crook County Airport Project Fund: The Crook County Airport Project Fund was a new fund in FY 2019. This fund will account for 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, 2019, the net position of the Landfill Fund was \$1,359,831, a decrease of \$483,614. Operating income was \$229,170 and \$912,284 was transferred to the Reserve Fund to provide future resources for equipment, a new liner and hazardous waste.

Airport Fund: At June 30, 2019, the net position of the Airport Fund (\$768,187). The fund reports the construction in process related to the airport projects and the related debt. 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, 2019

General Fund Budgetary Highlights

The budget for the General Fund was increased by \$141,875 and there were several appropriation transfers during FY 2019. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$3,664,241 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 \$1,294,158, 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, 2019, was \$42,740,400, net of accumulated depreciation. The book value of the depreciable assets is sixty-one 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, 2019, Crook County's outstanding bonded debt was \$19,510,000. Other long-term liabilities include compensated absences and the landfill closure and post-closure liability. There was \$6,080,000 of new debt issued during the fiscal year to provide resources for capital projects at the airport. 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	
	2019	2018	2019	2018	2019	2018
General obligation bonds	\$ 9,890,000	\$ 9,930,000	\$ -	\$ -	\$ 9,890,000	\$ 9,930,000
Full Faith & Credit	3,540,000	3,580,000	6,080,000	-	9,620,000	3,580,000
Total	\$ 13,430,000	\$ 13,510,000	\$ 6,080,000	\$ -	\$ 19,510,000	\$ 13,510,000

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 2020 adopted budget is \$71,888,662, a decrease of approximately 9% from the Fiscal Year 2019 budget. The FY 2019 included \$15,000,000 in resources for the construction of the Jail. The Jail project was completed in July 2019.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2019 to Fiscal Year 2020 by 6.4%, to \$2,334,962,000.

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 Chief Financial Officer, 200 NE Second Street, Prineville, OR 97754.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
AT JUNE 30, 2019

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Current assets:			
Cash and investments	\$ 44,217,180	\$ 1,417,082	\$ 45,634,261
Accounts receivable	2,542,883	140,081	2,682,964
Property taxes receivable	516,083	-	516,083
Inventories	1,574,987	-	1,574,987
Total current assets	<u>48,851,134</u>	<u>1,557,162</u>	<u>50,408,296</u>
Noncurrent assets:			
Capital assets			
Nondepreciable	21,790,355	2,646,506	24,436,861
Depreciable, net	13,287,423	5,016,116	18,303,539
Total noncurrent assets	<u>35,077,778</u>	<u>7,662,621</u>	<u>42,740,400</u>
TOTAL ASSETS	<u>83,928,912</u>	<u>9,219,784</u>	<u>93,148,696</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals	<u>1,326,903</u>	<u>-</u>	<u>1,326,903</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	3,369,275	88,116	3,457,391
Accrued interest payable	31,383	175,057	206,440
Current portion of long-term obligations	151,860	-	151,860
Accrued compensated absences	795,461	43,344	838,805
Total current liabilities	<u>4,347,979</u>	<u>306,517</u>	<u>4,654,497</u>
Noncurrent liabilities:			
Landfill postclosure costs	-	2,247,973	2,247,973
Noncurrent portion of long-term obligations, net	14,642,774	6,028,576	20,671,350
Other post employment liability	395,229	-	395,229
Net pension liability	2,699,162	-	2,699,162
Total noncurrent liabilities	<u>17,737,165</u>	<u>8,276,549</u>	<u>26,013,714</u>
TOTAL LIABILITIES	<u>22,085,144</u>	<u>8,583,066</u>	<u>30,668,210</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals	<u>191,683</u>	<u>-</u>	<u>191,683</u>
NET POSITION			
Net investment in capital assets	20,283,144	(1,220,125)	19,063,019
Restricted for:			
Highways and streets	15,670,601	-	15,670,601
Debt service	7,258	-	7,258
Grant programs	2,096,777	-	2,096,777
Unrestricted	<u>24,921,208</u>	<u>1,856,843</u>	<u>26,778,051</u>
NET POSITION	<u>\$ 62,978,988</u>	<u>\$ 636,718</u>	<u>\$ 63,615,705</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
			Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Primary Government							
Governmental activities							
General government	\$ 9,231,443	\$ 5,351,627	\$ 4,931,072	\$ -	\$ 1,051,255	\$ -	\$ 1,051,255
Highways and streets	4,071,609	86,871	4,937,438	-	952,701	-	952,701
Public safety	8,930,878	23,904	1,908,442	-	(6,998,531)	-	(6,998,531)
Health and welfare	4,714,250	-	2,795,017	-	(1,919,233)	-	(1,919,233)
Culture and education	2,962,710	367,891	1,344,982	-	(1,249,836)	-	(1,249,836)
Interest on long-term debt	578,640	-	-	-	(578,640)	-	(578,640)
Total governmental activities	30,489,530	5,830,294	15,916,951	-	(8,742,284)	-	(8,742,284)
Business-type activities							
Landfill	1,547,231	1,776,400	-	-	-	229,169	229,169
Airport	227,657	-	-	-	-	(227,657)	(227,657)
Weed control	180,783	178,579	-	-	-	(2,204)	(2,204)
Interest expense	176,961	-	-	-	-	(176,961)	(176,961)
Total business-type activities	2,132,632	1,954,980	-	-	-	(177,653)	(177,653)
Total primary government	32,622,162	7,785,274	15,916,951	-	(8,742,284)	(177,653)	(8,919,937)
General revenues							
Property taxes for general purposes					8,716,151	-	8,716,151
Property taxes levied for debt service					519,348	-	519,348
Other taxes					1,837,787	-	1,837,787
Investment revenue					965,545	24,063	989,609
Sale of property					645,915	-	645,915
Transfers					785,490	(785,490)	-
Equity transfer					3,256,435	(3,256,435)	-
Total general revenues and transfers					16,726,672	(4,017,862)	12,708,810
Changes in net position							
					7,984,387	(4,195,514)	3,788,873
Net position - beginning of year, as reported							
					49,393,466	4,832,232	54,225,698
Prior period adjustment							
Construction in Process & Other Fixed Assets					5,826,004	-	5,826,004
Correction to Accumulated Depreciation					(224,870)	-	(224,870)
Net position - beginning of year, restated					54,994,600	4,832,232	59,826,832
Net position - ending							
					\$ 62,978,988	\$ 636,718	\$ 63,615,705

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
AT JUNE 30, 2019**

	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	\$ 6,247,318	\$ 15,321,246	\$ 1,493,604	\$ 13,033,333	\$ 2,130,885	\$ 4,562,403	\$ 1,428,391	\$ 44,217,180
Accounts receivable (net of allowance for uncollectibles)	342,122	547,969	361,517	410,529	21,183	845,038	14,525	2,542,883
Property taxes receivable	466,836	-	-	-	-	-	49,247	516,083
Interfund loans receivable	-	208,549	-	-	-	-	-	208,549
Inventories	-	1,574,987	-	-	-	-	-	1,574,987
Total Assets	<u>\$ 7,056,276</u>	<u>\$ 17,652,751</u>	<u>\$ 1,855,122</u>	<u>\$ 13,443,863</u>	<u>\$ 2,152,068</u>	<u>\$ 5,407,440</u>	<u>\$ 1,492,163</u>	<u>\$ 49,059,682</u>
LIABILITIES								
Accounts payable and other current liabilities	\$ 758,730	\$ 198,615	\$ 285,673	\$ 164,361	\$ 1,099,948	\$ 737,933	\$ 124,014	\$ 3,369,275
Interfund Loans Payable	208,549	-	-	-	-	-	-	208,549
Total Liabilities	<u>967,279</u>	<u>198,615</u>	<u>285,673</u>	<u>164,361</u>	<u>1,099,948</u>	<u>737,933</u>	<u>124,014</u>	<u>3,577,823</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable property tax revenue	377,749	-	-	-	-	-	39,391	417,139
FUND BALANCES								
Non-spendable								
Inventory	-	1,574,987	-	-	-	-	-	1,574,987
Restricted for state and federal programs	-	15,879,150	1,569,448	-	-	-	527,329	17,975,926
Restricted for capital projects	-	-	-	-	1,052,120	4,669,507	-	5,721,627
Restricted for debt service	-	-	-	-	-	-	7,258	7,258
Assigned	-	-	-	13,279,502	-	-	794,171	14,073,673
Unassigned	5,711,248	-	-	-	-	-	-	5,711,248
TOTAL FUND BALANCES	<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>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,056,276</u>	<u>\$ 17,652,751</u>	<u>\$ 1,855,122</u>	<u>\$ 13,443,863</u>	<u>\$ 2,152,068</u>	<u>\$ 5,407,440</u>	<u>\$ 1,492,163</u>	<u>\$ 49,059,682</u>

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, 2019

Total fund balances - governmental fund type	\$	45,064,719
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		35,077,778
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds: Property taxes earned but unavailable		417,139
Certain other liabilities are not accrued until due in the governmental funds: Accrued interest on long-term debt Accrued compensated absences	\$ (31,383) <u>(795,461)</u>	(826,844)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds. Bonds payable Unamortized premium/discount Other post employment liability		(13,430,000) (1,364,634) (395,229)
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.		(2,699,162)
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>1,135,220</u>
Net position of governmental activities	\$	<u><u>62,978,987</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, 2019

	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	\$ 8,250,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,028,940	\$ 9,279,153
Other taxes	517,920	-	-	940,309	-	-	379,558	1,837,787
Interest	112,035	315,321	-	256,973	176,119	83,881	21,217	965,545
Licenses and permits	4,063,492	15,312	421,851	37,287	25,866	-	126,051	4,689,859
Charges for services	537,535	29,374	13,068	57,764	-	-	502,691	1,140,433
Sale of property	602	-	-	645,313	-	-	-	645,915
Donations/contributions	19,709	400	311	550	-	-	16,197	37,167
Intergovernmental								
Local	172,577	-	428,116	114,240	-	494,485	13,000	1,222,418
State	1,207,432	2,904,655	5,127,839	79,053	-	-	344,751	9,663,730
Federal	2,362,335	909,740	549,736	4,471	-	764,414	402,941	4,993,637
Total Revenues	<u>17,243,849</u>	<u>4,174,803</u>	<u>6,540,922</u>	<u>2,135,961</u>	<u>201,985</u>	<u>1,342,780</u>	<u>2,835,345</u>	<u>34,475,644</u>
EXPENDITURES								
Current								
General government	7,303,514	-	338,405	313,832	69,366	106,545	647,367	8,779,029
Highways and streets	-	3,663,997	-	-	-	-	-	3,663,997
Public safety	6,789,398	-	1,686,926	18,083	-	-	116,091	8,610,497
Health and welfare	604,453	-	4,047,657	-	-	-	45,891	4,698,002
Culture and education	762,912	-	82,200	31,120	-	-	1,638,748	2,514,980
Debt service								
Principal	40,000	-	-	-	-	-	40,000	80,000
Interest	141,500	-	-	-	-	-	472,800	614,300
Bond issuance costs	-	-	-	-	-	105,599	-	105,599
Capital outlay	37,220	279,344	142,151	805,731	11,940,064	2,120,537	312,311	15,637,356
Total Expenditures	<u>15,678,996</u>	<u>3,943,341</u>	<u>6,297,338</u>	<u>1,168,766</u>	<u>12,009,430</u>	<u>2,332,681</u>	<u>3,273,208</u>	<u>44,703,760</u>
Excess (Deficiency) of revenues over expenditures	<u>1,564,852</u>	<u>231,462</u>	<u>243,584</u>	<u>967,195</u>	<u>(11,807,446)</u>	<u>(989,900)</u>	<u>(437,863)</u>	<u>(10,228,117)</u>
Other financing sources (uses)								
Transfers in	577,413	-	131,013	1,196,180	-	-	604,123	2,508,730
Transfers out	(618,965)	(237,121)	(278,377)	(486,090)	-	-	(102,686)	(1,723,240)
Bonds issued	-	-	-	-	-	5,709,487	-	5,709,487
Discount on bonds issued	-	-	-	-	-	(50,079)	-	(50,079)
Total other financing sources and uses	<u>(41,553)</u>	<u>(237,121)</u>	<u>(147,363)</u>	<u>710,090</u>	<u>-</u>	<u>5,659,408</u>	<u>501,437</u>	<u>6,444,898</u>
Net change in fund balances	1,523,300	(5,659)	96,220	1,677,285	(11,807,446)	4,669,508	63,574	(3,783,219)
Fund Balances - beginning	4,187,949	17,459,796	1,473,228	11,602,217	12,859,565	-	1,265,183	48,847,938
Fund Balances - ending	<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>\$ 4,669,508</u>	<u>\$ 1,328,757</u>	<u>\$ 45,064,719</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, 2019

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

Net change in fund balances - total government funds		\$ (3,783,219)
<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	\$ 12,927,814	
Book value of disposed assets	(31,755)	
Depreciation expense	<u>(917,075)</u>	11,978,984
<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		(43,654)
<p>Governmental funds report bond proceeds in the governmental statements, but are reported as noncurrent liabilities on the government wide statements, business-type</p>		
		(5,659,408)
<p>Governmental funds expended resources for capital assets that are reported on the government wide statements, business-type</p>		
		2,402,973
<p>Equity Transfer, net from business-type funds</p>		
		3,256,435
<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>		
		80,000
<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	118,164	
Accrued compensated absences	(42,000)	
Amortization of bond premium/discount	56,860	
Accrued interest	<u>(21,200)</u>	111,824
<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>(359,550)</u>
Change in net position of governmental activities.		<u><u>\$ 7,984,385</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	Business-Type Activities - Enterprise Funds			
	Landfill	Weed Control	Airport	TOTAL
ASSETS				
Current assets:				
Cash and investments	\$ 1,016,013	\$ 45,927	\$ 355,142	\$ 1,417,082
Accounts receivable	140,081	-	-	140,081
Total current assets	1,156,094	45,927	355,142	1,557,162
Noncurrent assets:				
Capital assets:				
Nondepreciable	420,370	-	2,226,136	2,646,506
Depreciable, Net	2,138,570	23,375	2,854,171	5,016,116
Total noncurrent assets	2,558,940	23,375	5,080,307	7,662,621
TOTAL ASSETS	3,715,033	69,302	5,435,449	9,219,784
LIABILITIES				
Current liabilities:				
Accounts payable and other current liabilities	73,939	14,178	-	88,116
Accrued compensated absences	33,291	10,053	-	43,344
Interest payable	-	-	175,057	175,057
Total current liabilities	107,230	24,231	175,057	306,517
Noncurrent liabilities				
Bonds payable	-	-	6,080,000	6,080,000
Discounts on bonds payable	-	-	(51,424)	(51,424)
Landfill postclosure costs	2,247,973	-	-	2,247,973
Total noncurrent liabilities	2,247,973	-	6,028,576	8,276,549
TOTAL LIABILITIES	2,355,203	24,231	6,203,632	8,583,066
NET POSITION				
Net investment in capital assets	2,558,940	23,375	(3,802,440)	(1,220,125)
Unrestricted	(1,199,110)	21,697	3,034,256	1,856,843
NET POSITION	\$ 1,359,830	\$ 45,072	\$ (768,184)	\$ 636,718

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Landfill</u>	<u>Weed Control</u>	<u>Airport</u>	<u>Totals</u>
OPERATING REVENUES				
Charges for services	\$ 1,776,400	\$ 178,579	\$ -	\$ 1,954,980
OPERATING EXPENSES				
Costs of services	1,340,238	175,324	150,000	1,665,562
Depreciation	206,994	5,459	70,804	283,257
Total operating expenses	1,547,231	180,783	220,804	1,948,818
Operating income (loss)	229,169	(2,204)	(220,804)	6,161
NONOPERATING REVENUES/EXPENSES				
Investment earnings	22,663	169	1,231	24,063
Bond issuance costs	-	-	(6,853)	(6,853)
Interest expense	-	-	(176,961)	(176,961)
Total nonoperating revenues/expenses	22,663	169	(182,583)	(159,751)
Income before transfers	251,832	(2,034)	(403,387)	(153,589)
Transfers in / (out)	(912,284)	(16,706)	143,500	(785,490)
EQUITY TRANSFER	176,837	-	(3,433,272)	(3,256,435)
Changes in net position	(483,615)	(18,740)	(3,693,159)	(4,195,514)
Net Position - beginning	1,843,445	63,812	2,924,975	4,832,232
Net Position - ending	<u>\$ 1,359,830</u>	<u>\$ 45,072</u>	<u>\$ (768,184)</u>	<u>\$ 636,718</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, 2019

	Business-Type Activities - Enterprise Funds			
	Landfill	Weed Control	Airport	TOTAL
Cash flows from operating activities				
Receipts from customers	\$ 1,739,728	\$ 178,579	\$ -	\$ 1,918,307
Payments to suppliers	(554,765)	(53,893)	(150,000)	(758,658)
Payments to employees	(581,758)	(109,870)	-	(691,628)
Net cash (used) by operating activities	603,204	14,816	(150,000)	468,020
Cash flows from noncapital financing activities				
Transfers from (to) other funds	(912,284)	(16,706)	143,500	(785,490)
Cash flows from capital and related financing activities				
Purchase of capital assets	(20,562)	-	-	(20,562)
Net cash provided (used) by capital and related financing activities	(20,562)	-	-	(20,562)
Cash flows from investing activities				
Bonds issued, net of discount	-	-	367,263	367,263
Bond issuance costs	-	-	(6,853)	(6,853)
Interest received	22,663	169	1,231	24,063
Net cash provided (used) by investing activities	22,663	169	361,642	384,474
Net increase (decrease) in cash	(306,979)	(1,721)	355,142	46,442
Cash and cash equivalents - beginning	1,322,992	47,648	-	1,370,640
Cash and cash equivalents - ending	<u>\$ 1,016,013</u>	<u>\$ 45,927</u>	<u>\$ 355,142</u>	<u>\$ 1,417,082</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	\$ 229,169	\$ (2,204)	\$ (220,804)	\$ 6,161
Adjustments to reconcile operating income to net cash provided by operating				
Depreciation	206,994	5,459	70,804	283,257
Change in accounts receivable	(36,673)	-	-	(36,673)
Change in accounts payable	58,430	11,261	-	69,690
Change in accrued compensated absences	(410)	300	-	(110)
Change in closure/postclosure	145,694	-	-	145,694
Total adjustments	374,035	17,019	70,804	461,859
Net cash provided by operating activities	<u>\$ 603,204</u>	<u>\$ 14,816</u>	<u>\$ (150,000)</u>	<u>\$ 468,020</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
AT JUNE 30, 2019

ASSETS

Cash and investments	\$ 1,798,303
Taxes receivable	<u>1,678,159</u>
TOTAL ASSETS	<u><u>\$ 3,476,462</u></u>

LIABILITIES

Distributions pending to other entities	<u>\$ 3,476,462</u>
TOTAL LIABILITIES	<u><u>\$ 3,476,462</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 funds 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 jointly owned by the County and the City of Prineville 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. {see the rest in Lane County}

D. Cash, Cash Equivalents, and Investments

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

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, 2019, 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 \$5,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

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 Debt Service and for System Development.

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.

(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 Council 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 2019 original budget. Expenditures of the various funds were within authorized appropriations, except in the following funds:

General fund capital outlay by \$17,220, grant fund capital outlay by \$16,651, grant fund transfers by \$82,287, veteran's enhancement program materials and services by \$5,162, vehicle reserve materials and services by \$17,403, extension maintenance capital outlay by \$3,925, fairgrounds material and services by \$86,789, and fairgrounds special project materials and services by \$145.

(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	\$ 4,175,574
Investments	43,547,091
Total Cash and Investments	<u>\$ 47,722,665</u>
Governmental	44,217,180
Proprietary	1,414,082
Fiduciary	2,091,403
Total Cash and Investments	<u>\$ 47,722,665</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, 2019, the County had a total bank balance of \$10,533,022 of which \$747,200 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, 2019, the following investments are reported:

Investment Type	Totals as of June 30, 2019	Active Markets	Observable	Unobservable
		Identical Assets Level 1	Inputs Level 2	Inputs Level 3
US Government Agencies	\$ 8,069,508	\$ 8,069,508	\$ -	\$ -
Corporate Bonds	-	-	-	-
Certificates of Deposit	631,789	631,789	-	-
State Treasurer's Investment Pool	34,845,794	-	34,845,794	-
Total	\$ 43,547,091	\$ 8,701,297	\$ 34,845,794	\$ -

(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, 2019. 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, 2019, the fair value of the position in the LGIP is 100.13% 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, 2019, 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, 2019 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, 2019 was \$208,549.

	Transfers In	Transfers Out
General Fund	\$ 579,413	\$ (618,965)
Road Fund	-	(237,121)
Grant Fund	131,013	(278,377)
Reserve	1,196,180	(486,090)
Non-Major	604,123	(104,686)
Landfill	-	(912,284)
Weed Control	143,500	(16,706)
Total All Funds	<u>\$ 2,654,230</u>	<u>\$ (2,654,230)</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, 2019 is as follows:

	Beginning Balance	Restatement	Additions	Deletions	Ending Balance
<u>Governmental Activities</u>					
Capital assets not being depreciated					
Land	\$ 4,046,652	\$ -	\$ 270,766	\$ -	\$ 4,317,418
Construction in progress	-	5,615,107	11,857,831	-	17,472,938
Total capital assets not being depreciated	<u>4,046,652</u>	<u>5,615,107</u>	<u>12,128,597</u>	<u>-</u>	<u>21,790,356</u>
Capital assets being depreciated					
Buildings and improvements	19,741,244	200,000	135,394	-	20,076,638
Equipment and vehicles	9,233,554	10,898	663,823	(69,099)	9,839,176
Roads and infrastructure	6,244,948	-	-	-	6,244,948
Total capital assets being depreciated	<u>35,219,746</u>	<u>210,898</u>	<u>799,217</u>	<u>(69,099)</u>	<u>36,160,762</u>
Accumulated depreciation					
Buildings and improvements	(13,120,543)	-	(335,432)	-	(13,455,975)
Equipment and vehicles	(6,928,666)	(224,870)	(456,744)	37,344	(7,572,936)
Roads and infrastructure	(1,719,529)	-	(124,899)	-	(1,844,428)
Total accumulated depreciation	<u>(21,768,738)</u>	<u>(224,870)</u>	<u>(917,075)</u>	<u>37,344</u>	<u>(22,873,339)</u>
Net capital assets being depreciated	<u>13,451,008</u>	<u>(13,972)</u>	<u>(117,858)</u>	<u>(31,755)</u>	<u>13,287,423</u>
Governmental activities capital assets, net	<u>\$ 17,497,660</u>	<u>\$ 5,601,135</u>	<u>\$ 12,010,739</u>	<u>\$ (31,755)</u>	<u>\$ 35,077,779</u>

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

General Government	\$ 141,692
Highway and Street	268,116
Public Safety	182,156
Health and Welfare	10,463
Culture and Recreation	314,648
Total Governmental Activities Depreciation	<u>\$ 917,075</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, 2019 is as follows:

	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
<u>Business-type Activities</u>				
Capital assets not being depreciated				
Land - landfill	\$ 420,370	\$ -	\$ -	\$ 420,370
Construction in progress - Airport	-	2,226,136	-	2,226,136
Total capital assets not being depreciated	<u>420,370</u>	<u>2,226,136</u>	<u>-</u>	<u>2,646,506</u>
Capital assets being depreciated				
Buildings and improvements - Landfill	536,838	20,563	-	557,401
Equipment and vehicles - Landfill	2,912,230	176,837	-	3,089,067
Landfill cells	1,150,721	-	-	1,150,721
Buildings and improvements - Airport	4,262,503	-	-	4,262,503
Equipment - Weed Cotrol	64,390	-	-	64,390
Total capital assets being depreciated	<u>8,926,682</u>	<u>197,400</u>	<u>-</u>	<u>9,124,082</u>
Accumulated depreciation				
Buildings and improvements - Landfill	(253,122)	(18,321)	-	(271,443)
Equipment and vehicles - Landfill	(1,813,450)	(133,786)	-	(1,947,236)
Landfill cells	(385,055)	(54,886)	-	(439,941)
Buildings and improvements - Airport	(1,337,525)	(70,807)	-	(1,408,332)
Equipement - Weed Control	(35,556)	(5,459)	-	(41,015)
Total accumulated depreciation	<u>(3,824,708)</u>	<u>(283,259)</u>	<u>-</u>	<u>(4,107,967)</u>
Net capital assets being depreciated	<u>5,101,974</u>	<u>(85,859)</u>	<u>-</u>	<u>5,016,115</u>
Business-type activities capital assets, net	<u>\$ 5,522,344</u>	<u>\$ 2,140,277</u>	<u>\$ -</u>	<u>\$ 7,662,621</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) **Debt**

Governmental Activities

A. Changes in noncurrent liabilities

Long-term liability activity of the governmental activities for the year ended June 30, 2019 was as follows:

Government Activities	Amount of Original Issue	Interest Rates	Beginning Balance	Additions	Reductions	Ending Balance	Due in one year
Bonds:							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,580,000	\$ -	\$ (40,000)	\$ 3,540,000	\$ 40,000
General Obligation 2017	10,000,000	3-5%	9,930,000	-	(40,000)	9,890,000	55,000
Total	<u>13,635,000</u>		13,510,000	-	(80,000)	13,430,000	95,000
Premium on Bonds Compensated Absences			1,421,494	-	(56,860)	1,364,634	
			<u>753,461</u>	<u>42,000</u>	<u>-</u>	<u>795,461</u>	<u>795,461</u>
Total Long-Term Liabilities			<u>\$ 15,684,955</u>	<u>\$ 42,000</u>	<u>\$ (80,000)</u>	<u>\$ 15,590,095</u>	<u>\$ 890,461</u>

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, 2019 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	3.5%	\$ -	\$ 6,080,000	\$ -	\$ 6,080,000	-
Discount on FF&C			-	(53,329)	1,905	(51,424)	-
Landfill closure and postclosure Compensated absences			2,102,279	145,694	\$ -	2,247,973	-
			<u>43,453</u>	<u>-</u>	<u>(109)</u>	<u>43,344</u>	<u>-</u>
Total noncurrent liabilities:			<u>\$ 2,145,732</u>	<u>\$ 6,172,365</u>	<u>\$ 1,796</u>	<u>\$ 8,319,893</u>	<u>-</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) Debt (Continued)

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

B. Future debt service requirements on long-term debt at June 30, 2019, are as follows:

Bonds (Governmental):			Bond (Business-Type):			
Full Faith & Credit 2017			GO Bonds 2017		GO Bonds 2018	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2019-2020	40,000	140,300	55,000	471,600	-	360,411
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
2024-2029	270,000	642,400	1,045,000	2,197,350	860,000	1,075,352
2029-2034	330,000	583,600	1,855,000	1,907,550	1,050,000	888,263
2034-2039	400,000	512,200	3,000,000	1,358,250	1,280,000	653,437
2039-2044	485,000	425,600	3,525,000	458,500	1,575,000	360,399
2044-2049	600,000	320,000	-	-	725,000	46,538
2049-2054	725,000	190,000	-	-	-	-
2054-2055	505,000	41,000	-	-	-	-
	<u>\$ 3,540,000</u>	<u>\$ 3,402,950</u>	<u>\$ 9,890,000</u>	<u>\$ 8,256,500</u>	<u>\$ 6,080,000</u>	<u>\$ 4,344,846</u>

(8) Defined Benefit Pension Plan

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-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 on 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.
- b. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit. **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.
 - 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.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

- 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.
- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

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, 2015 actuarial valuation, which became effective July 1, 2017. 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, 2019 were \$239,184, excluding amounts to fund employer specific liabilities. In addition approximately \$112,421 in employee contributions were paid or picked up by the County in fiscal 2019. At June 30, 2019, the County reported a net pension liability of \$2,699,162 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2016. 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 dates of June 30, 2018 and 2017, the County’s proportion was .018 and .013 percent, respectively. Pension expense for the year ended June 30, 2019 was \$351,605.

The rate in effect for the year ended June 30, 2019 was:

- (1) OPSRP police and fire – 9.79%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 91,817	\$ -
Changes in assumptions	627,550	-
Net difference between projected and actual earnings on pension plan investments	-	119,858
Net changes in proportionate share	368,352	40,287
Differences between City contributions and proportionate share of contributions	-	-
	-	31,538
Subtotal - Amortized Deferrals (below)	1,087,719	191,683
City contributions subsequent to measuring date	239,184	-
Deferred outflow (inflow) of resources	<u>\$ 1,326,903</u>	<u>\$ 191,683</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, 2019. Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

<u>Year ending June 30,</u>	<u>Amount</u>
2020	\$ 400,427
2021	305,918
2022	43,586
2023	113,416
2024	32,689
Thereafter	-
Total	<u>\$ 896,036</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary March 4, 2019. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2017 through June 30, 2019, 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, 2016 rolled forward to June 30, 2018
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
Projected salary increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/1.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy 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 2015 Experience Study which is reviewed for the four-year period ending December 31, 2015.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
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	13.5%	21.5%	17.5%
Alternative Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

Source: June 30, 2017 PERS CAFR; p. 92)

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 2015, revised as of June 7, 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, 2018 PERS CAFR; p. 72)

(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, 2018 and 2017, was 7.20 percent and 7.50 percent, respectively, 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.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$ 4,510,810	\$ 2,699,162	\$ 1,203,795

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, 2018 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 death, disability, resignation, or retirement. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the County.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the City 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:

8) Defined Benefit Pension Plan (continued)

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:

Employees of the County pay six (6) percent of their covered payroll. The County made \$112,421 in contributions to member IAP accounts for the year ended June 30, 2019.

Retirement Health Insurance Account

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the County contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

(8) Defined Benefit Pension Plan (continued)

Participating counties are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.50% of annual covered OPERF payroll and 0.43% of OPSRP payroll under a contractual requirement in effect until June 30, 2019. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County's contributions to RHIA for the year ended June 30, 2019 was \$8,495, which equaled the required contributions for the year. At June 30, 2019, 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 months of service in a six month consecutive period. Employees may also make voluntary contributions to their plan accounts within limits established by the Internal Revenue Service. Total employer and employee contributions for the year ended June 30, 2019, were \$530,479 and \$290,188, 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 \$2,247,973 as of June 30, 2019, which is based on 63 percent usage (filled) of the landfill. It is estimated that an additional \$1,320,238 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 \$3,568,211 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, 2019. 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, 2019, cash and investments of \$1,016,013 in the Landfill Fund are part of the pooled funds held by the County Treasurer.

(12) Commitment and Contingencies

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

(13) Other Post-Employment Benefits

Post-Employment Health Insurance Subsidy

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2018 and the measurement date was June 30, 2018.

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-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. 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.

Plan Description - The County operates a single-employer retiree benefit plan that provides postemployment health, dental vision and life insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through the collective bargaining agreements.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(13) Other Post-Employment Benefits (Continued)

	<u>Increase/</u>
Total OPEB Liability at June 30, 2018	\$ 513,393
Changes for the year:	
Service cost	56,008
Interest	19,989
Changes of assumptions or other input	(171,883)
Benefit payments	<u>(22,278)</u>
Balance as of June 30, 2019	\$ 395,229

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 3.87%, 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 (2.87%) or one percentage point higher (4.87%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 424,476	\$395,229	\$ 368,174

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 357,249	\$395,229	\$ 439,799

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits were not considered significant and were not accrued.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(14) Fund Balances

The specific purposes for each of the categories of fund balance as of June 30, 2019 are as follows:

	General	Road	Grant	Reserve	Crook County Jail Project	Crook County Airport Project	Nonmajor	Total
Fund Balances:								
Nonspendable:								
Inventory	\$ -	\$ 1,574,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574,987
	-	1,574,987	-	-	-	-	-	1,574,987
Restricted:								
Debt Service	-	-	-	-	-	-	7,258	7,258
Grants	-	-	1,569,448	-	-	-	-	1,569,448
Roads	-	15,879,150	-	-	-	-	-	15,879,150
Victims' Emergency	-	-	-	-	-	-	2,887	2,887
Special Projects on Federal Loans	-	-	-	-	-	-	427,483	427,483
Cami Grant	-	-	-	-	-	-	3,182	3,182
Library	-	-	-	-	-	-	59,874	59,874
Tourism	-	-	-	-	-	-	33,903	33,903
	-	15,879,150	1,569,448	-	-	-	534,587	17,983,185
Assigned:								
Capital Projects	-	-	-	-	1,052,120	4,669,508	78,361	5,799,989
Debt Service	-	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-	715,809	715,809
Reserve	-	-	-	13,279,502	-	-	-	13,279,502
	-	-	-	13,279,502	1,052,120	4,669,508	794,170	19,795,300
Unassigned:	5,711,248	-	-	-	-	-	-	5,711,248
Total Fund Balances	\$ 5,711,248	\$ 17,480,755	\$ 1,569,448	\$ 13,279,502	\$ 1,052,120	\$ 4,669,508	\$ 1,328,757	\$ 45,064,720

(15) Tax Abatement

As of June 30, 2019, 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, 2019, the County abated property taxes totaling \$8,509,928 and \$13,942 under the Enterprise Zone and Levy Exemption, respectively.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(16) Prior Period Adjustment

In the current year there is a prior period adjustment in the Government-wide statements to correct an error on the financial year 2018 report. On the 2018 report, \$5,826,004 of capital expenditures were not properly capitalized as Construction in Process. Also, depreciation expense was understated by \$224,870. The adjustment increased beginning net position by \$5,601,134. The adjustment does not have an effect on the current year changes in net position.

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2019

<u>IMPLICIT RATE SUBSIDY - GASB 75:</u>	<u>2019</u>	<u>2018</u>
Total Other Post Employment Benefits Liability - Beginning	\$ 513,393	\$ 486,839
Changes for the year:		
Service Cost	56,008	58,680
Interest	19,989	15,295
Changes in Benefit Terms	-	-
Differences between expected and actual experience	-	-
Changes in assumptions or other input	(171,883)	(30,249)
Employer Contributions	-	-
Benefit Payments	(22,278)	(17,172)
Net changes for the year	(118,164)	26,554
Total Other Post Employment Benefits Liability - End of Year	\$ 395,229	\$ 513,393
Fiduciary Net Position - Beginning	\$ -	\$ -
Contributions - Employer	22,278	17,172
Contributions - Employee	-	-
Net Investment Income	-	-
Benefit Payments	(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	\$ 395,229	\$ 513,393
Fiduciary Net Position as a percentage of the total Single Employer Pension Liability	0%	0%
Covered Payroll	\$ 2,224,742	\$ 2,138,020
Net Single Employer Pension Plan as a Percentage of Covered Payroll	18%	24%

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019

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
2019	0.01 %	\$ 2,699,162	\$ 2,138,020	126.2 %	83.1 %
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
2019	\$ 239,184	\$ 239,184	\$ -	\$ 2,224,742	10.8 %
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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - property	\$ 8,248,283	\$ 8,248,283	\$ 8,250,213	\$ 1,930
Taxes - other	480,200	480,200	517,920	37,720
Interest	28,000	28,000	112,035	84,035
Licenses, permits and fees	2,491,329	2,618,204	4,063,492	1,445,288
Charges for services	49,050	49,050	44,123	(4,927)
Interfund charges	421,238	421,238	493,411	72,173
Donations/contributions	18,000	18,000	19,709	1,709
Sale of property	50,500	50,500	602	(49,898)
Intergovernmental				
Local	154,693	154,693	172,577	17,884
State	752,398	767,398	1,207,432	440,034
Federal	744,042	744,042	2,362,335	1,618,293
Total Revenues	13,437,733	13,579,608	17,243,849	3,664,241
EXPENDITURES				
General Government				
Assessor				
Personnel services	614,883	614,883 (1)	594,861	20,022
Materials and services	36,021	36,021 (1)	42,854	(6,833)
Total Assessor	650,904	650,904	637,716	13,188
Clerk				
Personnel services	214,835	225,835 (1)	226,325	(490)
Materials and services	96,500	96,500 (1)	76,066	20,434
Total Clerk	311,335	322,335	302,392	19,943

(1) Appropriation Level

CROOK COUNTY, OREGON

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
Finance/Treasurer/Tax					
Personnel services	470,019	505,019	(1)	511,783	(6,764)
Materials and services	76,400	76,400	(1)	110,094	(33,694)
Total Treasurer/Tax	<u>546,419</u>	<u>581,419</u>		<u>621,877</u>	<u>(40,458)</u>
Facilities					
Personnel services	177,148	177,148	(1)	196,368	(19,220)
Materials and services	421,000	421,000	(1)	366,562	54,438
Total Building/Grounds	<u>598,148</u>	<u>598,148</u>		<u>562,930</u>	<u>35,218</u>
CDD/Electrical					
Personnel services	273,265	288,265	(1)	269,246	19,019
Materials and services	62,600	62,600	(1)	119,892	(57,292)
Total Building/Electrical	<u>335,865</u>	<u>350,865</u>		<u>389,138</u>	<u>(38,273)</u>
CDD/Building Department					
Personnel services	911,887	1,001,887	(1)	1,017,197	(15,310)
Materials and services	241,900	249,900	(1)	312,537	(62,637)
Total Building Department	<u>1,153,787</u>	<u>1,251,787</u>		<u>1,329,734</u>	<u>(77,947)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
Health Department					
Personnel services	350,256	350,256	(1)	343,803	6,453
Materials and services	171,800	171,800	(1)	168,007	3,793
Total Health Department	<u>522,056</u>	<u>522,056</u>		<u>511,810</u>	<u>10,246</u>
Environmental Health Dept					
Personnel services	79,068	79,068	(1)	78,686	382
Materials and services	14,000	14,000	(1)	13,957	43
Total Environmental Health	<u>93,068</u>	<u>93,068</u>		<u>92,644</u>	<u>424</u>
County Administration					
Personnel services	519,447	519,447	(1)	474,590	44,857
Materials and services	25,500	35,500	(1)	51,049	(15,549)
Total County Admin	<u>544,947</u>	<u>554,947</u>		<u>525,639</u>	<u>29,308</u>
Human Resources					
Personnel services	463,386	523,386	(1)	595,140	(71,754)
Materials and services	26,250	26,250	(1)	53,492	(27,242)
Total Human Resources	<u>489,636</u>	<u>549,636</u>		<u>648,632</u>	<u>(98,996)</u>
Library					
Personnel services	703,634	703,634	(1)	613,229	90,405
Materials and services	167,950	167,950	(1)	149,683	18,267
Total Library	<u>871,584</u>	<u>871,584</u>		<u>762,912</u>	<u>108,672</u>
Community Development/Admin					
Personnel services	200,953	229,828	(1)	292,243	(62,415)
Materials and services	20,500	20,500	(1)	30,729	(10,229)
Total Comm Develop/Admin	<u>221,453</u>	<u>250,328</u>		<u>322,972</u>	<u>(72,644)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
Sheriff Dept					
Personnel services	2,372,869	2,372,869	(1)	2,103,559	269,310
Materials and services	730,783	730,783	(1)	721,791	8,992
Total Sheriff	<u>3,103,652</u>	<u>3,103,652</u>		<u>2,825,349</u>	<u>278,303</u>
Jail & Prisoner Care					
Personnel services	1,718,177	1,865,477	(1)	1,470,130	395,347
Materials and services	759,126	743,526	(1)	691,172	52,354
Debt service	185,000	185,000	(1)	181,500	3,500
Capital outlay	-	20,000	(1)	37,220	(17,220)
Total Jail & Prisoner Care	<u>2,662,303</u>	<u>2,814,003</u>		<u>2,380,021</u>	<u>433,982</u>
District Attorney					
Personnel services	1,016,730	1,059,230	(1)	974,946	84,284
Materials and services	74,450	74,450	(1)	62,758	11,692
Total District Attorney	<u>1,091,180</u>	<u>1,133,680</u>		<u>1,037,704</u>	<u>95,976</u>
Juvenile					
Personnel services	670,474	670,474	(1)	667,479	2,996
Materials and services	214,007	214,007	(1)	97,564	116,443
Total Juvenile	<u>884,481</u>	<u>884,481</u>		<u>765,043</u>	<u>119,438</u>
GIS Mapping					
Personnel services	135,647	155,647	(1)	128,879	26,768
Materials and services	17,350	17,350	(1)	6,774	10,576
Total GIS Mapping	<u>152,997</u>	<u>172,997</u>		<u>135,653</u>	<u>37,344</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

GENERAL FUND

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

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
Information Technology					
Personnel services	242,498	242,498	(1)	229,459	13,039
Materials and services	490,204	490,204	(1)	265,848	224,356
Total Information Technology	<u>732,702</u>	<u>732,702</u>		<u>495,307</u>	<u>237,395</u>
Non Departmental					
Personnel services	10,929	10,929	(1)	(84,993)	95,922
Materials and services	1,423,633	1,423,633	(1)	1,416,519	7,114
Total Non Departmental	<u>1,434,562</u>	<u>1,434,562</u>		<u>1,331,525</u>	<u>103,037</u>
Operating Contingency	<u>100,000</u>	<u>100,000</u>	(1)	-	100,000
Total Expenditures	<u>16,501,079</u>	<u>16,973,154</u>		<u>15,678,996</u>	<u>1,294,158</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,063,346)</u>	<u>(3,393,546)</u>		<u>1,564,852</u>	<u>4,958,398</u>
Other financing sources (uses)					
Transfers in	2,094,305	2,094,305		577,413	(1,516,892)
Transfers out	(820,659)	(820,659)	(1)	(618,965)	201,694
Interfund loan repayment	(106,000)	(106,000)	(1)	(102,721)	3,279
Total other financing sources (uses)	<u>1,167,646</u>	<u>1,167,646</u>		<u>(144,274)</u>	<u>(1,311,920)</u>
Net change in fund balance	(1,895,700)	(2,225,900)		1,420,578	3,646,478
Fund balance - beginning	<u>1,895,700</u>	<u>2,225,900</u>		<u>4,499,219</u>	<u>2,273,319</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>		5,919,797	<u>\$ 5,919,797</u>
Adjustment from budgetary statement					
Interfund loan payable				<u>(208,549)</u>	
				<u>\$ 5,711,248</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, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
REVENUES				
Local				
Interest	\$ 75,000	\$ 75,000	\$ 315,321	\$ 240,321
Licenses, permits and fines	15,000	15,000	15,312	312
Charges for services	-	-	-	-
Interfund charges	16,000	16,000	29,374	13,374
Sale of property	60,000	60,000	400	(59,600)
Intergovernmental				
Local	-	-	-	-
State	3,713,024	3,713,024	2,904,655	(808,369)
Federal	232,957	232,957	909,740	676,783
Total Revenues	4,111,981	4,111,981	4,174,803	62,822
EXPENDITURES				
Personnel services	1,833,110	1,833,110 (1)	1,690,228	142,882
Materials and services	3,374,200	3,374,200 (1)	1,947,152	1,427,048
Capital outlay	1,304,291	1,304,291 (1)	279,344	1,024,947
Operating contingency	300,000	300,000 (1)	-	300,000
Total Expenditures	6,811,601	6,811,601	3,916,723	2,894,878
Excess (Deficiency) of revenues over expenditures	(2,699,620)	(2,699,620)	258,080	2,957,700
Other financing sources (uses)				
Interfund loan repayment	106,000	106,000	102,721	(3,279)
Transfers out	(247,120)	(247,120) (1)	(237,121)	9,999
Total other financing sources (uses)	(141,120)	(141,120)	(134,400)	6,720
Net change in fund balance	(2,840,740)	(2,840,740)	123,680	2,964,420
Fund Balance - Beginning	16,447,983	16,447,983	15,546,921	(901,062)
Fund Balance - Ending	\$ 13,607,243	\$ 13,607,243	15,670,601	\$ 2,063,358
Adjustment from budgetary statement				
Inventory			1,574,987	
Interfund loan receivable			208,549	
			\$ 17,454,136	

(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, 2019

	<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	\$ 433,520	\$ 433,520	\$ 421,851	\$ (11,669)
Charges for services	-	16,696	13,068	(3,628)
Donations/contributions	200	200	311	111
Intergovernmental				
Local	238,777	685,845	428,116	(257,729)
State	5,016,825	5,047,223	5,127,839	80,616
Federal	484,033	532,543	549,736	17,193
Total Revenues	<u>6,173,355</u>	<u>6,716,027</u>	<u>6,540,922</u>	<u>(175,105)</u>
EXPENDITURES				
Tobacco Prevention/Education				
Personnel services	56,942	151,949 (1)	114,690	37,259
Materials and services	24,762	95,210 (1)	39,848	55,362
Capital outlay	-	6,000 (1)	5,785	215
Total Tobacco Prevention/Education	<u>81,704</u>	<u>253,159</u>	<u>160,322</u>	<u>92,837</u>
WIC				
Personnel services	153,651	153,651 (1)	141,156	12,495
Materials and services	23,349	26,745 (1)	24,126	2,619
Total WIC	<u>177,000</u>	<u>180,396</u>	<u>165,282</u>	<u>15,114</u>
MCH				
Personnel services	231,682	231,682 (1)	226,551	5,131
Materials and services	77,519	135,409 (1)	30,294	105,115
Total MCH	<u>309,201</u>	<u>367,091</u>	<u>256,844</u>	<u>110,247</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, 2019

<hr/>				
Family Planning				
Personnel services	167,854	167,854 (1)	153,507	14,347
Materials and services	56,011	84,696 (1)	67,836	16,860
	<hr/>	<hr/>	<hr/>	<hr/>
Total Family Planning	223,865	252,550	221,344	31,206
	<hr/>	<hr/>	<hr/>	<hr/>
Health Promotion				
Personnel services	55,777	61,636 (1)	32,441	29,195
Materials and services	19,223	62,014 (1)	23,886	38,128
Capital outlay	-	- (1)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Health Promotion	75,000	123,650	56,327	67,323
	<hr/>	<hr/>	<hr/>	<hr/>
State Support Public Health				
Personnel services	21,782	21,782 (1)	20,656	1,126
Materials and services	3,475	20,171 (1)	11,980	8,191
	<hr/>	<hr/>	<hr/>	<hr/>
Total State Support Public Health	25,257	41,953	32,636	9,317
	<hr/>	<hr/>	<hr/>	<hr/>
My Future, My Choices				
Personnel services	14,131	14,131 (1)	10,733	3,398
Materials and services	1,869	1,869 (1)	2,104	(235)
	<hr/>	<hr/>	<hr/>	<hr/>
Total My Future, My Choices	16,000	16,000	12,837	3,163
	<hr/>	<hr/>	<hr/>	<hr/>
TB Case Management				
Materials and services	4,300	4,300 (1)	-	4,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total TB Case Management	4,300	4,300	-	4,300
	<hr/>	<hr/>	<hr/>	<hr/>

(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, 2019

Public Health Preparedness				
Personnel services	64,361	64,361 (1)	63,238	1,123
Materials and services	<u>14,565</u>	<u>28,691 (1)</u>	<u>19,680</u>	<u>9,011</u>
Total Public Health Preparedness	<u>78,926</u>	<u>93,052</u>	<u>82,918</u>	<u>10,134</u>
Healthy Families				
Personnel services	47,498	47,498 (1)	49,602	(2,104)
Materials and services	<u>18,502</u>	<u>18,502 (1)</u>	<u>4,348</u>	<u>14,154</u>
Total Healthy Families	<u>66,000</u>	<u>66,000</u>	<u>53,950</u>	<u>12,050</u>
Nurse Home Visiting				
Personnel services	132,942	132,942 (1)	152,104	(19,162)
Materials and services	<u>50,949</u>	<u>124,837 (1)</u>	<u>13,775</u>	<u>111,062</u>
Total Nurse Home Visiting	<u>183,891</u>	<u>257,779</u>	<u>165,879</u>	<u>91,900</u>
School Based Health Centers				
Personnel services	15,092	15,092 (1)	13,464	1,628
Materials and services	<u>129,608</u>	<u>140,008 (1)</u>	<u>120,797</u>	<u>19,211</u>
Total School Based Health Centers	<u>144,700</u>	<u>155,100</u>	<u>134,261</u>	<u>20,839</u>
A&D 70 Grant				
Personnel services	73,573	73,573 (1)	53,609	19,964
Materials and services	<u>30,362</u>	<u>40,362 (1)</u>	<u>4,100</u>	<u>36,262</u>
Total A&D 70 Grant	<u>103,935</u>	<u>113,935</u>	<u>57,709</u>	<u>56,226</u>
Strategic Prevention Framework				
Personnel services	71,906	71,906 (1)	75,285	(3,379)
Materials and services	<u>65,594</u>	<u>65,594 (1)</u>	<u>29,117</u>	<u>36,477</u>
Total Strategic Prevention Framework	<u>137,500</u>	<u>137,500</u>	<u>104,401</u>	<u>33,099</u>
Mental Health Promotion				
Personnel services	14,006	14,006 (1)	8,513	5,493
Materials and services	<u>50,994</u>	<u>50,994 (1)</u>	<u>9,733</u>	<u>41,261</u>
Total Mental Health Promotion	<u>65,000</u>	<u>65,000</u>	<u>18,246</u>	<u>46,754</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, 2019

County Administration					
Materials and services	75,000	75,000	(1)	2,000	73,000
Capital Outlay	-	-	(1)	-	-
Total County Administration	75,000	75,000	2,000	73,000	73,000
Sheriff - Emergency Management					
Personnel services	125,040	125,040	(1)	114,535	10,505
Materials and services	35,275	35,275	(1)	35,499	(224)
Total Sheriff - Emergency Management	160,315	160,315	150,034	10,281	10,281
Sheriff - BLM Enhanced Patrol					
Personnel services	-	9,735	(1)	4,390	5,345
Materials and services	-	5,265	(1)	1,491	3,774
Total Sheriff - BLM Enhanced Patrol	-	15,000	5,881	9,119	9,119
Sheriff - Natural Hazard Mitigation Plan					
Materials and services	5,365	5,365	-	-	5,365
Total Sheriff - Nat Hazard Mitigation Plan	5,365	5,365	-	5,365	5,365
Sheriff - BOR					
Personnel services	32,355	32,355	(1)	15,878	16,477
Materials and services	9,645	9,645	(1)	7,369	2,276
Total Sheriff - BOR	42,000	42,000	23,247	18,753	18,753
Sheriff - Marine Patrol					
Personnel services	64,780	44,280	(1)	43,099	1,182
Materials and services	29,215	29,215	(1)	20,638	8,577
Capital outlay	38,000	58,500	(1)	58,500	-
Total Sheriff - Marine Patrol	131,995	131,995	122,236	9,759	9,759
Sheriff - Community Corrections					
Personnel services	654,877	654,877	(1)	585,180	69,697
Materials and services	531,600	531,600	(1)	444,974	86,626
Capital outlay	35,000	61,000	(1)	77,866	(16,866)
Total Sheriff - Community Corrections	1,221,477	1,247,477	1,108,020	139,457	139,457

(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, 2019

Sheriff - Community Corrections M57 Grant				
Personnel services	32,376	32,376	(1)	32,603 (227)
Materials and services	<u>11,767</u>	<u>11,767</u>	(1)	<u>7,383</u> 4,384
Total Sheriff - Comm Corr M57 Grant	<u>44,143</u>	<u>44,143</u>		<u>39,985</u> 4,158
Sheriff - Justice Reinvestment Program				
Personnel services	102,963	102,963	(1)	57,358 45,605
Materials and services	<u>118,573</u>	<u>118,573</u>	(1)	<u>111,128</u> 7,445
Total Sheriff - Justice Reinvestment Prog	<u>221,536</u>	<u>221,536</u>		<u>168,486</u> 53,050
CJC Drug Court				
Materials and services	<u>190,948</u>	<u>190,948</u>	(1)	<u>214,356</u> (23,408)
Total CJC Drug Court	<u>190,948</u>	<u>190,948</u>		<u>214,356</u> (23,408)
District Attorney - Diversion				
Materials and services	<u>3,500</u>	<u>3,500</u>	(1)	<u>3,290</u> 210
Total District Attorney - Diversion	<u>3,500</u>	<u>3,500</u>		<u>3,290</u> 210
District Attorney - Asset Forfeiture				
Materials and services	<u>15,000</u>	<u>15,000</u>	(1)	<u>8,915</u> 6,085
Total District Attorney - Asset Forfeiture	<u>15,000</u>	<u>15,000</u>		<u>8,915</u> 6,085
Video Lottery Funds				
Materials and services	<u>117,000</u>	<u>117,000</u>	(1)	<u>82,200</u> 34,800
Total Video Lottery Funds	<u>117,000</u>	<u>117,000</u>		<u>82,200</u> 34,800
Wildland Fire Mitigation				
Materials and services	<u>-</u>	<u>85,538</u>	(1)	<u>69,038</u> 16,500
Total Wildland Fire Mitigation	<u>-</u>	<u>85,538</u>		<u>69,038</u> 16,500

(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, 2019

Environmental Health - Water Grant				
Personnel services	31,020	31,020 (1)	30,664	356
Materials and services	<u>230</u>	<u>230 (1)</u>	<u>185</u>	<u>45</u>
Total Environ Health - Water Grant	<u>31,250</u>	<u>31,250</u>	<u>30,850</u>	<u>400</u>
Mental Health				
Materials and services	<u>2,808,000</u>	<u>2,808,000 (1)</u>	<u>2,655,961</u>	<u>152,039</u>
Total Mental Health	<u>2,808,000</u>	<u>2,808,000</u>	<u>2,655,961</u>	<u>152,039</u>
Crooked River Watershed Council				
Personnel services	<u>91,891</u>	<u>91,891 (1)</u>	<u>89,884</u>	<u>2,007</u>
Total Crooked River Watershed Council	<u>91,891</u>	<u>91,891</u>	<u>89,884</u>	<u>2,007</u>
Total Expenditures	<u>6,851,699</u>	<u>7,413,423</u>	<u>6,297,338</u>	<u>1,139,493</u>
Excess (Deficiency) of revenues over expenditures	<u>(678,344)</u>	<u>(697,396)</u>	<u>243,584</u>	<u>(1,314,599)</u>
Other financing sources (uses)				
Transfers in	122,204	132,401	131,013	(1,388)
Transfers out	<u>(147,945)</u>	<u>(196,090) (1)</u>	<u>(278,377)</u>	<u>(82,287)</u>
Total other financing sources (uses)	<u>(25,741)</u>	<u>(63,689)</u>	<u>(147,363)</u>	<u>(83,674)</u>
Net change in fund balance	(704,085)	(761,085)	96,220	(1,398,273)
Fund balance - beginning	<u>1,224,202</u>	<u>1,224,202</u>	<u>1,473,228</u>	<u>249,026</u>
Fund balance - ending	<u>\$ 520,117</u>	<u>\$ 463,117</u>	<u>\$ 1,569,448</u>	<u>1,106,331</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - other	\$ 444,000	\$ 454,000	\$ 940,309	\$ 486,309
Interest	56,391	56,391	256,973	200,582
Licenses, permits and fees	36,500	36,500	37,287	787
Charges for services	14,600	14,600	19,079	4,479
Sale of property	300	300	645,313	645,013
Interfund reimbursement	39,700	39,700	38,685	(1,015)
Donations/contributions	-	-	550	550
Intergovernmental				
Local	58,966	58,966	114,240	55,274
State	20,000	20,000	79,053	59,053
Federal	4,500	4,500	4,471	(29)
	<u>674,957</u>	<u>684,957</u>	<u>2,135,961</u>	<u>1,451,004</u>
EXPENDITURES				
Computer Purchase				
Capital outlay	<u>110,750</u>	<u>110,750 (1)</u>	<u>80,601</u>	<u>30,149</u>
Total Computer Purchase	<u>110,750</u>	<u>110,750</u>	<u>80,601</u>	<u>30,149</u>
Demolition/Repair				
Materials and services	<u>6,300</u>	<u>6,300 (1)</u>	<u>-</u>	<u>6,300</u>
Total Demolition/Repair	<u>6,300</u>	<u>6,300</u>	<u>-</u>	<u>6,300</u>
Crook County Reserve				
Materials and services	504,820	504,820 (1)	20,200	484,620
Capital outlay	<u>687,180</u>	<u>687,180 (1)</u>	<u>80,364</u>	<u>606,816</u>
Total Crook County Reserve	<u>1,192,000</u>	<u>1,192,000</u>	<u>100,564</u>	<u>1,091,436</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, 2019

Fire Retardant Purchase				
Materials and services	25,000	25,000	(1)	-
	<u>25,000</u>	<u>25,000</u>		<u>25,000</u>
Total Fire Retardant Purch	<u>25,000</u>	<u>25,000</u>		<u>-</u>
				<u>25,000</u>
Taylor Grazing				
Materials and services	37,325	37,325	(1)	-
Capital outlay	-	-	(1)	-
	<u>-</u>	<u>-</u>		<u>-</u>
Total Taylor Grazing	<u>37,325</u>	<u>37,325</u>		<u>-</u>
				<u>37,325</u>
Court Facilities				
Materials and services	3,925	3,925	(1)	1,550
	<u>3,925</u>	<u>3,925</u>		<u>1,550</u>
Total Court Facilities	<u>3,925</u>	<u>3,925</u>		<u>1,550</u>
				<u>2,375</u>
County Capital Asset				
Materials and services	355,000	355,000	(1)	93,974
Capital outlay	350,000	350,000	(1)	456,958
	<u>355,000</u>	<u>355,000</u>		<u>93,974</u>
Total County Capital Asset	<u>705,000</u>	<u>705,000</u>		<u>550,932</u>
				<u>154,068</u>
ABHA Capitation				
Materials and services	110,900	110,900	(1)	177,454
	<u>110,900</u>	<u>110,900</u>		<u>177,454</u>
Total ABHA Capitation	<u>110,900</u>	<u>110,900</u>		<u>177,454</u>
				<u>(66,554)</u>
Health Insurance				
Materials and services	7,500	7,500	(1)	-
	<u>7,500</u>	<u>7,500</u>		<u>-</u>
Total Health Insurance	<u>7,500</u>	<u>7,500</u>		<u>-</u>
				<u>7,500</u>
Ergonomics/Safety				
Materials and services	100,500	100,500	(1)	12,154
	<u>100,500</u>	<u>100,500</u>		<u>12,154</u>
Total Ergonomics/Safety	<u>100,500</u>	<u>100,500</u>		<u>12,154</u>
				<u>88,346</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, 2019

Transportation Improvement					
Capital outlay	6,650	6,650	(1)	-	6,650
Total Transportation Improvement	6,650	6,650		-	6,650
CC Education Center Maintenance					
Materials and services	50,657	50,657	(1)	-	50,657
Total CC Educ Center Maintenance	50,657	50,657		-	50,657
CC Education Center Fixtures					
Materials and services	27,170	27,170	(1)	-	27,170
Total CC Education Center Fixtures	27,170	27,170		-	27,170
CC Education Center Computers					
Materials and services	88,112	88,112	(1)	31,120	56,992
Total CC Education Center Computers	88,112	88,112		31,120	56,992
Household Hazardous Waste					
Materials and services	50,000	50,000	(1)	-	50,000
Total Household Hazardous Waste	50,000	50,000		-	50,000
Landfill Equipment					
Materials and services	-	45,000		8,500	36,500
Capital outlay	250,000	250,000	(1)	176,837	73,163
Total Landfill Equipment	250,000	295,000		185,337	109,663
Weed Control					
Capital outlay	50,000	50,000	(1)	4,522	45,478
Total Weed Control	50,000	50,000		4,522	45,478
Community Development					
Materials and services	25,000	25,000	(1)	-	25,000
Total Community Development	25,000	25,000		-	25,000

(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, 2019

Animal Seizure/Forfeiture Costs				
Materials and services	<u>4,872</u>	<u>4,872</u> (1)	<u>-</u>	<u>4,872</u>
Total Animal Seizure/Forfeit Costs	<u>4,872</u>	<u>4,872</u>	<u>-</u>	<u>4,872</u>
Crook County Friends of K9				
Materials and services	<u>9,026</u>	<u>9,026</u> (1)	<u>3,975</u>	<u>5,051</u>
Total Crook County Friends of K9	<u>9,026</u>	<u>9,026</u>	<u>3,975</u>	<u>5,051</u>
Sheriff - Fingerprinting				
Materials and services	2,500	2,500 (1)	-	2,500
Capital outlay	<u>38,376</u>	<u>38,376</u> (1)	<u>5,000</u>	<u>33,376</u>
Total Sheriff - Fingerprinting	<u>40,876</u>	<u>40,876</u>	<u>5,000</u>	<u>35,876</u>
Law Library				
Materials and services	25,000	25,000 (1)	14,108	10,892
Capital outlay	<u>15,000</u>	<u>15,000</u> (1)	<u>1,448</u>	<u>13,552</u>
Total Law Library	<u>40,000</u>	<u>40,000</u>	<u>15,556</u>	<u>24,444</u>
GIS Mapping Fees				
Materials and services	-	10,000 (1)		10,000
Capital outlay	<u>57,700</u>	<u>57,700</u> (1)	<u>-</u>	<u>57,700</u>
Total GIS Mapping Fees	<u>57,700</u>	<u>67,700</u>	<u>-</u>	<u>67,700</u>
Total Expenditures	<u>2,999,263</u>	<u>3,054,263</u>	<u>1,168,766</u>	<u>1,885,497</u>
Excess (Deficiency) of revenues over expenditures	<u>(2,324,306)</u>	<u>(2,369,306)</u>	<u>967,195</u>	<u>(434,493)</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, 2019

Other financing sources (uses)				
Transfers in	817,206	827,206	1,196,180	368,974
Transfers out	(3,262,021)	(3,272,021) (1)	(486,090)	2,785,931
Interfund loan revenue	<u>-</u>	<u>-</u>	<u>20,379</u>	<u>20,379</u>
Total other financing sources (uses)	<u>(2,444,815)</u>	<u>(2,444,815)</u>	<u>730,469</u>	<u>3,175,284</u>
Net change in fund balance	(4,769,121)	(4,814,121)	1,697,664	6,511,785
Fund balance - beginning	<u>11,432,622</u>	<u>11,477,622</u>	<u>11,581,838</u>	<u>104,216</u>
Fund balance - ending	<u>\$ 6,663,501</u>	<u>\$ 6,663,501</u>	<u>\$ 13,279,502</u>	<u>\$ 6,616,001</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 100,000	\$ 100,000	\$ 176,119	\$ 76,119
Other	-	-	25,866	25,866
	<u>100,000</u>	<u>100,000</u>	<u>201,985</u>	<u>101,985</u>
EXPENDITURES				
Personnel services	-	12,500 (1)	12,347	153
Materials and services	1,200,000	1,187,500 (1)	57,019	1,130,481
Capital outlay	13,050,000	13,050,000 (1)	11,940,064	1,109,936
Contingency	850,000	850,000 (1)	-	850,000
	<u>15,100,000</u>	<u>15,100,000</u>	<u>12,009,430</u>	<u>3,090,570</u>
Excess (Deficiency) of revenues over expenditures	(15,000,000)	(15,000,000)	(11,807,446)	(2,988,585)
Other financing sources (uses)				
Transfers In	2,000,000	2,000,000	-	(2,000,000)
	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>(2,000,000)</u>
Net change in fund balance	(13,000,000)	(13,000,000)	(11,807,446)	1,192,554
Fund balance - beginning	13,000,000	13,000,000	12,859,565	(140,435)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,052,120</u>	<u>\$ 1,052,120</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CROOK COUNTY AIRPORT PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ 86,109	\$ 83,881	\$ (2,228)
Intergovernmental				
Local	-	1,328,390	494,485	(833,905)
State	-	75,000		(75,000)
Federal	-	928,971	764,414	(164,557)
Total Revenues	-	2,418,470	1,342,780	(1,075,690)
EXPENDITURES				
Personnel services	-	5,000 (1)	946	4,054
Capital Outlay	-	5,153,547 (1)	2,226,136	2,927,411
Total Expenditures	-	5,158,547	2,227,082	2,931,465
Excess (Deficiency) of revenues over expenditures	-	(2,740,077)	(884,301)	(4,007,155)
Other financing sources (uses)				
Bond Proceeds, net	-	5,659,408	5,659,408	-
Bond issuance costs		(105,599)	(105,599)	-
Transfers In	-	6,068	-	(6,068)
Total other financing sources (uses)	-	5,559,877	5,553,809	(6,068)
Net change in fund balance	-	2,819,800	4,669,508	1,849,708
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ 2,819,800	\$ 4,669,508	\$ 1,849,708

(1) Appropriation Level

CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2019**

	<u>Special Revenue Funds</u>			
	<u>Victims' Emergency</u>	<u>Special Transportation</u>	<u>Special Projects on Federal Loans</u>	<u>Cami Grant</u>
ASSETS				
Cash and investments	\$ 2,887	\$ 2,090	\$ 447,483	\$ 9,432
Accounts receivable	-	-	-	-
Taxes receivable	-	-	-	-
	<u>2,887</u>	<u>2,090</u>	<u>447,483</u>	<u>9,432</u>
Total Assets	<u><u>2,887</u></u>	<u><u>2,090</u></u>	<u><u>447,483</u></u>	<u><u>9,432</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Payroll liabilities	-	-	-	-
Accounts payable	-	650	20,000	6,250
	<u>-</u>	<u>650</u>	<u>20,000</u>	<u>6,250</u>
Total Liabilities	-	650	20,000	6,250
Deferred Inflows of Resources				
Deferred revenue	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted for expenditures under federal, state and local programs	2,887	-	427,483	3,182
Restricted for debt service	-	-	-	-
Assigned for:				
Capital projects	-	-	-	-
Other	-	1,440	-	-
	<u>2,887</u>	<u>1,440</u>	<u>427,483</u>	<u>3,182</u>
Total Fund Balances	<u>2,887</u>	<u>1,440</u>	<u>427,483</u>	<u>3,182</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 2,887</u></u>	<u><u>\$ 2,090</u></u>	<u><u>\$ 447,483</u></u>	<u><u>\$ 9,432</u></u>

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2019**

Special Revenue Funds					
Victims Impact Panel	Veterans' Enhancement Program	Library Grant Donations	City-County Dog Licensing	County Surveyor	AG Extension Service District
\$ 12,580	\$ 13,346	\$ 59,523	\$ 20,152	\$ 71,507	\$ 266,916
-	-	-	-	324	1,992
-	-	5,357	-	-	13,523
<u>12,580</u>	<u>\$ 13,346</u>	<u>64,880</u>	<u>20,152</u>	<u>71,831</u>	<u>282,431</u>
-	6,731	-	-	-	5,035
600	4,440	1,323	1,275	-	12,776
600	11,170	1,323	1,275	-	17,811
-	-	3,683	-	-	10,708
-	-	59,874	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,980	2,175	-	18,877	71,831	253,912
11,980	2,175	59,874	18,877	71,831	253,912
<u>\$ 12,580</u>	<u>\$ 13,346</u>	<u>\$ 64,880</u>	<u>\$ 20,152</u>	<u>\$ 71,831</u>	<u>\$ 282,431</u>

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2019**

Special Revenue Funds					
Extension Grant	Historical Museum	Historical Building Reserve	Tourism Discretionary Funds	Fairgrounds Operation	Vehicle Reserve
\$ 1,177	\$ 173,515	\$ 15,247	\$ 33,903	\$ 50,677	\$ 128,257
-	417	-	-	11,792	-
-	7,022	-	-	-	-
<u>1,177</u>	<u>180,954</u>	<u>15,247</u>	<u>33,903</u>	<u>62,469</u>	<u>128,257</u>
-	6,542	-	-	11,858	-
-	629	5,600	-	29,818	6,819
-	7,171	5,600	-	41,676	6,819
-	4,350	-	-	-	-
-	-	-	33,903	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,177</u>	<u>169,433</u>	<u>9,647</u>	<u>-</u>	<u>20,793</u>	<u>121,438</u>
<u>1,177</u>	<u>169,433</u>	<u>9,647</u>	<u>33,903</u>	<u>20,793</u>	<u>121,438</u>
<u>\$ 1,177</u>	<u>\$ 180,954</u>	<u>\$ 15,247</u>	<u>\$ 33,903</u>	<u>\$ 62,469</u>	<u>\$ 128,257</u>

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2019**

<u>Capital Project Funds</u>			<u>Debt Service</u>	
<u>Fairgrounds Capital Projects</u>	<u>Extension Building Maintenance</u>	<u>Extension Capital Reserve</u>	<u>General Obligation Bond</u>	<u>Total</u>
\$ 82,029	\$ 7,642	\$ 25,463	\$ 4,564	\$ 1,428,391
-	-	-	-	14,525
-	-	-	23,345	49,247
<u>82,029</u>	<u>7,642</u>	<u>25,463</u>	<u>27,909</u>	<u>1,492,163</u>
-	-	-	-	30,167
<u>3,668</u>	-	-	-	<u>93,848</u>
3,668	-	-	-	124,014
-	-	-	20,651	<u>39,391</u>
-	-	-	-	527,329
-	-	-	7,258	7,258
-	-	-	-	-
78,361	-	-	-	78,361
<u>-</u>	<u>7,642</u>	<u>25,463</u>	<u>-</u>	<u>715,809</u>
<u>78,361</u>	<u>7,642</u>	<u>25,463</u>	<u>7,258</u>	<u>1,328,757</u>
<u>\$ 82,029</u>	<u>\$ 7,642</u>	<u>\$ 25,463</u>	<u>\$ 27,909</u>	<u>\$ 1,492,163</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

	Special Revenue Funds			
	Victims' Emergency	Special Transportation	Special Projects on Federal Loans	CAMI Grant
REVENUES				
Taxes - Property	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-
Interest	60	327	1,087	226
Licenses, permits, and fees	-	-	-	-
Charges for services	-	-	-	-
Donations/Contributions	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	-	152,000	-	45,165
Federal	-	-	99,844	-
Total Revenues	60	152,327	100,931	45,391
EXPENDITURES				
Current				
General government	-	153,349	-	-
Public safety	200	-	110,250	-
Health and welfare	-	-	-	45,891
Culture and education	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	200	153,349	110,250	45,891
Excess (Deficiency) of revenues over expenditures	(140)	(1,022)	(9,319)	(500)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Equity transfer	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(140)	(1,022)	(9,319)	(500)
Fund Balances - beginning	3,028	2,462	436,802	3,682
Fund Balances - ending	\$ 2,887	\$ 1,440	\$ 427,483	\$ 3,182

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

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
\$ -	\$ -	\$ 6,806	\$ -	\$ -	\$ -	\$ 260,678
-	-	-	-	-	118,639	-
233	224	1,297	381	1,255	-	6,542
3,900	-	-	2,336	63,486	-	32,993
-	-	-	-	-	-	10,905
-	80	14,567	-	-	-	-
-	-	-	-	-	-	-
-	86,325	8,094	-	-	-	-
-	-	-	-	-	303,097	-
<u>4,133</u>	<u>86,629</u>	<u>30,764</u>	<u>2,717</u>	<u>64,741</u>	<u>421,736</u>	<u>311,118</u>
-	248,639	-	-	44,508	-	-
3,045	-	-	2,596	-	-	-
-	-	-	-	-	-	-
-	-	24,319	-	-	421,736	255,816
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	44,856	7,219	-	-	-	7,804
<u>3,045</u>	<u>293,496</u>	<u>31,538</u>	<u>2,596</u>	<u>44,508</u>	<u>421,736</u>	<u>263,620</u>
<u>1,088</u>	<u>(206,867)</u>	<u>(774)</u>	<u>122</u>	<u>20,234</u>	<u>-</u>	<u>47,498</u>
-	149,737	-	-	-	-	-
-	-	-	-	-	-	(30,000)
-	-	24,377	-	-	-	-
<u>-</u>	<u>149,737</u>	<u>24,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
1,088	(57,130)	23,603	122	20,234	-	17,498
<u>10,892</u>	<u>59,305</u>	<u>36,271</u>	<u>18,755</u>	<u>51,597</u>	<u>-</u>	<u>236,415</u>
<u>\$ 11,980</u>	<u>\$ 2,175</u>	<u>\$ 59,874</u>	<u>\$ 18,877</u>	<u>\$ 71,831</u>	<u>\$ -</u>	<u>\$ 253,912</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

Special Revenue Funds						
Extension Grant	Historical Museum	Historical Building Reserve	Tourism Discretionary Funds	Fairgrounds Operation	Vehicle Reserve	
\$ -	\$ 248,913	\$ -	\$ -	\$ -	\$ -	\$ -
-	83,349	-	18,119	79,725	-	-
24	3,762	400	478	305	2,450	-
-	-	-	-	5,836	17,500	-
-	3,754	-	-	185,601	302,431	-
-	-	-	-	-	-	-
-	-	-	-	13,000	-	-
-	-	-	-	53,167	-	-
-	-	-	-	-	-	-
<u>24</u>	<u>339,779</u>	<u>400</u>	<u>18,598</u>	<u>337,634</u>	<u>322,381</u>	
-	-	-	-	-	200,872	-
-	-	-	-	-	-	-
-	283,997	-	-	588,718	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,851	82,145	-	-	83,470	-
-	289,848	82,145	-	588,718	284,342	-
<u>24</u>	<u>49,931</u>	<u>(81,746)</u>	<u>18,598</u>	<u>(251,084)</u>	<u>38,040</u>	
-	-	70,000	-	272,686	-	-
-	(70,000)	-	-	-	-	-
-	-	-	-	-	-	-
-	(70,000)	70,000	-	272,686	-	-
24	(20,069)	(11,746)	18,598	21,602	38,040	-
1,153	189,502	21,393	15,305	(809)	83,398	-
<u>\$ 1,177</u>	<u>\$ 169,433</u>	<u>\$ 9,647</u>	<u>\$ 33,903</u>	<u>\$ 20,793</u>	<u>\$ 121,438</u>	

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019**

Capital Project Funds				Debt Service	
Fairgrounds Special Projects	Fairgrounds Capital Projects	Extension Building Maintenance	Extension Capital Reserve	General Obligation Bond	Total
\$ -	\$ -	\$ -	\$ -	\$ 512,542	\$ 1,028,940
-	79,725	-	-	-	379,558
30	1,401	196	333	206	21,217
-	-	-	-	-	126,051
-	-	-	-	-	502,691
1,550	-	-	-	-	16,197
-	-	-	-	-	-
-	-	-	-	-	13,000
-	-	-	-	-	344,751
-	-	-	-	-	402,941
<u>1,580</u>	<u>81,126</u>	<u>196</u>	<u>333</u>	<u>512,748</u>	<u>2,835,345</u>
-	-	-	-	-	647,367
-	-	-	-	-	116,091
-	-	-	-	-	45,891
150	40,353	23,659	-	-	1,638,748
-	-	-	-	40,000	40,000
-	-	-	-	472,800	472,800
-	77,041	3,925	-	-	-
<u>150</u>	<u>117,394</u>	<u>27,584</u>	<u>-</u>	<u>512,800</u>	<u>3,273,208</u>
<u>1,430</u>	<u>(36,267)</u>	<u>(27,388)</u>	<u>333</u>	<u>(52)</u>	<u>(437,863)</u>
-	91,700	10,000	10,000	-	604,123
(2,686)	-	-	-	-	(102,686)
-	-	-	-	(24,377)	-
<u>(2,686)</u>	<u>91,700</u>	<u>10,000</u>	<u>10,000</u>	<u>(24,377)</u>	<u>501,437</u>
(1,256)	55,433	(17,388)	10,333	(24,429)	63,574
<u>1,256</u>	<u>22,929</u>	<u>25,030</u>	<u>15,130</u>	<u>31,687</u>	<u>1,265,183</u>
<u>\$ -</u>	<u>\$ 78,361</u>	<u>\$ 7,642</u>	<u>\$ 25,463</u>	<u>\$ 7,258</u>	<u>\$ 1,328,757</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Donations	\$ 200	\$ 200	\$ -	\$ (200)
Interest	20	20	60	40
	<u>220</u>	<u>220</u>	<u>60</u>	<u>(160)</u>
Total Revenues				
EXPENDITURES				
Materials and services	<u>3,220</u>	<u>3,220</u> (1)	<u>200</u>	<u>3,020</u>
Total Expenditures	<u>3,220</u>	<u>3,220</u>	<u>200</u>	<u>3,020</u>
Net change in fund balance	(3,000)	(3,000)	(140)	2,860
Fund balance - beginning	<u>3,000</u>	<u>3,000</u>	<u>3,028</u>	<u>28</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,887</u>	<u>\$ 2,887</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**SPECIAL TRANSPORTATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<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	\$ 327	\$ 227
Intergovernmental				
State	180,000	180,000	152,000	(28,000)
Federal	25,000	25,000	-	(25,000)
Total Revenues	<u>205,100</u>	<u>205,100</u>	<u>152,327</u>	<u>(52,773)</u>
EXPENDITURES				
Materials and services	<u>205,100</u>	<u>205,100</u> (1)	<u>153,349</u>	<u>51,751</u>
Total Expenditures	<u>205,100</u>	<u>205,100</u>	<u>153,349</u>	<u>51,751</u>
Excess (Deficiency) of revenues over expenditures	-	-	(1,022)	(1,022)
Other financing sources (uses)				
Transfers out	<u>(2,000)</u>	<u>(2,000)</u> (1)	<u>-</u>	<u>2,000</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>
Net change in fund balance	(2,000)	(2,000)	(1,022)	978
Fund balance - beginning	<u>2,000</u>	<u>2,000</u>	<u>2,462</u>	<u>462</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,440</u>	<u>\$ 1,440</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 1,650	\$ 1,650	\$ 1,087	\$ (563)
Intergovernmental				
Federal	-	-	99,844	99,844
	<u>1,650</u>	<u>1,650</u>	<u>100,931</u>	<u>99,281</u>
EXPENDITURES				
Materials and services	<u>328,950</u>	<u>328,950</u> (1)	<u>110,250</u>	<u>218,700</u>
Total Expenditures	<u>328,950</u>	<u>328,950</u>	<u>110,250</u>	<u>218,700</u>
Net change in fund balance	(327,300)	(327,300)	(9,319)	317,981
Fund balance - beginning	<u>327,300</u>	<u>327,300</u>	<u>436,802</u>	<u>109,502</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 427,483</u>	<u>\$ 427,483</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, 2019**

	<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	\$ 226	\$ 126.00
Intergovernmental				
State	<u>40,700</u>	<u>40,700</u>	<u>45,165</u>	<u>4,465</u>
Total Revenues	<u>40,800</u>	<u>40,800</u>	<u>45,391</u>	<u>4,591</u>
EXPENDITURES				
Materials and services	<u>50,800</u>	<u>50,800</u> (1)	<u>45,891</u>	<u>4,909</u>
Total Expenditures	<u>50,800</u>	<u>50,800</u>	<u>45,891</u>	<u>4,909</u>
Net change in fund balance	(10,000)	(10,000)	(500)	9,500
Fund balance - beginning	<u>10,000</u>	<u>10,000</u>	<u>3,682</u>	<u>(6,318)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,182</u>	<u>\$ 3,182</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, 2019**

	<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	\$ 233	\$ 158
Permits, fees	<u>3,200</u>	<u>3,200</u>	<u>3,900</u>	<u>700</u>
Total Revenues	<u>3,275</u>	<u>3,275</u>	<u>4,133</u>	<u>858</u>
EXPENDITURES				
Materials and services	<u>12,275</u>	<u>12,275</u> (1)	<u>3,045</u>	<u>9,230</u>
Total Expenditures	<u>12,275</u>	<u>12,275</u>	<u>3,045</u>	<u>9,230</u>
Net change in fund balance	(9,000)	(9,000)	1,088	10,088
Fund balance - beginning	<u>9,000</u>	<u>9,000</u>	<u>10,892</u>	<u>1,892</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,980</u>	<u>\$ 11,980</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 224	\$ 224
Donations and contributions	-	-	80	80
Intergovernmental				
State	<u>85,263</u>	<u>86,325</u>	<u>86,325</u>	<u>0</u>
Total Revenues	<u>85,263</u>	<u>86,325</u>	<u>86,629</u>	<u>304</u>
EXPENDITURES				
Personnel services	189,702	191,700 (1)	184,314	7,386
Materials and services	45,298	59,163 (1)	64,325	(5,162)
Capital outlay	<u>-</u>	<u>45,300</u>	<u>44,856</u>	<u>444</u>
Total Expenditures	<u>235,000</u>	<u>296,163</u>	<u>293,496</u>	<u>2,667</u>
Excess (Deficiency) of revenues over expenditures	(149,737)	(209,838)	(206,867)	2,971
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	-	(60,101)	(57,130)	2,971
Fund balance - beginning	<u>-</u>	<u>60,101</u>	<u>59,305</u>	<u>(796)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,175</u>	<u>\$ 2,175</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 150	\$ 150	\$ 1,297	\$ 1,147
Property taxes	-	22,000	6,806	(15,194)
Intergovernmental				
State	9,000	9,000	8,094	(906)
Donations/Contributions	40,000	40,000	14,567	(25,433)
Total Revenues	<u>49,150</u>	<u>71,150</u>	<u>30,764</u>	<u>(40,386)</u>
EXPENDITURES				
Materials and services	36,000	36,000 (1)	24,319	11,681
Capital Outlay	30,000	52,000 (1)	7,219	44,781
Total Expenditures	<u>66,000</u>	<u>88,000</u>	<u>31,538</u>	<u>56,462</u>
Excess of revenue over (under) expenditures	(16,850)	(16,850)	(774)	16,076
EQUITY TRANSFER				
Net change in fund balance	(16,850)	(16,850)	23,603	40,453
Fund balance - beginning	40,000	40,000	36,271	(3,729)
Fund balance - ending	<u>\$ 23,150</u>	<u>\$ 23,150</u>	<u>\$ 59,874</u>	<u>\$ 36,724</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 175	\$ 175	\$ 381	\$ 206
Licenses, permits, fees	<u>3,250</u>	<u>3,250</u>	<u>2,336</u>	<u>(914)</u>
Total Revenues	<u>3,425</u>	<u>3,425</u>	<u>2,717</u>	<u>(708)</u>
EXPENDITURES				
Materials and services	<u>21,753</u>	<u>21,753</u> (1)	<u>2,596</u>	<u>19,157</u>
Total Expenditures	<u>21,753</u>	<u>21,753</u>	<u>2,596</u>	<u>19,157</u>
Net change in fund balance	(18,328)	(18,328)	122	18,450
Fund balance - beginning	<u>18,328</u>	<u>18,328</u>	<u>18,755</u>	<u>427</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,877</u>	<u>\$ 18,877</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 300	\$ 300	\$ 1,255	\$ 955
Licenses, permits, fees	<u>67,000</u>	<u>67,000</u>	<u>63,486</u>	<u>(3,514)</u>
Total Revenues	<u>67,300</u>	<u>67,300</u>	<u>64,741</u>	<u>(2,559)</u>
EXPENDITURES				
Materials and services	<u>102,300</u>	<u>102,300 (1)</u>	<u>44,508</u>	<u>57,792</u>
Total Expenditures	102,300	102,300	44,508	57,792
Fund balance - beginning	<u>35,000</u>	<u>35,000</u>	<u>51,597</u>	<u>16,597</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,831</u>	<u>\$ 71,831</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COUNTY SCHOOL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - other	\$ 115,000	\$ 115,000	\$ 118,639	\$ 3,639
Interest	-	-		-
Intergovernmental				
Federal	25,000	335,000	303,097	(31,903)
Total Revenues	<u>140,000</u>	<u>450,000</u>	<u>421,736</u>	<u>(28,264)</u>
EXPENDITURES				
Materials and services	<u>140,000</u>	<u>450,000</u> (1)	<u>421,736</u>	<u>28,264</u>
Total Expenditures	<u>140,000</u>	<u>450,000</u>	<u>421,736</u>	<u>28,264</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 249,500	\$ 249,500	\$ 260,678	\$ 11,178
Interest	3,750	3,750	6,542	2,792
Licenses, permits and fines	23,500	23,500	32,993	9,493
Interfund charges	10,000	10,000	10,905	905
Total Revenues	<u>286,750</u>	<u>286,750</u>	<u>311,118</u>	<u>24,368</u>
EXPENDITURES				
Personnel Services	140,551	140,551 (1)	126,513	14,038
Materials and services	182,200	182,200 (1)	129,304	52,896
Capital Outlay	24,000	24,000 (1)	7,804	16,196
Operating Contingency	30,000	30,000 (1)	-	30,000
Total Expenditures	<u>376,751</u>	<u>376,751</u>	<u>263,620</u>	<u>113,131</u>
Excess (Deficiency) of revenues over expenditures	<u>(90,001)</u>	<u>(90,001)</u>	<u>47,498</u>	<u>137,499</u>
Other financing sources (uses)				
Transfers out	<u>(30,000)</u>	<u>(30,000) (1)</u>	<u>(30,000)</u>	<u>-</u>
Total other financing sources	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	(120,001)	(120,001)	17,498	137,499
Fund balance - beginning	<u>256,000</u>	<u>256,000</u>	<u>236,415</u>	<u>(19,585)</u>
Fund Balance - Ending	<u>\$ 135,999</u>	<u>\$ 135,999</u>	<u>\$ 253,912</u>	<u>\$ 117,913</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 24	\$ 24
Charges for services	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>
EXPENDITURES				
Materials and services	-	- (1)	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	24	24
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,153</u>	<u>1,153</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,177</u>	<u>\$ 1,177</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**HISTORICAL/MUSEUM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ -	\$ 241,000	\$ 248,913	\$ 7,913
Interest	-	1,000	3,762	2,762
Transient room tax	-	71,000	83,349	12,349
Sale of surplus property	-	-	-	-
Interfund charges	-	4,000	3,754	(246)
	<u>-</u>	<u>317,000</u>	<u>339,779</u>	<u>22,779</u>
Total Revenues	-	317,000	339,779	22,779
EXPENDITURES				
Personnel Services	-	219,027 (1)	214,580	4,447
Materials and services	-	95,000 (1)	69,417	25,583
Capital Outlay	-	25,000 (1)	5,851	19,149
Operating Contingency	-	36,943 (1)	-	36,943
	<u>-</u>	<u>375,970</u>	<u>289,848</u>	<u>86,122</u>
Total Expenditures	-	375,970	289,848	86,122
Excess (Deficiency) of revenues over expenditures	-	(58,970)	49,931	108,901
Other financing sources (uses)				
Transfers out	-	(70,000) (1)	(70,000)	-
	<u>-</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>
Total other financing sources	-	(70,000)	(70,000)	-
Net change in fund balance	-	(128,970)	(20,069)	108,901
Fund balance - beginning	-	128,970	189,502	60,532
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,433</u>	<u>\$ 169,433</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**HISTORICAL BUILDING RESERVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ 447	\$ 400	\$ (47)
Total Revenues	<u>-</u>	<u>447</u>	<u>400</u>	<u>(47)</u>
EXPENDITURES				
Capital Outlay	<u>-</u>	<u>177,628 (1)</u>	<u>82,145</u>	<u>95,483</u>
Total Expenditures	<u>-</u>	<u>177,628</u>	<u>82,145</u>	<u>95,483</u>
Excess (Deficiency) of revenues over expenditures	-	(177,181)	(81,746)	95,436
Other financing sources (uses)				
Transfer from other funds	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Net change in fund balance	-	(107,181)	(11,746)	95,436
Fund balance - beginning	<u>-</u>	<u>107,181</u>	<u>21,393</u>	<u>(85,788)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,647</u>	<u>\$ 9,647</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 478	\$ 478
Transient room Tax	-	26,900	18,119	(8,781)
Total Revenues	-	26,900	18,598	(8,302)
EXPENDITURES				
Materials and services	-	26,900 (1)	0	26,900
Total Expenditures	-	26,900	0	26,900
Net change in fund balance	-	-	18,598	10,295
Fund balance - beginning	-	-	15,305	15,305
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,903</u>	<u>\$ 33,903</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, 2019

	<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	\$ 305	\$ 205
Transient room tax	67,000	67,000	79,725	12,725
Licenses, permits and fines	3,500	3,500	5,836	2,336
Interfund charges	5,150	5,150	8,499	3,349
Charges for services	182,860	182,860	177,101	(5,759)
Intergovernmental				
Local	13,000	13,000	13,000	-
State	53,166	53,166	53,167	1
Total Revenues	<u>324,776</u>	<u>324,776</u>	<u>337,634</u>	<u>12,858</u>
EXPENDITURES				
Personnel Services	253,130	253,130 (1)	223,936	29,194
Materials and services	277,993	277,993 (1)	364,782	(86,789)
Operating Contingency	4,153	4,153 (1)	-	4,153
Total Expenditures	<u>535,276</u>	<u>535,276</u>	<u>588,718</u>	<u>(53,442)</u>
Excess (Deficiency) of revenues over expenditures	<u>(210,500)</u>	<u>(210,500)</u>	<u>(251,084)</u>	<u>(40,584)</u>
Other financing sources (uses)				
Transfers in	<u>178,000</u>	<u>178,000</u>	<u>272,686</u>	<u>94,686</u>
Total other financing sources	<u>178,000</u>	<u>178,000</u>	<u>272,686</u>	<u>94,686</u>
Net change in fund balance	(32,500)	(32,500)	21,602	54,102
Fund balance - beginning	<u>32,500</u>	<u>32,500</u>	<u>(809)</u>	<u>(33,309)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,793</u>	<u>\$ 20,793</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 440	\$ 440	\$ 2,450	\$ 2,010
Sale of surplus property	5,000	5,000	17,500	12,500
Interfund charges	278,919	278,919	302,431	23,512
Total Revenues	284,359	284,359	322,381	38,022
EXPENDITURES				
Assessor/Small Fleet				
Materials and services	4,991	4,991 (1)	2,661	2,330
Total Assessor/Small Fleet	4,991	4,991	2,661	2,330
County Admin/Small Fleet				
Materials and services	16,500	16,500 (1)	15,926	574
Capital Outlay	30,000	30,000 (1)	-	30,000
Total County Admin/Small Fleet	46,500	46,500	15,926	30,574
Community Development				
Materials and services	16,000	16,000 (1)	29,205	(13,205)
Capital Outlay	34,100	34,100 (1)	54,387	(20,287)
Total Community Development	50,100	50,100	83,592	(33,492)
Law Enforcement/Large Fleet				
Materials and services	145,978	145,978 (1)	130,373	15,605
Capital Outlay	67,088	67,088 (1)	29,083	38,005
Total Law Enforcement/Large Fleet	213,066	213,066	159,456	53,610
Non Departmental				
Materials and services	-	-	22,707	(22,707)
Total Non-Departmental	-	-	22,707	(22,707)
Total Expenditures	314,657	314,657	284,342	30,315
Excess (Deficiency) of revenues over expenditures	(30,298)	(30,298)	38,040	68,338

(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, 2019

Other financing sources (uses)				
Interfund loan repayment	<u>-</u>	<u>-</u>	<u>(20,379)</u>	<u>(20,379)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(20,379)</u>	<u>(20,379)</u>
Net change in fund balance	(30,298)	(30,298)	17,661	47,959
Fund balance - beginning	<u>74,352</u>	<u>74,352</u>	<u>103,777</u>	<u>29,425</u>
Fund balance - ending	<u>\$ 44,054</u>	<u>\$ 44,054</u>	<u>\$ 121,438</u>	<u>\$ 77,384</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**FAIRGROUNDS SPECIAL PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 5	\$ 5	\$ 30	\$ 25
Donations/Contributions	1,000	1,000	1,550	550
Total Revenues	<u>1,005</u>	<u>1,005</u>	<u>1,580</u>	<u>575</u>
EXPENDITURES				
Materials and services	350	5 (1)	150	(145)
Capital Outlay	1,855	- (1)	-	-
Total Expenditures	<u>2,205</u>	<u>5</u>	<u>150</u>	<u>(145)</u>
Excess (Deficiency) of revenues over expenditures	(1,200)	1,000	1,430	430
Other financing sources (uses)				
Transfers out	-	(2,200)	(2,686)	(486)
Net change in fund balance	(1,200)	(1,200)	(1,256)	(56)
Fund balance - beginning	<u>1,200</u>	<u>1,200</u>	<u>1,256</u>	<u>56</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 125	\$ 125	\$ 1,401	\$ 1,276
Transient room tax	65,000	65,000	79,725	14,725
Intergovernmental				
Local	4,000	4,000	-	(4,000)
Total Revenues	<u>69,125</u>	<u>69,125</u>	<u>81,126</u>	<u>12,001</u>
EXPENDITURES				
Materials and services	-	47,000	40,353	6,647
Capital Outlay	53,125	125,825 (1)	77,041	48,784
Total Expenditures	<u>53,125</u>	<u>172,825</u>	<u>117,394</u>	<u>55,431</u>
Excess (Deficiency) of revenues over expenditures	16,000	(103,700)	(36,267)	67,433
Other financing sources (uses)				
Transfers in	-	91,700 (1)	91,700	-
Total other financing sources	<u>-</u>	<u>91,700</u>	<u>91,700</u>	<u>-</u>
Net change in fund balance	16,000	(12,000)	55,433	67,433
Fund balance - beginning	12,000	12,000	22,929	10,929
Fund balance - ending	<u>\$ 28,000</u>	<u>\$ -</u>	<u>\$ 78,361</u>	<u>\$ 78,361</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, 2019**

	<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		\$ 196	\$ (304)
Total Revenues	<u>500</u>	<u>500</u>		<u>196</u>	<u>(304)</u>
EXPENDITURES					
Materials and services	39,100	39,100	(1)	23,659	15,441
Capital Outlay	<u>-</u>	<u>-</u>	(1)	<u>3,925</u>	<u>(3,925)</u>
Total Expenditures	<u>39,100</u>	<u>39,100</u>		<u>27,584</u>	<u>11,516</u>
Excess (Deficiency) of revenues over expenditures	(38,600)	(38,600)		(27,388)	11,212
Other financing sources (uses)					
Transfers in	<u>5,000</u>	<u>5,000</u>		<u>10,000</u>	<u>5,000</u>
Total other financing sources	<u>5,000</u>	<u>5,000</u>		<u>10,000</u>	<u>5,000</u>
Net change in fund balance	(33,600)	(33,600)		(17,388)	16,212
Fund balance - beginning	<u>33,600</u>	<u>33,600</u>		<u>25,030</u>	<u>(8,570)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 7,642</u>	<u>\$ 7,642</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, 2019**

	<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	\$ 333	\$ 108
Total Revenues	<u>225</u>	<u>225</u>	<u>333</u>	<u>108</u>
EXPENDITURES				
Capital Outlay	<u>30,325</u>	<u>30,325</u> (1)	<u>-</u>	<u>30,325</u>
Total Expenditures	<u>30,325</u>	<u>30,325</u>	<u>-</u>	<u>30,325</u>
Excess (Deficiency) of revenues over expenditures	(30,100)	(30,100)	333	30,433
Other financing sources				
Transfer from other funds	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>	<u>(5,000)</u>
Net change in fund balance	(15,100)	(15,100)	10,333	25,433
Fund balance - beginning	<u>15,100</u>	<u>15,100</u>	<u>15,130</u>	<u>30</u>
Fund balance - ending	<u>-</u>	<u>-</u>	<u>25,463</u>	<u>25,463</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 50	\$ 50	\$ 206	\$ 156
Property taxes	522,800	522,800	512,542	(10,258)
Total Revenues	<u>522,850</u>	<u>522,850</u>	<u>512,748</u>	<u>(10,102)</u>
EXPENDITURES				
Debt Service	<u>525,850</u>	<u>525,850</u> (1)	<u>512,800</u>	<u>13,050</u>
Total Expenditures	<u>525,850</u>	<u>525,850</u>	<u>512,800</u>	<u>13,050</u>
Excess of revenue over (under) expenditures	(3,000)	(3,000)	(52)	2,948
EQUITY TRANSFER				
Net change in fund balance	(3,000)	(3,000)	(24,429)	(23,152)
Fund balance - beginning	<u>3,000</u>	<u>3,000</u>	<u>31,687</u>	<u>28,687</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,258</u>	<u>\$ 7,258</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 10,000	\$ 10,000	\$ 22,663	\$ 12,663
Charges for services	1,569,250	1,569,250	1,776,400	207,150
Total Revenues	<u>1,579,250</u>	<u>1,579,250</u>	<u>1,799,063</u>	<u>219,813</u>
EXPENDITURES				
Personnel Services	614,712	692,212 (1)	581,758	110,454
Materials and services	529,300	654,300 (1)	613,195	41,105
Capital Outlay	273,567	273,567 (1)	20,562	253,005
Operating Contingency	223,671	223,671 (1)	-	223,671
Total Expenditures	<u>1,641,250</u>	<u>1,843,750</u>	<u>1,215,516</u>	<u>628,234</u>
Excess (Deficiency) of revenues over expenditures	(62,000)	(264,500)	583,548	848,048
Other financing sources (uses)				
Transfers out	<u>(855,000)</u>	<u>(912,284) (1)</u>	<u>(912,284)</u>	<u>-</u>
Total other financing sources	<u>(855,000)</u>	<u>(912,284)</u>	<u>(912,284)</u>	<u>-</u>
Net change in fund balance	(917,000)	(1,176,784)	(328,736)	848,048
Fund balance - beginning	<u>917,000</u>	<u>1,176,784</u>	<u>1,410,891</u>	<u>234,107</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	1,082,155	<u>\$ 1,082,155</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			2,558,940	
Landfill post closure liability			(2,247,973)	
Accrued compensated absences			<u>(33,291)</u>	
Net Position			<u>\$ 1,359,830</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ 6,500	\$ 1,231	\$ (5,269)
Total Revenues	<u>-</u>	<u>6,500</u>	<u>1,231</u>	<u>(5,269)</u>
EXPENDITURES				
Materials and services	<u>-</u>	<u>156,853</u>	<u>156,853</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>156,853</u>	<u>156,853</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	<u>-</u>	<u>(150,353)</u>	<u>(155,622)</u>	<u>(5,269)</u>
Other financing sources (uses)				
Bond issued	-	370,513	370,513	-
Discount on bonds issued		(3,250)	(3,250)	-
Transfers In	<u>-</u>	<u>143,500</u>	<u>143,500</u>	<u>-</u>
Total other financing sources (uses)		<u>510,763</u>	<u>510,763</u>	<u>-</u>
Net change in fund balance	-	360,410	355,142	(5,268)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 360,410</u>	355,142	<u>\$ (5,268)</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			5,080,307	
Long-term debt, net of discount			(6,028,576)	
Interest payable			<u>(175,057)</u>	
Net Position			<u>\$ (768,184)</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 300	\$ 300	\$ 169	\$ (131)
Charges for services	172,000	172,000	178,579	6,579
Total Revenues	172,300	172,300	178,749	6,449
EXPENDITURES				
Personnel Services	108,483	112,000 (1)	109,870	2,130
Materials and services	76,351	72,834 (1)	65,154	7,680
Total Expenditures	184,834	184,834	175,024	9,810
Excess (Deficiency) of revenues over expenditures	(12,534)	(12,534)	3,725	16,259
Other financing sources (uses)				
Transfers out	(16,706)	(16,706) (1)	(16,706)	-
Total other financing sources	(16,706)	(16,706)	(16,706)	-
Net change in fund balance	(29,240)	(29,240)	(12,981)	16,259
Fund balance - beginning	29,240	29,240	44,731	-
Fund Balance - Ending	\$ -	\$ -	31,750	\$ 31,750

Reconciliation to the Statement of Net Position - Proprietary Funds

Non-current assets	23,375
Compensated absences	(10,053)

Net Position \$ 45,072

(1) Appropriation Level

CROOK COUNTY, OREGON
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
OF COUNTY TRUST AND AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Balance July 1, 2018	Receipts	Disbursements	Balance June 30, 2019
Unsegregated tax account	\$ 175	\$ 30,290,565	\$ 30,290,491	\$ 248
Advance payments on taxes	30,832	81,874	47,145	65,561
Assessment and taxation	46,647	135,397	180,438	1,606
OR Land Information System	1,736	5,981	7,681	36
County land sales	10,914	136,221	6,348	140,788
State Housing Fee	50,272	325,172	374,793	651
Deposit in lieu of bond	8,927	7,559	-	16,487
Other taxing districts	<u>1,429,373</u>	<u>21,562,296</u>	<u>21,418,743</u>	<u>1,572,926</u>
Total	<u>\$ 1,578,876</u>	<u>\$ 52,545,066</u>	<u>\$ 52,325,639</u>	<u>\$ 1,798,303</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
ALL TAXING DISTRICTS WITHIN THE COUNTY
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2018-19	\$ 30,756,979	\$ (37,459)	\$ (770,690)	\$ 29,140,069	\$ 808,761
2017-18	930,780	(21,749)	42,964	575,055	376,940
2016-17	348,214	(2,831)	31,594	185,312	191,665
2015-16	225,095	(1,629)	45,048	184,007	84,508
2014-15	71,168	(1,505)	16,486	59,635	26,514
2013-14	38,142	(1,289)	1,577	4,543	33,886
Prior	<u>167,616</u>	<u>(1,217)</u>	<u>11,003</u>	<u>21,516</u>	<u>155,886</u>
Total	<u>\$ 32,537,993</u>	<u>\$ (67,679)</u>	<u>\$ (622,017)</u>	<u>\$ 30,170,138</u>	<u>\$ 1,678,159</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
CROOK COUNTY GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2018-19	\$ 8,523,219	\$ (10,368)	\$ (213,570)	\$ 8,075,162	\$ 224,120
2017-18	253,529	(5,941)	11,737	157,094	102,231
2016-17	96,468	(788)	8,795	51,585	52,889
2015-16	63,790	(462)	12,766	52,146	23,949
2014-15	20,486	(433)	4,745	17,166	7,632
2013-14	10,744	(363)	444	1,280	9,545
Prior	49,704	(343)	3,012	5,901	46,471
Total	<u>\$ 9,017,939</u>	<u>\$ (18,699)</u>	<u>\$ (172,070)</u>	8,360,334	<u>\$ 466,836</u>
				To Historical Museum Fund	<u>(117,918)</u>
				Total Cash Collections	8,242,416
				Accrued at 6/30/2018	(81,291)
				Accrued at 6/30/2019	<u>89,088</u>
				Modified accrual basis revenue	<u>\$ 8,250,213</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LIBRARY GENERAL OBLIGATION BONDS
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2017-18	5,646	(136)	268	3,588	2,191
2016-17	2,487	(21)	233	1,365	1,334
2015-16	1,847	(13)	370	1,510	693
2014-15	642	(14)	149	538	239
2013-14	366	(12)	15	44	325
Prior	<u>692</u>	<u>(12)</u>	<u>112</u>	<u>218</u>	<u>574</u>
Total	<u>\$ 11,680</u>	<u>\$ (208)</u>	<u>\$ 1,147</u>	7,262	<u>\$ 5,357</u>
		Accrued at 6/30/2018		(2,130)	
		Accrued at 6/30/2019		<u>1,674</u>	
		Modified accrual basis revenue		<u>\$ 6,806</u>	

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
JAIL BOND DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2018-19	\$ 527,061	\$ (639)	\$ (13,207)	\$ 499,356	\$ 13,859
2017-18	<u>19,591</u>	<u>(397)</u>	<u>784</u>	10,492	<u>9,486</u>
Total	<u>\$ 546,652</u>	<u>\$ (1,036)</u>	<u>\$ (12,423)</u>	509,848	<u>\$ 23,345</u>
		Accrued at 6/30/2018		-	
		Accrued at 6/30/2019		<u>2,694</u>	
		Modified accrual basis revenue		<u>\$ 512,542</u>	

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY EXTENSION FUND
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2018-19	\$ 265,500	\$ (323)	\$ (6,653)	\$ 251,543	\$ 6,981
2017-18	7,906	(185)	366	4,899	3,188
2016-17	3,009	(25)	274	1,609	1,650
2015-16	1,988	(14)	398	1,625	747
2014-15	636	(13)	147	533	237
2013-14	334	(11)	14	40	297
Prior	524	(11)	94	184	424
Total	<u>\$ 279,897</u>	<u>\$ (583)</u>	<u>\$ (5,360)</u>	260,432	<u>\$ 13,523</u>
		Accrued at 6/30/2018		(2,569)	
		Accrued at 6/30/2019		<u>2,815</u>	
		Modified accrual basis revenue		<u>\$ 260,678</u>	

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY HISTORICAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

Tax Year	Beginning Balance and 2018-19 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2019
2018-19	\$ 131,905	\$ (160)	\$ (3,305)	\$ 124,971	\$ 3,468
2017-18	3,925	(92)	182	2,433	1,583
2016-17	1,495	(12)	136	799	820
2015-16	988	(7)	198	807	371
2014-15	316	(7)	73	265	118
2013-14	166	(6)	7	20	148
Prior	<u>565</u>	<u>(5)</u>	<u>47</u>	<u>91</u>	<u>516</u>
Total	<u>\$ 139,360</u>	<u>\$ (289)</u>	<u>\$ (2,663)</u>	129,386	<u>\$ 7,022</u>
				From General Fund	<u>117,918</u>
				Total cash collections	247,304
				Accrued at 6/30/2018	(1,063)
				Accrued at 6/30/2019	<u>2,673</u>
				Modified accrual basis revenue	<u>\$ 248,913</u>

**CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

	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	154107	7/1/18-6/30/19	\$156,957	_____
Total Department of Agriculture					\$156,957	_____
<u>DEPARTMENT OF THE INTERIOR</u>						
Distribution of Receipts to State and Local Governments	15.227	Oregon Department of Administrative Services		7/1/18-6/30/19	\$4,471	_____
Total Department of the Interior					\$4,471	_____
<u>DEPARTMENT OF JUSTICE</u>						
Crime Victim Assistance	16.575	Oregon Department of Justice			\$66,789	_____
Edward Byrne Memorial Justice Assistance	16.738	Oregon Department of Justice	SC-19-011	1/1/17-6/30-19	\$220,069	_____
Total Department of Justice					\$286,858	_____
<u>DEPARTMENT OF TRANSPORTATION</u>						
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-014-2018	9/6/18-9/5/22	\$36,074 (1)	_____
Total General Services Administration					\$234	_____
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
State Public Water System Supervision	66.432	Oregon Health Authority	154107	7/1/18-6/30/19	\$11,946	_____
Drinking Water State Revolving Fund Cluster						
Capitalization Grants for Drinking Water	66.468	Oregon Health Authority	154107	7/1/18-6/30/19	\$13,942	_____
Total Environmental Protection Agency					\$25,888	_____
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Public Health Emergency Preparedness	93.069	Oregon Health Authority	154107	7/1/18-6/30/19	\$80,552	_____
Family Planning Services	93.217	Oregon Health Authority	154107	7/1/18-6/30/19	\$12,262	_____
Program	93.235	Oregon Department of Human Services	142672 & 155016	7/1/18-6/30/19	\$12,156	_____
Substance Abuse and Mental Health Services, Projects of Regional and National Significance	93.243	Oregon Department of Administrative Services	155016	7/1/18-6/30/19	\$103,103	_____
National Tobacco Control Program	93.305					
Child Support Enforcement	93.563	Oregon Department of Justice	15425	7/1/18-6/30/19	\$83,388	_____
Medicaid Cluster						
Children's Health Insurance Program	93.767				\$827	_____
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.773				\$618	_____
Medical Assistance Program	93.778	Oregon Health Authority	148014 & 1448182	7/1/18-6/30/19	\$169,399	_____
National Bioterrorism Hospital Preparedness Program	93.998	Oregon Health Authority				
Block Grants for Community Mental Health Services	93.958	Oregon Health Authority	155016	7/1/18-6/30/19	\$61,250	\$64,044
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Oregon Health Authority	153120 & 155016	7/1/18-6/30/19	\$97,716	_____
Total Department of Health and Human Services					\$650,755	\$64,044
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Emergency Management Performance Grants	97.042	Oregon Military Department	18-507	7/1/18-6/30/19	\$68,497	_____
Total Department of Homeland Security					\$68,497	_____
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u>\$2,029,734</u>	<u>\$64,044</u>

(1) Indicates Major Program

CROOK COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

CROOK COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



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December 19, 2019

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, 2019, and have issued our report thereon dated December 19, 2019. 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.

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 horizontal stroke at the end.

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

CROOK COUNTY, OREGON

GRANT COMPLIANCE REVIEW



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December 19, 2019

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, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 19, 2019.

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" and "A".

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



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December 19, 2019

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, 2019. 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, 2019.

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, 2019

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

CFDA NUMBER

NAME OF FEDERAL PROGRAM CLUSTER

20.106

Airport Improvement Program

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

SECTION I – SUMMARY OF AUDITOR’S RESULTS (CONTINUED)

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

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

Current Year - None

Prior Year-1

Criteria: Bank reconciliations should be completed in a timely manner.

Condition: Bank reconciliations for financial year 2017-18 were not completed until November 2018.

Effect: Errors or other issues can go on undetected if reconciliations are not completed timely.

Cause: The Finance department had unexpected turnover and was understaffed in the summer of 2018.

Recommendation: Bank reconciliations should be completed two to three weeks after receiving bank statements.

Planned corrective action: The County hired a finance director to go along with the Treasurer in financial year 2019 to assist with completing the bank reconciliations timely.

2018-2

Criteria: Form 941’s (Employer’s Quarterly Federal Tax Return) should be able to be reconciled to the general ledger and filed timely.

Condition: The County could not provide quarterly detailed payroll reports from the system to match the amounts on the face of the form 941’s for quarters 1 and 2 of financial year 2017.

Effect: There is no way to confirm that amounts on the forms filed match the salaries shown in the general ledger.

Cause: The Finance department does not have a formal process in place to document the amounts shown on the face of the 941 reports.

Recommendation: The County should establish a formal process for completing the form 941’s.

Planned corrective action: The County has established a formal process where the detailed payroll reports used to fill in the forms are retained and are reconciled to total salary expenditures in the general ledger.

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

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.