

CROOK COUNTY, OREGON

FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2021



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

CROOK COUNTY, OREGON

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2021

CROOK COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
FINANCIAL SECTION	
Independent Auditor’s Report	1
Management’s Discussion and Analysis	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements	
Balance Sheet – Governmental Funds	14
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds to the Statement of Activities	17
Proprietary Funds	
Statement of Net Position – Proprietary Funds	18
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	19
Statement of Cash Flows – Proprietary Funds	20
Statement of Fiduciary Net Position	21
Notes to Basic Financial Statements	22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Funding Progress	49
Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions	50
Major Governmental Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balances –Budget and Actual	
General Fund	51
Road Fund	52
Community Development Fund	53
Sheriff’s Office Fund	54
Health Fund	55
County Reserve	56
Court Security Reserve	57
Capital Asset Reserve	58
Law Library Reserve	59
SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Nonmajor Governmental Funds	60
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds	61
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual Nonmajor Special Revenue Funds	
Clerk Reserves	62
COCC Education Center	63
Taylor Grazing	64

CROOK COUNTY, OREGON

TABLE OF CONTENTS

**PAGE
NUMBER**

SUPPLEMENTARY INFORMATION (CONTINUED)

Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual

Nonmajor Special Revenue Funds

Video Lottery	65
Mental Health A&D and Developmental Disabilities	66
Special Transportation	67
Special Projects on Federal Lands	68
Cami Grant	69
Victims' Impact Panel	70
Veteran's Enhancement Program	71
Library	72
City-County Dog Licensing	73
County Surveyor	74
County School Fund	75
Tourism Discretionary	76
Vehicle Reserve	77
Fairgrounds Operation	78
AG Extension Service District	79
Extension Grant	80
Historical Museum	81
Historical Building Reserve	82

Nonmajor Capital Projects Funds

Fairgrounds Capital Projects	83
Extension Building Maintenance	84
Extension Capital Reserve	85
Airport Project	86
Justice Center Project	87

Nonmajor Debt Service Funds

Debt Service Fund – General Obligation Series 2017	88
Debt Service Fund – Full Faith and Credit Series 2017	89

Proprietary Funds

Proprietary Funds

Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual

Landfill Operations	90
Landfill Capital Reserve	91
Landfill Post-Closure Reserve	92
Airport Operations	93
Weed Control	94
Facilities	95

CROOK COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Other Financial Schedules	
Schedule of Receipts and Disbursements of County Trust Agency Funds	96
Schedule of Property Tax Transactions	
All Taxing Districts with the County	97
General Fund	98
Library General Obligation	99
Jail Bond Debt Service Fund	100
County Extension Fund	101
County Historical Fund	102
Schedule of Expenditures of Federal Awards	103
REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS	
Independent Auditor's Report Required By Oregon State Regulations	104
Grant Compliance	
Report on Internal Controls over Financial Reports and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	106
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance Required by the Uniform Guidance	108
Schedule of Findings and Questioned Costs	110

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 2024
Jerry Brummer, County Commissioner	December 2024
Brian Barney, County Commissioner	December 2022

Elected Officials

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Jon Soliz	County Assessor	December 2022
Cheryl Seely	County Clerk	December 2022
Wade Whiting	County District Attorney	December 2022
John Gautney	County Sheriff	December 2024
Galan Carter	County Treasurer	December 2022
Greg Kelso	County Surveyor	December 2024

Board Members receive mail at the County address listed below:

300 NE 3rd Street Prineville, OR 97754

CROOK COUNTY, OREGON

FINANCIAL SECTION



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

January 13, 2022

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, 2021, 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, 2021, 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 13, 2022 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 13, 2022 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

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

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

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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, 2021.

Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$78,328,425 as of June 30, 2021. Of this amount, \$25,191,323 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$19,591,804 as of June 30, 2020.
- The County's governmental funds reported a combined fund balance of \$47,628,969 an increase of \$7,609,553 from June 30, 2020. Approximately fifty-two percent, \$24,717,088, is available for spending at the County's discretion (assigned and unassigned fund balance), forty-five percent, \$21,307,923 is restricted and three percent, \$1,603,957 is inventory and considered unspendable.
- County General Fund
 - The General Fund's fund balance was \$4,157,694 as of June 30, 2021, a decrease of \$252,739.
 - Fund balance is forty-three percent of the General Fund's expenditures at year end which is 5.2 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 eighteen percent of the Fund's revenue.
- Noncurrent liabilities were \$28,592,731 as of June 30, 2021, compared to noncurrent liabilities of \$27,198,118 as of June 30, 2020. The increase was primarily due to the net pension liability.

Overview of the Financial Statements

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

Government-wide financial statements.

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

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

The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2021. 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.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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 **12-13** 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, 2021. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road, Sheriff's Office, Health, and Reserve). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these 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, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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 **14-17** of this report.

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

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

The Basic Proprietary Funds Financial Statements can be found on pages **18-20** 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 **21**.

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 **22** 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 **49**.

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 \$78,328,425 at June 30, 2021.

Forty-two 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

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Crook County's net position restricted for use in its road maintenance, debt service and grant programs requirements total \$20,651,251, twenty-six percent of the net position. The remaining thirty-two percent, \$25,010,423, 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, 2021, Crook County reports positive balances in all three categories of net position (capital assets net of debt, restricted and unrestricted) for the government as a whole and for the governmental activities. The net position for the business-type activities are positive for capital assets, net of related debt and restricted for debt service and positive in the unrestricted category.

CROOK COUNTY'S NET POSITION

	Governmental Activities		Business-type Activities		Total	
	June 30,		June 30,		June 30,	
	2021	2020	2021	2020	2021	2020
Assets other than capital assets	\$ 51,799,488	\$ 43,088,958	\$ 6,099,326	\$ 3,996,025	\$ 57,898,814	\$ 47,084,983
Capital assets	34,446,832	34,599,248	18,397,319	15,825,484	52,844,152	50,424,732
Total assets	86,246,321	77,688,206	24,496,646	19,821,509	110,742,966	97,509,715
Deferred outflows of resources	1,974,887	1,986,919	-	-	1,974,887	1,986,919
Current liabilities	4,686,625	3,618,663	486,676	382,704	5,173,300	4,001,367
Noncurrent liabilities	18,922,217	18,892,372	9,670,513	8,305,746	28,592,731	27,198,118
Total liabilities	23,608,842	22,511,035	10,157,189	8,688,450	33,766,031	31,199,485
Deferred inflows of resources	623,397	293,748	-	-	623,397	293,748
Net position						
Net investment in capital assets	19,980,918	19,956,474	12,504,934	9,795,004	32,485,852	29,751,478
Restricted	20,651,251	18,660,119	-	-	20,651,251	18,660,119
Unrestricted	23,356,800	18,253,749	1,834,523	1,338,055	25,191,323	19,591,804
Net position	\$ 63,951,165	\$ 56,870,342	\$ 14,339,457	\$ 11,133,059	\$ 78,328,425	\$ 68,003,401

Crook County's net position increased by \$10,325,024 during the fiscal year ended June 30, 2021.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities increased by \$7,118,626. This is mainly due to an increase in charges for services in Community Development and an increase in grants during the current year.

CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of the business-type activities increased by \$3,206,398 mainly due to the capital contributions of \$2,391,865, from the governmental activities.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	\$ 14,132,659	\$ 5,490,779	\$ 3,148,766	\$ 2,688,493	\$ 17,281,425	\$ 8,179,272
Operating grants and contributions	17,455,325	13,314,622	129,674	-	17,584,999	13,314,622
Capital grants and contributions	2,281,838	1,142,196	-	287,454	2,281,838	1,429,650
General revenues:						
Property taxes	10,644,594	9,831,393	-	-	10,644,594	9,831,393
Other taxes	2,699,967	1,682,126	-	-	2,699,967	1,682,126
Other	359,628	699,524	39,028	59,480	398,656	759,004
Total revenues	<u>47,574,012</u>	<u>32,160,640</u>	<u>3,317,468</u>	<u>3,035,427</u>	<u>50,891,480</u>	<u>35,196,067</u>
Expenses:						
General government	11,872,307	10,774,349	-	-	11,872,307	10,774,349
Highways and streets	4,173,725	3,650,207	-	-	4,173,725	3,650,207
Public safety	11,439,955	9,572,852	-	-	11,439,955	9,572,852
Health and welfare	6,483,175	4,949,421	-	-	6,483,175	4,949,421
Culture and education	3,534,493	3,054,520	-	-	3,534,493	3,054,520
Interest on long-term debt	552,040	549,034	247,923	249,043	799,963	798,077
Landfill	-	-	1,855,113	1,794,085	1,855,113	1,794,085
Airport	-	-	383,199	319,781	383,199	319,781
Weed control	-	-	214,901	182,084	214,901	182,084
Total expenses	<u>38,055,695</u>	<u>32,550,383</u>	<u>2,701,137</u>	<u>2,544,993</u>	<u>40,756,831</u>	<u>35,095,376</u>
Change in net position						
before transfers	9,518,317	(389,742)	616,331	490,433	10,134,648	100,692
Transfers	(198,202)	(1,920,764)	198,202	1,920,764	-	-
Capital contributions	(2,391,865)	(5,825,016)	2,391,865	5,825,016	-	-
Change in net position	<u>6,928,250</u>	<u>(8,135,522)</u>	<u>3,206,398</u>	<u>8,236,213</u>	<u>10,134,648</u>	<u>100,692</u>
Sale of property	190,376	2,026,878	-	-	190,376	2,026,878
Net position, beginning	56,870,342	62,978,986	11,133,059	636,716	68,003,401	63,615,702
Prior period adjustment	-	-	-	2,260,129	-	2,260,129
Net position, beginning, restated	<u>56,870,342</u>	<u>62,978,986</u>	<u>11,133,059</u>	<u>2,896,845</u>	<u>68,003,401</u>	<u>65,875,831</u>
Net position, ending	<u>\$ 63,988,968</u>	<u>\$ 56,870,342</u>	<u>\$ 14,339,457</u>	<u>\$ 11,133,059</u>	<u>\$ 78,328,425</u>	<u>\$ 68,003,401</u>

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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, 2021, \$47,628,969 is the reported combined ending fund balance for Crook County's governmental funds, a net increase of \$7,609,553 from June 30, 2020. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2021, the fund balance of Crook County's General Fund was \$4,157,694. The fund balance decreased by \$252,739 during the fiscal year ended June 30, 2021.

Road Fund: The fund balance of the Road Fund decreased slightly by \$43,318 to \$17,983,129.

Community Development Fund: The fund balance of the Community Development Fund was \$6,480,058. The activity for this fund was included in the General Fund in prior year.

Sheriff's Office Fund: The fund balance of the Sheriff's Office Fund was \$3,269,187. The activity for this fund was included in the General Fund in prior year.

Health Fund: The fund balance of the Health Fund was \$2,672,787. A portion of this fund was included in the General Fund in prior year. Grant activity was higher in current year due to coronavirus grants.

Reserve Fund: The fund balance of the Reserve Fund decreased by \$4,888,112 to \$9,277,274. The decrease was due to the transfer of several reserves to other funds and funding of debt service and capital 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, 2021, the net position of the Landfill Fund was \$4,577,537, with operating income of \$688,935.

Airport Fund: At June 30, 2021, the net position of the Airport Fund \$9,447,705. The fund reports the construction in process related to the airport projects and the related debt.

General Fund Budgetary Highlights

The budget for the General Fund was increased by \$1,529,418 and there were several appropriation transfers during FY 2021. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$57,920 less than estimated. The variance between appropriations and expenditures was \$1,668,971, consisting of positive variances spread among many departments.

CROOK COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

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, 2021, was \$52,844,152, net of accumulated depreciation. The book value of the depreciable assets is sixty-three 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 33-34** of this report.

Long-term debt. As of June 30, 2021, Crook County's outstanding bonded debt was \$19,155,000. Other long-term liabilities include compensated absences and the landfill closure and post-closure liability. Additional information on Crook County's long-term debt is included in **Note 7 on pages 35-36** of this report.

	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 9,760,000	\$ 9,835,000	\$ -	\$ -	\$ 9,760,000	\$ 9,835,000
Full Faith & Credit	3,455,000	3,500,000	5,940,000	6,080,000	9,395,000	9,580,000
Total	<u>\$ 13,215,000</u>	<u>\$ 13,335,000</u>	<u>\$ 5,940,000</u>	<u>\$ 6,080,000</u>	<u>\$ 19,155,000</u>	<u>\$ 19,415,000</u>

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 2022 adopted budget is \$93,193,500, a decrease of approximately 3.9% from the Fiscal Year 2021 budget.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2021 to Fiscal Year 2022 by 6%, to \$2,653,128,811.

Requests for Information

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

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
AT JUNE 30, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
ASSETS			
Current assets:			
Cash and investments	\$ 48,092,854	\$ 5,937,693	\$ 54,030,548
Accounts receivable	1,697,480	161,633	1,859,113
Property taxes receivable	405,196	-	405,196
Inventories	1,603,957	-	1,603,957
Total current assets	<u>51,799,488</u>	<u>6,099,326</u>	<u>57,898,814</u>
Noncurrent assets:			
Capital assets			
Nondepreciable	5,084,925	3,861,192	8,946,117
Depreciable, net	29,361,907	14,536,127	43,898,034
Total noncurrent assets	<u>34,446,832</u>	<u>18,397,319</u>	<u>52,844,152</u>
TOTAL ASSETS	<u>86,246,321</u>	<u>24,496,646</u>	<u>110,742,966</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferrals	<u>1,974,887</u>	<u>-</u>	<u>1,974,887</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	3,500,290	233,703	3,733,993
Accrued interest payable	25,227	60,665	85,892
Current portion of long-term obligations	191,860	143,095	334,955
Accrued compensated absences	969,248	49,212	1,018,460
Total current liabilities	<u>4,686,625</u>	<u>486,676</u>	<u>5,173,300</u>
Noncurrent liabilities:			
Deferred Revenue	-	1,233,450	1,233,450
Landfill postclosure costs	-	2,687,774	2,687,774
Noncurrent portion of long-term obligations, net	14,274,054	5,749,290	20,023,344
Other post employment liability	512,196	-	512,196
Net pension liability	4,135,967	-	4,135,967
Total noncurrent liabilities	<u>18,922,219</u>	<u>9,670,513</u>	<u>28,592,731</u>
TOTAL LIABILITIES	<u>23,608,844</u>	<u>10,157,189</u>	<u>33,766,031</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferrals	<u>623,397</u>	<u>-</u>	<u>623,397</u>
NET POSITION			
Net investment in capital assets	19,980,918	12,504,934	32,485,852
Restricted for:			
Highways and streets	16,379,172	-	16,379,172
Debt service	20,068	-	20,068
Grant programs	4,252,011	-	4,252,011
Unrestricted	<u>23,356,800</u>	<u>1,834,523</u>	<u>25,191,322</u>
NET POSITION	<u>\$ 63,988,969</u>	<u>\$ 14,339,457</u>	<u>\$ 78,328,425</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Primary Government							
Governmental activities							
General government	\$ 11,872,307	\$ 12,188,608	\$ 4,803,904	\$ 2,040,272	\$ 7,160,477	\$ -	\$ 7,160,477
Highways and streets	4,173,725	49,724	3,795,743	-	(328,258)	-	(328,258)
Public safety	11,439,955	728,925	2,076,001	-	(8,635,029)	-	(8,635,029)
Health and welfare	6,483,175	925,375	6,576,485	-	1,018,685	-	1,018,685
Culture and education	3,534,493	240,027	203,193	241,566	(2,849,707)	-	(2,849,707)
Interest on long-term debt	552,040	-	-	-	(552,040)	-	(552,040)
Total governmental activities	38,055,695	14,132,659	17,455,325	2,281,838	(4,185,873)	-	(4,185,873)
Business-type activities							
Landfill	1,855,113	2,544,049	3,136	-	-	692,072	692,072
Airport	383,199	406,784	126,537	-	-	150,123	150,123
Weed control	214,901	197,933	-	-	-	(16,967)	(16,967)
Interest expense	247,923	-	-	-	-	(247,923)	(247,923)
Total business-type activities	2,701,137	3,148,766	129,674	-	-	577,304	577,304
Total primary government	40,756,832	17,281,425	17,584,999	2,281,838	(4,185,873)	577,304	(3,608,570)
General revenues							
Property taxes for general purposes					8,836,164	-	8,836,164
Property taxes levied for debt service					1,808,430	-	1,808,430
Other taxes					2,699,967	-	2,699,967
Investment revenue					359,628	39,028	398,656
Sale of property					190,376	-	190,376
Transfers					(198,202)	198,202	-
Capital Contributions-funds capitalized					(2,143,241)	2,143,241	-
Equity transfer					(248,624)	248,624	-
Total general revenues and transfers					11,304,500	2,629,094	13,933,594
Changes in net position					7,118,626	3,206,398	10,325,024
Net position - beginning of year					56,870,343	11,133,059	68,003,402
Net position - ending					\$ 63,988,969	\$ 14,339,457	\$ 78,328,425

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
AT JUNE 30, 2021**

	<u>General Fund</u>	<u>Road Fund</u>	<u>Community Development</u>	<u>Sheriff's Office</u>	<u>Health Fund</u>	<u>Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
ASSETS								
Cash and investments	\$ 4,290,177	\$ 16,698,124	\$ 6,736,356	3,485,739	\$ 2,738,662	\$ 9,525,680	\$ 4,307,302	\$ 47,782,041
Accounts receivable (net of allowance for uncollectibles)	393,225	685	46,641	80,964	84,612	-	1,089,414	1,695,541
Property taxes receivable	366,734	-	-	-	-	-	38,462	405,196
Inventories	-	1,603,957	-	-	-	-	-	1,603,957
Total Assets	<u>\$ 5,050,136</u>	<u>\$ 18,302,767</u>	<u>\$ 6,782,997</u>	<u>\$ 3,566,703</u>	<u>\$ 2,823,275</u>	<u>\$ 9,525,680</u>	<u>\$ 5,435,177</u>	<u>\$ 51,486,735</u>
LIABILITIES								
Accounts payable and other current liabilities	<u>\$ 535,338</u>	<u>\$ 319,638</u>	<u>302,939</u>	<u>\$ 297,516</u>	<u>\$ 150,487</u>	<u>\$ 250,000</u>	<u>\$ 1,611,616</u>	<u>\$ 3,467,534</u>
Total Liabilities	<u>535,338</u>	<u>319,638</u>	<u>302,939</u>	<u>297,516</u>	<u>150,487</u>	<u>250,000</u>	<u>1,611,616</u>	<u>3,467,534</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable property tax revenue	<u>357,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,128</u>	<u>390,232</u>
FUND BALANCES								
Non-spendable								
Inventory	-	1,603,957	-	-	-	-	-	1,603,957
Restricted for state and federal program:	-	16,379,172	-	-	2,672,787	-	1,580,818	20,632,777
Restricted for capital projects	-	-	-	-	-	-	797,665	797,665
Restricted for debt service	-	-	-	-	-	-	20,068	20,068
Assigned	-	-	6,480,058	3,269,187	-	9,275,680	1,532,876	20,557,801
Fund Balance Capital Unassigned							(140,993)	(140,993)
Unassigned	<u>4,157,694</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,157,694</u>
TOTAL FUND BALANCES	<u>4,157,694</u>	<u>17,983,129</u>	<u>6,480,058</u>	<u>3,269,187</u>	<u>2,672,787</u>	<u>9,275,680</u>	<u>3,790,433</u>	<u>47,628,969</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,050,136</u>	<u>\$ 18,302,767</u>	<u>\$ 6,782,997</u>	<u>\$ 3,566,703</u>	<u>\$ 2,823,275</u>	<u>\$ 9,525,680</u>	<u>\$ 5,435,177</u>	<u>\$ 51,486,735</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, 2021

Total fund balances - governmental fund type		\$ 47,628,969
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		34,446,832
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property taxes earned but unavailable		390,232
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	\$ (25,227)	
Accrued compensated absences	<u>(948,304)</u>	
		(973,531)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.		
Bonds payable		(13,215,000)
Unamortized premium/discount		(1,250,914)
Other post employment liability		(512,196)
Net Pension Liability - the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(4,135,967)
Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date.		1,351,490
Net position of Internal Service Fund, net of capital assets		<u>259,054</u>
Net position of governmental activities		<u><u>\$ 63,988,969</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, 2021

	<u>General Fund</u>	<u>Road Fund</u>	<u>Community Development</u>	<u>Sheriff's Office</u>	<u>Health Fund</u>	<u>Reserve Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
REVENUES								
Taxes								
Property taxes	\$ 2,198,049	\$ -	\$ -	\$ 6,191,008	\$ -	\$ -	\$ 2,396,143	\$ 10,785,201
Other taxes	2,258,985	-	-	-	-	-	440,982	2,699,967
Interest	35,350	133,084	19,405	27,805	12,882	98,558	31,878	358,962
Licenses, permits and fees	508,062	49,724	8,389,286	-	76,936	-	222,703	9,246,712
Charges for services	3,056,401	-	-	728,925	848,439	-	192,501	4,826,266
Sale of property	-	-	-	-	-	190,376	-	190,376
Donations/contributions	-	14,300	-	5,561	129	-	246,994	266,984
Intergovernmental								
Local	567,635	-	-	2,900	317,285	23,446	111,000	1,022,267
State	692,059	3,031,474	-	1,832,644	750,000	-	3,808,221	10,114,399
Federal	2,942,357	749,968	5,237	234,895	2,018,528	-	2,382,528	8,333,514
Total Revenues	<u>12,258,898</u>	<u>3,978,550</u>	<u>8,413,929</u>	<u>9,023,739</u>	<u>4,024,200</u>	<u>312,380</u>	<u>9,832,950</u>	<u>47,844,647</u>
EXPENDITURES								
Current								
General government	8,519,241	-	2,447,004	-	-	-	480,441	11,446,686
Highways and streets	-	3,828,492	-	-	-	-	-	3,828,492
Public safety	882,824	-	-	9,385,186	-	-	110,547	10,378,557
Health and welfare	-	-	-	-	3,356,538	-	3,082,984	6,439,522
Culture and education	-	-	-	-	-	-	3,141,510	3,141,510
Debt service								
Principal	-	-	-	-	-	-	120,000	120,000
Interest	-	-	-	-	-	-	609,050	609,050
Capital outlay	159,999	193,376	25,729	318,409	-	-	2,680,262	3,377,773
Total Expenditures	<u>9,562,063</u>	<u>4,021,868</u>	<u>2,472,733</u>	<u>9,703,595</u>	<u>3,356,538</u>	<u>-</u>	<u>10,224,793</u>	<u>39,341,591</u>
Excess (Deficiency) of revenues over expenditures	<u>2,696,835</u>	<u>(43,318)</u>	<u>5,941,197</u>	<u>(679,856)</u>	<u>667,662</u>	<u>312,380</u>	<u>(391,843)</u>	<u>8,503,056</u>
Other financing sources (uses)								
Transfers in	58	-	538,861	3,347,341	1,124,996	8,963,300	2,334,332	16,308,888
Transfers out	(3,618,051)	-	-	(109,500)	-	(13,079,708)	(146,508)	(16,953,767)
Total other financing sources and uses	<u>(3,617,992)</u>	<u>-</u>	<u>538,861</u>	<u>3,237,841</u>	<u>1,124,996</u>	<u>(4,116,408)</u>	<u>2,187,823</u>	<u>(644,879)</u>
EQUITY TRANSFER	668,418			711,202	(835,491)	(1,082,329)	289,576	(248,624)
Net change in fund balances	(252,739)	(43,318)	6,480,058	3,269,187	957,166	(4,886,357)	2,085,556	7,609,553
Fund Balances - beginning	4,410,433	18,026,448	-	-	1,715,621	14,162,037	1,704,877	40,019,416
Fund Balances - ending	<u>\$ 4,157,694</u>	<u>\$ 17,983,129</u>	<u>\$ 6,480,058</u>	<u>\$ 3,269,187</u>	<u>\$ 2,672,787</u>	<u>\$ 9,275,680</u>	<u>\$ 3,790,433</u>	<u>\$ 47,628,969</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, 2021

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

Net change in fund balances - total government funds	\$ 7,609,553
<p>Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>	
Capital asset additions	\$ 1,358,863
Book value of disposed assets	-
Depreciation expense	<u>(1,511,279)</u>
	(152,416)
<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	(140,606)
<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>	
	120,000
Change in net position of ISF, net of capital assets	259,054
<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	(71,691)
Accrued compensated absences	(70,582)
Amortization of bond premium/discount	56,860
Accrued interest	<u>150</u>
	(85,283)
<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>(491,695)</u>
Change in net position of governmental activities.	<u><u>\$ 7,118,625</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AT JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal
	Landfill	Weed Control	Airport	TOTAL	Service Fund
					Facilities
ASSETS					
Current assets:					
Cash and investments	\$ 4,247,411	\$ 273,550	\$ 1,416,731	\$ 5,937,693	\$ 310,814
Accounts receivable	161,633	-		161,633	1,940
Total current assets	<u>4,409,045</u>	<u>273,550</u>	<u>1,416,731</u>	<u>6,099,326</u>	<u>312,754</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable	1,325,120	-	2,536,073	3,861,192	-
Depreciable, Net	1,798,280	56,447	12,681,401	14,536,127	28,771
Total noncurrent assets	<u>3,123,400</u>	<u>56,447</u>	<u>15,217,473</u>	<u>18,397,319</u>	<u>28,771</u>
TOTAL ASSETS	<u>7,532,444</u>	<u>329,997</u>	<u>16,634,204</u>	<u>24,496,646</u>	<u>341,525</u>
LIABILITIES					
Current liabilities:					
Accounts payable and other current liabilities	229,335	4,368	-	233,703	32,756
Accrued compensated absences	37,798	11,414	-	49,212	20,944
Interest payable	-	-	60,665	60,665	-
Current portion of noncurrent liabilities	-	-	143,095	143,095	-
Total current liabilities	<u>267,133</u>	<u>15,782</u>	<u>203,760</u>	<u>486,676</u>	<u>53,700</u>
Noncurrent liabilities					
Net Pension Liability	-	-	-	-	-
Bonds payable	-	-	5,795,000	5,795,000	-
Discounts on bonds payable	-	-	(45,710)	(45,710)	-
Deferred Revenue	-	-	1,233,450	1,233,450	-
Landfill postclosure costs	2,687,774	-	-	2,687,774	-
Total noncurrent liabilities	<u>2,687,774</u>	<u>-</u>	<u>6,982,739</u>	<u>9,670,513</u>	<u>-</u>
TOTAL LIABILITIES	<u>2,954,907</u>	<u>15,782</u>	<u>7,186,499</u>	<u>10,157,189</u>	<u>53,700</u>
NET POSITION					
Net investment in capital assets	3,123,400	56,447	9,325,088	12,504,934	28,771
Unrestricted	1,454,138	257,768	122,617	1,834,523	259,054
NET POSITION	<u>\$ 4,577,537</u>	<u>\$ 314,215</u>	<u>\$ 9,447,705</u>	<u>\$ 14,339,457</u>	<u>\$ 287,825</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Landfill	Weed Control	Airport	Totals	Facilities
OPERATING REVENUES					
Charges for services	\$ 2,544,049	\$ 197,933	\$ 406,784	\$ 3,148,766	\$ 1,343,175
OPERATING EXPENSES					
Costs of services	1,634,057	207,338	103,524	1,944,918	1,499,497
Depreciation	221,057	7,563	279,675	508,295	3,197
Total operating expenses	1,855,113	214,901	383,199	2,453,213	1,502,694
Operating income (loss)	688,935	(16,967)	23,585	695,553	(159,518)
NONOPERATING REVENUES/EXPENSES					
Investment earnings	34,634	2,063	2,331	39,028	666
Grants	3,136	-	126,537	129,674	-
Interest expense	-	-	(247,923)	(247,923)	-
Total nonoperating revenues/expenses	37,771	2,063	(119,055)	(79,222)	666
Income before transfers	726,706	(14,905)	(95,470)	616,331	(158,852)
Transfers in	-	-	198,202	198,202	10,746,277
Transfers out					(10,299,600)
Capital Contributions			2,143,241	2,143,241	
EQUITY TRANSFER	-	248,624	-	248,624	-
Changes in net position	726,706	233,719	2,245,973	3,206,398	287,825
Net Position - beginning	3,850,831	80,495	7,201,732	11,133,059	-
Net Position - ending	\$ 4,577,537	\$ 314,215	\$ 9,447,705	\$ 14,339,457	\$ 287,825

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, 2021

	Business-Type Activities - Enterprise Funds				Internal Service Fund
	Landfill	Weed Control	Airport	Total	Facilities
Cash flows from operating activities					
Receipts from customers	\$ 2,552,769	\$ 200,531	\$ 1,739,962	\$ 4,493,262	\$ 1,341,236
Payments to suppliers	(541,684)	(79,245)	(133,524)	(754,453)	(1,058,279)
Payments to employees	(693,300)	(122,661)	-	(815,961)	(387,518)
Net cash (used) by operating activities	1,317,785	(1,374)	1,606,438	2,922,849	(104,561)
Cash flows from noncapital financing activities					
Interfund loans			(3,100)	(3,100)	
Transfers from (to) other funds	-	248,624	198,202	446,826	446,677
Cash flows from capital and related financing activities					
Purchase of capital assets	(789,913)	(33,439)	-	(823,352)	(31,968)
Net cash provided (used) by capital and related financing activities	(789,913)	(33,439)	-	(823,352)	(31,968)
Cash flows from investing activities					
Payment of bond principal	-	-	(140,000)	(140,000)	-
Interest received	34,634	2,063	2,331	39,028	666
Interest paid	-	-	(247,139)	(247,139)	-
Net cash provided (used) by investing activities	34,634	2,063	(384,808)	(348,111)	666
Net increase (decrease) in cash	562,506	215,874	1,416,731	2,195,112	310,814
Cash and cash equivalents - beginning	3,684,905	57,677	-	3,742,582	-
Cash and cash equivalents - ending	\$ 4,247,411	\$ 273,550	\$ 1,416,731	\$ 5,937,693	310,814
Reconciliation of operating income to net cash provided by operating activities					
Operating income (loss)	688,935	(16,967)	23,585	695,553	(159,518)
Adjustments to reconcile operating income to net cash provided by operating					
Depreciation	221,057	7,563	279,675	508,295	3,197
Change in Federal Grants	3,136		13,000	16,136	
Change in accounts receivable	5,584	2,598	86,728	94,910	(1,940)
Change in accounts payable	118,166	171	(30,000)	88,337	32,756
Change in deferred revenue	-	-	1,233,450	1,233,450	-
Change in accrued compensated absences	6,494	5,262	-	11,755	20,944
Change in closure/postclosure	274,413	-	-	274,413	-
Total adjustments	628,850	15,593	1,582,852	2,227,296	54,957
Net cash provided by operating activities	\$ 1,317,785	\$ (1,374)	\$ 1,606,438	\$ 2,922,849	\$ (104,561)

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF NET POSITION
CUSTODIAL FUNDS
AT JUNE 30, 2021

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 2,315,250
Accounts receivable	20,625
Total assets	<u>\$ 2,335,875</u>
Liabilities	
Accounts payable	\$ 288,126
Total liabilities	<u>\$ 288,126</u>
Net Position	
Restricted for taxing districts-Due to taxing districts	\$ 2,047,749
Total net position	<u>\$ 2,047,749</u>
Total Liabilities and Net Position	<u>\$ 2,335,875</u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
COUNTY CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Custodial Funds
Tax Revenue & Collection	
Unsegregated property tax account	\$ 35,254,365
Property Tax collections for Special Districts	25,094,674
Property Tax collections for other Governments	599,139
Property Tax collections - Miscellaneous	3,947
Total Revenue/Collections	60,952,125
 Tax Distribution & Allocation	
Unsegregated property tax account	\$ 35,321,361
Payment of Services to other Special Districts	24,796,924
Payment of Services to other Governments	739,516
Payment of Services - Miscellaneous	163,444
Total Distributions/Allocation	\$ 61,021,245
Change in Net Position	\$ (69,120)
Net Position - Beginning Balance July 1, 2020	\$ 2,116,869
Net Position - Ending Balance June 30, 2021	\$ 2,047,749

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 into 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 services.

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

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

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

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

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

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

Landfill: This fund accounts for the operations of the County's sanitary landfill and the debt issued to fund capital projects at the County's airport.

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

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

The County reports the following internal service fund:

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

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Government-wide, Proprietary and Fiduciary Fund Financial Statements

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

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

D. Cash, Cash Equivalents, and Investments

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

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

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

E. Receivables and Payables

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

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

All governmental type accounts receivable, property taxes, grants, notes, assessments, and other receivables are shown net of an allowance for uncollectible accounts, and as of June 30, 2021, 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, infrastructure assets (e.g., roads, bridges, culverts, etc.) and intangibles. Capital assets are reported in the government-wide financial statements. In the governmental funds statements, capital assets are charged to expenditures as purchased. Donated fixed assets are recorded at their estimated fair value at the date of donation. General infrastructure assets acquired prior to July 1, 2011, consist of the road network assets that were acquired or that received substantial improvements subsequent to July 1, 1980, and are reported at estimated historical cost using deflated replacement cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are defined by the County as assets with an initial, individual cost of \$10,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs, maintenance and remodel that do not add to the value of the asset or materially extend asset lives are expensed as incurred.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

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

<u>ASSET</u>	<u>YEARS</u>
Buildings	40-50
Building Improvements	10-15
Roads and Infrastructure	50
Equipment and vehicles	2-20
Landfill Cells	50
Intangibles	3-10

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.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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.

M. Use of Estimates

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

N. Net Position

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

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

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

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

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

O. Fund Balance

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

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

P. Fair Value Inputs and Methodologies and Hierarchy

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

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

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies (Continued)

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

(2) Stewardship, Compliance, and Accountability

A. Budget Requirements, Compliance, and Accountability

Budgets are prepared on the modified accrual basis for all funds, except for the Fiduciary Fund, all of which are agency funds that account for "pass-through" transactions. The County adopts annual budgets for each of its funds, and sub-funds as determined appropriate and as required by state law. The resolution, authorizing appropriations for each fund, sets the level by which expenditures cannot lawfully exceed appropriations. The levels of control established by the resolution are: 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 2021 original budget. Expenditures of the various funds were within authorized appropriations, except in the following funds:

	Materials & Services
County School Fund	46,628

(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	\$ 11,599,068
Investments	44,746,729
Total Cash & Investments	<u>\$ 56,345,797</u>
Governmental	\$ 48,092,854
Proprietary	5,937,693
Custodial	2,315,250
	<u>\$ 56,345,797</u>

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (Continued)

The County 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.

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, 2021, the County had a total bank balance of \$13,334,850 of which \$250,000 was covered by FDIC and the NCUA, with the remaining amount collateralized by the Oregon Public Collateralization Program.

B. Investments

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

As of June 30, 2021, the following investments are reported:

Investment Type	Totals as of June 30, 2021	Active Markets	Observable	Unobservable
		Identical Assets Level 1	Inputs Level 2	Inputs Level 3
US Government Agencies	\$ 1,066,815	\$ 1,066,815	\$ -	\$ -
Corporate Bonds	-	-	-	-
Certificates of Deposit	-	-	-	-
State Treasurer's Investment Pool	43,679,914	-	43,679,914	-
Total cash and investments	\$ 44,746,729	\$ 1,066,815	\$ 43,679,914	\$ -

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(3) Cash and Cash Equivalents (Continued)

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2021. 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, 2021, the fair value of the position in the LGIP is 100.4% 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, 2021, 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

Interfund Transfers:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 58	\$ (3,618,051)
Sheriff's Office	3,347,341	(109,500)
Health Fund	1,124,996	-
Reserve Fund	8,963,300	(13,090,156)
Community Development	538,861	-
Non-Major	2,334,332	(136,060)
Airport	198,202	-
Internal Service Fund	10,746,277	(10,299,600)
Total All Funds	<u>\$ 27,253,367</u>	<u>\$ (27,253,367)</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, 2021 is as follows:

	Beginning Balance	Additions	Reclasses	Dispositions	Ending Balance
Governmental Activities					
Capital assets not being depreciated					
Land	\$ 4,488,006	\$ -	\$ -	\$ -	\$ 4,488,006
Construction in progress	155,479	651,440	(210,000)	-	596,919
Total capital assets not being depreciated	<u>4,643,485</u>	<u>651,440</u>	<u>(210,000)</u>	<u>-</u>	<u>5,084,925</u>
Capital assets being depreciated					
Buildings	37,625,229	105,199	-	-	37,730,428
Equipment	10,090,058	602,224	-	(78,919)	10,613,363
Roads & Infrastructure	6,244,948	-	-	-	6,244,948
Intangibles	125,849	-	210,000	-	335,849
Total capital assets being depreciated	<u>54,086,083</u>	<u>707,423</u>	<u>210,000</u>	<u>(78,919)</u>	<u>54,924,587</u>
Accumulated depreciation					
Buildings	(14,044,988)	(785,461)	-	-	(14,830,449)
Equipment	(8,080,020)	(559,949)	-	78,919	(8,561,050)
Roads & Infrastructure -50yr	(1,969,327)	(124,899)	-	-	(2,094,226)
Intangibles	(35,985)	(40,970)	-	-	(76,955)
Total accumulated depreciation	<u>(24,130,320)</u>	<u>(1,511,279)</u>	<u>-</u>	<u>78,919</u>	<u>(25,562,680)</u>
Governmental activities capital assets, net	<u>\$ 34,599,248</u>	<u>\$ (152,416)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,446,832</u>

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

General government	\$ 213,176
Highway and street	321,762
Public safety	598,441
Health and welfare	4,176
Culture and recreation	373,725
Total Governmental Activities Depreciation	<u>\$ 1,511,279</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, 2021 is as follows:

Business-type activities	Beginning Balance	Additions	Reclasses	Dispositions	Ending Balance
Capital assets not being depreciated					
Land - Landfill	\$ 420,370	\$ -	\$ -	\$ -	\$ 420,370
Construction in progress - Landfill	114,836	789,913	-	-	904,750
Construction in progress - Airport	392,832	2,143,241	-	-	2,536,073
Total capital assets not being depreciated	928,038	2,933,154	-	-	3,861,192
Buildings and improvements - Landfill	591,401	-	-	-	591,401
Equipment and vehicles - Landfill	3,153,746	-	-	-	3,153,746
Landfill cells	1,150,721	-	-	-	1,150,721
Buildings and improvements - Airport	14,649,146	113,537	-	-	14,762,683
Equipment - Weed Control	77,710	33,439	-	-	111,149
Total capital assets being depreciated	19,622,724	146,976	-	-	19,769,700
ACCUMULATED DEPRECIATION					
Buildings and Improvements - Landfill	(286,906)	(13,675)	-	-	(300,581)
Equipment and vehicles - Landfill	(2,094,797)	(152,495)	-	-	(2,247,293)
Landfill cells	(494,828)	(54,886)	-	-	(549,714)
Buildings and Improvements - Airport	(1,801,607)	(279,675)	-	-	(2,081,282)
Equipment - Weed Control	(47,139)	(7,563)	-	-	(54,702)
Total accumulated depreciation	(4,725,278)	(508,295)	-	-	(5,233,573)
Business-type activities capital assets, net	\$ 15,825,484	\$ 2,571,835	\$ -	\$ -	\$ 18,397,319

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, 2021 was as follows:

Governmental Activities	Amount of Original Issue	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due in One year
Bonds:							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,500,000	\$ -	\$ (45,000)	\$ 3,455,000	\$ 45,000
General Obligation 2017	10,000,000	3-5%	9,835,000	-	(75,000)	\$ 9,760,000	90,000
Total			13,335,000	-	(120,000)	13,215,000	135,000
Premium on bonds			1,307,774	-	(56,860)	\$1,250,914	56,860
Compensated absences			877,722	910,241	(818,714)	\$ 969,248	969,248
Total non-current liabilities			<u>\$ 15,520,496</u>	<u>\$ 910,241</u>	<u>\$ (995,574)</u>	<u>\$ 15,435,162</u>	<u>\$ 1,161,108</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, 2021 was as follows:

Business-Type Activities	Amount of Original Issue	Interest Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due in One year
Full Faith & Credit, 2018	\$ 6,080,000	3.50%	\$ 6,080,000	\$ -	\$ (140,000)	\$ 5,940,000	\$ 145,000
Discount on FF&C			(49,520)	-	1,905	(47,615)	(1,905)
Landfill closure and postclosure			2,413,361	274,413	-	2,687,774	
Compensated absences			37,457	42,306	(30,551)	49,212	49,212
Total non-current liabilities			<u>\$ 8,481,298</u>	<u>\$ 316,719</u>	<u>\$ (168,647)</u>	<u>\$ 8,629,371</u>	<u>\$ 192,307</u>

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 \$47,615. The bond financing agreement above contains a provision stating that in the event of default, the majority Owners of the Bonds may take whatever action at law or in equity to enforce the Financing Agreement or protect the rights of the Owner. However, upon default the unpaid principal components will not become immediately due and payable.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(7) Debt (Continued)

B. Future debt service requirements on long-term debt at June 30, 2021, are as follows:

Year	Bonds (Governmental): Full Faith & Credit 2017		GO Bonds 2017		Bond (Business-Type): Full Faith & Credit 2018	
	Principal	Interest	Principal	Interest	Principal	Interest
2021-2022	45,000	137,750	90,000	467,700	145,000	242,659
2022-2023	45,000	136,400	110,000	465,000	150,000	237,874
2023-2024	50,000	134,600	135,000	460,600	155,000	232,774
2024-2025	50,000	132,600	155,000	455,200	160,000	227,349
2025-2030	280,000	631,600	1,190,000	2,151,150	895,000	1,042,421
2030-2035	345,000	570,400	2,050,000	1,824,800	1,090,000	844,745
2035-2040	415,000	496,200	3,280,000	1,208,250	1,335,000	600,288
2040-2045	505,000	406,200	2,750,000	282,250	1,640,000	293,463
2045-2050	625,000	296,000	-	-	370,000	15,725
2050-2055	750,000	161,000	-	-	-	-
2055-2057	345,000	20,800	-	-	-	-
Total	\$ 3,455,000	\$ 3,123,550	\$ 9,760,000	\$ 7,314,950	\$ 5,940,000	\$ 3,737,296

(8) Defined Benefit Pension Plan

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

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

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

(8) Defined Benefit Pension Plan (continued)

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

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

- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member’s salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2021 were \$514,192, excluding amounts to fund employer specific liabilities. In addition, approximately \$158,720 in employee contributions were paid or picked up by the County in fiscal 2021. At June 30, 2021, the County reported a net pension liability of \$4,135,967 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2018. The County’s proportion of the net pension liability was based on a projection of the County’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2020 and 2019, the County’s proportion was .019 percent and .023 percent, respectively. Pension expense for the year ended June 30, 2021 was \$491,695.

The rates in effect for the year ended June 30, 2021 were:

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 182,033	\$ -
Changes in assumptions	221,964	7,777
Net difference between projected and actual earnings on pension plan investments	486,336	-
Net changes in proportionate share	570,362	496,614
Differences between County contributions and proportionate share of contributions	-	119,006
Subtotal - Amortized Deferrals (below)	1,460,695	623,397
County contributions subsequent to measuring date	514,192	-
Deferred outflow (inflow) of resources	\$ 1,974,887	\$ 623,397

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, 2022.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

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

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ 242,323
2023	315,984
2024	234,147
2025	75,092
2026	(30,248)
Thereafter	-
Total	<u>\$ 837,298</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2018
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increase	3.50 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2020 PERS CAFR; p. 102)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
Assumed Inflation - Mean		2.50%

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

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the net pension liability to changes in the discount rate - The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability	\$ 6,141,570	\$ 4,135,967	\$ 2,454,177

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, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

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

(8) Defined Benefit Pension Plan (continued)

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

The County pays employees six (6) percent of their covered payroll. The County made \$158,720 in contributions to member IAP accounts for the year ended June 30, 2021.

Retirement Health Insurance Account

Plan Description:

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

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(8) Defined Benefit Pension Plan (continued)

Funding Policy:

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

Participating counties are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the County currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2020. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The County's contributions to RHIA for the years ended June 30, 2019, 2020 and 2021 were \$8,495, \$722, and \$333, respectively, which equaled the required contributions each year.

At June 30, 2021, the County's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

(9) Defined Contribution Retirement Plan

The County sponsors a 401 (k) plan for all eligible employees except in the Sheriff's department, which are covered by the Public Employees Retirement System (Note 7). The Plan is known as the Crook County Employees 401 (k) Plan. The County contributes a flat amount of \$325 per month for each eligible employee. The County Court established the Plan and has the authority to amend the Plan as may be necessary. Employees are eligible after 500 hours of service in a six-month consecutive period. Employees may also make voluntary contributions to their plan accounts within limits established by the Internal Revenue Service. Total employer and employee contributions for the year ended June 30, 2021, were \$620,825 and \$489,365, 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 \$2,687,774 as of June 30, 2021, which is based on 70 percent usage (filled) of the landfill. It is estimated that an additional \$1,151,903 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 \$3,839,678 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, 2021. 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, 2021, cash and investments of \$4,247,411 in the Landfill Fund are part of the pooled funds held by the County.

(12) Commitment and Contingencies

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

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

(13) Other Post-Employment Benefits

Post-Employment Health Insurance Subsidy

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and

(13) Other Post-Employment Benefits (continued)

on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2020 and the measurement date was June 30, 2020.

Funding Policy

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

Actuarial Methods and Assumptions

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

Health Care Cost Trend Medical and vision:

Year	Pre-65 Trend
2020	3.75%
2021	5.75%
2022	5.25%
2023-2025	5.00%
2026-2040	4.75%
2041-2049	5.00%
2050-2064	4.75%
2065-2067	4.50%
2068-2071	4.25%
2072+	4.00%

Dental: -1.25% for 2020, 4.00% per year thereafter

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

General Inflation 2.50% per year, used to develop other economic assumptions

Annual Pay Increases 3.50% per year, based on general inflation and the likelihood of raises throughout participants' careers

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

Disability Not used
 Withdrawal

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

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

(13) Other Post-Employment Benefits (continued)

Changes in the Net OPEB Liability

Total OPEB Liability at June 30, 2020	\$ 440,505
Changes for the year:	
Service cost	49,646
Interest	16,677
Changes in benefit terms	-
Effect of economic/demographic gains or losses	(54,081)
Changes of assumptions or other input	87,045
Benefit payments	(27,594)
Balance as of June 30, 2021	<u><u>\$ 512,198</u></u>

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

The following analysis presents the net OPEB liability using a discount rate of 2.21%, 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 (1.21%) or one percentage point higher (3.21%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease <u>1.21%</u>	Current Discount Rate <u>2.21%</u>	1% Increase <u>3.21%</u>
Total OPEB Liability	\$ 554,261	\$ 512,198	\$ 472,961

	1% Decrease <u>Healthcare</u>	Current Trend Rate <u>Healthcare</u>	1% Increase <u>Healthcare</u>
Total OPEB Liability	\$ 448,170	\$ 512,198	\$ 588,865

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

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

	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ (62,143)	\$ -
Changes in assumptions or other input	(88,285)	81,833
Benefit Payments	-	23,259
Deferred outflow (inflow) of resources	<u><u>\$ (150,428)</u></u>	<u><u>\$ 105,092</u></u>

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

(13) Other Post-Employment Benefits (continued)

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

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ (23,970)
2023	(23,460)
2024	(18,842)
2025	(11,147)
2026	6,292
Thereafter	2,532
Total	<u>\$ (68,595)</u>

(14) Fund Balances

The specific purposes for each of the categories of fund balance as of June 30, 2021 are as follows:

	General	Road	Community Development	Sheriff's Office	Health	Reserve	Nonmajor	Total
Fund Balances:								
<u>Nonspendable:</u>								
Inventories	\$ -	\$ 1,603,957	\$ -	\$ -	\$ -	\$ -	-	\$ 1,603,957
	-	1,603,957	-	-	-	-	-	1,603,957
<u>Restricted:</u>								
Grants	-	-	-	-	2,672,787	-	-	2,672,787
Roads	-	16,379,172	-	-	-	-	-	16,379,172
Mental Health A&D and DD	-	-	-	-	-	-	9,769	9,769
Special Projects on Federal Land	-	-	-	-	-	-	502,317	502,317
Library	-	-	-	-	-	-	717,813	717,813
Other Purposes	-	-	-	-	-	-	369,392	369,392
	-	16,379,172	-	-	2,672,787	-	1,599,292	20,651,250
<u>Assigned:</u>								
Community Development	-	-	6,480,058	-	-	-	-	6,480,058
Public safety	-	-	-	3,269,187	-	-	-	3,269,187
Capital Projects	-	-	-	-	-	-	656,673	656,673
Other purposes	-	-	-	-	-	-	1,534,470	1,534,470
Reserve	-	-	-	-	-	9,275,680	-	9,275,680
	-	-	6,480,058	3,269,187	-	9,275,680	2,191,143	21,216,068
<u>Unassigned:</u>	<u>4,157,694</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,157,694</u>
Total Fund Balances	<u>\$ 4,157,694</u>	<u>\$ 17,983,129</u>	<u>\$ 6,480,058</u>	<u>\$ 3,269,187</u>	<u>\$ 2,672,787</u>	<u>\$ 9,275,680</u>	<u>\$ 3,790,433</u>	<u>\$47,628,969</u>

CROOK COUNTY, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

(15) Tax Abatement

As of June 30, 2021, 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, 2021, the County abated property taxes totaling \$11,545,271 and \$15,663 under the Enterprise Zone and Levy Exemption, respectively.

(16) Closed funds for 2020-2021

The following is a schedule (please see the schedule on the next page – page 48a) of closed funds that were part of a fund reorganization in fiscal year 2020-2021 and were closed during the budget process. As part of the fund reorganization, the remaining equity in the non-health related grant sub funds, in Health fund 301, were transferred to the Sheriff Fund and Video Lottery Fund and remains open. The net amount of the equity fund transfers is zero. Although, the net effect of the equity fund transfers for Government Funds is (\$248,624) and Business type funds is \$248,624 due to the equity fund transfer from the Government Crook County Reserve Fund to the Business Type Weed Control fund of \$248,624.

CROOK COUNTY, OREGON
 NOTES TO THE BASIC FINANCIAL STATEMENTS

Government fund to Government fund	Transfer Out Amount	Transfer In Amount	Transfer to Fund
Closed Fund-Transfer from fund			
CAMI Grant - fund 314	(9,594)	9,594	General Fund-CAMI Grant-Fund 101-7003
Victims Impact Panel - fund 315	(15,304)	15,304	Gen. Fund-Victims Impact Panel-fund 101-6007
City/County Dog Licensing - fund 358	(19,538)	19,538	Gen. Fund City/County Dog License-fund 101
Vehicle Reserve Fund-fund 420	(186,644)	186,644	General Fund-fund 101
Fairgrounds Capital Fund-Fund 704	(18,657)	18,657	Fairgrounds Fund-fund 701
Health - Fund 301 - not closed	(124,289)	124,289	Video Lottery Fund - Fund 302
Health - Fund 301 - not closed	(711,202)	711,202	Sheriff Fund - 251 - Various Sub funds
Crook County Reserve - Fund 401-0030	(40,061)	40,061	Taylor Grazing - Fund 281
Crook County Reserve - Fund 401-0030	(437,338)	437,338	General Fund - Fund 101
Crook County Reserve - Fund 401-0030	(191,854)	191,854	CC Clerk's Office Reserve - Fund 221
Crook County Reserve - Fund 401-0030	<u>(164,452)</u>	<u>164,452</u>	CC Ed Center - Fund 231
Total	<u>(1,918,933)</u>	<u>1,918,933</u>	
Business type fund to Business type fund	Transfer Out Amount	Transfer In Amount	Transfer to Fund
Closed Fund-Transfer from fund			
Landfill Capital Reserve - fund 706	(1,863,741)	1,863,741	Enterprise fund/landfill-fund 702
Landfill Post-Closure Reserve - fund 707	<u>(182,150)</u>	<u>182,150</u>	Enterprise fund/landfill-fund 702
Total	<u>(2,045,891)</u>	<u>2,045,891</u>	
Government fund to Business type fund	Transfer Out Amount	Transfer In Amount	Transfer to Fund
Closed Fund-Transfer from fund			
Crook County Reserve - Fund 401-0030	<u>(248,624)</u>	<u>248,624</u>	Weed Control Fund - Fund 708

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED JUNE 30, 2021

IMPLICIT RATE SUBSIDY - GASB 75:

	2021	2020	2019	2018
Total Other Post Employment Benefits Liability Beginning	\$ 440,505	\$ 395,229	\$ 513,393	\$ 486,839
Changes for the year:				
Service Cost	49,646	44,923	56,008	58,680
Interest	16,677	16,501	19,989	15,295
Changes in Benefit Terms	-	-	-	-
Differences between expected and actual experience	(54,081)	-	-	-
Changes in assumptions or other input	87,045	11,660	(171,883)	(30,249)
Employer Contributions	-	-	-	-
Benefit Payments	(27,594)	(27,808)	(22,278)	(17,172)
Net changes for the year	71,693	45,276	-118,164	26,554
Total Other Post Employment Benefits Liability Ending	\$ 512,198	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position - Beginning	-	-	-	-
Contributions - Employer	27,594	27,808	22,278	17,172
Contributions - Employee	-	-	-	-
Net Investment Income	-	-	-	-
Benefit Payments	(27,594)	(27,808)	(22,278)	(17,172)
Administrative Expense	-	-	-	-
Net changes for the year	-	-	-	-
Fiduciary Net Position - Ending	\$ -	\$ -	\$ -	\$ -
Net Liability for Other Post Employment Benefits - End of Year	\$ 512,198	\$ 440,505	\$ 395,229	\$ 513,393
Fiduciary Net Position as a percentage of the total Single Employer Pension Liability Covered Payroll	0%	0%	0%	0%
Net Single Employer Pension Plan as a Percentage of Covered Payroll	18%	18%	18%	24%

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021

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
2021	0.02 %	\$ 4,135,967	\$ 2,457,378	168.3 %	75.8 %
2020	0.02	3,985,953	2,224,742	179.2	80.2
2019	0.01	2,699,162	2,138,020	126.2	82.1
2018	0.01	1,807,374	1,587,104	113.9	83.1
2017	0.01	2,127,997	1,452,267	146.5	80.5
2016	0.01	806,097	1,333,592	60.4	91.9
2015	0.01	(319,932)	1,331,977	(24.0)	103.6
2014	0.01	720,277	1,478,962	48.7	92.0

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

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

SCHEDULE OF CONTRIBUTIONS

	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
2021	\$ 514,192	\$ 514,192	\$ -	\$ 2,643,262	19.5 %
2020	449,116	449,116	-	2,457,378	18.3
2019	239,184	239,184	-	2,224,742	11.1
2018	247,855	247,855	-	2,138,020	11.6
2017	146,255	146,255	-	1,587,104	9.2
2016	122,391	122,391	-	1,452,267	8.4
2015	123,870	123,870	-	1,333,592	9.3
2014	125,442	125,442	-	1,331,977	9.4

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

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

CROOK COUNTY, OREGON

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
REVENUES					
Local					
Taxes - property	\$ 2,043,700	\$ 2,043,700		\$ 2,198,049	\$ 154,349
Taxes - other	2,279,100	2,279,100		2,258,985	(20,115)
Interest	-	-		35,350	35,350
Licenses, permits and fees	376,700	376,700		508,062	131,362
Charges for services	101,900	113,744		147,942	34,198
Interfund charges	3,229,300	3,229,300		2,908,459	(320,841)
Intergovernmental					
Local	78,700	478,700		567,635	88,935
State	471,500	471,500		692,059	220,559
Federal	2,206,500	3,324,074		2,942,357	(381,717)
Total Revenues	<u>10,787,400</u>	<u>12,316,818</u>		<u>12,258,898</u>	<u>(57,920)</u>
EXPENDITURES					
Assessor	1,091,700	1,091,700	(1)	1,056,471	35,229
Clerk	473,000	484,844	(1)	471,999	12,845
Finance	1,095,900	1,095,900	(1)	874,457	221,443
Legal	432,200	493,150	(1)	449,839	43,311
Administration	604,700	700,788	(1)	616,109	84,679
Natural Resources	56,900	56,900	(1)	51,825	5,075
Human Resources	523,200	523,200	(1)	362,093	161,107
District Attorney	1,348,400	1,308,400	(1)	1,234,408	73,992
Victims	264,200	264,200	(1)	254,272	9,928
Juvenile	986,600	1,026,600	(1)	882,824	143,776
GIS	227,800	227,800	(1)	178,001	49,799
Information Technology	1,198,800	1,198,800	(1)	1,075,439	123,361
Non-departmental	4,316,300	6,376,803	(1)	5,672,378	704,425
Total Expenditures	<u>12,619,700</u>	<u>14,849,085</u>		<u>13,180,114</u>	<u>1,668,971</u>
Excess (Deficiency) of revenues over expenditures	(1,832,300)	(2,532,267)		(921,216)	1,611,051
Contingency	2,994,500	2,294,533		-	2,294,533
Other financing sources (uses)					
Transfers in	2,000	2,000		58	1,942
Net change in fund balance	(4,824,800)	(4,824,800)		(921,157)	3,903,643
EQUITY TRANSFER				668,418	668,418
Fund balance - beginning	<u>4,824,800</u>	<u>4,824,800</u>		<u>4,410,433</u>	<u>(414,367)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>		<u>\$ 4,157,694</u>	<u>\$ 4,157,694</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, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
REVENUES				
Local				
Interest	\$ 159,500	\$ 159,500	\$ 133,084	\$ (26,416)
Licenses, permits and fines	23,000	23,000	49,724	26,724
Sale of property	20,000	20,000	14,300	(5,700)
Intergovernmental				
State	3,394,000	3,394,000	3,031,474	(362,526)
Federal	2,513,000	2,513,000	749,968	(1,763,032)
Total Revenues	<u>6,109,500</u>	<u>6,109,500</u>	<u>3,978,550</u>	<u>(2,130,950)</u>
EXPENDITURES				
Personnel services	1,782,500	1,782,500 (1)	1,731,072	51,428
Materials and services	3,380,100	3,380,100 (1)	2,062,651	1,317,449
Capital outlay	2,684,000	2,684,000 (1)	193,376	2,490,624
Operating contingency	392,300	392,300 (1)	-	392,300
Total Expenditures	<u>8,238,900</u>	<u>8,238,900</u>	<u>3,987,098</u>	<u>4,251,802</u>
Excess (Deficiency) of revenues over expenditures	<u>(2,129,400)</u>	<u>(2,129,400)</u>	<u>(8,548)</u>	<u>2,120,852</u>
Other financing sources (uses)				
Interfund loan repayment	<u>105,500</u>	<u>105,500</u>	<u>104,796</u>	<u>(704)</u>
Total other financing sources (uses)	<u>105,500</u>	<u>105,500</u>	<u>104,796</u>	<u>(704)</u>
Net change in fund balance	(2,023,900)	(2,023,900)	96,247	2,120,147
Fund Balance - Beginning	<u>15,949,900</u>	<u>15,949,900</u>	<u>16,282,925</u>	<u>333,025</u>
Fund Balance - Ending	<u>\$ 13,926,000</u>	<u>\$ 13,926,000</u>	16,379,172	<u>\$ 2,453,172</u>
			Adjustment from budgetary statement	
			Inventory	
			<u>1,603,957</u>	
			<u>17,983,129</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

COMMUNITY DEVELOPMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 19,405	\$ 19,405
Licenses, permits and fees	2,427,100	4,197,100	8,389,286	4,192,186
Intergovernmental				
Federal	-	-	5,237	5,237
Total Revenues	<u>2,427,100</u>	<u>4,197,100</u>	<u>8,413,929</u>	<u>4,216,829</u>
EXPENDITURES				
Electrical	410,500	465,500 (1)	404,200	61,300
Building	1,353,500	1,525,500 (1)	1,397,067	128,433
Administration	749,100	782,100 (1)	671,465	110,635
Contingency	443,900	1,953,900 (1)	-	1,953,900
Total Expenditures	<u>2,957,000</u>	<u>4,727,000</u>	<u>2,472,733</u>	<u>2,254,267</u>
Excess (Deficiency) of revenues over expenditures	<u>(529,900)</u>	<u>(529,900)</u>	<u>5,941,197</u>	<u>6,471,097</u>
Other financing sources (uses)				
Transfers in	<u>529,900</u>	<u>529,900</u>	<u>538,861</u>	<u>8,961</u>
Net change in fund balance	-	-	6,480,058	6,480,058
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,480,058</u>	<u>\$ 6,480,058</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

SHERIFF'S OFFICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -

BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
REVENUES				
Local				
Taxes - Property	\$ 6,062,200	\$ 6,062,200	\$ 6,191,008	\$ 128,808
Interest	-	-	27,805	27,805
Licenses, permits and fines	170,700	170,700	-	(170,700)
Charges for services	470,100	516,100	728,925	212,825
Donations and contributions	-	-	5,561	5,561
Intergovernmental				
Local	7,500	7,500	2,900	(4,600)
State	1,800,800	1,800,800	1,832,644	31,844
Federal	175,600	211,800	234,895	23,095
Total Revenues	<u>8,686,900</u>	<u>8,769,100</u>	<u>9,023,739</u>	<u>254,639</u>
EXPENDITURES				
Sheriff's Office	4,083,300	4,613,400 (1)	4,262,851	350,549
Jail	3,875,300	4,075,300 (1)	3,517,981	557,319
Parole & Probation	2,076,400	1,957,000 (1)	1,624,672	332,328
Special Services	390,200	426,400 (1)	298,091	128,309
Operating contingency	1,304,000	939,300 (1)	-	939,300
Total Expenditures	<u>11,729,200</u>	<u>12,011,400</u>	<u>9,703,595</u>	<u>2,307,805</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,042,300)</u>	<u>(3,242,300)</u>	<u>(679,856)</u>	<u>2,562,444</u>
Other financing sources (uses)				
Transfers In	2,500,800	2,700,800	3,347,341	646,541
Transfers Out	(109,500)	(109,500) (1)	(109,500)	-
Total other financing sources (uses)	<u>2,391,300</u>	<u>2,591,300</u>	<u>3,237,841</u>	<u>646,541</u>
EQUITY TRANSFER	<u>651,000</u>	<u>651,000</u>	<u>711,202</u>	<u>60,202</u>
Net change in fund balance	-	-	3,269,187	3,269,187
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,269,187</u>	<u>\$ 3,269,187</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**HEALTH SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 12,882	\$ 12,882
Licenses, permits and fees	77,200	77,200	76,936	(264)
Charges for services	596,400	842,434	848,439	6,005
Donations/contributions	16,400	16,400	129	(16,271)
Intergovernmental				
Local	139,200	221,938	317,285	95,347
State	482,900	845,615	750,000	(95,615)
Federal	360,100	1,450,580	2,018,528	567,948
Total Revenues	<u>1,672,200</u>	<u>3,454,167</u>	<u>4,024,200</u>	<u>570,033</u>
EXPENDITURES				
Health	1,019,600	1,019,600 (1)	993,715	25,885
Environmental Health	115,700	115,700 (1)	96,524	19,176
Grant Programs	1,806,400	3,788,367 (1)	2,266,300	1,522,067
Contingency	344,100	344,100 (1)	-	344,100
Total Expenditures	<u>3,285,800</u>	<u>5,267,767</u>	<u>3,356,538</u>	<u>1,911,229</u>
Excess (Deficiency) of revenues over expenditures	<u>(1,613,600)</u>	<u>(1,813,600)</u>	<u>667,662</u>	<u>2,481,262</u>
Other financing sources (uses)				
Transfers in	<u>925,000</u>	<u>1,125,000</u>	<u>1,124,996</u>	<u>(4)</u>
Total other financing sources (uses)	<u>925,000</u>	<u>1,125,000</u>	<u>1,124,996</u>	<u>(4)</u>
Net change in fund balance	(688,600)	(688,600)	1,792,658	2,481,258
EQUITY TRANSFER	-	-	(835,491)	(835,491)
Fund balance - beginning	<u>688,600</u>	<u>688,600</u>	<u>1,715,621</u>	<u>1,027,021</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,672,787</u>	<u>\$ 2,672,787</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CROOK COUNTY RESERVE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Other financing sources (uses)				
Transfers out	<u>(1,513,600)</u>	<u>(2,279,500)</u> (1)	<u>(2,279,499)</u>	<u>1</u>
Total other financing sources (uses)	<u>(1,513,600)</u>	<u>(2,279,500)</u>	<u>(2,279,499)</u>	<u>1</u>
Net change in fund balance	(1,513,600)	(2,279,500)	(2,279,499)	1
RESIDUAL EQUITY TRANSFER	-	-	(1,082,329)	(1,082,329)
Fund balance - beginning	<u>1,513,600</u>	<u>2,279,500</u>	<u>3,361,828</u>	<u>1,082,328</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COURT SECURITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ 910	\$ 810
Charges for services	<u>7,000</u>	<u>7,000</u>	<u>7,784</u>	<u>784</u>
Total Revenues	<u>7,100</u>	<u>7,100</u>	<u>8,694</u>	<u>1,594</u>
EXPENDITURES				
Other financing sources (uses)				
Transfers out	<u>(7,100)</u>	<u>(10,491)</u> (1)	<u>(10,448)</u>	<u>43</u>
Total other financing sources (uses)	(7,100)	(10,491)	(10,448)	43
Net change in fund balance	-	(3,391)	(1,754)	1,637
Fund balance - beginning	<u>-</u>	<u>3,391</u>	<u>3,348</u>	<u>(43)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,594</u>	<u>\$ 1,594</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COUNTY CAPITAL ASSET FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 98,558	\$ 98,558
Sale of property	-	-	190,376	190,376
Intergovernmental				
Local	-	-	23,446	23,446
	<u>-</u>	<u>-</u>	<u>312,380</u>	<u>312,380</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>312,380</u>	<u>312,380</u>
EXPENDITURES				
Other financing sources (uses)				
Transfers in	-	8,753,900	8,963,300	209,400
Transfers out	<u>(10,376,100)</u>	<u>(10,746,278)</u>	<u>(10,746,277)</u>	<u>1</u>
Total other financing sources (uses)	<u>(10,376,100)</u>	<u>(1,992,378)</u>	<u>(1,782,977)</u>	<u>209,401</u>
Net change in fund balance	<u>(10,376,100)</u>	<u>(1,992,378)</u>	<u>(1,470,597)</u>	<u>521,781</u>
Fund balance - beginning	<u>10,376,100</u>	<u>10,746,278</u>	<u>10,746,277</u>	<u>(1)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 8,753,900</u>	<u>\$ 9,275,680</u>	<u>\$ 521,780</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Other financing sources (uses)				
Transfers out	(52,000)	(53,932) (1)	(53,932)	-
Total other financing sources (uses)	(52,000)	(53,932)	(53,932)	-
Net change in fund balance	(52,000)	(53,932)	(53,932)	-
Fund balance - beginning	52,000	53,932	53,932	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(1) Appropriation Level

CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2021**

	Special Revenue Funds					
	Clerk's Dedicated	COCC Ed Center	Court Security	Taylor Grazing	Video Lottery	Mental Health A&D and Developmental Disabilities
ASSETS						
Cash and investments	\$ 228,681	\$ 129,537	\$ 1,594	\$ 44,196	\$ 201,144	\$ 12,145
Accounts receivable	310	-	-	-	54,948	27,123
Taxes receivable	-	-	-	-	-	-
Total Assets	228,991	129,537	1,594	44,196	256,092	39,268
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Payroll liabilities	-	-	-	-	-	-
Accounts payable and other current liabilities	-	-	-	-	-	29,499
Total Liabilities	-	-	-	-	-	29,499
Deferred Inflows of Resources						
Unavailable property tax revenue	-	-	-	-	-	-
Fund Balances						
Restricted for expenditures under federal, state and local programs	-	-	1,594	44,196	256,092	9,769
Restricted for debt service	-	-	-	-	-	-
Assigned for:						
Capital projects	228,991	129,537	-	-	-	-
Other	-	-	-	-	-	-
Fund Balance Capital Unassigned						
Total Fund Balances	228,991	129,537	1,594	44,196	256,092	9,769
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 228,991	\$ 129,537	\$ 1,594	\$ 44,196	\$ 256,092	\$ 39,268

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2021**

Special Revenue Funds

Special Transportation	Special Projects on Federal Lands	Veterans' Enhancement Program	Library	County Surveyor	County School Fund	Tourism Discretionary Funds	Fairgrounds Operation	AG Extension Service District
\$ 461,886	\$ 502,317	\$ 62,487	\$ 751,029	\$ 193,299	\$ 111	\$ 48,925	\$ 611,568	\$ 253,381
-	-	20,288	117	2,629	-	-	98,541	495
-	-	-	1,077	-	-	-	-	11,465
<u>461,886</u>	<u>502,317</u>	<u>\$ 82,775</u>	<u>752,224</u>	<u>195,928</u>	<u>111</u>	<u>48,925</u>	<u>710,109</u>	<u>265,341</u>
-	-	6,623	22,064	2,170	-	-	10,024	8,668
<u>26,645</u>	<u>-</u>	<u>286</u>	<u>11,533</u>	<u>9,617</u>	<u>-</u>	<u>-</u>	<u>386,737</u>	<u>9,455</u>
26,645	-	6,909	33,596	11,787	-	-	396,761	18,123
<u>-</u>	<u>-</u>	<u>-</u>	<u>815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,178</u>
-	502,317	-	717,813	-	111	48,925	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>435,241</u>	<u>-</u>	<u>75,866</u>	<u>-</u>	<u>184,142</u>	<u>-</u>	<u>-</u>	<u>313,349</u>	<u>237,040</u>
<u>435,241</u>	<u>502,317</u>	<u>75,866</u>	<u>717,813</u>	<u>184,142</u>	<u>111</u>	<u>48,925</u>	<u>313,349</u>	<u>237,040</u>
<u>\$ 461,886</u>	<u>\$ 502,317</u>	<u>\$ 82,775</u>	<u>\$ 752,224</u>	<u>\$ 195,928</u>	<u>\$ 111</u>	<u>\$ 48,925</u>	<u>\$ 710,109</u>	<u>\$ 265,341</u>

CROOK COUNTY, OREGON

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
AT JUNE 30, 2021**

<u>Special Revenue Funds</u>				<u>Capital Project Funds</u>			<u>Debt Service</u>	
<u>Extension Building Maintenance</u>	<u>Extension Grant</u>	<u>Extension Capital Reserve</u>	<u>Historical Museum</u>	<u>Historical Building Reserve</u>	<u>Crook County Airport Project</u>	<u>Justice Center Project</u>	<u>General Obligation Bond</u>	<u>Total</u>
\$ 21,183	\$ -	\$ 51,294	\$ 140,317	\$ 83,158	\$ 297	\$ 491,185	\$ 17,567	\$ 4,307,302
-	-	-	-	-	884,962	-	-	1,089,414
-	-	-	5,681	-	-	-	20,239	38,462
<u>21,183</u>	<u>-</u>	<u>51,294</u>	<u>145,998</u>	<u>83,158</u>	<u>885,259</u>	<u>491,185</u>	<u>37,806</u>	<u>5,435,177</u>
-	-	-	9,446	-	-	547	-	59,540
-	-	-	551	-	1,026,252	51,500	-	1,552,076
-	-	-	9,997	-	1,026,252	52,047	-	1,611,616
-	-	-	4,397	-	-	-	17,738	33,128
-	-	-	-	-	-	-	-	1,580,818
-	-	-	-	-	-	-	20,068	20,068
-	-	-	-	-	-	439,138	-	797,665
<u>21,183</u>	<u>-</u>	<u>51,294</u>	<u>131,604</u>	<u>83,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,532,876</u>
21,183	-	51,294	131,604	83,158	(140,993)	439,138	20,068	(140,993)
21,183	-	51,294	131,604	83,158	(140,993)	439,138	20,068	3,790,433
<u>\$ 21,183</u>	<u>\$ -</u>	<u>\$ 51,294</u>	<u>\$ 145,998</u>	<u>\$ 83,158</u>	<u>\$ 885,259</u>	<u>\$ 491,185</u>	<u>\$ 37,806</u>	<u>\$ 5,435,177</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

	Special Revenue Funds			
	Clerk's Dedicated	COCC Ed Center	Court Security	Taylor Grazing
REVENUES				
Taxes - Property	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-
Interest	1,770	1,164	910	344
Licenses, permits, and fees	43,146	-	-	-
Charges for services	-	-	7,784	-
Donations/Contributions	-	-	-	-
Intergovernmental				
Local	-	-	-	-
State	-	-	-	-
Federal	-	-	-	3,791
Total Revenues	44,916	1,164	8,694	4,135
EXPENDITURES				
Current				
General government	7,779	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Culture and education	-	36,079	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	7,779	36,079	-	-
Excess (Deficiency) of revenues over expenditures	37,137	(34,915)	8,694	4,135
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,448)	-
Total other financing sources (uses)	-	-	(10,448)	-
EQUITY TRANSFER	191,854	164,452	-	40,061
Net change in fund balances	228,991	129,537	(1,754)	44,196
Fund Balances - beginning	-	-	3,348	-
Fund Balances - ending	<u>\$ 228,991</u>	<u>\$ 129,537</u>	<u>\$ 1,594</u>	<u>\$ 44,196</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

Special Revenue Funds						
Video Lottery	Mental Health A&D and Developmental Disabilities	Special Transportation	Special Projects on Federal Lands	CAMI Grant	Victims Impact Panel	Veterans' Enhancement Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
1,260	1,371	3,590	3,873	-	-	217
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	405
-	-	-	-	-	-	-
238,543	3,084,096	323,910	-	-	-	81,151
-	-	-	81,977	-	-	980
<u>239,804</u>	<u>3,085,467</u>	<u>327,500</u>	<u>85,851</u>	<u>-</u>	<u>-</u>	<u>82,753</u>
-	-	178,522	-	-	-	230,472
-	-	-	63,246	-	-	-
-	3,082,984	-	-	-	-	-
48,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>48,000</u>	<u>3,082,984</u>	<u>178,522</u>	<u>63,246</u>	<u>-</u>	<u>-</u>	<u>230,472</u>
<u>191,804</u>	<u>2,483</u>	<u>148,978</u>	<u>22,605</u>	<u>-</u>	<u>-</u>	<u>(147,719)</u>
-	-	-	-	-	-	210,396
(60,000)	-	-	-	-	-	-
<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,396</u>
124,289	-	-	-	(9,594)	(15,304)	-
256,092	2,483	148,978	22,605	(9,594)	(15,304)	62,677
-	7,286	286,263	479,713	9,594	15,304	13,188
<u>\$ 256,092</u>	<u>\$ 9,769</u>	<u>\$ 435,241</u>	<u>\$ 502,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,866</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

Special Revenue Funds					
Library	City-County Dog Licensing	County Surveyor	County School Fund	Tourism Discretionary Funds	Vehicle Reserve
\$ 1,240,302	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	110,270	22,966	-
7,031	-	1,353	111	305	-
20,151	-	124,247	-	-	-
124	-	-	-	-	-
5,022	-	-	-	-	-
-	-	-	-	-	-
16,905	-	-	-	-	-
6,625	-	-	248,858	-	-
<u>1,296,160</u>	<u>-</u>	<u>125,600</u>	<u>359,239</u>	<u>23,271</u>	<u>-</u>
-	-	63,668	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,268,303	-	-	359,128	13,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,268,303</u>	<u>-</u>	<u>63,668</u>	<u>359,128</u>	<u>13,000</u>	<u>-</u>
<u>27,858</u>	<u>-</u>	<u>61,932</u>	<u>111</u>	<u>10,271</u>	<u>-</u>
578,932	-	-	-	-	-
-	-	-	-	-	-
<u>578,932</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(19,538)	-	-	-	(186,644)
606,790	(19,538)	61,932	111	10,271	(186,644)
111,023	19,538	122,209	-	38,654	186,644
<u>\$ 717,813</u>	<u>\$ -</u>	<u>\$ 184,142</u>	<u>\$ 111</u>	<u>\$ 48,925</u>	<u>\$ -</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

Special Revenue Funds						
Fairgrounds Operation	Fairgrounds Capital Fund	AG Extension Service District	Extension Building Maintenance	Extension Grant	Extension Capital Reserve	Historical Museum
\$ -	\$ -	\$ 300,891	\$ -	\$ -	\$ -	\$ 286,822
202,102	-	-	-	-	-	105,644
1,840	-	2,561	133	8	319	1,133
3,582	-	31,577	-	-	-	-
177,206	-	-	7,387	-	-	-
241,566	-	-	-	-	-	-
111,000	-	-	-	-	-	-
53,167	-	2,071	-	-	-	1,972
973	-	1,546	-	-	-	-
<u>791,435</u>	<u>-</u>	<u>338,646</u>	<u>7,520</u>	<u>8</u>	<u>319</u>	<u>395,572</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
767,728	-	302,402	8,655	1,206	-	337,009
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>767,728</u>	<u>-</u>	<u>302,402</u>	<u>8,655</u>	<u>1,206</u>	<u>-</u>	<u>337,009</u>
23,708	-	36,244	(1,135)	(1,198)	319	58,562
309,996	-	-	15,000	-	15,000	-
-	-	(30,000)	-	-	-	-
<u>309,996</u>	<u>-</u>	<u>(30,000)</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
18,657	(18,657)	-	-	-	-	-
352,361	(18,657)	6,244	13,865	(1,198)	15,319	58,562
(39,012)	18,657	230,796	7,318	1,198	35,975	73,042
<u>\$ 313,349</u>	<u>\$ -</u>	<u>\$ 237,040</u>	<u>\$ 21,183</u>	<u>\$ -</u>	<u>\$ 51,294</u>	<u>\$ 131,604</u>

CROOK COUNTY, OREGON

**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

Historical Building Reserve	Capital Project Funds		Debt Service		Total
	Crook County Airport Project	Justice Center Project	General Obligation Bond, Series 2017	Full Faith & Credit Bond Series 2017	
\$ -	\$ -	\$ -	\$ 568,128	\$ -	\$ 2,396,143
-	-	-	-	-	440,982
740	297	14	1,534	-	31,878
-	-	-	-	-	222,703
-	-	-	-	-	192,501
-	-	-	-	-	246,994
-	-	-	-	-	111,000
-	2,494	-	3,912	-	3,808,221
-	2,037,778	-	-	-	2,382,528
<u>740</u>	<u>2,040,569</u>	<u>14</u>	<u>573,574</u>	<u>-</u>	<u>9,832,950</u>
-	-	-	-	-	480,441
-	-	47,301	-	-	110,547
-	-	-	-	-	3,082,984
-	-	-	-	-	3,141,510
-	-	-	75,000	45,000	120,000
-	-	-	469,950	139,100	609,050
<u>23,446</u>	<u>2,143,241</u>	<u>513,575</u>	<u>-</u>	<u>-</u>	<u>2,680,262</u>
<u>23,446</u>	<u>2,143,241</u>	<u>560,876</u>	<u>544,950</u>	<u>184,100</u>	<u>10,224,793</u>
<u>(22,706)</u>	<u>(102,672)</u>	<u>(560,862)</u>	<u>28,624</u>	<u>(184,100)</u>	<u>(391,843)</u>
-	20,908	1,000,000	-	184,100	2,334,332
-	(46,060)	-	-	-	(146,508)
-	(25,152)	1,000,000	-	184,100	2,187,823
-	-	-	-	-	289,576
(22,706)	(127,824)	439,138	28,624	-	2,085,556
<u>105,864</u>	<u>(13,169)</u>	<u>-</u>	<u>(8,557)</u>	<u>-</u>	<u>1,704,877</u>
<u>\$ 83,158</u>	<u>\$ (140,993)</u>	<u>\$ 439,138</u>	<u>\$ 20,068</u>	<u>\$ -</u>	<u>\$ 3,790,433</u>

CROOK COUNTY, OREGON

**CLERK RESERVES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 600	\$ 600	\$ 1,770	\$ 1,170
Licenses, permits and fines	27,900	27,900	43,146	15,246
Total Revenues	<u>28,500</u>	<u>28,500</u>	<u>44,916</u>	<u>16,416</u>
EXPENDITURES				
Materials and services	17,500	17,500 (1)	7,779	9,721
Capital Outlay	181,100	181,100 (1)	-	181,100
Total Expenditures	<u>198,600</u>	<u>198,600</u>	<u>7,779</u>	<u>190,821</u>
EQUITY TRANSFER	<u>170,100</u>	<u>170,100</u>	<u>191,854</u>	<u>21,754</u>
Net change in fund balance	-	-	228,991	(152,652)
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 228,991</u>	<u>\$ 228,991</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**COCC EDUCATION CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 2,200	\$ 2,200	\$ 1,164	\$ (1,036)
Total Revenues	<u>2,200</u>	<u>2,200</u>	<u>1,164</u>	<u>(1,036)</u>
EXPENDITURES				
Materials and services	<u>183,200</u>	<u>183,200</u> (1)	<u>36,079</u>	<u>147,121</u>
Total Expenditures	<u>183,200</u>	<u>183,200</u>	<u>36,079</u>	<u>147,121</u>
EQUITY TRANSFER	<u>181,000</u>	<u>181,000</u>	<u>164,452</u>	<u>(16,548)</u>
Net change in fund balance	364,200	364,200	129,537	130,573
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ 364,200</u>	<u>\$ 364,200</u>	<u>\$ 129,537</u>	<u>\$ (234,663)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**TAYLOR GRAZING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 600	\$ 600	\$ 344	\$ (256)
Intergovernmental				
Federal	<u>3,500</u>	<u>3,500</u>	<u>3,791</u>	<u>291</u>
Total Revenues	<u>4,100</u>	<u>4,100</u>	<u>4,135</u>	<u>35</u>
EXPENDITURES				
Materials and services	<u>46,900</u>	<u>46,900</u> (1)	<u>-</u>	<u>46,900</u>
Total Expenditures	<u>46,900</u>	<u>46,900</u>	<u>-</u>	<u>46,900</u>
Excess (Deficiency) of revenues over expenditures				
EQUITY TRANSFER	<u>42,800</u>	<u>42,800</u>	<u>40,061</u>	<u>(2,739)</u>
Net change in fund balance	-	-	44,196	(2,448)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,196</u>	<u>\$ 44,196</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**VIDEO LOTTERY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 1,260	\$ 1,260
Intergovernmental				
State	<u>120,000</u>	<u>120,000</u>	<u>238,543</u>	<u>118,543</u>
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>239,804</u>	<u>119,804</u>
EXPENDITURES				
Materials and services	<u>77,700</u>	<u>77,700</u> (1)	<u>48,000</u>	<u>29,700</u>
Total Expenditures	<u>77,700</u>	<u>77,700</u>	<u>48,000</u>	<u>29,700</u>
Excess (Deficiency) of revenues over expenditures	42,300	42,300	191,804	149,504
Other financing sources (uses)				
Transfers out	<u>(60,000)</u>	<u>(60,000)</u> (1)	<u>(60,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balance	(17,700)	(17,700)	131,804	149,504
EQUITY TRANSFER	17,700	17,700	124,289	106,589
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 256,092</u>	<u>\$ 256,092</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**MENTAL HEALTH A&D AND DEVELOPMENTAL DISABILITIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 1,371	\$ 1,371
Intergovernmental				
State	<u>2,790,000</u>	<u>3,390,000</u>	<u>3,084,096</u>	<u>(305,904)</u>
Total Revenues	<u>2,790,000</u>	<u>3,390,000</u>	<u>3,085,467</u>	<u>(304,533)</u>
EXPENDITURES				
Materials and services	<u>2,790,000</u>	<u>3,390,000</u> (1)	<u>3,082,984</u>	<u>307,016</u>
Total Expenditures	<u>2,790,000</u>	<u>3,390,000</u>	<u>3,082,984</u>	<u>307,016</u>
Net change in fund balance	-	-	2,483	2,483
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>7,286</u>	<u>7,286</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,769</u>	<u>\$ 9,769</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 3,590	\$ 3,590
Intergovernmental				
State	<u>433,700</u>	<u>433,700</u>	<u>323,910</u>	<u>(109,790)</u>
Total Revenues	<u>433,700</u>	<u>433,700</u>	<u>327,500</u>	<u>(106,200)</u>
EXPENDITURES				
Materials and services	430,300	430,300 (1)	178,522	251,778
Contingency	<u>1,400</u>	<u>1,400 (1)</u>	<u>-</u>	<u>1,400</u>
Total Expenditures	<u>431,700</u>	<u>431,700</u>	<u>178,522</u>	<u>253,178</u>
Excess (Deficiency) of revenues over expenditures	2,000	2,000	148,978	146,978
Other financing sources (uses)				
Transfers out	<u>(2,000)</u>	<u>(2,000) (1)</u>	<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	-	-	148,978	148,978
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>286,263</u>	<u>286,263</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435,241</u>	<u>\$ 435,241</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 1,000	\$ 1,000	\$ 3,873	\$ 2,873
Intergovernmental				
Federal	<u>90,000</u>	<u>90,000</u>	<u>81,977</u>	<u>(8,023)</u>
Total Revenues	<u>91,000</u>	<u>91,000</u>	<u>85,851</u>	<u>(5,149)</u>
EXPENDITURES				
Materials and services	<u>581,200</u>	<u>581,200</u> (1)	<u>63,246</u>	<u>517,954</u>
Total Expenditures	<u>581,200</u>	<u>581,200</u>	<u>63,246</u>	<u>517,954</u>
Net change in fund balance	(490,200)	(490,200)	22,605	512,805
Fund balance - beginning	<u>490,200</u>	<u>490,200</u>	<u>479,713</u>	<u>(10,487)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 502,317</u>	<u>\$ 502,317</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, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
EQUITY TRANSFER OUT	-	-	(1) (9,594)	(9,594)
Total other financing sources (uses)	-	-	(9,594)	(9,594)
Net change in fund balance	-	-	(9,594)	(9,594)
Fund balance - beginning	-	-	9,594	9,594
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
EQUITY TRANSFER OUT	-	-	(1) (15,304)	(15,304)
Total other financing sources (uses)	-	-	(15,304)	(15,304)
Net change in fund balance	-	-	(15,304)	(15,304)
Fund balance - beginning	-	-	15,304	15,304
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 217	\$ 217
Donations and contributions	1,000	1,000	405	(595)
Intergovernmental				
State	73,100	73,100	81,151	8,051
Federal	-	-	980	980
Total Revenues	<u>74,100</u>	<u>74,100</u>	<u>82,753</u>	<u>8,653</u>
EXPENDITURES				
Personnel services	211,400	211,400 (1)	161,147	50,253
Materials and services	76,200	76,200 (1)	69,325	6,875
Contingency	5,600	5,600 (1)	-	5,600
Total Expenditures	<u>293,200</u>	<u>293,200</u>	<u>230,472</u>	<u>62,728</u>
Excess (Deficiency) of revenues over expenditures	(219,100)	(219,100)	(147,719)	71,381
Other financing sources (uses)				
Transfers in	<u>210,400</u>	<u>210,400</u>	<u>210,396</u>	<u>(4)</u>
Total other financing sources (uses)	<u>210,400</u>	<u>210,400</u>	<u>210,396</u>	<u>(4)</u>
Net change in fund balance	(8,700)	(8,700)	62,677	71,377
Fund balance - beginning	<u>8,700</u>	<u>8,700</u>	<u>13,188</u>	<u>4,488</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,866</u>	<u>\$ 75,866</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 1,175,300	\$ 1,175,300	\$ 1,240,302	\$ 65,002
Interest	1,000	1,000	7,031	6,031
Licenses, permits, and fees	11,500	11,500	20,151	8,651
Charges for services	100	100	124	24
Donations/Contributions	200,000	200,000	5,022	(194,978)
Intergovernmental				
State	28,500	28,500	16,905	(11,595)
Federal	-	-	6,625	6,625
Total Revenues	<u>1,416,400</u>	<u>1,416,400</u>	<u>1,296,160</u>	<u>(120,240)</u>
EXPENDITURES				
Personnel	711,400	711,400 (1)	628,919	82,481
Materials and services	986,400	986,400 (1)	639,384	347,016
Contingency	397,400	397,400 (1)	-	397,400
Total Expenditures	<u>2,095,200</u>	<u>2,095,200</u>	<u>1,268,303</u>	<u>826,897</u>
Excess of revenue over (under) expenditures	(678,800)	(678,800)	27,858	706,658
Other financing sources (uses)				
Transfers in	577,000	577,000	578,932	1,932
Fund balance - beginning	<u>101,800</u>	<u>101,800</u>	<u>111,023</u>	<u>9,223</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 717,813</u>	<u>\$ 717,813</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, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
EQUITY TRANSFER OUT	-	-	(1) (19,538)	(19,538)
Total other financing sources (uses)	-	-	(19,538)	(19,538)
Net change in fund balance	-	-	(19,538)	(19,538)
Fund balance - beginning	-	-	19,538	19,538
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 800	\$ 800	\$ 1,353	\$ 553
Licenses, permits, fees	67,000	67,000	124,247	57,247
Total Revenues	67,800	67,800	125,600	57,800
EXPENDITURES				
Materials and services	89,100	89,100 (1)	63,668	25,432
Contingency	36,500	36,500 (1)	-	36,500
Total Expenditures	125,600	125,600	63,668	61,932
Excess of revenue over (under) expenditures	(57,800)	(57,800)	61,932	(4,132)
Net change in fund balance	(57,800)	(57,800)	61,932	119,732
Fund balance - beginning	57,800	57,800	122,209	64,409
Fund balance - ending	\$ -	\$ -	\$ 184,142	\$ 184,142

(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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Taxes - other	\$ 112,500	\$ 112,500	\$ 110,270	\$ (2,230)
Interest	-	-	111	111
Intergovernmental				
Federal	<u>200,000</u>	<u>200,000</u>	<u>248,858</u>	<u>48,858</u>
Total Revenues	<u>312,500</u>	<u>312,500</u>	<u>359,239</u>	<u>46,739</u>
EXPENDITURES				
Materials and services	<u>312,500</u>	<u>312,500</u> (1)	<u>359,128</u>	<u>(46,628)</u>
Total Expenditures	<u>312,500</u>	<u>312,500</u>	<u>359,128</u>	<u>(46,628)</u>
Net change in fund balance	-	-	111	111
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111</u>	<u>\$ 111</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 200	\$ 200	\$ 305	\$ 105
Transient room Tax	<u>13,600</u>	<u>13,600</u>	<u>22,966</u>	<u>9,366</u>
Total Revenues	<u>13,800</u>	<u>13,800</u>	<u>23,271</u>	<u>9,471</u>
EXPENDITURES				
Materials and services	<u>36,400</u>	<u>36,400</u> (1)	<u>13,000</u>	<u>23,400</u>
Total Expenditures	<u>36,400</u>	<u>36,400</u>	<u>13,000</u>	<u>23,400</u>
Net change in fund balance	(22,600)	(22,600)	10,271	42,343
Fund balance - beginning	<u>22,600</u>	<u>22,600</u>	<u>38,654</u>	<u>16,054</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,925</u>	<u>\$ 48,925</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, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Other financing sources (uses)				
EQUITY TRANSFER OUT	-	-	(186,644)	(186,644)
Total other financing sources (uses)	-	-	(186,644)	(186,644)
Net change in fund balance	-	-	(186,644)	(186,644)
Fund balance - beginning	-	-	186,644	186,644
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2021**

	<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	\$ 1,840	\$ 1,740
Transient room tax	119,600	119,600	202,102	82,502
Licenses, permits and fines	4,000	4,000	3,582	(418)
Charges for services	138,600	138,600	177,206	38,606
Grants and donations	-	350,000	241,566	(108,434)
Intergovernmental				
Local	76,000	76,000	111,000	35,000
State	53,200	53,200	53,167	(33)
Federal	-	-	973	973
Total Revenues	<u>391,500</u>	<u>741,500</u>	<u>791,435</u>	<u>49,935</u>
EXPENDITURES				
Personnel Services	250,700	250,700 (1)	233,719	16,981
Materials and services	448,400	698,400 (1)	534,009	164,391
Capital Outlay	-	100,000 (1)	-	100,000
Operating Contingency	<u>8,000</u>	<u>8,000 (1)</u>	<u>-</u>	<u>8,000</u>
Total Expenditures	<u>707,100</u>	<u>1,057,100</u>	<u>767,728</u>	<u>289,372</u>
Excess (Deficiency) of revenues over expenditures	<u>(315,600)</u>	<u>(315,600)</u>	<u>23,708</u>	<u>339,308</u>
Other financing sources (uses)				
Transfers in	<u>310,000</u>	<u>310,000</u>	<u>309,996</u>	<u>(4)</u>
EQUITY TRANSFER			18,657	18,657
Net change in fund balance	(5,600)	(5,600)	352,361	339,304
Fund balance - beginning	<u>5,600</u>	<u>5,600</u>	<u>(39,012)</u>	<u>(44,612)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 313,349</u>	<u>\$ 313,349</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Property taxes	\$ 273,300	\$ 273,300	\$ 300,321	\$ 27,021
Interest	6,775	6,775	2,561	(4,214)
Licenses, permits and fines	36,000	36,000	31,577	(4,423)
Sale of property	-	-	570	570
Intergovernmental				
Federal	-	-	1,546	1,546
State	-	-	2,071	2,071
Total Revenues	<u>316,075</u>	<u>316,075</u>	<u>338,646</u>	<u>22,571</u>
EXPENDITURES				
Personnel Services	170,785	170,785 (1)	164,576	6,209
Materials and services	199,975	199,572 (1)	137,826	61,746
Operating Contingency	30,000	30,000 (1)	-	30,000
Total Expenditures	<u>400,760</u>	<u>400,357</u>	<u>302,402</u>	<u>97,955</u>
Excess (Deficiency) of revenues over expenditures	<u>(84,685)</u>	<u>(84,282)</u>	<u>36,244</u>	<u>120,526</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	(114,685)	(114,282)	6,244	120,526
Fund balance - beginning	<u>260,000</u>	<u>260,000</u>	<u>230,796</u>	<u>(29,204)</u>
Fund Balance - Ending	<u>\$ 145,315</u>	<u>\$ 145,718</u>	<u>\$ 237,040</u>	<u>\$ 91,322</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 20	\$ 20	\$ 8	\$ (12)
Charges for services	-	-	-	-
Total Revenues	<u>20</u>	<u>20</u>	<u>8</u>	<u>(12)</u>
EXPENDITURES				
Materials and services	<u>1,320</u>	<u>1,320</u> (1)	<u>1,206</u>	<u>114</u>
Total Expenditures	<u>1,320</u>	<u>1,320</u>	<u>1,206</u>	<u>114</u>
Net change in fund balance	(1,300)	(1,300)	(1,198)	102
Fund balance - beginning	<u>1,300</u>	<u>1,300</u>	<u>1,198</u>	<u>(102)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</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, 2021**

	<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	\$ 241,000	\$ 286,538	\$ 45,538
Interest	1,000	1,000	1,133	133
Transient room tax	71,000	71,000	105,644	34,644
Sale of surplus property	-	-	283	283
Licenses, permits and fees	4,000	4,000	-	(4,000)
Intergovernmental				
State	-	-	1,972	1,972
Total Revenues	<u>317,000</u>	<u>317,000</u>	<u>395,572</u>	<u>78,572</u>
EXPENDITURES				
Personnel Services	219,027	244,927 (1)	240,700	4,227
Materials and services	95,000	106,000 (1)	96,309	9,691
Capital Outlay	25,000	25,000 (1)	-	25,000
Operating Contingency	36,943	43 (1)	-	43
Total Expenditures	<u>375,970</u>	<u>375,970</u>	<u>337,009</u>	<u>38,961</u>
Excess (Deficiency) of revenues over expenditures	<u>(58,970)</u>	<u>(58,970)</u>	<u>58,562</u>	<u>117,532</u>
Other financing sources (uses)				
Transfers out	<u>(70,000)</u>	<u>(70,000) (1)</u>	<u>-</u>	<u>70,000</u>
Total other financing sources	<u>(70,000)</u>	<u>(70,000)</u>	<u>-</u>	<u>70,000</u>
Net change in fund balance	(128,970)	(128,970)	58,562	187,532
Fund balance - beginning	<u>128,970</u>	<u>128,970</u>	<u>73,042</u>	<u>(55,928)</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,604</u>	<u>\$ 131,604</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 740	\$ 740
Total Revenues	<u>-</u>	<u>-</u>	<u>740</u>	<u>740</u>
EXPENDITURES				
Capital Outlay	<u>-</u>	<u>23,447</u> (1)	<u>23,446</u>	<u>1</u>
Total Expenditures	<u>-</u>	<u>23,447</u>	<u>23,446</u>	<u>1</u>
Net change in fund balance	-	(23,447)	(22,706)	741
Fund balance - beginning	<u>-</u>	<u>23,447</u>	<u>105,864</u>	<u>82,417</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,158</u>	<u>\$ 83,158</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**FAIRGROUNDS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
EQUITY TRANSFER OUT	<u>-</u>	<u>- (1)</u>	<u>(18,657)</u>	<u>(18,657)</u>
Total other financing sources (uses)	-	-	(18,657)	(18,657)
Net change in fund balance	-	-	(18,657)	(18,657)
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>18,657</u>	<u>18,657</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 200	\$ 200	\$ 133	\$ (67)
Other charges	-	-	7,387	7,387
Total Revenues	<u>200</u>	<u>200</u>	<u>7,520</u>	<u>7,320</u>
EXPENDITURES				
Materials and services	<u>26,800</u>	<u>26,800</u> (1)	<u>8,655</u>	<u>18,145</u>
Total Expenditures	<u>26,800</u>	<u>26,800</u>	<u>8,655</u>	<u>18,145</u>
Excess (Deficiency) of revenues over expenditures	(26,600)	(26,600)	(1,135)	25,465
Other financing sources (uses)				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Total other financing sources	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(11,600)	(11,600)	13,865	25,465
Fund balance - beginning	<u>11,600</u>	<u>11,600</u>	<u>7,318</u>	<u>(4,282)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,183</u>	<u>\$ 21,183</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 350	\$ 350	\$ 319	\$ (31)
Total Revenues	<u>350</u>	<u>350.00</u>	<u>319</u>	<u>(31)</u>
EXPENDITURES				
Capital Outlay	<u>51,334</u>	<u>51,334</u> (1)	<u>-</u>	<u>51,334</u>
Total Expenditures	<u>51,334</u>	<u>51,334</u>	<u>-</u>	<u>51,334</u>
Excess (Deficiency) of revenues over expenditures	(50,984)	(50,984)	319	51,303
Other financing sources				
Transfer from other funds	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net change in fund balance	(35,984)	(35,984)	15,319	51,303
Fund balance - beginning	<u>35,984</u>	<u>35,984</u>	<u>35,975</u>	<u>(9)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,294</u>	<u>\$ 51,294</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 297	\$ 297
Intergovernmental				
State	10,000	10,000	2,494	(7,506)
Federal	<u>2,667,000</u>	<u>2,667,000</u>	<u>2,037,778</u>	<u>(629,222)</u>
Total Revenues	<u>2,677,000</u>	<u>2,677,000</u>	<u>2,040,569</u>	<u>(636,431)</u>
EXPENDITURES				
Materials and services	-	550,000 (1)	-	550,000
Capital outlay	<u>2,677,000</u>	<u>2,147,908 (1)</u>	<u>2,143,241</u>	<u>4,667</u>
Total Expenditures	<u>2,677,000</u>	<u>2,697,908</u>	<u>2,143,241</u>	<u>554,667</u>
Excess (Deficiency) of revenues over expenditures	-	(20,908)	(102,672)	(1,191,099)
Other financing sources (uses)				
Transfers in	-	20,967	20,908	(59)
Transfers out	<u>-</u>	<u>(46,061) (1)</u>	<u>(46,060)</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>(25,094)</u>	<u>(25,152)</u>	<u>(58)</u>
Net change in fund balance	-	(46,002)	(127,824)	(81,822)
Fund balance - beginning	<u>-</u>	<u>46,002</u>	<u>(13,169)</u>	<u>(59,171)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (140,993)</u>	<u>\$ (140,993)</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**CROOK COUNTY JUSTICE CENTER PROJECT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 14	\$ 14
Total Revenues	-	-	14	14
EXPENDITURES				
Personnel services	-	12,000 (1)	8,801	3,199
Materials and services	-	453,000 (1)	38,500	414,500
Capital outlay	-	535,000 (1)	513,575	21,425
Total Expenditures	-	1,000,000	560,876	439,124
Excess (Deficiency) of revenues over expenditures	-	(1,000,000)	(560,862)	(439,110)
Other financing sources (uses)				
Transfers in	-	1,000,000	1,000,000	-
Total other financing sources (uses)	-	1,000,000	1,000,000	-
Net change in fund balance	-	-	439,138	439,138
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ 439,138	\$ 439,138

(1) Appropriation Level

CROOK COUNTY, OREGON

**DEBT SERVICE FUND - GENERAL OBLIGATION SERIES 2017
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<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	\$ 1,534	\$ 1,434
Property taxes	540,200	540,200	567,051	26,851
Sale of land	-	-	1,077	1,077
Intergovernmental				
State	-	-	3,912	3,912
	<u>540,300</u>	<u>540,300</u>	<u>573,574</u>	<u>33,274</u>
Total Revenues				
EXPENDITURES				
Debt Service	<u>545,000</u>	<u>545,000</u> (1)	<u>544,950</u>	<u>50</u>
Total Expenditures	<u>545,000</u>	<u>545,000</u>	<u>544,950</u>	<u>50</u>
Excess of revenue over (under) expenditures	(4,700)	(4,700)	28,624	33,324
Fund balance - beginning	<u>4,700</u>	<u>4,700</u>	<u>(8,557)</u>	<u>(13,257)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,068</u>	<u>\$ 20,068</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**DEBT SERVICE FUND FULL FAITH AND CREDIT, SERIES 2018
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
EXPENDITURES				
Debt service	-	184,100 (1)	184,100	-
Total Expenditures	-	184,100	184,100	-
Excess of revenue over (under) expenditures	-	(184,100)	(184,100)	-
OTHER FINANCING SOURCES (USES)				
Transfer in	-	184,100	184,100	-
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 19,000	\$ 19,000	\$ 34,634	\$ 15,634
Charges for services	2,151,700	2,151,700	2,544,049	392,349
Intergovernmental				
Federal	-	-	3,136	3,136
Total Revenues	<u>2,170,700</u>	<u>2,170,700</u>	<u>2,581,819</u>	<u>411,119</u>
EXPENDITURES				
Personnel Services	776,300	776,300 (1)	693,300	83,000
Materials and services	993,400	1,031,400 (1)	659,850	371,550
Capital Outlay	925,000	887,000 (1)	789,913	97,087
Operating Contingency	263,000	263,000 (1)	-	263,000
Total Expenditures	<u>2,957,700</u>	<u>2,957,700</u>	<u>2,143,063</u>	<u>814,637</u>
Excess (Deficiency) of revenues over expenditures	(787,000)	(787,000)	438,757	1,225,757
EQUITY TRANSFER				
Net change in fund balance	(787,000)	(787,000)	2,484,647	3,271,647
Fund balance - beginning	<u>3,219,100</u>	<u>3,219,100</u>	<u>1,695,062</u>	<u>(1,524,038)</u>
Fund Balance - Ending	<u>\$ 2,432,100</u>	<u>\$ 2,432,100</u>	4,179,710	<u>\$ 1,747,610</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			3,123,400	
Landfill post closure liability			(2,687,774)	
Accrued compensated absences			<u>(37,798)</u>	
Net Position			<u>\$ 4,577,537</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**LANDFILL CAPITAL RESERVE, SUB-FUND OF LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
EQUITY TRANSFER OUT				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,863,741)</u>	<u>1,863,741</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(1,863,741)</u>	<u>(1,863,741)</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,863,741</u>	<u>1,863,741</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**LANDFILL POST-CLOSURE RESERVE, SUB-FUND OF LANDFILL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
EQUITY TRANSFER OUT				
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(182,150)</u>	<u>182,150</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(182,150)</u>	<u>(182,150)</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>182,150</u>	<u>182,150</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CROOK COUNTY, OREGON

**AIRPORT - OPERATING
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ -	\$ -	\$ 2,331	\$ 2,331
Charges for services	-	-	1,500	1,500
Lease payments	-	390,000	405,284	15,284
Intergovernmental				
Federal	-	13,000	13,000	-
Total Revenues	<u>-</u>	<u>403,000</u>	<u>422,115</u>	<u>19,115</u>
EXPENDITURES				
Materials and services	-	268,602 (1)	103,524	165,078
Debt service	-	387,200 (1)	387,139	61
Total Expenditures	<u>-</u>	<u>655,802</u>	<u>490,663</u>	<u>165,139</u>
Excess (Deficiency) of revenues over expenditures	-	(252,802)	(68,547)	184,255
Other financing sources (uses)				
Transfers In	-	198,202	198,202	-
Total other financing sources (uses)	<u>-</u>	<u>198,202</u>	<u>198,202</u>	<u>-</u>
Net change in fund balance	-	(54,600)	129,654	184,254
Fund balance - beginning	-	54,600	53,627	(972.63)
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	183,282	<u>\$ 183,282</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			15,217,473	
Long-term debt, net of discount			(5,892,385)	
Interest payable			<u>(60,665)</u>	
Net Position			<u>\$ 9,447,705</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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 2,700	\$ 2,700	\$ 2,063	\$ (637)
Charges for services	<u>218,000</u>	<u>218,500</u>	<u>197,933</u>	<u>(20,567)</u>
Total Revenues	<u>220,700</u>	<u>221,200</u>	<u>199,996</u>	<u>(21,204)</u>
EXPENDITURES				
Personnel Services	123,000	123,000 (1)	122,661	339
Materials and services	109,700	109,700 (1)	79,415	30,285
Capital outlay	-	33,500 (1)	33,439	61
Contingency	<u>260,400</u>	<u>260,400 (1)</u>	<u>-</u>	<u>260,400</u>
Total Expenditures	<u>493,100</u>	<u>526,600</u>	<u>235,515</u>	<u>291,085</u>
Excess (Deficiency) of revenues over expenditures	(272,400)	(305,400)	(35,519)	269,881
EQUITY TRANSFER				
Net change in fund balance	<u>(272,400)</u>	<u>(305,400)</u>	<u>248,624</u>	<u>248,624</u>
Fund balance - beginning	<u>272,400</u>	<u>305,400</u>	<u>56,077</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>269,182</u>	<u>\$ 269,182</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			56,447	
Compensated absences			<u>(11,414)</u>	
Net Position			<u>\$ 314,215</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON

**FACILITIES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local				
Interest	\$ 83,000	\$ 83,000	\$ 666	\$ (82,334)
Internal service charges	1,327,000	1,327,000	1,283,494	(43,506)
Charges for services	-	23,000	32,740	9,740
Lease payments	367,000	222,400	13,767	(208,633)
Intergovernmental				
Federal	-	6,000	13,174	7,174
Total Revenues	<u>1,777,000</u>	<u>1,661,400</u>	<u>1,343,841</u>	<u>(317,559)</u>
EXPENDITURES				
Personnel	410,500	410,500 (1)	387,518	22,982
Materials and services	967,400	1,033,400 (1)	917,284	116,116
Capital outlay	384,000	384,000 (1)	205,718	178,282
Debt service	571,300	- (1)	-	-
Contingency	1,215,300	- (1)	-	-
Total Expenditures	<u>3,548,500</u>	<u>1,827,900</u>	<u>1,510,521</u>	<u>317,379</u>
Excess (Deficiency) of revenues over expenditures	(1,771,500)	(166,500)	(166,679)	(179)
Other financing sources (uses)				
Transfers In	10,376,100	10,466,100	10,746,277	280,177
Transfers Out	-	(10,299,600) (1)	(10,299,600)	-
Total other financing sources (uses)	10,376,100	166,500	446,677	280,177
Net change in fund balance	8,604,600	-	279,998	279,998
Fund balance - beginning	-	-	-	-
Fund balance - ending	<u>\$ 8,604,600</u>	<u>\$ -</u>	279,998	<u>\$ 279,998</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Non-current assets			28,771	
Accrued Comp Absences			(20,944)	
Net Position			<u>\$ 287,825</u>	

(1) Appropriation Level

CROOK COUNTY, OREGON
Schedule of Receipts and Disbursements
COUNTY CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Custodial Funds
Additions	
Unsegregated tax account	\$ 35,254,365
Advance payments on taxes	(4,588)
Assessment and taxation	162,253
OR Land Information System	7,621
County land sales	914
State Housing Fee	436,886
Other taxing districts	25,094,674
Total additions	60,952,125
 Deductions	
Unsegregated tax account	\$ 35,321,361
Advance payments on taxes	-
Assessment and taxation	207,621
OR Land Information System	9,301
County land sales	154,143
State Housing Fee	531,895
Other taxing districts	24,796,924
Total deductions	61,021,245
Change in Net Position	\$ (69,120)
Net Position - Beginning Balance July 1, 2020	\$ 2,116,869
Net Position - Ending Balance June 30, 2021	\$ 2,047,749

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
ALL TAXING DISTRICTS WITHIN THE COUNTY
FOR THE YEAR ENDED JUNE 30, 2021**

Tax Year	Beginning Balance and 2020-21 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2020-21	\$ 35,164,399	\$ (101,398)	\$ (882,690)	\$ 33,485,563	\$ 694,747
2019-20	1,117,307	(33,938)	939	781,915	302,394
2018-19	336,908	(1,995)	-	157,250	177,663
2017-18	217,294	(1,343)	-	161,940	54,010
2016-17	47,277	(1,225)	-	34,178	11,873
2015-16	26,507	(1,210)	-	13,922	11,375
2014-15	9,757	(1,136)	-	1,486	7,135
Prior	<u>155,594</u>	<u>89</u>	<u>-</u>	<u>83,639</u>	<u>72,044</u>
Total	<u>\$ 37,075,042</u>	<u>\$ (142,157)</u>	<u>\$ (881,751)</u>	<u>\$ 34,719,894</u>	<u>\$ 1,331,241</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
CROOK COUNTY GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

Tax Year	Beginning Balance and 2020-21 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2020-21	\$ 9,768,832	\$ (26,502)	\$ (237,331)	\$ 9,311,780	\$ 193,219
2019-20	310,983	(7,211)	18,505	238,111	84,166
2018-19	93,362	22,532	13,201	79,862	49,233
2017-18	58,619	5,986	16,527	66,377	14,754
2016-17	12,696	7,009	6,368	22,733	3,340
2015-16	7,512	(3,267)	605	1,626	3,223
2014-15	2,809	(526)	152	381	2,054
Prior	<u>46,459</u>	<u>(29,471)</u>	<u>216</u>	<u>460</u>	<u>16,745</u>
Total	<u>\$ 10,301,272</u>	<u>\$ (31,450)</u>	<u>\$ (181,758)</u>	9,721,330	<u>\$ 366,734</u>
				To Historical Museum Fund	(137,154)
				Proceeds from sale of Tax Foreclosed Properties	<u>84,475</u>
				Total Cash Collections	9,668,651
				Accrued at 6/30/2020	(51,022)
				Accrued at 6/30/2021	<u>9,630</u>
				Modified accrual basis revenue	<u>\$ 9,627,259</u>

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LIBRARY GENERAL OBLIGATION BONDS
FOR THE YEAR ENDED JUNE 30, 2021**

Tax Year	Beginning Balance	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2017-18	\$ 1,195	\$ 625	\$ 33	\$ 1,516	\$ 337
2016-17	271	320	99	601	88
2015-16	217	(79)	2	47	93
2014-15	88	(14)	2	12	64
Prior	<u>571</u>	<u>(68)</u>	<u>8</u>	<u>16</u>	<u>494</u>
			0		
Total	<u>\$ 2,342</u>	<u>\$ 784</u>	<u>\$ 144</u>	2,192	<u>\$ 1,077</u>
		Accrued at 6/30/2020		(354)	
		Accrued at 6/30/2021		<u>263</u>	
		Modified accrual basis revenue		<u>\$ 2,101</u>	

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
JAIL BOND DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2021

Tax Year	Beginning Balance and 2020-21 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2020-21	\$ 572,170	\$ (1,552)	\$ (14,065)	\$ 545,235	\$ 11,317
2019-20	18,075	(419)	744	13,508	4,892
2018-19	5,773	1,393	577	4,699	3,044
2017-18	<u>6,573</u>	<u>(2,259)</u>	<u>742</u>	<u>4,071</u>	<u>985</u>
Total	<u>\$ 602,591</u>	<u>\$ (2,837)</u>	<u>\$ (12,003)</u>	567,513	<u>\$ 20,239</u>
		Accrued at 6/30/2020		(2,962)	
		Accrued at 6/30/2021		<u>2,501</u>	
		Modified accrual basis revenue		<u>\$ 567,051</u>	

**CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY EXTENSION FUND
FOR THE YEAR ENDED JUNE 30, 2021**

Tax Year	Beginning Balance and 2020-21 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2020-21	\$ 302,894	\$ (822)	\$ (7,446)	\$ 288,636	\$ 5,991
2019-20	9,674	(224)	398	7,230	2,618
2018-19	2,908	702	290	2,367	1,534
2017-18	1,828	187	346	1,901	460
2016-17	396	218	172	682	104
2015-16	234	(102)	15	47	100
2014-15	87	(16)	4	11	64
Prior	<u>423</u>	<u>178</u>	<u>4</u>	<u>12</u>	<u>594</u>
Total	<u>\$ 318,445</u>	<u>\$ 121</u>	<u>\$ (6,216)</u>	300,885	<u>\$ 11,465</u>
				Accrued at 6/30/2020	(1,850)
				Accrued at 6/30/2021	<u>1,287</u>
				Modified accrual basis revenue	<u>\$ 300,321</u>

CROOK COUNTY, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
COUNTY HISTORICAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

Tax Year	Beginning Balance and 2020-21 Levy	Net Adjustments	Interest (Discount)	Collections	Taxes Receivable June 30, 2021
2020-21	\$ 150,568	\$ (408)	\$ (3,658)	\$ 143,524	\$ 2,978
2019-20	4,807	(111)	286	3,681	1,301
2018-19	1,445	349	204	1,236	762
2017-18	907	93	256	1,028	228
2016-17	197	108	99	352	52
2015-16	116	(51)	9	25	50
2014-15	43	(8)	2	6	32
Prior	515	(234)	3	7	278
Total	<u>\$ 158,599</u>	<u>\$ (262)</u>	<u>\$ (2,798)</u>	149,859	<u>\$ 5,681</u>
				From General Fund	<u>137,154</u>
				Total cash collections	287,012
				Accrued at 6/30/2020	(1,758)
				Accrued at 6/30/2021	<u>1,284</u>
				Modified accrual basis revenue	<u>\$ 286,538</u>

**CROOK COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

	Federal CFDA Number	Pass Through Organization	Pass Through Entity Identification Number (s)	Period Covered	Expenditures	Passed Through to Subrecipients
<u>DEPARTMENT OF AGRICULTURE</u>						
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Oregon Health Authority	159807	10/1/20-6/30/21	\$178,198	
Total Department of Agriculture					\$178,198	
<u>DEPARTMENT OF US FEDERAL MINERAL LEASES</u>						
Federal Mineral Leases	15.214	Oregon Dept of Administratvie Services			\$213	
Total Department of US Federal Mineral Leases					\$213	
<u>DEPARTMENT OF THE INTERIOR</u>						
Distribution of Receipts to State and Local Governments	15.227	Oregon Department of Administrative Services		7/1/20-6/30/21	\$3,716	
Total Department of the Interior					\$3,716	
<u>DEPARTMENT OF JUSTICE</u>						
Crime Victim Assistance	16.575	Oregon Department of Justice		10/1/19-9/30/20	\$121,465	
Edward Byrne Memorial Justice Assstance	16.738	Oregon Department of Justice	SC-19-011	7/1/20-6/30/21	\$150,279	
Total Department of Justice					\$271,744	
<u>DEPARTMENT OF TRANSPORTATION</u>						
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-015-2019	8/9/19-8/8/23	\$8,422	
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-016-2020	8/5/20-8/4/24	1,536,687	
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-018-2020	9/9/20-9/8/24	598,131	
Air Improvement Program	20.106	Federal Aviation Administration	3-41-0051-019-2021	4/12/21-3/11/25	13,000	
Total Department of Transportation					\$2,156,241	
<u>DEPARTMENT OF THE TREASURY</u>						
Coronavirus Relief Fund	(1) 21.019	Oregon Health Authority	159807	7/1/20-6/30/21	\$309,295	
Coronavirus Relief Fund	(1) 21.019	Oregon Department of Administrative Services	1007	3/1/20-12/30/21	1,659,790	
Total Department of Transportation					1,969,085	
<u>GENERAL SERVICES ADMINISTRATION</u>						
Disposal of Federal Surplus Real Property	39.002	Oregon Department of Administrative Services			\$522	
Total General Services Administration					\$522	
<u>ENVIRONMENTAL PROTECTION AGENCY</u>						
State Public Water System Supervision	66.432	Oregon Health Authority	159807	7/1/20-6/30/21	\$12,008	
Drinking Water State Revolving Fund Cluster Capitalization Grants for Drinking Water	66.468	Oregon Health Authority	159807	7/1/20-6/30/21	\$10,872	
Total Environmental Protection Agency					\$22,880	
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>						
Public Health Emergency Preparedness	93.069	Oregon Health Authority	159807	7/1/20-6/30/21	\$73,833	
CARES - Flu	93.268	Oregon Health Authority	159807	7/1/20-6/30/21	\$17,807	
PH Practice Immunization Services	93.268	Oregon Health Authority	159807	7/1/20-6/30/21	\$10,404	
Contract Tracing	(1) 93.323	Oregon Health Authority	159807	7/1/20-6/30/21	\$170,047	
COVID Direct Client Services	(1) 93.323	Oregon Health Authority	159807	7/1/20-6/30/21	\$4,980	
Chronic Disease Prevention	93.421	Oregon Health Authority	159807	7/1/20-6/30/21	\$12,500	
Child Support Enforcement	93.563	Oregon Department of Justice	15425	9/2/20-6/30/21	\$85,897	
OHP Assister	93.767	Oregon Health Authority	160671	7/1/20-6/30/21	3,167	
Medical Assistance Program	93.778	Oregon Health Authority	159807	7/1/20-6/30/21	\$2,980	
Medicaid Admin/MAP	93.778	Oregon Health Authority	160671	7/1/20-6/30/21	\$157,026	
Overdose Prevention	93.788	Oregon Health Authority	159807	7/1/20-6/30/21	\$44,150	
CPHP-HPP Planning	93.889	Oregon Health Authority	165761	7/1/20-6/30/21	\$45,415	
Syringe Program	93.940	Oregon Health Authority	NU62PS924543	7/1/20-6/30/21	\$595	
Community Mental Health Block Grants	93.958	Oregon Department of Administrative Services	159807	7/1/20-6/30/21	\$31,998	
Substance Abuse	93.959	Oregon Health Authority	159807	7/1/20-6/30/21	\$61,250	
Maternal and Child Health Services Title V	93.994	Oregon Health Authority	159807	7/1/20-6/30/21	\$20,309	
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	159807	7/1/20-6/30/21	\$10,755	
Total Department of Health and Human Services					\$753,113	
<u>DEPARTMENT OF HOMELAND SECURITY</u>						
Emergency Management Performance Grants	97.042	Oregon Military Department	19-507	7/1/20-6/30/21	\$53,554	
Total Department of Homeland Security					\$53,554	
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$5,409,266	

(1) Coronavirus grants

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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January 13, 2022

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, 2021, and have issued our report thereon dated January 13, 2022. 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 29.

OAR 162-10-0230 Internal Control

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

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

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

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

CROOK COUNTY, OREGON

GRANT COMPLIANCE REVIEW



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January 13, 2022

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, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 13, 2022.

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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January 13, 2022

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, 2021. 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, 2021.

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, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

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

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

Noncompliance material to financial statements noted? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

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

Type of auditor’s report issued on compliance for major programs: Unmodified

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

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
21.019	Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee? yes no

CROOK COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because this schedule presents only a selected portion of the operations, it is not intended to and does not present the net positions, changes in net positions, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance.