

# **CROOK COUNTY, OREGON**

## **FINANCIAL REPORT**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**



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

CROOK COUNTY, OREGON

ANNUAL FINANCIAL REPORT

As of and for the Year Ended June 30, 2022

**CROOK COUNTY, OREGON**

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**CROOK COUNTY, OREGON**

**County Court Members**

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

**Elected Officials**

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

Board Members receive mail at the County address listed below:

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

CROOK COUNTY, OREGON

FINANCIAL SECTION



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

February 27, 2023

## **INDEPENDENT AUDITOR'S REPORT**

County Commissioners  
Crook County  
Prineville, Oregon

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Crook County to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Change in Accounting Principle**

The County adopted new accounting guidance, GASB Statement No. 87- Leases during the fiscal year under audit. Our opinions are not modified with respect to this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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



## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Crook County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Crook County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

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

## **Supplementary Information**

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

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

### **Other Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2023 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated February 27, 2023, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

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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, 2022.

### Financial Highlights

- Total assets and deferred outflows of the County exceeded its liabilities and deferred inflows by \$83,708,793 as of June 30, 2022. Of this amount, \$30,104,719 (unrestricted net position) may be used to meet the County's on-going obligations to citizens and creditors, compared to unrestricted net position of \$25,191,323 as of June 30, 2021.
- The County's governmental funds reported a combined fund balance of \$92,947,873 an increase of \$45,318,904 from June 30, 2021. Approximately thirty-four percent, \$31,459,356, is available for spending at the County's discretion (assigned and unassigned fund balance), sixty-five percent, \$60,031,464 is restricted and two percent, \$1,457,053 is inventory and considered unspendable.
- County General Fund
  - The General Fund's fund balance was \$4,559,381 as of June 30, 2022, an increase of \$401,687.
  - Fund balance is fifty-one percent of the General Fund's expenditures at year end which is 6.1 months of General Fund expenditures. The County needs an adequate amount of carryover to cover its expenditures until November when it begins receiving property taxes. Property taxes make up about twenty percent of the Fund's revenue.
- Noncurrent liabilities were \$68,371,074 as of June 30, 2022, compared to noncurrent liabilities of \$28,592,731 as of June 30, 2021. The increase was primarily due to the issuance of the General Obligation Bond for the construction of the Justice Center and renovation of the Courthouse.

### Overview of the Financial Statements

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

#### Government-wide financial statements.

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

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

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

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The *Statement of Activities* presents information showing how Crook County's net position changed during the fiscal year ended June 30, 2022. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash, or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued compensated leave, which will result in cash flows in future fiscal periods.

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

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

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

### Fund financial statements.

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

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

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

Crook County reported activity in twenty-eight individual governmental funds for the fiscal year ended June 30, 2022. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and the County's major funds (Road, Sheriff's Office, Health, and Reserve). Data from all other governmental funds are combined into a single, aggregated presentation. Individual data for each of these

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

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

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

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

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

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

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

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

The Fiduciary Fund Statement can be found on pages 14.

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

Other information. In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, the budgetary comparisons for the General Fund and major special revenue funds. Required supplementary information begins on page 55.

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 \$83,708,793 at June 30, 2022.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

Thirty-nine percent of Crook County's net position represents its investment in capital assets (land, infrastructure, buildings and equipment) less the related outstanding debt issued to acquire those capital assets. Crook County uses these capital assets to provide services to citizens and this portion of net position is not available for future spending. Although Crook County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources, as the capital assets will not be liquidated to service the debt. Crook County's net position restricted for use in its road maintenance, debt service and grant programs requirements total \$20,669,100, twenty-five percent of the net position. The remaining thirty-six percent, \$30,104,719, 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, 2022, 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,	
	2022	2021	2022	2021	2022	2021
Assets other than capital assets	\$ 107,315,622	\$ 51,799,488	\$ 12,986,734	\$ 6,099,326	\$ 120,302,356	\$ 57,898,814
Capital assets	36,029,961	34,446,832	18,642,059	18,397,319	54,672,020	52,844,152
Total assets	143,345,583	86,246,321	31,628,793	24,496,646	174,974,376	110,742,966
Deferred outflows of resources	2,813,549	1,974,887	-	-	2,813,549	1,974,887
Current liabilities	8,567,423	4,686,625	847,845	486,676	9,415,268	5,173,300
Noncurrent liabilities	59,844,753	18,922,217	8,526,321	9,670,513	68,371,074	28,592,731
Total liabilities	68,412,176	23,608,842	9,374,166	10,157,189	77,786,342	33,766,031
Deferred inflows of resources	9,185,838	623,397	7,106,952	-	16,292,790	623,397
Net position						
Net investment in capital assets	20,043,795	19,980,918	12,891,179	12,504,934	32,934,974	32,485,852
Restricted	20,669,100	20,651,251	-	-	20,669,100	20,651,251
Unrestricted	27,848,223	23,356,800	2,256,496	1,834,523	30,104,719	25,191,323
Net position	\$ 68,561,118	\$ 63,988,969	\$ 15,147,675	\$ 14,339,457	\$ 83,708,793	\$ 78,328,425

Crook County's net position increased by \$5,380,369 during the fiscal year ended June 30, 2022.

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

### CHANGES DUE TO GOVERNMENTAL ACTIVITIES

The net position of governmental activities increased by \$4,572,151. This is mainly due to the sale of County-owned property and a reduction in General government expenses which partially offset an increase in Public Safety expenses.

### CHANGES DUE TO BUSINESS-TYPE ACTIVITIES

The net position of business-type activities increased by \$808,218. This is mainly due to increased activity at the Landfill during the year resulting in increased charges for services revenue.

### CROOK COUNTY'S SUMMARIZED STATEMENT OF ACTIVITIES

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Program revenues:</b>						
Charges for services	\$ 10,520,704	\$ 14,132,659	\$ 3,353,341	\$ 3,148,766	\$ 13,874,045	\$ 17,281,425
Operating grants and contributions	16,230,942	17,455,325	8,841	129,674	16,239,783	17,584,999
Capital grants and contributions	335,778	2,281,838	-	-	335,778	2,281,838
<b>General revenues:</b>						
Property taxes	11,197,111	10,644,594	-	-	11,197,111	10,644,594
Other taxes	2,854,112	2,699,967	-	-	2,854,112	2,699,967
Investment revenue	(144,567)					
Miscellaneous	1,712,128	359,628	317,795	39,028	173,228	398,656
<b>Total revenues</b>	<b>42,706,208</b>	<b>47,574,012</b>	<b>3,679,977</b>	<b>3,317,468</b>	<b>44,674,057</b>	<b>50,891,480</b>
<b>Expenses:</b>						
General government	10,650,360	11,872,307	-	-	10,650,360	11,872,307
Highways and streets	4,450,242	4,173,725	-	-	4,450,242	4,173,725
Public safety	12,986,645	11,439,955	-	-	12,986,645	11,439,955
Health and welfare	6,330,749	6,483,175	-	-	6,330,749	6,483,175
Culture and education	3,458,588	3,534,493	-	-	3,458,588	3,534,493
Interest on long-term debt	209,474	552,040	243,367	247,923	452,841	799,963
Landfill	-	-	2,165,811	1,855,113	2,165,811	1,855,113
Airport	-	-	285,404	383,199	285,404	383,199
Weed control	-	-	225,177	214,901	225,177	214,901
<b>Total expenses</b>	<b>38,086,058</b>	<b>38,055,695</b>	<b>2,919,759</b>	<b>2,701,137</b>	<b>41,005,817</b>	<b>40,756,831</b>
<b>Change in net position</b>						
before transfers	4,620,150	9,518,317	760,218	616,331	3,668,240	10,134,649
Transfers	(48,000)	(198,202)	48,000	198,202	-	-
Capital contributions	-	(2,391,865)	-	2,391,865	-	-
Change in net position	4,572,150	6,928,250	808,218	3,206,398	3,668,240	10,134,648
Sale of property	-	190,376			-	190,376
<b>Net position, beginning</b>	<b>63,988,969</b>	<b>56,870,342</b>	<b>14,339,457</b>	<b>11,133,059</b>	<b>78,328,425</b>	<b>68,003,401</b>
<b>Net position, ending</b>	<b>\$ 68,561,120</b>	<b>\$ 63,988,969</b>	<b>\$ 15,147,675</b>	<b>\$ 14,339,457</b>	<b>\$ 83,708,793</b>	<b>\$ 78,328,425</b>

# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2022

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### 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, 2022, \$92,947,873 is the reported combined ending fund balance for Crook County's governmental funds, a net increase of \$45,318,905 from June 30, 2021. Changes in the fund balances of the major governmental funds are described below:

General Fund: As of June 30, 2022, the fund balance of Crook County's General Fund was \$4,559,381. The fund balance increased by \$401,687 during the fiscal year ended June 30, 2022.

Road Fund: The fund balance of the Road Fund decreased by \$463,170 to \$17,519,959. Decrease was due to the timing of State and Federal Grant funds received.

Community Development Fund: The fund balance of the Community Development Fund was \$11,107,133, an increase of \$4,627,075 during the fiscal year ended June 30, 2022. Data Center projects during the fiscal year were the primary reason for the increase.

Sheriff's Office Fund: The fund balance of the Sheriff's Office Fund was \$3,229,321, a decrease of \$39,866 during the fiscal year ended June 30, 2022. Decrease is due to revenue recognition requirements of American Rescue Plan Act (ARPA) revenue which replaced a portion of the Transfers In from the General Fund.

Health Fund: The fund balance of the Health Fund was \$2,799,165, an increase of \$126,378 during the fiscal year ended June 30, 2022. Grant spending was reduced due to reduction in available staff to administer grant programs resulting in fund balance increase.

Justice Center Project Fund: The fund balance of the Justice Center Project Fund increased by \$38,556,072 to \$38,995,210 during the fiscal year ended June 30, 2022. The increase was due proceeds from the sale of the General Obligation Bond to construct the Justice Center and renovate the Courthouse.

Reserve Fund: The fund balance of the Reserve Fund increased by \$1,552,967 to \$10,830,241. The increase was due to sale of County owned property.

*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, 2022, the net position of the Landfill Fund was \$5,139,402, with operating income of \$543,616.



# CROOK COUNTY, OREGON

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2022

Airport Fund: At June 30, 2022, the net position of the Airport Fund \$9,687,094. 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 decreased by \$5,411 and there were several appropriation transfers during FY 2022. Assumptions used for estimating revenues are generally conservative and General Fund actual revenues were \$2,195,419 less than estimated largely due to the timing revenue recognition for Federal Grants namely the American Rescue Plan Act (ARPA). The variance between appropriations and expenditures was \$730,770, consisting of positive variances spread among many departments.

### Capital Asset and Debt Administration

Capital Assets. Crook County's investment in capital assets for its governmental and business-type activities as of June 30, 2022, was \$54,672,020, net of accumulated depreciation. The book value of the depreciable assets is sixty-two percent of historical cost. This investment in capital assets includes land, construction in progress, buildings, equipment and infrastructure such as roads and bridges. Additional information on Crook County's capital assets is included in Note 6 on pages 26-27 of this report.

Long-term debt. As of June 30, 2022, Crook County's outstanding bonded debt was \$52,573,310. Other long-term liabilities include compensated absences and the landfill closure and post-closure liability. Additional information on Crook County's long-term debt is included in Note 7 on pages 28-29 of this report.

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 43,368,310	\$ 9,760,000	\$ -	\$ -	\$ 43,368,310	\$ 9,760,000
Full Faith & Credit	3,410,000	3,455,000	5,795,000	5,940,000	9,205,000	9,395,000
Total	\$ 46,778,310	\$ 13,215,000	\$ 5,795,000	\$ 5,940,000	\$ 52,573,310	\$ 19,155,000

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

- The cost of fringe benefits, primarily health insurance, will continue to have an impact on the County's budget.
- The County's FY 2023 adopted budget is \$150,290,100, an increase of approximately 61% from the Fiscal Year 2022 budget. The increase is due to the appropriation of expected state revenue and construction costs related to the Justice Center project and the Courthouse renovation.
- The County's Assessed Valuation of Taxable Property increased from Fiscal Year 2022 to Fiscal Year 2023 by over 7%, to \$2,865,834,905.

# **CROOK COUNTY, OREGON**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2022

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### **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, 2022**

	<u>GOVERNMENTAL ACTIVITIES</u>	<u>BUSINESS-TYPE ACTIVITIES</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 98,089,483	\$ 6,584,795	\$ 104,674,278
Accounts receivable	757,962	234,872	992,834
Property taxes receivable	370,361	-	370,361
Inventories	1,457,053	-	1,457,053
Lease receivable	6,640,763	6,167,067	12,807,830
Total current assets	<u>107,315,622</u>	<u>12,986,734</u>	<u>120,302,356</u>
Noncurrent assets:			
Capital assets			
Leased assets (net)	511,976	1,590	513,566
Nondepreciable	6,664,895	3,194,045	9,858,940
Depreciable, net	28,853,090	15,446,424	44,299,514
Total noncurrent assets	<u>36,029,961</u>	<u>18,642,059</u>	<u>54,672,020</u>
<b>TOTAL ASSETS</b>	<u>143,345,583</u>	<u>31,628,793</u>	<u>174,974,376</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related deferrals	<u>2,813,549</u>	-	<u>2,813,549</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and other current liabilities	3,434,982	592,662	4,027,644
Deferred revenue	3,500,631	-	3,500,631
Accrued interest payable	25,058	59,468	84,526
Current portion of lease liability	121,006	1,146	122,152
Current portion of bonds payable (net of premium)	552,128	148,095	700,223
Accrued compensated absences	933,618	46,474	980,092
Total current liabilities	<u>8,567,423</u>	<u>847,845</u>	<u>9,415,268</u>
Noncurrent liabilities:			
Landfill postclosure costs	-	2,924,613	2,924,613
Noncurrent portion of lease liability	393,380	513	393,893
Noncurrent portion of bonds payable (net of premium)	55,926,949	5,601,195	61,528,144
Other post employment liability	582,749	-	582,749
Net pension liability	2,941,675	-	2,941,675
Total noncurrent liabilities	<u>59,844,753</u>	<u>8,526,321</u>	<u>68,371,074</u>
<b>TOTAL LIABILITIES</b>	<u>68,412,176</u>	<u>9,374,166</u>	<u>77,786,342</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related deferrals	2,638,407	-	2,638,407
Leases	6,547,431	7,106,952	13,654,383
<b>TOTAL LIABILITIES</b>	<u>9,185,838</u>	<u>7,106,952</u>	<u>16,292,790</u>
<b>NET POSITION</b>			
Net investment in capital assets	20,043,795	12,891,110	32,934,905
Restricted for:			
Highways and streets	16,062,906	-	16,062,906
Debt service	34,739	-	34,739
Grant programs	4,571,455	-	4,571,455
Unrestricted	27,848,223	2,256,565	30,104,788
<b>NET POSITION</b>	<u>\$ 68,561,118</u>	<u>\$ 15,147,675</u>	<u>\$ 83,708,793</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Primary Government</b>							
Governmental activities							
General government	\$ 10,650,361	\$ 8,925,439	\$ 3,651,685	\$ 335,778	\$ 2,262,541	\$ -	\$ 2,262,541
Highways and streets	4,450,242	243,882	3,962,726	-	(243,634)	-	(243,634)
Public safety	12,986,645	621,974	2,427,220	-	(9,937,451)	-	(9,937,451)
Health and welfare	6,330,749	511,910	5,874,808	-	55,969	-	55,969
Culture and education	3,458,588	217,499	314,503	-	(2,926,586)	-	(2,926,586)
Interest on long-term debt	209,474	-	-	-	(209,474)	-	(209,474)
Total governmental activities	38,086,059	10,520,704	16,230,942	335,778	(10,998,635)	-	(10,998,635)
<b>Business-type activities</b>							
Landfill	2,165,811	2,709,427	-	-	-	543,616	543,616
Airport	285,404	421,536	-	-	-	136,132	136,132
Weed control	225,177	222,378	8,841	-	-	6,042	6,042
Interest expense	243,367	-	-	-	-	(243,367)	(243,367)
Total business-type activities	2,919,759	3,353,341	8,841	-	-	442,423	442,423
Total primary government	41,005,818	13,874,045	16,239,783	335,778	(10,998,635)	442,423	(10,556,212)
General revenues							
Property taxes for general purposes					11,197,111	-	11,197,111
Property taxes levied for debt service						-	-
Other taxes					2,854,112	-	2,854,112
Investment revenue					(144,567)	317,795	173,228
Miscellaneous					1,712,128	-	1,712,128
Transfers					(48,000)	48,000	-
Total general revenues and transfers					15,570,784	365,795	15,936,579
Changes in net position					4,572,149	808,218	5,380,367
Net position - beginning of year					63,988,969	14,339,457	78,328,426
Net position - ending					\$ 68,561,118	\$ 15,147,675	\$ 83,708,793

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AT JUNE 30, 2022**

	<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>Justice Center Project</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>ASSETS</b>									
Cash and investments	\$ 7,361,114	\$ 16,797,908	\$ 11,220,445	3,593,621	\$ 2,835,466	\$ 10,998,897	\$ 39,833,385	\$ 4,551,062	\$ 97,191,898
Accounts receivable (net of allowance for uncollectibles)	408,764	2,958	20,189	48,610	67,141	-	-	206,767	754,429
Property taxes receivable	345,762	-	-	-	-	-	-	24,599	370,361
Lease receivable	-	-	-	-	-	6,295,269	-	-	6,295,269
Due from other funds	21,294	-	-	-	-	-	-	-	21,294
Inventories	-	1,457,053	-	-	-	-	-	-	1,457,053
<b>Total Assets</b>	<b>\$ 8,136,934</b>	<b>\$ 18,257,919</b>	<b>\$ 11,240,634</b>	<b>\$ 3,642,231</b>	<b>\$ 2,902,607</b>	<b>\$ 17,294,166</b>	<b>\$ 39,833,385</b>	<b>\$ 4,782,428</b>	<b>\$ 106,090,304</b>
<b>LIABILITIES</b>									
Accounts payable and other current liabilities	\$ 643,080	\$ 737,960	133,501	\$ 295,953	\$ 103,442	\$ -	\$ 838,175	\$ 641,306	\$ 3,393,417
Due to other funds	-	-	-	-	-	-	-	21,294	21,294
Deferred Revenue	2,592,245	-	-	116,957	-	250,000	-	178,738	3,137,940
<b>Total Liabilities</b>	<b>3,235,325</b>	<b>737,960</b>	<b>133,501</b>	<b>412,910</b>	<b>103,442</b>	<b>250,000</b>	<b>838,175</b>	<b>841,338</b>	<b>6,552,651</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable property tax revenue	342,228	-	-	-	-	-	-	33,627	375,855
Leases	-	-	-	-	-	6,213,925	-	-	6,213,925
<b>Total Deferred Inflows of Resources</b>	<b>342,228</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,213,925</b>	<b>-</b>	<b>33,627</b>	<b>6,589,780</b>
<b>FUND BALANCES</b>									
Non-spendable									
Inventory	-	1,457,053	-	-	-	-	-	-	1,457,053
Restricted for state and federal programs	-	16,062,906	-	-	2,799,165	-	-	1,772,290	20,634,361
Restricted for capital projects	-	-	-	-	-	-	38,995,210	367,154	39,362,364
Restricted for debt service	-	-	-	-	-	-	-	34,739	34,739
Assigned	-	-	11,107,133	3,229,321	-	10,830,241	-	1,768,721	26,935,416
Unassigned	4,559,381	-	-	-	-	-	-	(35,441)	4,523,940
<b>TOTAL FUND BALANCES</b>	<b>4,559,381</b>	<b>17,519,959</b>	<b>11,107,133</b>	<b>3,229,321</b>	<b>2,799,165</b>	<b>10,830,241</b>	<b>38,995,210</b>	<b>3,907,463</b>	<b>92,947,873</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 8,136,934</b>	<b>\$ 18,257,919</b>	<b>\$ 11,240,634</b>	<b>\$ 3,642,231</b>	<b>\$ 2,902,607</b>	<b>\$ 17,294,166</b>	<b>\$ 39,833,385</b>	<b>\$ 4,782,428</b>	<b>\$ 106,090,304</b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**AT JUNE 30, 2022**

Total fund balances - governmental fund type		\$ 92,947,873
Capital assets (including lease assets) used in governmental activities are not financial resources and, therefore, are not reported in the funds. Capital assets net of depreciation are:		35,576,419
Certain other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds:		
Property taxes earned but unavailable		375,855
Certain other liabilities are not accrued until due in the governmental funds:		
Accrued interest on long-term debt	\$ (25,058)	
Lease liability	(59,523)	
Accrued compensated absences	<u>(927,486)</u>	
		(1,012,067)
Long-term liabilities are not due and payable in the current period and, therefore, not reported in the funds.		
Bonds payable unamortized premium		(56,479,077)
Other post employment liability		(582,749)
Net Pension Liability - the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(2,941,675)
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.		175,142
Net position of internal service fund, less net capital assets		<u>501,397</u>
<b>Net position of governmental activities</b>		<b><u><u>\$ 68,561,118</u></u></b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Road Fund	Community Development	Sheriff's Office	Health Fund	Reserve Fund	Justice Center Project	Other Governmental Funds	Total
<b>REVENUES</b>									
Taxes									
Property taxes	\$ 2,230,543	\$ -	\$ -	\$ 6,496,284	\$ -	\$ -	\$ -	\$ 2,484,661	\$ 11,211,488
Other taxes	2,357,057	-	-	-	-	-	-	497,055	2,854,112
Interest	(487,441)	66,019	38,041	16,918	10,764	121,158	58,713	18,630	(157,198)
Licenses, permits and fees	569,791	30,879	7,982,240	163,965	81,776	-	-	155,691	8,984,342
Charges for services	3,410,029	213,003	10,376	458,009	430,134	-	-	218,107	4,739,658
Miscellaneous	-	-	-	-	111,298	-	5,000	-	116,298
Donations/contributions	-	-	-	20,000	130	-	-	123,949	144,079
Intergovernmental									
Local	242,444	-	-	2,168	179,691	23,447	-	89,500	537,250
State	600,264	3,061,358	-	1,826,548	386,636	-	-	4,788,364	10,663,170
Federal	2,159,044	901,368	-	578,504	837,899	-	-	745,406	5,222,221
<b>Total Revenues</b>	<b>11,081,731</b>	<b>4,272,627</b>	<b>8,030,657</b>	<b>9,562,396</b>	<b>2,038,328</b>	<b>144,605</b>	<b>63,713</b>	<b>9,121,363</b>	<b>44,315,420</b>
<b>EXPENDITURES</b>									
Current									
General government	7,872,036	-	3,279,960	-	-	-	-	593,255	11,745,251
Highways and streets	-	4,495,695	-	-	-	-	-	-	4,495,695
Public safety	949,754	-	-	9,674,884	-	-	2,514,938	77,250	13,216,826
Health and welfare	-	-	-	-	2,704,696	-	-	3,980,998	6,685,694
Culture and education	-	-	-	-	-	-	-	3,596,612	3,596,612
Debt service									
Principal	-	-	-	-	-	-	-	135,000	135,000
Interest	-	-	-	-	-	-	-	605,450	605,450
Capital outlay	109,129	257,410	139,059	148,580	-	-	1,537,994	226,093	2,418,265
<b>Total Expenditures</b>	<b>8,930,919</b>	<b>4,753,105</b>	<b>3,419,019</b>	<b>9,823,464</b>	<b>2,704,696</b>	<b>-</b>	<b>4,052,932</b>	<b>9,214,658</b>	<b>42,898,793</b>
Excess (Deficiency) of revenues over expenditures	2,150,812	(480,478)	4,611,638	(261,068)	(666,368)	144,605	(3,989,219)	(93,295)	1,416,627
<b>Other financing sources (uses)</b>									
Lease proceeds	-	-	-	-	3,781	-	-	-	3,781
Transfers in	-	-	15,437	403,952	826,965	-	-	743,413	1,989,767
Transfers out	(1,749,628)	-	-	(182,750)	(38,000)	(210,000)	-	(93,952)	(2,274,330)
Bonds proceeds, net	-	-	-	-	-	-	42,545,291	-	42,545,291
Sale of Property	503	17,308	-	-	-	1,619,957	-	-	1,637,768
<b>Total other financing sources and uses</b>	<b>(1,749,125)</b>	<b>17,308</b>	<b>15,437</b>	<b>221,202</b>	<b>792,746</b>	<b>1,409,957</b>	<b>42,545,291</b>	<b>649,461</b>	<b>43,902,277</b>
<b>Net change in fund balances</b>	<b>401,687</b>	<b>(463,170)</b>	<b>4,627,075</b>	<b>(39,866)</b>	<b>126,378</b>	<b>1,554,562</b>	<b>38,556,072</b>	<b>556,166</b>	<b>45,318,904</b>
Fund Balances - beginning	4,157,694	17,983,129	6,480,058	3,269,187	2,672,787	9,275,679	439,138	3,351,297	47,628,969
<b>Fund Balances - ending</b>	<b>\$ 4,559,381</b>	<b>\$ 17,519,959</b>	<b>\$ 11,107,133</b>	<b>\$ 3,229,321</b>	<b>\$ 2,799,165</b>	<b>\$ 10,830,241</b>	<b>\$ 38,995,210</b>	<b>\$ 3,907,463</b>	<b>\$ 92,947,873</b>

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, 2022**

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

Net change in fund balances - total government funds \$ 45,318,904

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

Capital asset additions	\$ 2,435,976	
Book value of disposed assets	(45,719)	
Depreciation expense	<u>(1,319,104)</u>	1,071,153

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

Change in deferred revenue		(14,377)
Change in leased assets (net)		58,434

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

(42,013,163)

Change in net position of ISF, net of capital assets 242,343

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

Other post employment liability	(70,553)	
Accrued compensated absences	20,818	
Lease liability	(59,523)	
Accrued interest	<u>169</u>	(109,089)

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.

17,944

Change in net position of governmental activities. \$ 4,572,149

The accompanying notes are an integral part of this statement.



**CROOK COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**AT JUNE 30, 2022**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Internal Service Fund</b>
	<b>Landfill</b>	<b>Weed Control</b>	<b>Airport</b>	<b>TOTAL</b>	<b>Facilities</b>
<b>ASSETS</b>					
Current assets:					
Cash and investments	\$ 5,005,939	\$ 276,607	\$ 1,302,249	\$ 6,584,795	\$ 897,585
Accounts receivable	234,872	-	-	234,872	3,533
Lease receivable	149,118	-	6,017,949	6,167,067	345,494
Total current assets	5,389,929	276,607	7,320,198	12,986,734	1,246,612
Noncurrent assets:					
Capital assets:					
Leased assets (net of amortization)	1,590	-	-	1,590	453,542
Nondepreciable	461,970	-	2,732,075	3,194,045	-
Depreciable, Net	2,977,341	67,361	12,401,722	15,446,424	41,085
Total noncurrent assets	3,440,901	67,361	15,133,797	18,642,059	494,627
<b>TOTAL ASSETS</b>	<b>8,830,830</b>	<b>343,968</b>	<b>22,453,995</b>	<b>31,628,793</b>	<b>1,741,239</b>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and other current liabilities	587,665	4,997	-	592,662	41,565
Accrued compensated absences	28,682	17,792	-	46,474	6,132
Interest payable	-	-	59,468	59,468	-
Current portion of lease liabilities	1,146	-	-	1,146	102,717
Current portion discount on bonds	-	-	(1,905)	(1,905)	-
Current portion of bonds payable	-	-	150,000	150,000	-
Total current liabilities	617,493	22,789	207,563	847,845	150,414
Noncurrent liabilities					
Lease liability	513	-	-	513	352,146
Bonds payable	-	-	5,645,000	5,645,000	-
Discounts on bonds payable	-	-	(43,805)	(43,805)	-
Deferred revenue	-	-	-	-	362,691
Landfill postclosure costs	2,924,613	-	-	2,924,613	-
Total noncurrent liabilities	2,925,126	-	5,601,195	8,526,321	714,837
<b>TOTAL LIABILITIES</b>	<b>3,542,619</b>	<b>22,789</b>	<b>5,808,758</b>	<b>9,374,166</b>	<b>865,251</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Leases	148,809	-	6,958,143	7,106,952	333,506
Total deferred inflows of resources	148,809	-	6,958,143	7,106,952	333,506
<b>NET POSITION</b>					
Net investment in capital assets	3,439,242	67,361	9,384,507	12,891,110	535,712
Unrestricted	1,700,160	253,818	302,587	2,256,565	6,770
<b>NET POSITION</b>	<b>\$ 5,139,402</b>	<b>\$ 321,179</b>	<b>\$ 9,687,094</b>	<b>\$ 15,147,675</b>	<b>\$ 542,482</b>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Internal Service Fund</b>
	<b>Landfill</b>	<b>Weed Control</b>	<b>Airport</b>	<b>Totals</b>	<b>Facilities</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 2,709,427	\$ 222,378	\$ 421,536	\$ 3,353,341	\$ 1,499,202
Intergovernmental	-	8,841	-	8,841	137,309
Total operating revenues	<u>2,709,427</u>	<u>231,219</u>	<u>421,536</u>	<u>3,362,182</u>	<u>1,636,511</u>
<b>OPERATING EXPENSES</b>					
Salaries and wages	772,107	141,863	-	913,970	577,660
Materials and services	1,136,510	74,779	5,729	1,217,018	1,048,053
Depreciation	<u>257,194</u>	<u>8,535</u>	<u>279,675</u>	<u>545,404</u>	<u>4,014</u>
Total operating expenses	<u>2,165,811</u>	<u>225,177</u>	<u>285,404</u>	<u>2,676,392</u>	<u>1,629,727</u>
Operating income (loss)	<u>543,616</u>	<u>6,042</u>	<u>136,132</u>	<u>685,790</u>	<u>6,784</u>
<b>NONOPERATING REVENUES/EXPENSES</b>					
Investment earnings	18,249	922	298,624	317,795	12,631
Interest expense	<u>-</u>	<u>-</u>	<u>(243,367)</u>	<u>(243,367)</u>	<u>(1,321)</u>
Total nonoperating revenues/expenses	<u>18,249</u>	<u>922</u>	<u>55,257</u>	<u>74,428</u>	<u>11,310</u>
Income before transfers	<u>561,865</u>	<u>6,964</u>	<u>191,389</u>	<u>760,218</u>	<u>18,094</u>
Transfers in	-	-	90,000	90,000	236,563
Transfers out	<u>-</u>	<u>-</u>	<u>(42,000)</u>	<u>(42,000)</u>	<u>-</u>
Total nonoperating transfers	<u>-</u>	<u>-</u>	<u>48,000</u>	<u>48,000</u>	<u>236,563</u>
Changes in net position	561,865	6,964	239,389	808,218	254,657
Net Position - beginning	<u>4,577,537</u>	<u>314,215</u>	<u>9,447,705</u>	<u>14,339,457</u>	<u>287,825</u>
Net Position - ending	<u>\$ 5,139,402</u>	<u>\$ 321,179</u>	<u>\$ 9,687,094</u>	<u>\$ 15,147,675</u>	<u>\$ 542,482</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Business-Type Activities - Enterprise Funds</b>				<b>Internal</b>
	<b>Landfill</b>	<b>Weed Control</b>	<b>Airport</b>	<b>Total</b>	<b>Service Fund</b>
<b>Cash flows from operating activities</b>					<b>Facilities</b>
Receipts from customers	\$ 2,636,188	\$ 231,219	\$ 421,536	\$ 3,288,943	\$ 1,997,609
Payments to suppliers	(541,341)	(74,150)	(5,729)	(621,220)	(1,039,244)
Payments to employees	(781,223)	(135,485)	-	(916,708)	(592,472)
Net cash (used) by operating activities	<u>1,313,624</u>	<u>21,584</u>	<u>415,807</u>	<u>1,751,015</u>	<u>365,893</u>
<b>Cash flows from noncapital financing activities</b>					
Transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>48,000</u>	<u>48,000</u>	<u>236,563</u>
<b>Cash flows from capital and related financing activities</b>					
Purchase of capital assets	<u>(573,105)</u>	<u>(19,449)</u>	<u>(196,002)</u>	<u>(788,556)</u>	<u>(16,328)</u>
Net cash provided (used) by capital and related financing activities	<u>(573,105)</u>	<u>(19,449)</u>	<u>(196,002)</u>	<u>(788,556)</u>	<u>(16,328)</u>
<b>Cash flows from investing activities</b>					
Payment of bond principal	-	-	(145,000)	(145,000)	-
Interest received	18,009	922	7,274	26,205	643
Interest paid	<u>-</u>	<u>-</u>	<u>(244,561)</u>	<u>(244,561)</u>	<u>-</u>
Net cash provided (used) by investing activities	<u>18,009</u>	<u>922</u>	<u>(382,287)</u>	<u>(363,356)</u>	<u>643</u>
<b>Net increase (decrease) in cash</b>	<b>758,528</b>	<b>3,057</b>	<b>(114,482)</b>	<b>647,103</b>	<b>586,771</b>
Cash and cash equivalents - beginning	<u>4,247,411</u>	<u>273,550</u>	<u>1,416,731</u>	<u>5,937,692</u>	<u>310,814</u>
Cash and cash equivalents - ending	<u>\$ 5,005,939</u>	<u>\$ 276,607</u>	<u>\$ 1,302,249</u>	<u>\$ 6,584,795</u>	<u>897,585</u>
<b>Reconciliation of operating income to net cash provided by operating activities</b>					
Operating income (loss)	<u>543,616</u>	<u>6,042</u>	<u>136,132</u>	<u>685,790</u>	<u>6,784</u>
Adjustments to reconcile operating income to net cash provided by operating					
Depreciation	257,194	8,535	279,675	545,404	4,014
Change in accounts receivable	(73,239)	-	-	(73,239)	(1,593)
Change in accounts payable	358,330	629	-	358,959	8,809
Change in deferred revenue	-	-	-	-	362,691
Change in accrued compensated absences	(9,116)	6,378	-	(2,738)	(14,812)
Change in closure/postclosure	<u>236,839</u>	<u>-</u>	<u>-</u>	<u>236,839</u>	<u>-</u>
Total adjustments	<u>770,008</u>	<u>15,542</u>	<u>279,675</u>	<u>1,065,225</u>	<u>359,109</u>
Net cash provided by operating activities	<u>\$ 1,313,624</u>	<u>\$ 21,584</u>	<u>\$ 415,807</u>	<u>\$ 1,751,015</u>	<u>\$ 365,893</u>

The accompanying notes are an integral part of this statement.

**CROOK COUNTY  
STATEMENT OF FIDUCIARY ASSETS  
CUSTODIAL FUNDS  
AT JUNE 30, 2022**

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**ASSETS**

Cash and investments	\$ 420,167
Accounts receivable	<u>62,476</u>

<b>TOTAL ASSETS</b>	<b><u><u>\$ 482,643</u></u></b>
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**LIABILITIES**

Accounts payable	\$ 223,394
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**NET POSITION**

Restricted for taxing districts- Due to taxing districts	<u>259,249</u>
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<b>Total LIABILITIES AND NET POSITION</b>	<b><u><u>\$ 482,643</u></u></b>
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The accompanying notes are an integral part of this statement.

**CROOK COUNTY, OREGON**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>ADDITIONS</b>	<u>Custodial Funds</u>
Investment earnings	\$ 8,494
Property tax collections	62,670,358
Miscellaneous	<u>785,565</u>
<b>TOTAL ADDITIONS</b>	<u>63,464,417</u>
<b>DEDUCTIONS</b>	
Materials and services	1,440,200
Property tax distributions	<u>63,812,717</u>
<b>TOTAL DEDUCTIONS</b>	<u>65,252,917</u>
<b>CHANGE IN NET POSITION</b>	(1,788,500)
<b>NET POSITION HELD - BEGINNING</b>	<u>2,047,749</u>
<b>NET POSITION HELD - ENDING</b>	<u><u>\$ 259,249</u></u>

The accompanying notes are an integral part of this statement.

CROOK COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

A. Description of Reporting Entity

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

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

**Blended Component Units**

Agricultural Extension Service District

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

Other Component Units

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

B. Government-Wide and Fund Financial Statements

Government-Wide Statements

The statement of net position and the statement of activities display information about the primary government (the County) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the *governmental* and *business-type activities* of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category *governmental*, *proprietary* and *fiduciary* are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

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

**GOVERNMENTAL FUNDS**

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

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

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

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

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.

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

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

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

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

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



CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

The County reports the following internal service fund:

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

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

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

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

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

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

Government-wide, Proprietary and Fiduciary Fund Financial Statements

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

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

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

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**(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, 2022, no uncollectible amounts are anticipated or have been recognized by management.

F. Supply Inventories and Prepays

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

G. Capital Assets and Depreciation

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

Capital assets are defined by the County as assets with an initial, individual cost of \$10,000 or more, and having useful lives extending beyond a single reporting period. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

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

H. Deferred Outflows/Inflows of Resources

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

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

I. Interfund Transactions

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

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

J. Leased Assets and Lease Liabilities

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

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

K. 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.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

L. 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.

M. 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.

N. 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.

O. 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.

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

P. Fund Balance

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

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

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

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

Q. 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)

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

- Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

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

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

A. Budget Requirements, Compliance, and Accountability

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

The County adopted resolutions for appropriation transfers which amended the fiscal year 2022 original budget. Expenditures of the various funds were within authorized appropriations except for the road fund where Materials and Services were overexpended by \$22,690, the Fairgrounds Operations Fund where Materials and Services were overexpended by \$5,381, and the Weed Control Fund where Personnel Services were overexpended by \$3,585.

**(3) Cash and Cash Equivalents**

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

Deposits with Financial Institutions

Demand Deposits	\$ 55,493,886
Investments	49,600,559
Total Cash and Investments	105,094,445

Governmental	98,089,483
Proprietary	6,584,795
Fiduciary	420,167
Total Cash and Investments	\$ 105,094,445

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

A. Deposits

Deposits with financial institutions are comprised of demand checking accounts. Effective July 1, 2008, the State of Oregon formed the Oregon Public Funds Collateralization Program under ORS 295. The collateralization program creates a state-wide pool of qualified bank depositories for local governments, providing collateralization for bank balances that exceed the limits of Federal Depository Insurance Corporation (FDIC), and eliminating the need for certificates of participation. As of June 30, 2022, the County had a total bank balance of \$17,433,851 of which \$250,000 was covered by FDIC and the NCUA, with the remaining amount collateralized by the Oregon Public Collateralization Program.

B. Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the 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, 2022. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We have measured these investments at book value since it materially approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2022, the fair value of the position in the LGIP is 98.98 percent of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

As of June 30, 2022, the County had the following investments:

Investment Type	Investment Maturities (in months)			
	Fair Value	Less than 3	3-18	More than 18
State Treasurer's LGIP	\$ 49,600,559	\$ -	\$ -	\$ -
Total	\$ 49,600,559	\$ -	\$ -	\$ -

CROOK COUNTY, OREGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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

C. Interest Rate Risk

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

D. Custodial Credit Risk

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

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

The OSTFB established portfolio diversification percentages based on the types and maturities of investments. LGIP must manage and invest its funds as a prudent investor would, exercising reasonable care, skill and caution. Professional standards indicate that the investments in external investment pools are not subject to custodial risk because they are not evidenced by securities that exist in physical or book entry form. Nevertheless, management does not believe that there is any substantial custodial risk related to investments in the LGIP. A copy of the State's Annual Comprehensive Financial Report may be obtained at <http://www.ost.state.or.us/>.

E. Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the LGIP investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2022, 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:



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

**(4) Property Taxes**

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

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

Cash transfers are indicative of funding for capital projects, debt service, subsidies of various County operations, and re-allocations of special revenues. The County had a balance of \$21,294 in the Belknap Museum Fund due to the General Fund. The County expects repayment of this advance through budgeted transfers in the next fiscal year. Transfers are netted on the Statement of Activities as required by GASB 34. The following schedule briefly summarizes the County's transfer activity for the year ended June 30, 2022:

	Transfers In	Transfers Out
General Fund	\$ -	\$ (1,749,628)
Community Development	15,437	-
Sheriff's Office	403,952	(182,750)
Health Fund	826,965	(38,000)
Reserve Fund	-	(210,000)
Other Governmental Funds	743,413	(93,952)
Airport Fund	90,000	(42,000)
Facilities Fund	236,563	-
Total All Funds	\$ 2,316,330	\$ (2,316,330)

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

(6) **Capital Assets**

Capital asset activity for governmental activities for the year ended June 30, 2022 is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Dispositions</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 4,488,006	\$ 1,493,342	\$ -	\$ 5,981,348
Construction in progress	596,919	86,628	-	683,547
Total capital assets not being depreciated	<u>5,084,925</u>	<u>1,579,970</u>	<u>-</u>	<u>6,664,895</u>
Capital assets being depreciated				
Buildings	37,730,427	212,907	-	37,943,334
Equipment	10,613,363	533,970	(232,991)	10,914,342
Roads & Infrastructure	6,244,948	-	-	6,244,948
Intangibles	335,849	109,129	-	444,978
Total capital assets being depreciated	<u>54,924,587</u>	<u>856,006</u>	<u>(232,991)</u>	<u>55,547,602</u>
Accumulated depreciation				
Buildings	(14,830,449)	(699,854)	-	(15,530,303)
Equipment	(8,561,050)	(421,468)	187,272	(8,795,246)
Roads & Infrastructure	(2,094,226)	(124,899)	-	(2,219,125)
Intangibles	(76,955)	(72,883)	-	(149,838)
Total accumulated depreciation	<u>(25,562,680)</u>	<u>(1,319,104)</u>	<u>187,272</u>	<u>(26,694,512)</u>
Governmental activities capital assets, net	<u>\$ 34,446,832</u>	<u>\$ 1,116,872</u>	<u>\$ (45,720)</u>	<u>\$ 35,517,985</u>

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

General government	\$ 209,954
Highway and street	287,779
Public safety	558,645
Health and welfare	916
Culture and recreation	261,810
Total Governmental Activities Depreciation	<u>\$ 1,319,104</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, 2022 is as follows:

<b>Business-type activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reclasses</b>	<b>Dispositions</b>	<b>Ending Balance</b>
Capital assets not being depreciated					
Land - Landfill	\$ 420,370	\$ -	\$ -	\$ -	\$ 420,370
Construction in progress - Landfill	904,750	41,600	(904,750)	-	41,600
Construction in progress - Airport	2,536,073	196,002	-	-	2,732,075
<b>Total capital assets not being depreciated</b>	<b>3,861,192</b>	<b>237,602</b>	<b>(904,750)</b>	<b>-</b>	<b>3,194,044</b>
Capital assets being depreciated					
Buildings and improvements - Landfill	591,401	22,438	904,750	(5,100)	1,513,489
Equipment and vehicles - Landfill	3,153,746	445,821	-	(56,100)	3,543,467
Landfill cells	1,150,721	-	-	-	1,150,721
Intangibles - Landfill	-	65,785	-	-	65,785
Buildings and improvements - Airport	14,762,683	-	-	-	14,762,683
Equipment - Weed Control	111,149	19,449	-	-	130,598
<b>Total capital assets being depreciated</b>	<b>19,769,700</b>	<b>553,494</b>	<b>904,750</b>	<b>(61,200)</b>	<b>21,166,744</b>
<b>ACCUMULATED DEPRECIATION</b>					
Buildings and Improvements - Landfill	(300,581)	(26,043)	-	2,560	(324,064)
Equipment and vehicles - Landfill	(2,247,293)	(169,686)	-	56,100	(2,360,880)
Landfill cells	(549,714)	(54,886)	-	-	(604,601)
Buildings and Improvements - Airport	(2,081,282)	(279,675)	-	-	(2,360,957)
Equipment - Weed Control	(54,702)	(8,535)	-	-	(63,238)
Intangibles - Landfill	-	(6,579)	-	-	(6,579)
<b>Total accumulated depreciation</b>	<b>(5,233,573)</b>	<b>(545,404)</b>	<b>-</b>	<b>58,660</b>	<b>(5,720,318)</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 18,397,319</b>	<b>\$ 245,692</b>	<b>\$ -</b>	<b>\$ (2,540)</b>	<b>\$ 18,640,471</b>

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, 2022 was as follows:

<b>Government Activities</b>	<b>Amount of Original Issue</b>	<b>Interest Rates</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Bonds:</b>							
Full Faith & Credit 2017	\$ 3,635,000	3-4%	\$ 3,455,000	\$ -	\$ (45,000)	\$ 3,410,000	45,000
General Obligation 2017	10,000,000	3-5%	9,760,000	-	(90,000)	9,670,000	110,000
Full Faith & Credit 2022	33,698,310	5%	-	33,698,310	-	33,698,310	-
<b>Total</b>	<b>\$ 47,333,310</b>		<b>13,215,000</b>	<b>33,698,310</b>	<b>(135,000)</b>	<b>46,778,310</b>	<b>13,430,000</b>
Premium on Bonds 2017			1,250,914	-	(56,860)	1,194,054	56,860
Premium on Bonds 2022			-	8,846,981	(340,268)	8,506,713	340,269
Compensated Absences			969,248	133,221	(168,851)	933,618	933,618
<b>Total Long-Term Liabilities</b>			<b>\$ 15,435,162</b>	<b>\$ 42,678,512</b>	<b>\$ (700,979)</b>	<b>\$ 57,412,695</b>	<b>\$ 14,760,747</b>

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

Long-term liability activity of the business-type activities for the year ended June 30, 2022 was as follows:

<b>Business-type Activities</b>	<b>Amount of Original Issue</b>	<b>Interest Rate</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Bond</b>							
Full Faith & Credit, 2018	\$ 6,080,000	3.5%	\$ 5,940,000	\$ -	\$ (145,000)	\$ 5,795,000	150,000
Discount on FF&C			(47,615)	-	1,905	(45,710)	1,905
Landfill closure and postclosure			2,687,774	236,839		2,924,613	-
Compensated absences			49,212	16,561	(19,299)	46,474	46,474
<b>Total non-current liabilities</b>			<b>8,629,371</b>	<b>253,400</b>	<b>(162,394)</b>	<b>8,720,377</b>	<b>198,379</b>

In October of 2018, the County issued \$6,080,000 in bonds to finance construction of a building and associated infrastructure at the County's airport. The building is subject to a 20 year lease with the US Forest Service. The interest rate on the bonds is 3.5% and they mature in 2046. The discount on the bonds is \$45,710. 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, 2022, are as follows:

Bonds (Governmental):

Year	Full Faith & Credit 2017		GO Bonds 2017		GO Bonds 2022	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	45,000	136,400	110,000	465,000	-	-
2024	50,000	134,600	135,000	460,600	-	-
2025	50,000	132,600	155,000	455,200	-	-
2026	50,000	130,600	180,000	449,000	-	-
2027	55,000	128,600	205,000	441,800	-	-
2028-2032	305,000	608,600	1,505,000	2,041,150	3,038,655	11,528,594
2033-2037	370,000	542,400	2,490,000	1,619,750	5,850,374	11,043,376
2038-2042	450,000	462,200	3,900,000	865,250	9,739,085	9,835,415
2043-2047	550,000	365,000	990,000	49,500	15,070,196	7,129,305
2048-2052	675,000	245,000	-	-	-	-
2053-2057	810,000	99,800	-	-	-	-
	<u>\$3,410,000</u>	<u>\$2,985,800</u>	<u>\$ 9,670,000</u>	<u>\$6,847,250</u>	<u>\$33,698,310</u>	<u>\$39,536,690</u>

Bond (Business-Type):

Year	Full Faith and Credit 2018	
	Principal	Interest
2023	150,000	237,874
2024	155,000	232,774
2025	160,000	227,349
2026	165,000	221,589
2027	175,000	215,484
2028-2032	965,000	969,701
2033-2037	1,180,000	752,699
2038-2042	1,450,000	486,081
2043-2047	1,395,000	151,088
	<u>\$5,795,000</u>	<u>\$3,494,638</u>

**(8) Defined Benefit Pension Plan**

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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

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

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

- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
  - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following requirements 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.

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

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

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

**Contributions** – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2022 were \$625,189 excluding amounts to fund employer specific liabilities. In addition approximately \$172,950 in employee contributions were paid or picked up by the County in fiscal 2022. At June 30, 2022, the County reported a net pension liability of \$2,941,675 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. 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 2021, the County's proportion was .019 percent and .025 percent, respectively. Pension expense for the year ended June 30, 2022 was (\$17,944).

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

- (1) Tier 1/Tier 2 – 26.21%
- (2) OPSRP police and fire – 20.83%

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

	Deferred Outflow of Resources	Deferred Inflow of Resources
	<u>                    </u>	<u>                    </u>
Difference between expected and actual experience	\$ 275,360	\$ -
Changes in assumptions	736,390	7,742
Net difference between projected and actual earnings on pension plan investments	-	2,177,700
Net changes in proportionate share	1,152,255	372,691
Differences between County contributions and proportionate share of contributions	24,355	80,274
Subtotal - Amortized Deferrals (below)	<u>2,188,360</u>	<u>2,638,407</u>
County contributions subsequent to measuring date	625,189	-
Deferred outflow (inflow) of resources	<u>\$ 2,813,549</u>	<u>\$ 2,638,407</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2023.

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>
2023	\$ 47,165
2024	(40,181)
2025	(221,020)
2026	(376,157)
2027	140,147
Thereafter	-
Total	<u>\$ (450,046)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 25, 2022. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

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

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



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2019
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	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 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.

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, 2019.

**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%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2021 PERS ACFR; p. 104)

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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

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

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

*(Source: June 30, 2021 PERS ACFR; p. 74)*

**Discount Rate** – – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan, a reduction approved by the Board from 7.20 percent in the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability	\$ 5,776,747	\$ 2,941,675	\$ 569,750

**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, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**Deferred Compensation Plan**

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

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

*Plan Description:*

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

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

*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:*

Employees of the County pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$2,535 per month on January 1, 2021) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The County made \$172,950 optional contributions to member IAP accounts for the year ended June 30, 2022.

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

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

**Retirement Health Insurance Account**

**Plan Description:**

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

**(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, 2022. 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, 2020, 2021, and 2022 were \$722, and \$333 and \$515, respectively, which equaled the required contributions each year.

At June 30, 2022, the County's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

**(9) Defined Contribution Retirement Plan**

The County sponsors a 401 (k) plan for all eligible employees except in the Sheriff's department, which are covered by the Public Employees Retirement System (Note 7). The Plan is known as the Crook County Employees 401 (k) Plan. The County contributed a flat amount of \$325 per month for each eligible employee until January 1, 2022 when contributions were updated to the greater of a flat amount of \$325 per month or 8% of gross wages for each eligible employee. 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, 2022, were \$633,679 and \$517,592, respectively.

**(10) Risk management**

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

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

State and Federal laws and regulations require that the County Landfill place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of 30 years after closure. In addition to operating expenses related to current activities of the landfill sites, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfills no longer accept waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfills used (capacity) during the year. The estimated liability for landfill closure and post-closure care costs is \$2,924,613 as of June 30, 2022, which is based on 74 percent usage (filled) of the landfill. It is estimated that an additional \$1,027,567 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 \$3,952,180 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, 2022. 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, 2022, cash and investments of \$5,005,939 in the Landfill Fund are part of the pooled funds held by the County Treasurer.

**(12) Commitment and Contingencies**

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

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

**Post-Employment Health Insurance Subsidy**

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2020 and the measurement date was June 30, 2021.

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

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:																						
	<table border="0"> <tr> <td style="text-align: center;">Year</td> <td style="text-align: center;">Pre-65 Trend</td> </tr> <tr> <td style="text-align: center;">2020</td> <td style="text-align: center;">3.75%</td> </tr> <tr> <td style="text-align: center;">2021</td> <td style="text-align: center;">5.75%</td> </tr> <tr> <td style="text-align: center;">2022</td> <td style="text-align: center;">5.25%</td> </tr> <tr> <td style="text-align: center;">2023-2025</td> <td style="text-align: center;">5.00%</td> </tr> <tr> <td style="text-align: center;">2026-2040</td> <td style="text-align: center;">4.75%</td> </tr> <tr> <td style="text-align: center;">2041-2049</td> <td style="text-align: center;">5.00%</td> </tr> <tr> <td style="text-align: center;">2050-2064</td> <td style="text-align: center;">4.75%</td> </tr> <tr> <td style="text-align: center;">2065-2067</td> <td style="text-align: center;">4.50%</td> </tr> <tr> <td style="text-align: center;">2068-2071</td> <td style="text-align: center;">4.25%</td> </tr> <tr> <td style="text-align: center;">2072+</td> <td style="text-align: center;">4.00%</td> </tr> </table>	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%
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																						
	Health care cost trend affects both the projected health care costs as well as the projected health care																						
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.																						

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

Changes in the Net OPEB Liability

<b>Total OPEB Liability at June 30, 2021</b>	\$ 512,198
<b>Changes for the year:</b>	
Service cost	78,662
Interest	12,802
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	2,346
Benefit payments	<u>(23,259)</u>
<b>Balance as of June 30, 2022</b>	<u><u>\$ 582,749</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 2.16%, 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 (1.16%) or one percentage point higher (3.16%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Total OPEB Liability	\$ 630,575	\$ 582,749	\$ 538,122

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 509,774	\$ 582,749	\$ 670,149

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

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

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Difference between expected and actual experience	\$ (49,396)	\$ -
Changes in assumptions or other input	(61,930)	68,686
Benefit Payments	-	16,670
Deferred outflow (inflow) of resources	<u><u>\$ (111,326)</u></u>	<u><u>\$ 85,356</u></u>

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



CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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**(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>
2023	\$ (23,099)
2024	(18,481)
2025	(10,786)
2026	6,653
2027	2,893
Thereafter	180
Total	<u>\$ (42,640)</u>

**(14) Fund Balances**

The specific purposes for each of the categories of fund balance as of June 30, 2022 are as follows:

	<u>General Fund</u>	<u>Road Fund</u>	<u>Community Development</u>	<u>Sheriff's Office</u>	<u>Health Fund</u>
<b><u>Nonspendable:</u></b>					
Inventories	\$ -	\$ 1,457,053	\$ -	\$ -	\$ -
<b><u>Restricted</u></b>					
Grants	-	-			2,799,165
Roads	-	16,062,906			-
Debt Service	-	-			-
Total Restricted	-	16,062,906	-	-	2,799,165
<b><u>Assigned</u></b>					
Capital Projects	-	-	-	-	-
Other Purposes	-	-	11,107,133	3,229,321	-
Reserve	-	-	-	-	-
Total assigned	-	-	11,107,133	3,229,321	-
<b><u>Unassigned</u></b>					
	4,559,381	-	-	-	-
<b>Total Fund Balances</b>	<u>\$ 4,559,381</u>	<u>\$ 17,519,959</u>	<u>\$ 11,107,133</u>	<u>\$ 3,229,321</u>	<u>\$ 2,799,165</u>

CROOK COUNTY, OREGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

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

	<u>Reserve Fund</u>	<u>Justice Center Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b><u>Nonspendable:</u></b>				
Inventories	\$ -	\$ -	\$ -	\$ 1,457,053
<b><u>Restricted</u></b>				
Grants	-	-	1,772,290	4,571,455
Roads	-	-	-	16,062,906
Capital Projects	-	38,987,216	367,154	39,354,370
Debt Service	-	-	34,739	34,739
Total Restricted	-	38,987,216	2,174,183	60,023,470
<b><u>Assigned</u></b>				
Other Purposes	-	-	1,732,821	16,069,275
Reserve	10,830,241	-	-	10,830,241
Total assigned	10,830,241	-	1,732,821	26,899,516
<b><u>Unassigned</u></b>				
	-	-	-	4,559,381
<b>Total Fund Balances</b>	<b>\$ 10,830,241</b>	<b>\$ 38,987,216</b>	<b>\$ 3,907,004</b>	<b>\$ 92,939,420</b>

**(15) Tax Abatement**

As of June 30, 2022, the County provides tax abatements through three programs: Long-Term Rural Enterprise Zone Facilities, ORS 285C.400, Levy Exemption, ORS 307.519 and 2015 Oregon Laws Chapter 571 regarding solar agreements.

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

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

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

For the fiscal year ended June 30, 2022, the County abated property taxes totaling \$17,888,131, \$16,804, and \$873,298 under the Enterprise Zone, Levy Exemption and 2015 Oregon Laws Chapter 571, respectively.

CROOK COUNTY EGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**16. Deficit Fund Balance**

The Crook County Airport Project fund reported an ending deficit fund balance of \$35,441 on page 85 of the financial statements. This was due to the timing of the receipt of grant revenues for the year ended June 30, 2022. The County plans to receive grant revenues in financial year 2023 to cover the deficit fund balance.

**17. Leases**

*Leases Payable*

For the year ended June 30, 2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 1, 2021, The County entered into a 66 month lease as Lessee for the use of 375 NW Beaver Street. An initial lease liability was recorded in the amount of \$554,329.14. As of June 30, 2022, the value of the lease liability is \$454,862.71. The County is required to make monthly variable principal and interest payments of \$8,559.79 based on a CPI index of 0.00%. The lease has an interest rate of 0.7030%. The Buildings estimated useful life was 240 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$554,329.14 with accumulated amortization of \$100,787.12 is included with Buildings on the Lease Class activities table found below.

On July 1, 2021, The County entered into a 22 month lease as Lessee for the use of Mailing Systems - Administration. An initial lease liability was recorded in the amount of \$663.71. As of June 30, 2022, the value of the lease liability is \$284.69. The County is required to make quarterly fixed payments of \$95.00. The lease has an interest rate of 0.2180%. The Equipment estimated useful life was 22 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$663.71 with accumulated amortization of \$354.51 is included with Equipment on the Lease Class activities table found below.

On July 1, 2021, The County entered into a 59 month lease as Lessee for the use of Xerox Copier - Library. An initial lease liability was recorded in the amount of \$7,569.04. As of June 30, 2022, the value of the lease liability is \$6,044.69. The County is required to make monthly fixed payments of \$130.10. The lease has an interest rate of 0.5770%. The Equipment estimated useful life was 59 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$7,569.04 with accumulated amortization of \$1,533.40 is included with Equipment on the Lease Class activities table found below.

On July 1, 2021, The County entered into a 36 month lease as Lessee for the use of Copier - 203 NE Court St... An initial lease liability was recorded in the amount of \$5,398.91. As of June 30, 2022, the value of the lease liability is \$3,736.82. The County is required to make monthly fixed payments of \$171.31. The lease has an interest rate of 9.3460%. The Equipment estimated useful life was 36 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$5,398.91 with accumulated amortization of \$1,796.31 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$3,101.23.

On July 1, 2021, The County entered into a 34 month lease as Lessee for the use of Canon Copier - XTK07115. An initial lease liability was recorded in the amount of \$3,443.40. As of June 30, 2022, the value of the lease liability is \$2,378.01. The County is required to make monthly fixed payments of \$123.00. The lease has an interest rate of 13.8379%. The Equipment estimated useful life was 34 months as of the contract commencement. The value of the

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**17. Leases (continued)**

right to use asset as of June 30, 2022 of \$3,443.40 with accumulated amortization of \$1,189.66 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$1,093.23.

On July 1, 2021, The County entered into a 20 month lease as Lessee for the use of Canon Copier - XLN03851. An initial lease liability was recorded in the amount of \$2,727.54. As of June 30, 2022, the value of the lease liability is \$1,205.15. The County is required to make monthly fixed payments of \$138.00. The lease has an interest rate of 7.2800%. The Equipment estimated useful life was 20 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$2,727.54 with accumulated amortization of \$1,578.64 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$2,498.28.

On July 1, 2021, The County entered into a 20 month lease as Lessee for the use of Canon Copier - SKA12672. An initial lease liability was recorded in the amount of \$3,312.05. As of June 30, 2022, the value of the lease liability is \$1,382.33. The County is required to make monthly fixed payments of \$179.00. The lease has an interest rate of 9.4958%. The Equipment estimated useful life was 20 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$3,312.05 with accumulated amortization of \$1,964.31 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$3,240.54.

On July 1, 2021, The County entered into an 18 month lease as Lessee for the use of Canon Copier - Legal Department. An initial lease liability was recorded in the amount of \$2,479.84. As of June 30, 2022, the value of the lease liability is \$827.50. The County is required to make monthly fixed payments of \$138.00. The lease has an interest rate of 0.2180%. The Equipment estimated useful life was 18 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$2,479.84 with accumulated amortization of \$1,588.51 is included with Equipment on the Lease Class activities table found below.

On March 8, 2022, The County entered into a 60 month lease as Lessee for the use of Canon Copier - Health Department. An initial lease liability was recorded in the amount of \$3,780.86. As of June 30, 2022, the value of the lease liability is \$3,553.66. The County is required to make monthly fixed payments of \$79.00. The lease has an interest rate of 9.6116%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$3,780.86 with accumulated amortization of \$237.22 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$628.10.

On July 1, 2021, The County entered into a 46 month lease as Lessee for the use of Canon Copier - Finance Office. An initial lease liability was recorded in the amount of \$8,822.63. As of June 30, 2022, the value of the lease liability is \$6,721.50. The County is required to make monthly fixed payments of \$219.44. The lease has an interest rate of 7.3003%. The Equipment estimated useful life was 46 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$8,822.63 with accumulated amortization of \$2,294.90 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$4,244.18.

On July 1, 2021, The County entered into a 47 month lease as Lessee for the use of Canon Copier - Comm. Dev. (2). An initial lease liability was recorded in the amount of \$18,334.59. As of June 30, 2022, the value of the lease liability is \$14,008.46. The County is required to make monthly fixed payments of \$435.00. The lease has an interest rate of 5.6398%. The Equipment estimated useful life was 47 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$18,334.59 with accumulated amortization of \$4,615.70 is included

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**17. Leases (continued)**

with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$6,474.65.

On July 1, 2021, The County entered into a 46 month lease as Lessee for the use of Canon Copier - C5550i. An initial lease liability was recorded in the amount of \$8,327.41. As of June 30, 2022, the value of the lease liability is \$6,336.68. The County is required to make monthly fixed payments of \$206.00. The lease has an interest rate of 6.9978%. The Equipment estimated useful life was 46 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$8,327.41 with accumulated amortization of \$2,166.09 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$3,605.61.

On July 1, 2021, The County entered into a 37 month lease as Lessee for the use of Canon Copier - 300 NE 3rd St Room 23. An initial lease liability was recorded in the amount of \$4,751.49. As of June 30, 2022, the value of the lease liability is \$3,334.03. The County is required to make monthly fixed payments of \$147.52. The lease has an interest rate of 9.5004%. The Equipment estimated useful life was 37 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$4,751.49 with accumulated amortization of \$1,539.64 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$2,407.91.

On July 1, 2021, The County entered into a 28 month lease as Lessee for the use of Canon Copier - 110 SW Landfill Rd. An initial lease liability was recorded in the amount of \$2,716.30. As of June 30, 2022, the value of the lease liability is \$1,659.29. The County is required to make monthly fixed payments of \$105.29. The lease has an interest rate of 10.2645%. The Equipment estimated useful life was 28 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$2,716.30 with accumulated amortization of \$1,126.57 is included with Equipment on the Lease Class activities table found below. The County has the option to purchase the Equipment for \$1,618.88.

On July 1, 2021, The County entered into a 49 month lease as Lessee for the use of McCormack Gravel Pit Lease. An initial lease liability was recorded in the amount of \$3,970.52. As of June 30, 2022, the value of the lease liability is \$2,972.79. The County is required to make annual fixed payments of \$1,000.00. The lease has an interest rate of 0.4570%. The value of the right to use asset as of June 30, 2022 of \$3,970.52 with accumulated amortization of \$962.55 is included with Land on the Lease Class activities table found below.

On July 1, 2021, The County entered into a 90 month lease as Lessee for the use of Bedortha Rock Quarry. An initial lease liability was recorded in the amount of \$7,699.68. As of June 30, 2022, the value of the lease liability is \$6,736.91. The County is required to make annual fixed payments of \$1,000.00. The lease has an interest rate of 0.9670%. The value of the right to use asset as of June 30, 2022 of \$7,699.68 with accumulated amortization of \$1,026.62 is included with Land on the Lease Class activities table found below.

On July 1, 2021, The County entered into a 15 month lease as Lessee for the use of 260 SW 2nd Street. An initial lease liability was recorded in the amount of \$1,514,356.06. As of June 30, 2022, the value of the lease liability is \$7,986.74. The County is required to make monthly fixed payments of \$1,000.00. The lease has an interest rate of 0.1850%. The Buildings estimated useful life was 0 months as of the contract commencement. The value of the right to use asset as of June 30, 2022 of \$0.00 with accumulated amortization of \$0.00 is included with Buildings on the Lease Class activities table found below. The County has the option to purchase the Buildings for \$1,500,000.00. The County has 1 extension option(s), each for 12 months.

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 NOTES TO THE BASIC FINANCIAL STATEMENTS

**17. Leases (continued)**

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	Lease Asset Value	As of Fiscal Year-end	
		Accumulated Amortization	Lease Assets (net)
Buildings	554,329	100,787	453,542
Equipment	72,328	21,985	50,343
Land	11,670	1,989	9,681
<b>Total Leases</b>	<b>638,327</b>	<b>124,761</b>	<b>513,566</b>

Principal and Interest Requirements to Maturity

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2023	1,146	117	1,263
2024	513	13	526
<b>Total</b>	<b>1,659</b>	<b>130</b>	<b>1,789</b>

  

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	121,006	5,635	126,641
2024	118,936	3,672	122,608
2025	114,436	1,978	116,414
2026	105,202	894	106,097
2027	52,835	156	52,991
2028 - 2029	1,971	29	2,000
<b>Total</b>	<b>514,386</b>	<b>12,364</b>	<b>526,751</b>

*Leases Receivable*

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On July 1, 2021, Crook County entered into a 403 month lease as Lessor for the use of Prineville Solar Lease. An initial lease receivable was recorded in the amount of \$6,404,634.04. As of June 30, 2022, the value of the lease receivable is \$6,295,269.06. The lessee is required to make annual fixed payments of \$181,254.33. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$6,213,925.33, and Crook County recognized lease revenue of \$190,708.71 during the fiscal year. The lessee has 1 extension option(s), each for 144 months.

CROOK COUNTY EGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**17. Leases (continued)**

On July 1, 2021, Crook County entered into a 202 month lease as Lessor for the use of Helibase Lease. An initial lease receivable was recorded in the amount of \$4,889,808.31. As of June 30, 2022, the value of the lease receivable is \$4,896,386.91. The lessee is required to make monthly fixed payments of \$28,806.56. The lease has an interest rate of 1.4270%. The Land Improvements estimated useful life was 475 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$5,759,560.03, and Crook County recognized lease revenue of \$363,697.88 during the fiscal year.

On March 2, 2022, Crook County entered into a 360 month lease as Lessor for the use of 4075 Aviation Blvd. An initial lease receivable was recorded in the amount of \$20,540.10. As of June 30, 2022, the value of the lease receivable is \$19,693.10. The lessee is required to make annual variable principal and interest payments of \$847.00 based on a CPI index of 0.00%. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$20,313.75, and Crook County recognized lease revenue of \$226.34 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 385 month lease as Lessor for the use of Hangar - 13920 S. ELM St. An initial lease receivable was recorded in the amount of \$14,373.18. As of June 30, 2022, the value of the lease receivable is \$13,914.12. The lessee is required to make annual variable principal and interest payments of \$581.59 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$13,925.92, and Crook County recognized lease revenue of \$447.26 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On February 7, 2022, Crook County entered into a 480 month lease as Lessor for the use of 4219 Aviation Blvd. An initial lease receivable was recorded in the amount of \$64,786.75. As of June 30, 2022, the value of the lease receivable is \$33,678.75. The lessee is required to make annual fixed payments of \$1,176.00. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$64,139.96, and Crook County recognized lease revenue of \$646.79 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On March 3, 2022, Crook County entered into a 360 month lease as Lessor for the use of 4187 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$20,166.64. As of June 30, 2022, the value of the lease receivable is \$19,335.04. The lessee is required to make annual variable principal and interest payments of \$831.60 based on a CPI index of 0.00%. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$19,944.43, and Crook County recognized lease revenue of \$222.21 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

On July 1, 2021, Crook County entered into a 348 month lease as Lessor for the use of 4169 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$16,051.42. As of June 30, 2022, the value of the lease receivable is \$15,488.13. The lessee is required to make annual fixed payments of \$699.25. The lease has an interest rate of 1.6940%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$15,499.35, and Crook County recognized lease revenue of \$552.07 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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**17. Leases (continued)**

On July 1, 2021, Crook County entered into a 90 month lease as Lessor for the use of 4085 SW Airport Road. An initial lease receivable was recorded in the amount of \$7,013.36. As of June 30, 2022, the value of the lease receivable is \$6,011.22. The lessee is required to make annual variable principal and interest payments of \$1,036.05 based on a CPI index of 0.00%. The lease has an interest rate of 0.9670%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$6,078.24, and Crook County recognized lease revenue of \$935.11 during the fiscal year.

On July 1, 2021, Crook County entered into a 238 month lease as Lessor for the use of 4013 Aviation Blvd. An initial lease receivable was recorded in the amount of \$15,385.23. As of June 30, 2022, the value of the lease receivable is \$14,494.71. The lessee is required to make annual variable principal and interest payments of \$890.52 based on a CPI index of 0.00%. The lease has an interest rate of 1.5180%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$14,611.45, and Crook County recognized lease revenue of \$773.78 during the fiscal year.

On April 1, 2022, Crook County entered into a 120 month lease as Lessor for the use of Les Schwab Hangars - LASER. An initial lease receivable was recorded in the amount of \$372,895.80. As of June 30, 2022, the value of the lease receivable is \$363,899.79. The lessee is required to make monthly variable principal and interest payments of \$3,500.00 based on a CPI index of 0.00%. The lease has an interest rate of 2.4520%. The Buildings estimated useful life was 336 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$363,573.40, and Crook County recognized lease revenue of \$9,322.39 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

On July 1, 2021, Crook County entered into a 214 month lease as Lessor for the use of Hangar - 4-T. An initial lease receivable was recorded in the amount of \$9,571.92. As of June 30, 2022, the value of the lease receivable is \$9,037.61. The lessee is required to make annual variable principal and interest payments of \$604.28 based on a CPI index of 0.00%. The lease has an interest rate of 1.4620%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$9,035.18, and Crook County recognized lease revenue of \$536.74 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 204 month lease as Lessor for the use of TDS (Bend Broadband) Lot 17. An initial lease receivable was recorded in the amount of \$71,376.57. As of June 30, 2022, the value of the lease receivable is \$67,579.94. The lessee is required to make monthly variable principal and interest payments of \$392.08 based on a CPI index of 0.00%. The lease has an interest rate of 1.4270%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$67,180.00, and Crook County recognized lease revenue of \$4,196.56 during the fiscal year.

On May 18, 2022, Crook County entered into a 480 month lease as Lessor for the use of Hangar - Godlasky. An initial lease receivable was recorded in the amount of \$19,649.04. As of June 30, 2022, the value of the lease receivable is \$9,351.87. The lessee is required to make annual fixed payments of \$394.24. The lease has an interest rate of 2.9070%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$19,590.42, and Crook County recognized lease revenue of \$58.62 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.



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**17. Leases (continued)**

On July 1, 2021, Crook County entered into a 90 month lease as Lessor for the use of Hangar - 432 Lakefront Ln. An initial lease receivable was recorded in the amount of \$11,810.85. As of June 30, 2022, the value of the lease receivable is \$10,123.20. The lessee is required to make annual variable principal and interest payments of \$1,744.76 based on a CPI index of 0.00%. The lease has an interest rate of 0.9670%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$10,236.07, and Crook County recognized lease revenue of \$1,574.78 during the fiscal year.

On July 1, 2021, Crook County entered into a 357 month lease as Lessor for the use of Hangar - Wolfe Pack A-16. An initial lease receivable was recorded in the amount of \$22,887.76. As of June 30, 2022, the value of the lease receivable is \$22,110.15. The lessee is required to make annual variable principal and interest payments of \$972.73 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$22,119.43, and Crook County recognized lease revenue of \$768.33 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 329 month lease as Lessor for the use of Hangar - Wolfe Pack A-13. An initial lease receivable was recorded in the amount of \$15,215.01. As of June 30, 2022, the value of the lease receivable is \$14,643.11. The lessee is required to make annual variable principal and interest payments of \$699.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$14,660.11, and Crook County recognized lease revenue of \$554.90 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 329 month lease as Lessor for the use of Hangar A-11. An initial lease receivable was recorded in the amount of \$16,429.81. As of June 30, 2022, the value of the lease receivable is \$15,812.25. The lessee is required to make annual variable principal and interest payments of \$755.08 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$15,830.61, and Crook County recognized lease revenue of \$599.20 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 329 month lease as Lessor for the use of Hangar - Wolfe Pack A-9. An initial lease receivable was recorded in the amount of \$15,215.01. As of June 30, 2022, the value of the lease receivable is \$14,643.11. The lessee is required to make annual variable principal and interest payments of \$699.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$14,660.11, and Crook County recognized lease revenue of \$554.90 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 312 month lease as Lessor for the use of Hangar - Shelk J-4. An initial lease receivable was recorded in the amount of \$21,071.97. As of June 30, 2022, the value of the lease receivable is \$20,250.52. The lessee is required to make annual variable principal and interest payments of \$996.66 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$20,262.90, and Crook County recognized lease revenue of \$809.08 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

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**17. Leases (continued)**

On July 1, 2021, Crook County entered into a 312 month lease as Lessor for the use of Hangar J-2. An initial lease receivable was recorded in the amount of \$19,794.75. As of June 30, 2022, the value of the lease receivable is \$19,023.09. The lessee is required to make annual fixed payments of \$936.25. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$19,034.71, and Crook County recognized lease revenue of \$760.04 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 314 month lease as Lessor for the use of Hangar A-15. An initial lease receivable was recorded in the amount of \$12,151.07. As of June 30, 2022, the value of the lease receivable is \$11,677.39. The lessee is required to make annual variable principal and interest payments of \$574.72 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$11,687.29, and Crook County recognized lease revenue of \$463.78 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 476 month lease as Lessor for the use of Hangar - Robbins Family. An initial lease receivable was recorded in the amount of \$28,415.13. As of June 30, 2022, the value of the lease receivable is \$27,679.88. The lessee is required to make annual variable principal and interest payments of \$977.49 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$27,699.58, and Crook County recognized lease revenue of \$715.55 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into an 86 month lease as Lessor for the use of Hangar - Prineville Aviation. An initial lease receivable was recorded in the amount of \$3,248.50. As of June 30, 2022, the value of the lease receivable is \$2,776.65. The lessee is required to make annual variable principal and interest payments of \$476.36 based on a CPI index of 0.00%. The lease has an interest rate of 0.8330%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$2,795.22, and Crook County recognized lease revenue of \$453.28 during the fiscal year.

On July 1, 2021, Crook County entered into a 113 month lease as Lessor for the use of Hangar - Peverieri. An initial lease receivable was recorded in the amount of \$7,225.18. As of June 30, 2022, the value of the lease receivable is \$6,421.94. The lessee is required to make annual fixed payments of \$842.80. The lease has an interest rate of 1.0950%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$6,464.19, and Crook County recognized lease revenue of \$760.99 during the fiscal year.

On July 1, 2021, Crook County entered into a 31 month lease as Lessor for the use of Hangar - 607 NE 3rd St. An initial lease receivable was recorded in the amount of \$884.76. As of June 30, 2022, the value of the lease receivable is \$442.58. The lessee is required to make annual fixed payments of \$443.98. The lease has an interest rate of 0.3150%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$550.54, and Crook County recognized lease revenue of \$334.22 during the fiscal year.

On July 1, 2021, Crook County entered into a 412 month lease as Lessor for the use of Hangar - Orr. An initial lease receivable was recorded in the amount of \$16,898.98. As of June 30, 2022, the value of the lease receivable is \$16,389.52. The lessee is required to make annual variable principal and interest payments of \$653.52 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of

CROOK COUNTY EGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**17. Leases (continued)**

the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$16,406.86, and Crook County recognized lease revenue of \$492.12 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 315 month lease as Lessor for the use of Hangar - Oberdofer Trust J5. An initial lease receivable was recorded in the amount of \$19,794.75. As of June 30, 2022, the value of the lease receivable is \$19,023.09. The lessee is required to make annual variable principal and interest payments of \$936.25 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$19,040.66, and Crook County recognized lease revenue of \$754.09 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 314 month lease as Lessor for the use of Hangar J-3. An initial lease receivable was recorded in the amount of \$15,424.79. As of June 30, 2022, the value of the lease receivable is \$14,823.49. The lessee is required to make annual variable principal and interest payments of \$729.56 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$14,836.80, and Crook County recognized lease revenue of \$587.98 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 448 month lease as Lessor for the use of 4411 SW Airport Road. An initial lease receivable was recorded in the amount of \$21,594.72. As of June 30, 2022, the value of the lease receivable is \$20,993.69. The lessee is required to make annual variable principal and interest payments of \$785.13 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$21,016.85, and Crook County recognized lease revenue of \$577.87 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 315 month lease as Lessor for the use of Hangar D-3. An initial lease receivable was recorded in the amount of \$9,127.02. As of June 30, 2022, the value of the lease receivable is \$9,127.02. The lessee is required to make annual variable principal and interest payments of \$436.89 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$8,780.16, and Crook County recognized lease revenue of \$346.85 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 380 month lease as Lessor for the use of Hangar T14 - 4221 Aviation Blvd. An initial lease receivable was recorded in the amount of \$22,353.69. As of June 30, 2022, the value of the lease receivable is \$21,639.75. The lessee is required to make annual variable principal and interest payments of \$904.51 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$21,649.39, and Crook County recognized lease revenue of \$704.30 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 401 month lease as Lessor for the use of Hangar B-2 - 4193 SW Aviation Blvd. An initial lease receivable was recorded in the amount of \$18,534.89. As of June 30, 2022, the value of the lease receivable is \$17,960.03. The lessee is required to make annual variable principal and interest payments of \$732.87 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of

CROOK COUNTY EGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**17. Leases (continued)**

June 30, 2022 was \$17,980.37, and Crook County recognized lease revenue of \$554.52 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 411 month lease as Lessor for the use of Hangar A3- 4151 Aviation Blvd. An initial lease receivable was recorded in the amount of \$18,155.18. As of June 30, 2022, the value of the lease receivable is \$17,607.85. The lessee is required to make annual variable principal and interest payments of \$702.10 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$17,625.32, and Crook County recognized lease revenue of \$529.86 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 369 month lease as Lessor for the use of Hangar - B-13. An initial lease receivable was recorded in the amount of \$18,216.96. As of June 30, 2022, the value of the lease receivable is \$17,617.20. The lessee is required to make annual variable principal and interest payments of \$755.06 based on a CPI index of 0.00%. The lease has an interest rate of 1.7050%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$17,624.75, and Crook County recognized lease revenue of \$592.21 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 291 month lease as Lessor for the use of 5185 SW Airport Road. An initial lease receivable was recorded in the amount of \$22,096.62. As of June 30, 2022, the value of the lease receivable is \$21,165.72. The lessee is required to make annual variable principal and interest payments of \$1,111.76 based on a CPI index of 0.00%. The lease has an interest rate of 1.6370%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$21,187.81, and Crook County recognized lease revenue of \$908.81 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

On July 1, 2021, Crook County entered into a 335 month lease as Lessor for the use of 5196 SW Airport Road. An initial lease receivable was recorded in the amount of \$19,378.67. As of June 30, 2022, the value of the lease receivable is \$18,675.33. The lessee is required to make annual variable principal and interest payments of \$866.51 based on a CPI index of 0.00%. The lease has an interest rate of 1.6840%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$18,686.03, and Crook County recognized lease revenue of \$692.65 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 350 month lease as Lessor for the use of Hangar - Deanne Cooper. An initial lease receivable was recorded in the amount of \$47,310.90. As of June 30, 2022, the value of the lease receivable is \$45,650.61. The lessee is required to make annual variable principal and interest payments of \$2,061.01 based on a CPI index of 0.00%. The lease has an interest rate of 1.6940%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$45,692.20, and Crook County recognized lease revenue of \$1,618.70 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 315 month lease as Lessor for the use of Hangar - A-2. An initial lease receivable was recorded in the amount of \$15,707.68. As of June 30, 2022, the value of the lease receivable is \$15,095.35. The lessee is required to make annual variable principal and interest payments of \$742.94 based on a CPI index of 0.00%. The lease has an interest rate of 1.6630%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$15,109.42,

CROOK COUNTY EGON  
NOTES TO THE BASIC FINANCIAL STATEMENTS

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**17. Leases (continued)**

and Crook County recognized lease revenue of \$598.26 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On March 2, 2022, Crook County entered into a 480 month lease as Lessor for the use of 4217 Aviation Blvd. An initial lease receivable was recorded in the amount of \$73,976.14. As of June 30, 2022, the value of the lease receivable is \$38,536.14. The lessee is required to make annual fixed payments of \$1,344.00. The lease has an interest rate of 1.7510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$73,366.03, and Crook County recognized lease revenue of \$610.10 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 328 month lease as Lessor for the use of Hangar Space Avalon. An initial lease receivable was recorded in the amount of \$53,129.04. As of June 30, 2022, the value of the lease receivable is \$51,132.03. The lessee is required to make annual variable principal and interest payments of \$2,441.70 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$51,189.04, and Crook County recognized lease revenue of \$1,940.00 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 224 month lease as Lessor for the use of Hangar - EAA. An initial lease receivable was recorded in the amount of \$8,458.55. As of June 30, 2022, the value of the lease receivable is \$8,005.94. The lessee is required to make annual variable principal and interest payments of \$536.35 based on a CPI index of 0.00%. The lease has an interest rate of 1.4850%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$8,005.41, and Crook County recognized lease revenue of \$453.14 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 324 month lease as Lessor for the use of Hangar - BZ3. An initial lease receivable was recorded in the amount of \$101,423.01. As of June 30, 2022, the value of the lease receivable is \$97,610.73. The lessee is required to make annual variable principal and interest payments of \$4,661.19 based on a CPI index of 0.00%. The lease has an interest rate of 1.6740%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$97,672.78, and Crook County recognized lease revenue of \$3,750.23 during the fiscal year. The lessee has 1 extension option(s), each for 120 months.

On July 1, 2021, Crook County entered into a 42 month lease as Lessor for the use of Taylor Northwest Lease. An initial lease receivable was recorded in the amount of \$208,332.40. As of June 30, 2022, the value of the lease receivable is \$149,118.15. The lessee is required to make monthly fixed payments of \$5,000.00. The lease has an interest rate of 0.4570%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$148,808.86, and Crook County recognized lease revenue of \$59,523.54 during the fiscal year. The lessee has 3 extension option(s), each for 12 months.

On July 1, 2021, Crook County entered into a 250 month lease as Lessor for the use of T-Mobile Lease. An initial lease receivable was recorded in the amount of \$279,754.39. As of June 30, 2022, the value of the lease receivable is \$277,913.89. The lessee is required to make monthly fixed payments of \$366.03. The lease has an interest rate of 1.5510%. The Land estimated useful life was 0 months as of the contract commencement. The value of the deferred inflow of resources as of June 30, 2022 was \$266,326.18, and Crook County recognized lease revenue of \$13,428.21 during the fiscal year. The lessee has 3 extension option(s), each for 60 months.

CROOK COUNTY EGON  
 NOTES TO THE BASIC FINANCIAL STATEMENTS

**17. Leases (continued)**

**Principal and Interest Expected to Maturity**

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2023	395,646	89,614	485,260
2024	400,435	84,381	484,816
2025	375,965	78,851	454,816
2026	351,375	73,441	424,816
2027	356,833	67,983	424,816
2028 - 2032	1,843,745	255,121	2,098,865
2033 - 2037	1,773,366	120,214	1,893,580
2038 - 2042	418,623	30,316	448,939
2043 - 2047	135,667	17,140	152,807
2048 - 2052	69,743	7,280	77,024
2053 - 2057	27,374	3,029	30,403
2058 - 2062	18,295	971	19,266
<b>Total</b>	<b>6,167,067</b>	<b>828,342</b>	<b>6,995,409</b>

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	90,263	112,521	202,784
2024	95,477	111,005	206,482
2025	100,853	109,400	210,254
2026	106,396	107,704	214,100
2027	112,440	105,914	218,354
2028 - 2032	663,259	498,803	1,162,062
2033 - 2037	847,210	436,855	1,284,065
2038 - 2042	1,038,127	358,889	1,397,015
2043 - 2047	1,161,884	267,776	1,429,660
2048 - 2052	1,648,978	154,507	1,803,485
2053 - 2057	775,875	19,966	795,841
<b>Total</b>	<b>6,640,763</b>	<b>2,283,341</b>	<b>8,924,103</b>

Activity for the Deferred Inflows of Resources related to the Lease receivables are as follows:

<b>BUSINESS-TYPE ACTIVITIES:</b>	Balance as of			Balance as of
	July 1, 2021	Additions	Reductions	
<b>Deferred Inflow of Resources</b>				
Land	\$ 872,683	\$ 199,119	\$ 87,983	\$ 983,819
Buildings	-	372,896	9,322	363,573
Land Improvements	6,123,258	-	363,698	5,759,560
<b>Total</b>	<b>\$ 6,995,941</b>	<b>572,015</b>	<b>461,003</b>	<b>\$ 7,106,952</b>
<b>GOVERNMENTAL ACTIVITIES:</b>				
<b>Deferred Inflow of Resources</b>				
Land	\$ 6,755,765	\$ -	\$ 208,334	\$ 6,547,431

CROOK COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

**CROOK COUNTY, OREGON  
SCHEDULE OF FUNDING PROGRESS  
FOR THE YEAR ENDED JUNE 30, 2022**

<b>IMPLICIT RATE SUBSIDY - GASB 75:</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total Other Post Employment Benefits Liability Beginning</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>	<b>\$ 486,839</b>
Changes for the year:					
Service Cost	78,662	49,646	44,923	56,008	58,680
Interest	12,802	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	2,346	87,045	11,660	(171,883)	(30,249)
Employer Contributions	-	-	-	-	-
Benefit Payments	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Net changes for the year	70,551	71,693	45,276	-118,164	26,554
<b>Total Other Post Employment Benefits Liability Ending</b>	<b>\$ 582,749</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>
<b>Fiduciary Net Position - Beginning</b>	-	-	-	-	-
Contributions - Employer	23,259	27,594	27,808	22,278	17,172
Contributions - Employee	-	-	-	-	-
Net Investment Income	-	-	-	-	-
Benefit Payments	(23,259)	(27,594)	(27,808)	(22,278)	(17,172)
Administrative Expense	-	-	-	-	-
Net changes for the year	-	-	-	-	-
<b>Fiduciary Net Position - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Liability for Other Post Employment Benefits - End of Year</b>	<b>\$ 582,749</b>	<b>\$ 512,198</b>	<b>\$ 440,505</b>	<b>\$ 395,229</b>	<b>\$ 513,393</b>
Fiduciary Net Position as a percentage of the total					
Single Employer Pension Liability	0%	0%	0%	0%	0%
Covered Payroll	\$ 3,007,276	\$ 2,643,262	\$ 2,457,378	\$ 2,224,742	\$ 2,138,020
Net Single Employer Pension Plan as a Percentage of Covered Payroll	19%	19%	18%	18%	24%



**CROOK COUNTY, OREGON  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2022**

**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
2022	0.02 %	\$ 2,941,675	\$ 2,643,262	111.3 %	87.6 %
2021	0.02	4,135,967	2,457,378	168.3	75.8
2020	0.02	3,985,953	2,224,742	179.2	80.2
2019	0.01	2,699,162	2,138,020	126.2	82.1
2018	0.01	1,807,374	1,587,104	113.9	83.1
2017	0.01	2,127,997	1,452,267	146.5	80.5
2016	0.01	806,097	1,333,592	60.4	91.9
2015	0.01	(319,932)	1,331,977	(24.0)	103.6
2014	0.01	720,277	1,478,962	48.7	92.0

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

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

**SCHEDULE OF CONTRIBUTIONS**

Year	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
2022	\$ 625,189	\$ 625,189	\$ -	\$ 3,007,276	20.8 %
2021	514,192	514,192	-	2,643,262	19.5
2020	449,116	449,116	-	2,457,378	18.3
2019	239,184	247,855	-	2,224,742	11.1
2018	247,855	247,855	-	2,138,020	11.6
2017	146,255	146,255	-	1,587,104	9.2
2016	122,391	122,391	-	1,452,267	8.4
2015	123,870	123,870	-	1,333,592	9.3
2014	125,442	125,442	-	1,331,977	9.4

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

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

**CROOK COUNTY, OREGON**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
<b>REVENUES</b>				
Local				
Taxes - property	\$ 2,046,000	\$ 2,046,000	\$ 2,230,543	\$ 184,543
Taxes - other	2,549,450	2,549,450	2,357,057	(192,393)
Interest	30,000	30,000	(487,441)	(517,441)
Licenses, permits and fees	422,000	422,000	569,791	147,791
Charges for services	32,500	32,500	67,589	35,089
Interfund charges	3,462,500	3,504,400	3,342,440	(161,960)
Intergovernmental				
Local	205,700	205,700	242,444	36,744
State	484,100	484,100	600,264	116,164
Federal	4,003,000	4,003,000	2,159,044	(1,843,956)
Total Revenues	<u>13,235,250</u>	<u>13,277,150</u>	<u>11,081,731</u>	<u>(2,195,419)</u>
<b>EXPENDITURES</b>				
Assessor	1,149,000	1,149,000	(1) 1,122,558	26,442
Clerk	511,800	511,800	(1) 466,482	45,318
Finance	1,150,800	1,156,800	(1) 1,047,508	109,292
Legal	489,200	499,000	(1) 466,193	32,807
Administration	602,200	742,200	(1) 730,310	11,890
Natural Resources	53,100	56,211	(1) 56,165	46
Human Resources	579,400	579,400	(1) 433,220	146,180
District Attorney	1,483,900	1,483,900	(1) 1,334,546	149,354
Victims	263,400	263,400	(1) 261,781	1,619
Juvenile	1,020,500	1,020,500	(1) 949,754	70,746
GIS	187,700	198,378	(1) 184,578	13,800
Information Technology	1,063,500	888,500	(1) 835,106	53,394
Non-departmental	1,112,600	1,112,600	(1) 1,042,718	69,882
Total Expenditures	<u>9,667,100</u>	<u>9,661,689</u>	<u>8,930,919</u>	<u>730,770</u>
Excess (Deficiency) of revenues over expenditures	3,568,150	3,615,461	2,150,812	(1,464,649)
Contingency	4,039,400	3,640,282	-	3,640,282
<b>Other financing sources (uses)</b>				
Transfers in	175,000	-	-	-
Transfers out	(2,640,750)	(2,912,179)	(1) (1,749,628)	1,162,551
Sale of Property	500	500	503	3
Total other financing sources (uses)	<u>(2,465,250)</u>	<u>(2,911,679)</u>	<u>(1,749,125)</u>	<u>1,162,554</u>
Net change in fund balance	(2,936,500)	(2,936,500)	401,687	3,338,187
Fund balance - beginning	<u>2,936,500</u>	<u>2,936,500</u>	<u>4,157,694</u>	<u>1,221,194</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,559,381</u>	<u>\$ 4,559,381</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, 2022**

	<u>Original</u>	<u>Final</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
<b>REVENUES</b>					
Local					
Interest	\$ 250,000	\$ 250,000		\$ 66,019	\$ (183,981)
Licenses, permits and fines	17,000	17,000		30,879	13,879
Charges for services	6,000	6,000		213,003	207,003
Intergovernmental					
State	3,394,000	3,394,000		3,061,358	(332,642)
Federal	<u>2,513,000</u>	<u>2,513,000</u>		<u>901,368</u>	<u>(1,611,632)</u>
Total Revenues	6,180,000	6,180,000		4,272,627	(1,907,373)
<b>EXPENDITURES</b>					
Personnel services	1,806,900	1,806,900	(1)	1,829,590	(22,690)
Materials and services	3,651,000	3,651,000	(1)	2,519,201	1,131,799
Capital outlay	2,789,000	2,789,000	(1)	257,410	2,531,590
Operating contingency	<u>158,300</u>	<u>158,300</u>	(1)	-	<u>158,300</u>
Total Expenditures	8,405,200	8,405,200		4,606,201	3,798,999
Excess (Deficiency) of revenues over expenditures	<u>(2,225,200)</u>	<u>(2,225,200)</u>		<u>(333,574)</u>	<u>1,891,626</u>
<b>Other financing sources (uses)</b>					
Sale of Property	<u>40,000</u>	<u>40,000</u>		<u>17,308</u>	<u>(22,692)</u>
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>		<u>17,308</u>	<u>(22,692)</u>
Net change in fund balance	(2,185,200)	(2,185,200)		(316,266)	1,868,934
Fund Balance - Beginning	<u>15,788,000</u>	<u>15,788,000</u>		<u>16,379,172</u>	<u>591,172</u>
Fund Balance - Ending	<u>\$ 13,602,800</u>	<u>\$ 13,602,800</u>		<u>\$ 16,062,906</u>	<u>\$ 2,460,106</u>
				Adjustment from budgetary statement Inventory	
				<u>1,457,053</u>	
				<u>17,519,959</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 15,000	\$ 15,000	\$ 38,041	\$ 23,041
Licenses, permits and fees	5,278,200	5,278,200	7,982,240	2,704,040
Charges for Services	2,500	2,500	10,376	7,876
Total Revenues	<u>5,295,700</u>	<u>5,295,700</u>	<u>8,030,657</u>	<u>2,734,957</u>
<b>EXPENDITURES</b>				
Electrical	569,500	589,500 (1)	463,494	126,006
Building	2,190,250	2,240,250 (1)	2,013,896	226,354
Administration	583,800	783,800 (1)	708,880	74,920
On Site	200,200	250,200 (1)	232,749	17,451
Contingency	5,151,950	4,831,950 (1)	-	4,831,950
Total Expenditures	<u>8,695,700</u>	<u>8,695,700</u>	<u>3,419,019</u>	<u>5,276,681</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,400,000)</u>	<u>(3,400,000)</u>	<u>4,611,638</u>	<u>8,011,638</u>
<b>Other financing sources (uses)</b>				
Sale of Property	-	-	15,437	15,437
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>15,437</u>	<u>15,437</u>
Net change in fund balance	(3,400,000)	(3,400,000)	4,627,075	8,027,075
Fund balance - beginning	<u>3,400,000</u>	<u>3,400,000</u>	<u>6,480,058</u>	<u>3,080,058</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,107,133</u>	<u>\$ 11,107,133</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, 2022**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
<b>REVENUES</b>				
Local				
Taxes - Property	\$ 6,314,900	\$ 6,314,900	\$ 6,496,284	\$ 181,384
Interest	25,000	25,000	16,918	(8,082)
Licenses, permits and fines	155,250	155,250	163,965	8,715
Charges for services	19,000	19,000	458,009	439,009
Donations and contributions	2,700	2,700	20,000	17,300
Intergovernmental				
Local	2,000	2,000	2,168	168
State	1,699,400	1,699,400	1,826,548	127,148
Federal	536,300	577,412	578,504	1,092
Total Revenues	8,754,550	8,795,662	9,562,396	766,734
<b>EXPENDITURES</b>				
Sheriff's Office	4,748,350	4,790,740 (1)	4,044,803	745,937
Jail	4,255,700	4,361,910 (1)	3,874,739	487,171
Parole & Probation	1,886,500	1,918,503 (1)	1,520,753	397,750
Special Services	423,700	534,357 (1)	383,169	151,188
Operating contingency	366,900	483,852 (1)	-	483,852
Total Expenditures	11,681,150	12,089,362	9,823,464	2,265,898
Excess (Deficiency) of revenues over expenditures	<u>(2,926,600)</u>	<u>(3,293,700)</u>	<u>(261,068)</u>	<u>3,032,632</u>
<b>Other financing sources (uses)</b>				
Transfers In	628,800	995,900	403,952	(591,948)
Transfers Out	<u>(183,200)</u>	<u>(183,200)</u>	<u>(182,750)</u>	<u>(450)</u>
Total other financing sources (uses)	445,600	812,700	221,202	(592,398)
Net change in fund balance	(2,481,000)	(2,481,000)	(39,866)	2,440,234
Fund Balance - Beginning	2,481,000	2,481,000	3,269,187	788,187
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,229,321</u>	<u>\$ 3,228,421</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 12,000	\$ 12,000	\$ 10,764	\$ (1,236)
Licenses, permits and fees	77,500	77,500	81,776	4,276
Charges for services	481,700	481,700	430,134	(51,566)
Miscellaneous	-	218,406	111,298	(107,108)
Donations/contributions	200	200	130	(70)
Intergovernmental				
Local	223,900	241,900	179,691	(62,209)
State	598,300	772,048	386,636	(385,412)
Federal	377,100	632,449	837,899	205,450
	<u>1,770,700</u>	<u>2,436,203</u>	<u>2,038,328</u>	<u>(397,875)</u>
<b>EXPENDITURES</b>				
Health	1,182,400	1,152,685	(1) 837,815	314,870
Environmental Health	103,850	113,850	(1) 105,011	8,839
Grant Programs	3,513,150	4,178,653	(1) 1,761,870	2,416,783
Contingency	-	19,715	(1) -	19,715
	<u>4,799,400</u>	<u>5,464,903</u>	<u>2,704,696</u>	<u>2,760,207</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,028,700)</u>	<u>(3,028,700)</u>	<u>(666,368)</u>	<u>2,362,332</u>
<b>Other financing sources (uses)</b>				
Lease Proceeds	-	-	3,781	3,781
Transfers in	887,650	887,650	826,965	(60,685)
Transfers out	-	-	(38,000)	(38,000)
	<u>887,650</u>	<u>887,650</u>	<u>792,746</u>	<u>(94,904)</u>
Net change in fund balance	(2,141,050)	(2,141,050)	126,378	2,267,428
Fund balance - beginning	<u>2,141,050</u>	<u>2,141,050</u>	<u>2,672,787</u>	<u>531,737</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,799,165</u>	<u>\$ 2,799,165</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**CAPITAL ASSET RESERVE  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 110,000	\$ 110,000	\$ 121,158	\$ 11,158
Intergovernmental				
Local	<u>23,500</u>	<u>23,500</u>	<u>23,447</u>	<u>(53)</u>
Total Revenues	<u>133,500</u>	<u>133,500</u>	<u>144,605</u>	<u>11,105</u>
<b>EXPENDITURES</b>				
Materials & Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>				
Transfers out	(210,000)	(210,000) (1)	(210,000)	-
Sale of Property	<u>100,000</u>	<u>100,000</u>	<u>1,619,957</u>	<u>1,519,957</u>
Total other financing sources (uses)	<u>(110,000)</u>	<u>(110,000)</u>	<u>1,409,957</u>	<u>-</u>
Net change in fund balance	23,500	23,500	1,554,562	11,105
Fund balance - beginning	<u>8,850,000</u>	<u>9,220,178</u>	<u>9,275,679</u>	<u>55,501</u>
Fund balance - ending	<u>\$ 8,873,500</u>	<u>\$ 9,243,678</u>	<u>\$ 10,830,241</u>	<u>\$ 66,606</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ 50,000	\$ 58,713	\$ 8,713
Misc	-	5,000	5,000	-
Total Revenues	<u>-</u>	<u>55,000</u>	<u>63,713</u>	<u>8,713</u>
<b>EXPENDITURES</b>				
Personnel services	-	135,000 (1)	7,654	127,346
Materials and services	210,000	3,050,000 (1)	2,507,284	542,716
Capital Outlay	-	37,088,291 (1)	1,537,994	35,550,297
Contingency	-	2,327,000 (1)	-	2,327,000
Total Expenditures	<u>210,000</u>	<u>42,600,291</u>	<u>4,052,932</u>	<u>38,547,359</u>
Excess (Deficiency) of revenues over expenditures	(210,000)	(42,545,291)	(3,989,219)	(38,538,646)
<b>Other financing sources (uses)</b>				
Bond Proceeds, net	-	42,545,291	42,545,291	-
Transfers in	210,000	-	-	-
Total other financing sources (uses)	<u>210,000</u>	<u>42,545,291</u>	<u>42,545,291</u>	<u>-</u>
Net change in fund balance	-	-	38,556,072	38,556,072
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>439,138</u>	<u>439,138</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,995,210</u>	<u>\$ 38,995,210</u>

(1) Appropriation Level



CROOK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

**CROOK COUNTY, OREGON**

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2022**

	<b>Special Revenue Funds</b>					<b>Mental Health A&amp;D and Developmental Disabilities</b>
	<b>Clerk's Dedicated</b>	<b>COCC Ed Center</b>	<b>Court Security</b>	<b>Taylor Grazing</b>	<b>Video Lottery</b>	
<b>ASSETS</b>						
Cash and investments	\$ 236,905	\$ 130,050	\$ 8,791	\$ 37,984	\$ 315,800	\$ 10,227
Accounts receivable	199	-	-	-	60,295	7,314
Taxes receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b>237,104</b>	<b>130,050</b>	<b>8,791</b>	<b>37,984</b>	<b>376,095</b>	<b>17,541</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable and other current liabilities	-	-	-	-	-	3,604
Due to other funds	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,604</b>
<b>Deferred Inflows of Resources</b>						
Unavailable property tax revenue	-	-	-	-	-	-
<b>Fund Balances</b>						
Restricted for expenditures under federal, state and local programs	-	-	8,791	37,984	376,095	13,937
Restricted for debt service	-	-	-	-	-	-
Assigned for:						
Capital projects	237,104	130,050	-	-	-	-
Other	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>237,104</b>	<b>130,050</b>	<b>8,791</b>	<b>37,984</b>	<b>376,095</b>	<b>13,937</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 237,104</b>	<b>\$ 130,050</b>	<b>\$ 8,791</b>	<b>\$ 37,984</b>	<b>\$ 376,095</b>	<b>\$ 17,541</b>

**CROOK COUNTY, OREGON**

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2022**

**Special Revenue Funds**

<u>Special Transportation</u>	<u>Special Projects on Federal Lands</u>	<u>Veterans Enhancement Program</u>	<u>Library</u>	<u>County Surveyor</u>	<u>County School Fund</u>	<u>Tourism Discretionary Funds</u>	<u>Fairgrounds Operation</u>	<u>AG Extension Service District</u>
\$ 712,355	\$ 545,394	\$ 97,638	\$ 775,452	\$ 219,799	\$ 299,059	\$ 75,269	\$ 349,752	\$ 310,484
-	-	22,892	50	369	-	-	74,755	10,825
-	-	-	714	-	-	-	-	-
<u>712,355</u>	<u>545,394</u>	<u>\$ 120,530</u>	<u>776,216</u>	<u>220,168</u>	<u>299,059</u>	<u>75,269</u>	<u>424,507</u>	<u>321,309</u>
41,613	20,000	6,279	36,033	32,712	298,710	5,000	49,646	25,119
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	178,738	-
41,613	20,000	6,279	36,033	32,712	298,710	5,000	228,384	25,119
-	-	-	712	-	-	-	-	10,366
-	525,394	-	739,471	-	349	70,269	-	-
-	-	-	-	-	-	-	-	-
670,742	-	114,251	-	187,456	-	-	196,123	285,824
-	-	-	-	-	-	-	-	-
<u>670,742</u>	<u>525,394</u>	<u>114,251</u>	<u>739,471</u>	<u>187,456</u>	<u>349</u>	<u>70,269</u>	<u>196,123</u>	<u>285,824</u>
<u>\$ 712,355</u>	<u>\$ 545,394</u>	<u>\$ 120,530</u>	<u>\$ 776,216</u>	<u>\$ 220,168</u>	<u>\$ 299,059</u>	<u>\$ 75,269</u>	<u>\$ 424,507</u>	<u>\$ 321,309</u>

**CROOK COUNTY, OREGON**

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS  
AT JUNE 30, 2022**

<u>Special Revenue Funds</u>			<u>Capital Project Funds</u>			<u>Debt Service</u>		
<u>Extension Building Maintenance</u>	<u>Extension Capital Reserve</u>	<u>Historical Museum</u>	<u>Historical Building Reserve</u>	<u>Crook County Airport Project</u>	<u>Belknap Museum Project</u>	<u>General Obligation Bond</u>	<u>Full Faith &amp; Credit Bond Series 2017</u>	<u>Total</u>
\$ 23,531	\$ 61,499	\$ 178,773	\$ 59,965	\$ 68,461	\$ -	\$ 33,874	\$ -	\$ 4,551,062
-	-	-	-	-	30,068	-	-	206,767
-	-	5,362	-	-	-	18,523	-	24,599
<u>23,531</u>	<u>61,499</u>	<u>184,135</u>	<u>59,965</u>	<u>68,461</u>	<u>30,068</u>	<u>52,397</u>	<u>-</u>	<u>4,782,428</u>
-	-	9,914	-	103,902	8,774	-	-	641,306
-	-	-	-	-	21,294	-	-	21,294
-	-	-	-	-	-	-	-	178,738
-	-	9,914	-	103,902	30,068	-	-	841,338
-	-	4,891	-	-	-	17,658	-	33,627
-	-	-	-	-	-	-	-	1,772,290
-	-	-	-	-	-	34,739	-	34,739
-	-	-	-	-	-	-	-	367,154
23,531	61,499	169,330	59,965	-	-	-	-	1,768,721
-	-	-	-	(35,441)	-	-	-	(35,441)
<u>23,531</u>	<u>61,499</u>	<u>169,330</u>	<u>59,965</u>	<u>(35,441)</u>	<u>-</u>	<u>34,739</u>	<u>-</u>	<u>3,907,463</u>
<u>\$ 23,531</u>	<u>\$ 61,499</u>	<u>\$ 184,135</u>	<u>\$ 59,965</u>	<u>\$ 68,461</u>	<u>\$ 30,068</u>	<u>\$ 52,397</u>	<u>\$ -</u>	<u>\$ 4,782,428</u>

**CROOK COUNTY, OREGON**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Special Revenue Funds					Mental Health A&D and Developmental Disabilities
	Clerk's Dedicated	COCC Ed Center	Court Security	Taylor Grazing	Video Lottery	
<b>REVENUES</b>						
Taxes - Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes - Other	-	-	-	-	-	-
Interest	932	513	1,040	173	1,126	458
Licenses, permits, and fees	35,650	-	-	-	-	-
Charges for services	-	-	10,109	-	-	-
Donations/Contributions	-	-	-	-	-	-
Intergovernmental						
Local	-	-	-	-	-	-
State	-	-	-	-	229,377	3,984,708
Federal	-	-	-	-	-	-
Total Revenues	<u>36,582</u>	<u>513</u>	<u>11,149</u>	<u>173</u>	<u>230,503</u>	<u>3,985,166</u>
<b>EXPENDITURES</b>						
Current						
General government	28,469	-	-	6,385	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	3,980,998
Culture and education	-	-	-	-	50,500	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	<u>28,469</u>	<u>-</u>	<u>-</u>	<u>6,385</u>	<u>50,500</u>	<u>3,980,998</u>
Excess (Deficiency) of revenues over expenditures	<u>8,113</u>	<u>513</u>	<u>11,149</u>	<u>(6,212)</u>	<u>180,003</u>	<u>4,168</u>
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(3,952)	-	(60,000)	-
Bond Proceeds, net	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,952)</u>	<u>-</u>	<u>(60,000)</u>	<u>-</u>
Net change in fund balances	8,113	513	7,197	(6,212)	120,003	4,168
Fund Balances - beginning	<u>228,991</u>	<u>129,537</u>	<u>1,594</u>	<u>44,196</u>	<u>256,092</u>	<u>9,769</u>
Fund Balances - ending	<u>\$ 237,104</u>	<u>\$ 130,050</u>	<u>\$ 8,791</u>	<u>\$ 37,984</u>	<u>\$ 376,095</u>	<u>\$ 13,937</u>

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022

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	
\$ -	\$ -	\$ -	\$ 1,299,446	\$ -	\$ -	\$ -	\$ -	\$ 312,759	
-	-	-	-	-	121,012	26,114	229,804	-	
2,376	1,928	235	3,537	831	238	230	1,633	1,346	
-	-	-	5,434	110,540	-	-	4,067	-	
-	-	-	128	-	-	-	166,883	40,987	
-	-	270	8,461	-	-	-	85,150	-	
-	-	-	-	-	-	-	89,500	-	
389,922	-	91,567	14,623	-	-	-	53,167	-	
-	98,399	3,985	27,550	-	298,710	-	11,052	-	
<u>392,298</u>	<u>100,327</u>	<u>96,057</u>	<u>1,359,179</u>	<u>111,371</u>	<u>419,960</u>	<u>26,344</u>	<u>641,256</u>	<u>355,092</u>	
156,797	-	214,387	-	108,057	-	-	-	-	
-	77,250	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	1,337,521	-	419,722	5,000	1,057,430	276,308	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>156,797</u>	<u>77,250</u>	<u>214,387</u>	<u>1,337,521</u>	<u>108,057</u>	<u>419,722</u>	<u>5,000</u>	<u>1,057,430</u>	<u>276,308</u>	
<u>235,501</u>	<u>23,077</u>	<u>(118,330)</u>	<u>21,658</u>	<u>3,314</u>	<u>238</u>	<u>21,344</u>	<u>(416,174)</u>	<u>78,784</u>	
-	-	156,715	-	-	-	-	298,948	-	
-	-	-	-	-	-	-	-	(30,000)	
-	-	-	-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>156,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>298,948</u>	<u>(30,000)</u>	
235,501	23,077	38,385	21,658	3,314	238	21,344	(117,226)	48,784	
435,241	502,317	75,866	717,813	184,142	111	48,925	313,349	237,040	
<u>\$ 670,742</u>	<u>\$ 525,394</u>	<u>\$ 114,251</u>	<u>\$ 739,471</u>	<u>\$ 187,456</u>	<u>\$ 349</u>	<u>\$ 70,269</u>	<u>\$ 196,123</u>	<u>\$ 285,824</u>	

CROOK COUNTY, OREGON

COMBINING STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN  
FUND BALANCE - NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

Special Revenue Funds				Capital Project Funds		Debt Service		Total
Extension Building Maintenance	Extension Capital Reserve	Historical Museum	Historical Building Reserve	Crook County Airport Project	Belknap Museum Project	General Obligation Bond Series 2017	Full Faith & Credit Bond Series 2017	
\$ -	\$ -	\$ 300,938	\$ -	\$ -	\$ -	\$ 571,518	\$ -	\$ 2,484,661
-	-	120,125	-	-	-	-	-	497,055
47	205	672	253	4	-	853	-	18,630
-	-	-	-	-	-	-	-	155,691
-	-	-	-	-	-	-	-	218,107
-	-	-	-	-	30,068	-	-	123,949
-	-	-	-	-	-	-	-	89,500
-	-	25,000	-	-	-	-	-	4,788,364
-	-	-	-	305,710	-	-	-	745,406
<u>47</u>	<u>205</u>	<u>446,735</u>	<u>253</u>	<u>305,714</u>	<u>30,068</u>	<u>572,371</u>	<u>-</u>	<u>9,121,363</u>
-	-	-	-	79,160	-	-	-	593,255
-	-	-	-	-	-	-	-	77,250
-	-	-	-	-	-	-	-	3,980,998
17,699	-	402,364	-	-	30,068	-	-	3,596,612
-	-	-	-	-	-	90,000	45,000	135,000
-	-	-	-	-	-	467,700	137,750	605,450
-	-	6,645	23,446	196,002	-	-	-	226,093
<u>17,699</u>	<u>-</u>	<u>409,009</u>	<u>23,446</u>	<u>275,162</u>	<u>30,068</u>	<u>557,700</u>	<u>182,750</u>	<u>9,214,658</u>
<u>(17,652)</u>	<u>205</u>	<u>37,726</u>	<u>(23,193)</u>	<u>30,552</u>	<u>-</u>	<u>14,671</u>	<u>(182,750)</u>	<u>(93,295)</u>
20,000	10,000	-	-	75,000	-	-	182,750	743,413
-	-	-	-	-	-	-	-	(93,952)
-	-	-	-	-	-	-	-	-
<u>20,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>182,750</u>	<u>649,461</u>
2,348	10,205	37,726	(23,193)	105,552	-	14,671	-	556,166
<u>21,183</u>	<u>51,294</u>	<u>131,604</u>	<u>83,158</u>	<u>(140,993)</u>	<u>-</u>	<u>20,068</u>	<u>-</u>	<u>3,351,297</u>
<u>\$ 23,531</u>	<u>\$ 61,499</u>	<u>\$ 169,330</u>	<u>\$ 59,965</u>	<u>\$ (35,441)</u>	<u>\$ -</u>	<u>\$ 34,739</u>	<u>\$ -</u>	<u>\$ 3,907,463</u>

**CROOK COUNTY, OREGON**

**CLERK RESERVES  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 3,200	\$ 3,200	\$ 932	\$ (2,268)
Licenses, permits and fines	<u>33,100</u>	<u>33,100</u>	<u>35,650</u>	<u>2,550</u>
Total Revenues	<u>36,300</u>	<u>36,300</u>	<u>36,582</u>	<u>282</u>
<b>EXPENDITURES</b>				
Materials and services	108,700	113,800 (1)	28,469	85,331
Capital Outlay	<u>154,600</u>	<u>149,500 (1)</u>	<u>-</u>	<u>149,500</u>
Total Expenditures	<u>263,300</u>	<u>263,300</u>	<u>28,469</u>	<u>234,831</u>
Net change in fund balance	(227,000)	(227,000)	8,113	(234,549)
Fund balance - beginning	<u>227,000</u>	<u>227,000</u>	<u>228,991</u>	<u>1,991</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,104</u>	<u>\$ 237,104</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 800	\$ 800	\$ 513	\$ (287)
Total Revenues	<u>800</u>	<u>800</u>	<u>513</u>	<u>(287)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>130,900</u>	<u>130,900</u> (1)	<u>-</u>	<u>130,900</u>
Total Expenditures	<u>130,900</u>	<u>130,900</u>	<u>-</u>	<u>130,900</u>
Net change in fund balance	(130,100)	(130,100)	513	130,900
Fund balance - beginning	<u>130,100</u>	<u>130,100</u>	<u>129,537</u>	<u>(563)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,050</u>	<u>\$ 130,050</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 1,040	\$ 1,040
Charges for services	7,100	12,100	10,109	(1,991)
Total Revenues	<u>7,100</u>	<u>12,100</u>	<u>11,149</u>	<u>(951)</u>
<b>EXPENDITURES</b>				
<b>Other financing sources (uses)</b>				
Transfers out	<u>(7,100)</u>	<u>(12,100)</u>	(1) <u>(3,952)</u>	<u>8,148</u>
Total other financing sources (uses)	<u>(7,100)</u>	<u>(12,100)</u>	<u>(3,952)</u>	<u>8,148</u>
Net change in fund balance	-	-	7,197	7,197
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>1,594</u>	<u>1,594</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,791</u>	<u>\$ 8,791</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 400	\$ 400	\$ 173	\$ (227)
Intergovernmental				
Federal	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>173</u>	<u>(4,227)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>49,400</u>	<u>49,400</u> (1)	<u>6,385</u>	<u>43,015</u>
Total Expenditures	<u>49,400</u>	<u>49,400</u>	<u>6,385</u>	<u>43,015</u>
Excess (Deficiency) of revenues over expenditures	(45,000)	(45,000)	(6,212)	38,788
Net change in fund balance	(45,000)	(45,000)	(6,212)	38,788
Fund balance - beginning	<u>45,000</u>	<u>45,000</u>	<u>44,196</u>	<u>(804)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,984</u>	<u>\$ 37,984</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 1,100	\$ 1,100	\$ 1,126	\$ 26
Intergovernmental				
State	<u>180,000</u>	<u>180,000</u>	<u>229,377</u>	<u>49,377</u>
Total Revenues	<u>181,100</u>	<u>181,100</u>	<u>230,503</u>	<u>49,403</u>
<b>EXPENDITURES</b>				
Materials and services	<u>245,800</u>	<u>245,800</u> (1)	<u>50,500</u>	<u>195,300</u>
Total Expenditures	<u>245,800</u>	<u>245,800</u>	<u>50,500</u>	<u>195,300</u>
Excess (Deficiency) of revenues over expenditures	(64,700)	(64,700)	180,003	244,703
<b>Other financing sources (uses)</b>				
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	(124,700)	(124,700)	120,003	244,703
Fund balance - beginning	<u>124,700</u>	<u>124,700</u>	<u>256,092</u>	<u>131,392</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 376,095</u>	<u>\$ 376,095</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 1,400	\$ 1,400	\$ 458	\$ (942)
Intergovernmental				
State	<u>3,290,000</u>	<u>4,090,000</u>	<u>3,984,708</u>	<u>(105,292)</u>
Total Revenues	<u>3,291,400</u>	<u>4,091,400</u>	<u>3,985,166</u>	<u>(106,234)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>3,299,400</u>	<u>4,099,400</u> (1)	<u>3,980,998</u>	<u>118,402</u>
Total Expenditures	<u>3,299,400</u>	<u>4,099,400</u>	<u>3,980,998</u>	<u>118,402</u>
Net change in fund balance	(8,000)	(8,000)	4,168	12,168
Fund balance - beginning	<u>8,000</u>	<u>8,000</u>	<u>9,769</u>	<u>1,769</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,937</u>	<u>\$ 13,937</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 3,600	\$ 3,600	\$ 2,376	\$ (1,224)
Intergovernmental				
State	<u>342,700</u>	<u>342,700</u>	<u>389,922</u>	<u>47,222</u>
Total Revenues	<u>346,300</u>	<u>346,300</u>	<u>392,298</u>	<u>45,998</u>
<b>EXPENDITURES</b>				
Materials and services	<u>722,300</u>	<u>722,300</u> (1)	<u>156,797</u>	<u>565,503</u>
Total Expenditures	<u>722,300</u>	<u>722,300</u>	<u>156,797</u>	<u>565,503</u>
Excess (Deficiency) of revenues over expenditures	(376,000)	(376,000)	235,501	611,501
Net change in fund balance	(376,000)	(376,000)	235,501	611,501
Fund balance - beginning	<u>376,000</u>	<u>376,000</u>	<u>435,241</u>	<u>59,241</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 670,742</u>	<u>\$ 670,742</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 3,600	\$ 3,600	\$ 1,928	\$ (1,672)
Intergovernmental				
Federal	<u>90,000</u>	<u>90,000</u>	<u>98,399</u>	<u>8,399</u>
Total Revenues	<u>93,600</u>	<u>93,600</u>	<u>100,327</u>	<u>6,727</u>
<b>EXPENDITURES</b>				
Materials and services	<u>692,600</u>	<u>692,600</u> (1)	<u>77,250</u>	<u>615,350</u>
Total Expenditures	<u>692,600</u>	<u>692,600</u>	<u>77,250</u>	<u>615,350</u>
Net change in fund balance	(599,000)	(599,000)	23,077	622,077
Fund balance - beginning	<u>599,000</u>	<u>599,000</u>	<u>502,317</u>	<u>(96,683)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 525,394</u>	<u>\$ 525,394</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**VETERANS ENHANCEMENT PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 235	\$ 235
Donations and contributions	500	500	270	(230)
Intergovernmental				
State	70,000	91,567	91,567	-
Federal	-	-	3,985	3,985
Total Revenues	<u>70,500</u>	<u>92,067</u>	<u>96,057</u>	<u>3,990</u>
<b>EXPENDITURES</b>				
Personnel services	210,500	210,500 (1)	126,736	83,764
Materials and services	72,500	92,200 (1)	87,651	4,549
Contingency	-	25,932 (1)	-	25,932
Total Expenditures	<u>283,000</u>	<u>328,632</u>	<u>214,387</u>	<u>114,245</u>
Excess (Deficiency) of revenues over expenditures	(212,500)	(236,565)	(118,330)	118,235
<b>Other financing sources (uses)</b>				
Transfers in	<u>160,700</u>	<u>160,700</u>	<u>156,715</u>	<u>(3,985)</u>
Total other financing sources (uses)	<u>160,700</u>	<u>160,700</u>	<u>156,715</u>	<u>(3,985)</u>
Net change in fund balance	(51,800)	(75,865)	38,385	114,250
Fund balance - beginning	<u>51,800</u>	<u>75,865</u>	<u>75,866</u>	<u>1</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,251</u>	<u>\$ 114,251</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 1,263,000	\$ 1,263,000	\$ 1,299,446	\$ 36,446
Interest	7,000	7,000	3,537	(3,463)
Licenses, permits, and fees	31,500	31,500	5,434	(26,066)
Charges for services	100	100	128	28
Donations/Contributions	58,000	58,000	8,461	(49,539)
Intergovernmental				
State	8,400	8,400	14,623	6,223
Federal	-	-	27,550	27,550
Total Revenues	<u>1,368,000</u>	<u>1,368,000</u>	<u>1,359,179</u>	<u>(8,821)</u>
<b>EXPENDITURES</b>				
Library Operations	1,353,300	1,380,689 (1)	1,259,222	121,467
Grants and Donations	141,400	141,400 (1)	53,580	87,820
Law Library	72,000	72,161 (1)	24,719	
Contingency	355,300	355,300 (1)	-	355,300
Total Expenditures	<u>1,922,000</u>	<u>1,949,550</u>	<u>1,337,521</u>	<u>564,587</u>
Excess of revenue over (under) expenditures	(554,000)	(581,550)	21,658	555,766
Other financing sources (uses)				
Transfers in	-	27,550	-	(27,550)
Fund balance - beginning	<u>554,000</u>	<u>554,000</u>	<u>717,813</u>	<u>163,813</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739,471</u>	<u>\$ 692,029</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**COUNTY SURVEYOR  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 1,300	\$ 1,300	\$ 831	\$ (469)
Licenses, permits, fees	<u>80,000</u>	<u>80,000</u>	<u>110,540</u>	<u>30,540</u>
Total Revenues	<u>81,300</u>	<u>81,300</u>	<u>111,371</u>	<u>30,071</u>
<b>EXPENDITURES</b>				
Materials and services	48,100	113,100 (1)	108,057	5,043
Contingency	<u>222,200</u>	<u>157,200 (1)</u>	<u>-</u>	<u>157,200</u>
Total Expenditures	270,300	270,300	108,057	162,243
Excess of revenue over (under) expenditures	(189,000)	(189,000)	3,314	(132,172)
Net change in fund balance	<u>(189,000)</u>	<u>(189,000)</u>	<u>3,314</u>	<u>192,314</u>
Fund balance - beginning	<u>189,000</u>	<u>189,000</u>	<u>184,142</u>	<u>(4,858)</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187,456</u>	<u>\$ 187,456</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**COUNTY SCHOOL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Taxes - other	\$ 110,000	\$ 125,000	\$ 121,012	\$ (3,988)
Interest	-	-	238	238
Intergovernmental				
Federal	<u>300,000</u>	<u>300,000</u>	<u>298,710</u>	<u>(1,290)</u>
Total Revenues	<u>410,000</u>	<u>425,000</u>	<u>419,960</u>	<u>(5,040)</u>
<b>EXPENDITURES</b>				
Materials and services	410,000	- (1)	-	-
Special Payment	<u>-</u>	<u>425,000 (1)</u>	<u>419,722</u>	<u>5,278</u>
Total Expenditures	<u>410,000</u>	<u>425,000</u>	<u>419,722</u>	<u>5,278</u>
Net change in fund balance	-	-	238	238
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>111</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 349</u>	<u>\$ 238</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 300	\$ 300	\$ 230	\$ (70)
Transient room Tax	<u>15,900</u>	<u>15,900</u>	<u>26,114</u>	<u>10,214</u>
Total Revenues	<u>16,200</u>	<u>16,200</u>	<u>26,344.00</u>	<u>10,144</u>
<b>EXPENDITURES</b>				
Materials and services	<u>57,200</u>	<u>57,200</u> (1)	<u>5,000</u>	<u>52,200</u>
Total Expenditures	<u>57,200</u>	<u>57,200</u>	<u>5,000</u>	<u>52,200</u>
Net change in fund balance	(41,000)	(41,000)	21,344	72,488
Fund balance - beginning	<u>41,000</u>	<u>41,000</u>	<u>48,925</u>	<u>7,925</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,269</u>	<u>\$ 70,269</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**FAIRGROUNDS OPERATION**

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

**BUDGET AND ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 100	\$ 100	\$ 1,633	\$ 1,533
Transient room tax	140,100	140,100	229,804	89,704
Licenses, permits and fines	4,000	4,000	4,067	67
Property Taxes	-	23,000	-	(23,000)
Charges for services	215,500	215,500	166,883	(48,617)
Grants and donations	-	93,025	85,150	(7,875)
Intergovernmental				
Local	88,000	88,000	89,500	1,500
State	53,000	53,000	53,167	167
Federal	2,500	2,500	11,052	8,552
Total Revenues	503,200	619,225	641,256	22,031
<b>EXPENDITURES</b>				
Personnel Services	304,400	359,400 (1)	327,549	31,851
Materials and services	489,500	724,500 (1)	729,881	(5,381)
Operating Contingency	29,300	29,300 (1)	-	29,300
Total Expenditures	823,200	1,113,200	1,057,430	55,770
Excess (Deficiency) of revenues over expenditures	(320,000)	(493,975)	(416,174)	77,801
<b>Other financing sources (uses)</b>				
Transfers in	310,000	310,000	298,948	(11,052)
Net change in fund balance	(10,000)	(183,975)	(117,226)	66,749
Fund balance - beginning	10,000	183,975	313,349	129,374
Fund balance - ending	\$ -	\$ -	\$ 196,123	\$ 196,123

(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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 293,500	\$ 293,500	\$ 312,759	\$ 19,259
Interest	6,775	6,775	1,346	(5,429)
Charges for Services	20,500	20,500	40,987	20,487
Total Revenues	<u>320,775</u>	<u>320,775</u>	<u>355,092</u>	<u>34,317</u>
<b>EXPENDITURES</b>				
Personnel services	192,800	192,800 (1)	147,415	45,385
Materials and services	164,650	164,650 (1)	128,893	35,757
Operating contingency	30,000	30,000 (1)	-	30,000
Total Expenditures	<u>387,450</u>	<u>387,450</u>	<u>276,308</u>	<u>111,142</u>
Excess (Deficiency) of revenues over expenditures	<u>(66,675)</u>	<u>(66,675)</u>	<u>78,784</u>	<u>145,459</u>
<b>Other financing sources (uses)</b>				
Transfers out	(30,000)	(30,000) (1)	(30,000)	-
Sale of Property	8,000	8,000	-	(8,000)
Total other financing sources	<u>(22,000)</u>	<u>(22,000)</u>	<u>(30,000)</u>	<u>(8,000)</u>
Net change in fund balance	(88,675)	(96,675)	48,784	145,459
Fund balance - beginning	<u>234,500</u>	<u>234,500</u>	<u>237,040</u>	<u>2,540</u>
Fund Balance - Ending	<u>\$ 145,825</u>	<u>\$ 137,825</u>	<u>\$ 285,824</u>	<u>\$ 147,999</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 300	\$ 300	\$ 47	\$ (253)
Total Revenues	<u>300</u>	<u>300</u>	<u>47</u>	<u>(253)</u>
<b>EXPENDITURES</b>				
Materials and services	<u>40,440</u>	<u>40,440</u> (1)	<u>17,699</u>	<u>22,741</u>
Total Expenditures	<u>40,440</u>	<u>40,440</u>	<u>17,699</u>	<u>22,741</u>
Excess (Deficiency) of revenues over expenditures	(40,140)	(40,140)	(17,652)	22,488
<b>Other financing sources (uses)</b>				
Transfers in	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total other financing sources	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net change in fund balance	(20,140)	(20,140)	2,348	22,488
Fund balance - beginning	<u>20,140</u>	<u>20,140</u>	<u>21,183</u>	<u>1,043</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,531</u>	<u>\$ 23,531</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 400	\$ 400	\$ 205	\$ (195)
Total Revenues	<u>400</u>	<u>400</u>	<u>205</u>	<u>(195)</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>61,605</u>	<u>61,605</u> (1)	<u>-</u>	<u>61,605</u>
Total Expenditures	<u>61,605</u>	<u>61,605</u>	<u>-</u>	<u>61,605</u>
Excess (Deficiency) of revenues over expenditures	(61,205)	(61,205)	205	61,410
<b>Other financing sources (uses)</b>				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net change in fund balance	(51,205)	(51,205)	10,205	61,410
Fund balance - beginning	<u>51,205</u>	<u>51,205</u>	<u>51,294</u>	<u>89</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,499</u>	<u>\$ 61,499</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Property taxes	\$ 275,600	\$ 275,600	\$ 297,661	\$ 22,061
Interest	1,000	1,000	672	(328)
Transient room tax	73,300	73,300	120,125	46,825
Miscellaneous	-	-	3,277	3,277
Intergovernmental				
Federal	-	-	25,000	25,000
	<u>349,900</u>	<u>349,900</u>	<u>446,735</u>	<u>96,835</u>
Total Revenues				
<b>EXPENDITURES</b>				
Personnel Services	260,650	260,650 (1)	273,647	(12,997)
Materials and services	131,650	131,650 (1)	128,717	2,933
Capital Outlay	-	6,645 (1)	6,645	-
Operating Contingency	64,073	57,428 (1)	-	57,428
	<u>456,373</u>	<u>456,373</u>	<u>409,009</u>	<u>47,364</u>
Total Expenditures				
Excess (Deficiency) of revenues over expenditures	<u>(106,473)</u>	<u>(106,473)</u>	<u>37,726</u>	<u>144,199</u>
<b>Other financing sources (uses)</b>				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Total other financing sources	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Net change in fund balance	(81,473)	(81,473)	37,726	119,199
Fund balance - beginning	<u>81,473</u>	<u>81,473</u>	<u>131,604</u>	<u>50,131</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,330</u>	<u>\$ 169,330</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 400	\$ 400	\$ 253	\$ (147)
Total Revenues	<u>400</u>	<u>400</u>	<u>253</u>	<u>(147)</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>23,446</u>	<u>23,446</u> (1)	<u>23,446</u>	<u>-</u>
Total Expenditures	<u>23,446</u>	<u>23,446</u>	<u>23,446</u>	<u>-</u>
Net change in fund balance	(23,046)	(23,046)	(23,193)	(147)
Fund balance - beginning	<u>82,652</u>	<u>82,652</u>	<u>83,158</u>	<u>506</u>
Fund balance - ending	<u>\$ 59,606</u>	<u>\$ 59,606</u>	<u>\$ 59,965</u>	<u>\$ 359</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 4	\$ 4
Intergovernmental				
State	150,000	150,000	-	(150,000)
Federal	360,000	360,000	305,710	(54,290)
Total Revenues	<u>510,000</u>	<u>510,000</u>	<u>305,714</u>	<u>(204,286)</u>
<b>EXPENDITURES</b>				
Materials and services	105,000	105,000 (1)	79,160	25,840
Capital outlay	480,000	480,000 (1)	196,002	283,998
Total Expenditures	<u>585,000</u>	<u>585,000</u>	<u>275,162</u>	<u>309,838</u>
Excess (Deficiency) of revenues over expenditures	(75,000)	(75,000)	30,552	(514,124)
<b>Other financing sources (uses)</b>				
Transfers in	75,000	75,000	75,000	-
Total other financing sources (uses)	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Net change in fund balance	-	-	105,552	105,552
Fund balance - beginning	-	46,002	(140,993)	(186,995)
Fund balance - ending	<u>\$ -</u>	<u>\$ 46,002</u>	<u>\$ (35,441)</u>	<u>\$ (81,443)</u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**BELKNAP MUSEUM CAPTIAL PROJECT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Contributions & Donations	\$ -	\$ 865,000	\$ 30,068	\$ (834,932)
Total Revenues	-	865,000	30,068	(834,932)
<b>EXPENDITURES</b>				
Personnel services	-	27,000 (1)	298	26,702
Materials and services	-	153,000 (1)	29,770	123,230
Capital outlay	-	715,000 (1)	-	715,000
Total Expenditures	-	895,000	30,068	864,932
Excess (Deficiency) of revenues over expenditures	-	(30,000)	-	(1,699,864)
<b>Other financing sources (uses)</b>				
Transfers in	-	30,000	-	(30,000)
Total other financing sources (uses)	-	30,000	-	(30,000)
Net change in fund balance	-	-	-	-
Fund balance - beginning	-	-	-	-
Fund balance - ending	\$ -	\$ -	\$ -	\$ -

(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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 100	\$ 100	\$ 853	\$ 753
Property taxes	557,600	557,600	564,293	6,693
Miscellaneous	-	-	7,225	7,225
Total Revenues	<u>557,700</u>	<u>557,700</u>	<u>572,371</u>	<u>14,671</u>
<b>EXPENDITURES</b>				
Debt Service	<u>557,700</u>	<u>557,700</u> (1)	<u>557,700</u>	<u>-</u>
Total Expenditures	<u>557,700</u>	<u>557,700</u>	<u>557,700</u>	<u>-</u>
Excess of revenue over (under) expenditures	-	-	14,671	14,671
Fund balance - beginning	-	-	20,068	20,068
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,739</u>	<u>\$ 34,739</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Debt service	182,800	182,800 (1)	182,750	50
Materials & Services	<u>400</u>	<u>400 (1)</u>	<u>-</u>	<u>400</u>
Total Expenditures	<u>183,200</u>	<u>183,200</u>	<u>182,750</u>	<u>450</u>
Excess of revenue over (under) expenditures	(183,200)	(183,200)	(182,750)	450
<b>Other financing sources (uses)</b>				
Transfer in	<u>183,200</u>	<u>183,200</u>	<u>182,750</u>	<u>(450)</u>
Net change in fund balance	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(1) Appropriation Level

**CROOK COUNTY, OREGON**

**LANDFILL OPERATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Budgeted Amounts</u>			<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>			
<b>REVENUES</b>					
Local					
Interest	\$ 36,000	\$ 36,000		\$ 18,318	\$ (17,682)
Licenses, Permits & Fees	1,810,000	1,810,000		2,407,918	597,918
Charges for services	<u>121,500</u>	<u>121,500</u>		<u>114,975</u>	<u>(6,525)</u>
Total Revenues	<u>1,967,500</u>	<u>1,967,500</u>		<u>2,541,211</u>	<u>573,711</u>
<b>EXPENDITURES</b>					
Personnel Services	865,200	865,200	(1)	781,221	83,979
Materials and services	1,009,400	1,009,400	(1)	897,134	112,266
Capital Outlay	590,000	590,000	(1)	575,645	14,355
Operating Contingency	<u>270,900</u>	<u>270,900</u>	(1)	<u>-</u>	<u>270,900</u>
Total Expenditures	<u>2,735,500</u>	<u>2,735,500</u>		<u>2,254,000</u>	<u>481,500</u>
Excess (Deficiency) of revenues over expenditures	(768,000)	(768,000)		287,211	1,055,211
<b>Other financing sources (uses)</b>					
Sale of Property	<u>135,000</u>	<u>135,000</u>		<u>186,534</u>	<u>51,534</u>
Total other financing sources	<u>135,000</u>	<u>135,000</u>		<u>186,534</u>	<u>51,534</u>
Net change in fund balance	(633,000)	(633,000)		473,745	1,106,745
Fund balance - beginning	<u>3,800,000</u>	<u>3,800,000</u>		<u>4,179,710</u>	<u>379,710</u>
Fund Balance - Ending	<u>\$ 3,167,000</u>	<u>\$ 3,167,000</u>		<u>4,653,455</u>	<u>\$ 1,486,455</u>
Reconciliation to the Statement of Net Position - Proprietary Funds					
Capital assets (net)				3,439,311	
Leased assets				1,590	
Lease liability				(1,659)	
Landfill post closure liability				(2,924,613)	
Accrued compensated absences				<u>(28,682)</u>	
Net Position				<u>\$ 5,139,402</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 800	\$ 800	\$ 298,624	\$ 297,824
Charges for services	<u>406,000</u>	<u>406,000</u>	<u>421,536</u>	<u>15,536</u>
Total Revenues	<u>406,800</u>	<u>406,800</u>	<u>720,160</u>	<u>313,360</u>
<b>EXPENDITURES</b>				
Materials and services	218,800	218,800 (1)	201,728	17,072
Debt service	<u>388,000</u>	<u>388,000</u> (1)	<u>387,659</u>	<u>341</u>
Total Expenditures	<u>606,800</u>	<u>606,800</u>	<u>589,387</u>	<u>17,413</u>
Excess (Deficiency) of revenues over expenditures	(200,000)	(200,000)	130,773	330,773
<b>Other financing sources (uses)</b>				
Transfers In	90,000	90,000	90,000	-
Transfers Out	<u>(42,000)</u>	<u>(42,000)</u> (1)	<u>(42,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>	<u>-</u>
Net change in fund balance	(152,000)	(152,000)	178,773	330,773
Fund balance - beginning	<u>152,000</u>	<u>152,000</u>	<u>183,282</u>	<u>31,282.00</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>362,055</u>	<u>\$ 362,055</u>
<b>Reconciliation to the Statement of Net Position - Proprietary Funds</b>				
Net capital assets			15,133,797	
Long-term debt, net of discount			(5,749,290)	
Interest payable			<u>(59,468)</u>	
Net Position			<u>\$ 9,687,094</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ 2,200	\$ 2,200	\$ 922	\$ (1,278)
Licenses, Permits & Fees	180,000	180,000	183,483	3,483
Charges for Services	-	-	38,895	38,895
Intergovernmental				
State	-	-	8,841	8,841
Total Revenues	<u>182,200</u>	<u>182,200</u>	<u>232,141</u>	<u>49,941</u>
<b>EXPENDITURES</b>				
Personnel Services	127,900	131,900 (1)	135,485	(3,585)
Materials and services	118,700	118,700 (1)	74,779	43,921
Capital outlay	-	19,450 (1)	19,449	1
Contingency	148,600	125,150 (1)	-	125,150
Total Expenditures	<u>395,200</u>	<u>395,200</u>	<u>229,713</u>	<u>165,487</u>
Net change in fund balance	(213,000)	(213,000)	2,428	215,428
Fund balance - beginning	<u>213,000</u>	<u>213,000</u>	<u>269,182</u>	<u>56,182</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,610</u>	<u>\$ 271,610</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital assets (net)			67,361	
Compensated absences			<u>(17,792)</u>	
Net Position			<u>\$ 321,179</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Local				
Interest	\$ -	\$ -	\$ 12,631	12,631
Internal service charges	1,382,200	1,429,700	1,453,138	23,438
Charges for services	28,500	28,500	31,315	2,815
Lease payments	-	-	12,360	12,360
Misc	-	-	2,389	2,389
Intergovernmental				
Federal	-	-	137,309	137,309
Local	44,600	44,600	-	(44,600)
Total Revenues	<u>1,455,300</u>	<u>1,502,800</u>	<u>1,649,142</u>	<u>146,342</u>
<b>EXPENDITURES</b>				
Personnel	481,800	521,800 (1)	451,737	70,063
Materials and services	1,126,900	1,186,900 (1)	1,064,381	122,519
Capital outlay	324,500	324,500 (1)	140,735	183,765
Contingency	71,600	221,600 (1)	-	221,600
Total Expenditures	<u>2,004,800</u>	<u>2,254,800</u>	<u>1,656,853</u>	<u>597,947</u>
Excess (Deficiency) of revenues over expenditures	(549,500)	(752,000)	(7,711)	744,289
<b>Other financing sources (uses)</b>				
Transfers In	549,500	752,000	236,563	(515,437)
Total other financing sources (uses)	<u>549,500</u>	<u>752,000</u>	<u>236,563</u>	<u>(515,437)</u>
Net change in fund balance	-	-	228,852	228,852
Fund balance - beginning	-	-	279,998	279,998
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508,850</u>	<u>\$ 508,850</u>
Reconciliation to the Statement of Net Position - Proprietary Funds				
Capital Assets (net)			41,085	
Accrued Comp Absences			(6,132)	
Leased assets			453,542	
Lease payable			(454,863)	
Net Position			<u>\$ 542,482</u>	

(1) Appropriation Level

**CROOK COUNTY, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS**  
**ALL TAXING DISTRICTS WITHIN THE COUNTY**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<b>Tax Year</b>	<b>Beginning Balance and 2021-22 Levy</b>	<b>Net Adjustments</b>	<b>Interest (Discount)</b>	<b>Collections</b>	<b>Taxes Receivable June 30, 2022</b>
2021-22	\$ 37,162,394	\$ (56,178)	\$ (960,219)	\$ 35,485,606	\$ 660,390
2020-21	694,747	(13,541)	172	378,153	303,224
2019-20	302,394	(3,077)	20	147,010	152,326
2018-19	177,663	(3,382)	10	135,024	39,268
2017-18	54,010	(3,382)	10	42,674	7,964
2016-17	11,873	(2,558)	9	2,380	6,944
2015-16	11,375	(1,872)	-	1,851	7,651
Prior	79,178	-	-	897	78,282
<b>Total</b>	<b><u>\$ 38,493,635</u></b>	<b><u>\$ (83,992)</u></b>	<b><u>\$ (959,999)</u></b>	<b><u>\$ 36,193,595</u></b>	<b><u>\$ 1,256,050</u></b>

CROOK COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



**PAULY, ROGERS, AND CO., P.C.**  
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February 27, 2023

### **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, 2022, and have issued our report thereon dated February 27, 2023. 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**
- **Programs funded from outside sources**

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 22.
2. There was a transaction over \$10,000 where three quotes were not received in accordance with public contract and purchasing law

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

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

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

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

CROOK COUNTY, OREGON

REPORTS REQUIRED BY FEDERAL AND STATE REGULATIONS

**CROOK COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Federal Assistance Listing Number	Pass Through Organization	Identification Number (s)	Period Covered	Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Oregon Health Authority	PE40	7/1/21-9/30/21	\$ 50,023
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Oregon Health Authority	PE40	10/1/21-6/30/22	\$ 145,827
<b>Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>					<b>\$ 195,850</b>
<b>Total Department of Agriculture</b>					<b>\$ 195,850</b>
<b>DEPARTMENT OF US FEDERAL MINERAL LEASES</b>					
Non-Sale Disposals of Mineral Material	15.214	Oregon Dept of Administrative Services			\$ 5,031
<b>Total Department of US Federal Mineral Leases</b>					<b>\$ 5,031</b>
<b>DEPARTMENT OF THE INTERIOR</b>					
Distribution of Receipts to State and Local Governments	15.227	Oregon Department of Administrative Services		7/1/21-6/30/22	\$ 3,716
<b>Total Department of the Interior</b>					<b>\$ 3,716</b>
<b>DEPARTMENT OF JUSTICE</b>					
Crime Victim Assistance	16.575	Oregon Department of Justice	13	7/1/21-3/30/22	\$ 104,124
Child Support Enforcement	93.563	Oregon Department of Justice	15425	7/1/21-6/9/22	\$ 105,720
<b>Total Department of Justice</b>					<b>\$ 209,844</b>
<b>DEPARTMENT OF TRANSPORTATION</b>					
Air Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	Federal Aviation Administration	3-41-0051-016-2020	8/5/20-8/4/24	\$ 203,138
Air Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106	Federal Aviation Administration	3-41-0051-018-2020	9/9/20-9/8/24	\$ 72,025
<b>Total Air Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs</b>					<b>\$ 275,163</b>
<b>Total Department of Transportation</b>					<b>\$ 275,163</b>
<b>DEPARTMENT OF THE TREASURY</b>					
Coronavirus State and Local Fiscal Recovery Funds	21.027		SLT-9220	3/21/21-12/31/24	\$ 830,672
<b>Total Department of Treasury</b>					<b>\$ 830,672</b>
<b>GENERAL SERVICES ADMINISTRATION</b>					
Disposal of Federal Surplus Real Property	39.002	Oregon Department of Administrative Services			\$ 208
<b>Total General Services Administration</b>					<b>\$ 208</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Public Health Emergency Preparedness	93.069	Oregon Health Authority	PE 12	7/1/21-6/30/22	\$ 61,753
Immunization Cooperative Agreements	93.268	Oregon Health Authority	PE01-10	7/1/21-6/30/22	\$ 45,025
Immunization Cooperative Agreements	93.268	Oregon Health Authority	PE43-01	7/1/21-6/30/22	\$ 10,315
<b>Total Immunization Cooperative Agreements</b>					<b>\$ 55,340</b>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Oregon Health Authority	PE01-07	7/1/21-6/30/22	\$ 198,373
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Oregon Health Authority	PE01-09	7/1/21-6/30/22	\$ 2,314
<i>Subtotal Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (COVID)</i>					<i>\$ 200,687</i>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Oregon Health Authority	PE01-08	7/1/21-6/30/22	\$ 48,810
<b>Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>					<b>\$ 249,497</b>
Strengthening Public Health Systems and Services through Opioid STR	93.788	Oregon Health Authority	PE62	7/1/21-6/30/22	\$ 51,559
National Partnerships to Improve and Protect the Nation's Health	93.421	Oregon Health Authority	PE04-02	7/1/21-6/30/22	\$ 16,112
Substance Abuse	93.959	Oregon Health Authority	PE36	7/1/20-6/30/21	\$ 44,370
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	Oregon Health Authority	PE10-02	7/1/21-6/30/22	\$ 26,452
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	PE42-11	7/1/21-6/30/22	\$ 20,480
Maternal and Child Health Services Block Grant to the States	93.994	Oregon Health Authority	PE42-12	7/1/21-6/30/22	\$ 10,757
<b>Total Maternal and Child Health Services Block Grant to the States</b>					<b>\$ 31,237</b>
<b>Total Department of Health and Human Services</b>					<b>\$ 536,320</b>
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Criminal Justice Commission	SC-19-011		\$ 65,103
Homeland Security Grant Program	97.067	Homeland Security	19-221	10/1/19-10/31/23	\$ 36,900
Homeland Security Grant Program	97.067	Homeland Security	19-222	10/1/19-10/31/23	\$ 61,297
<b>Total Homeland Security Grant Program</b>					<b>\$ 98,197</b>
<b>Total Department of Homeland Security</b>					<b>\$ 163,301</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>\$ 2,220,104</b>





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February 27, 2023

To the County Commissioners  
Crook County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Crook County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated February 27, 2023.

**Report on Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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



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February 27, 2023

To the County Commissioners  
Crook County, Oregon

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

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

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

We have audited Crook County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2022. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Crook County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Crook County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other

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

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

**CROOK COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2022

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

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

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

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

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

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

**IDENTIFICATION OF MAJOR PROGRAMS**

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

21.027                      Coronavirus State and Local Fiscal Recovery Funds

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

Auditee qualified as low-risk auditee?  yes  no

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

None

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

None

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

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

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

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

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