Lowell Covered Bridge, Dexter Reservoir *Tyler Maness, Photographer*

Lane County, Oregon

Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2021

We responsibly manage available resources to deliver vital, community-centered services with passion, drive, and focus.

LANE COUNTY OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
LANE COUNTY, OREGON

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

REPORT PREPARED BY LANE COUNTY
OPERATIONS DIVISION - FINANCIAL SERVICES

Lane County, Oregon
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2021

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INTRODUCTORY SECTION

March 14, 2022

To the Board of County Commissioners and the Citizens of Lane County, Oregon:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of Lane County, Oregon for the fiscal year ended June 30, 2021, together with the report of our independent certified public accountants, Moss Adams LLP. Financial Services, as part of the Operations Division of County Administration, prepares this report. This report is published to provide the Board of County Commissioners, citizens, County staff, and other readers with detailed information about the financial position and results of operations of the County, and to demonstrate fiscal and operational accountability in the use of County resources.

The report consists of management's representations concerning the finances of Lane County. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework designed to protect Lane County's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls is designed to provide reasonable assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

THE REPORT

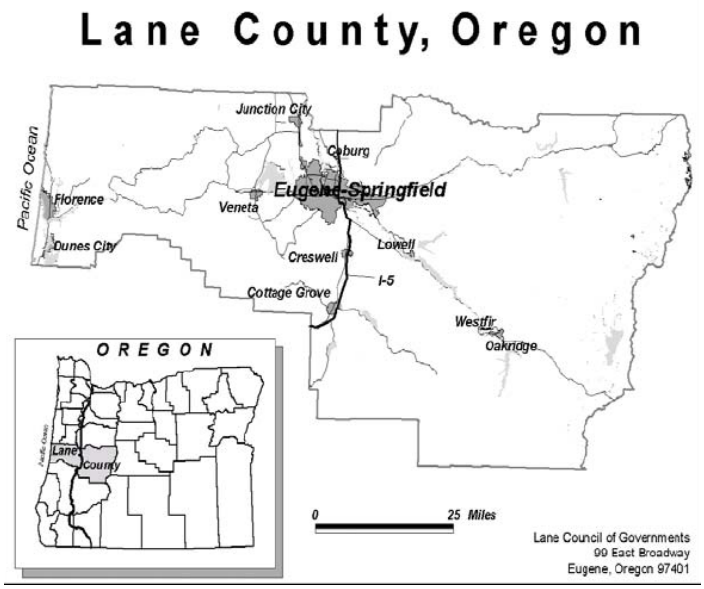
In accordance with Oregon law and Lane County Code, Moss Adams LLP has audited the County's basic financial statements. The objective of the audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended June 30, 2021, are free of material misstatement. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and Minimum Standards for Audits of Oregon Municipal Corporations as prescribed by the Secretary of State, State of Oregon. The unmodified opinion rendered in this report indicates that the financial statements were prepared in accordance with generally accepted accounting principles (GAAP) accepted in the United States of America and meet the standards prescribed by the Secretary of State. The auditor's report on these financial statements is located in the Financial Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Lane County's MD&A can be found immediately following the independent auditors' report.

PROFILE OF THE COUNTY

Lane County was established in 1851 and is geographically situated on the west side of Oregon, about midway down the state's coastline. The county encompasses 4,722 square miles and, in many ways, typifies Oregon. The county's lands are geographically a microcosm of the state, ranging from rugged glaciated mountains in the east, through a broad valley spreading across the Willamette River mid-county, to a beautiful and rugged coastline along the western edge. Portland State University's Population Research Center's estimate of the 2020 population for Lane County is 381,365. Although 90 percent of the county is forestland, Lane County is the fourth most populous county in Oregon and the third most populous metropolitan statistical area (MSA) in the state.

Lane County government operates under a home rule charter approved by voters in 1962. The Charter grants authority to a full-time compensated, five-person Board of County Commissioners to legislate and administer County government within the limits of that non-partisan authority. Lane County voters individually elect commissioners from specific geographic regions for four-year terms. The County operates under the provisions of the County Charter and the Lane County Code, as well as the Oregon Constitution and State law (Oregon Revised Statutes). Board action is effected by a simple majority vote of three of the five Board members.



As a general purpose government, the mission of Lane County is to responsibly manage available resources to deliver vital, community-centered services with passion, drive, and focus.

Lane County consists of services grouped into three categories: Public Services (Assessment and Taxation, Health & Human Services, Public Works); Public Safety (District Attorney, Department of Public Safety, Health & Human Services – Youth Services, County Administration – Parole and Probation, Lane County Office of Emergency Management); and Support Services (Board of Commissioners, County Administration, County Counsel, Office of Data & Analytics, Human Resources, Technology Services).

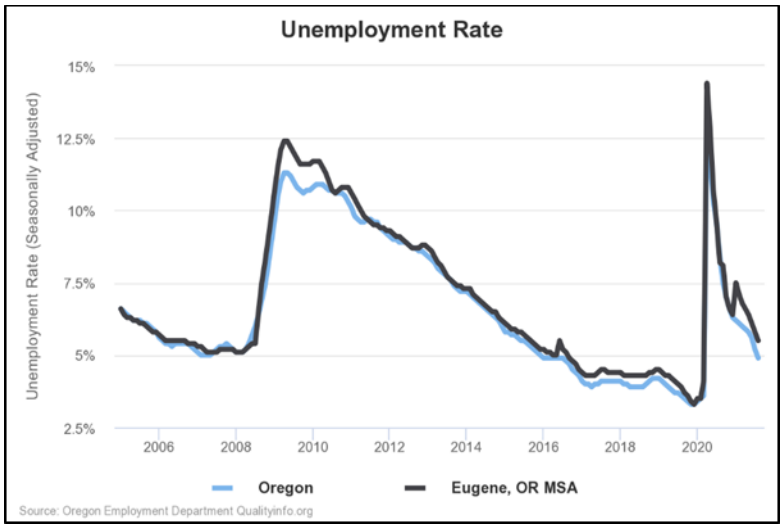
As the foundation of the County's annual financial planning and control, the budget is prepared and adopted for all County funds as required by Oregon Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The board order adopting the budget establishes appropriations for expenditures within each fund which cannot legally be exceeded. The expenditure appropriations lapse at the end of the fiscal year. Additional resources and corresponding expense appropriations may be added to the budget during the fiscal year through a supplemental budget process. Original and supplemental budgets may be modified during the fiscal year by the use of appropriation transfers between categories.

Budget and actual comparisons are presented in this report for each individual fund for which an appropriated annual budget has been adopted. For the General Fund, Road Fund, Special Revenue / Services Fund, Health and Human Services Fund, LaneCare Fund, and Local Option Tax Levy Fund, the budget and actual comparisons are presented in this report in the Required Supplementary Information section. For all other funds the budget and actual comparisons are presented in the Other Supplementary Information section of the report. Additional information on the County's budgetary process is contained in Note II.A. of the Notes to Basic Financial Statements in this report.

For financial reporting purposes, the County is a primary government under the provisions of Governmental Accounting Standards Board Statement No. 14, as amended by GASB 61 and 80. This report also includes all organizations and activities for which the elected officials exercise financial control. The County reports one discretely presented component unit - Homes for Good Housing Agency (Agency). The financial information of this entity is included in this report as appropriate to its relationship to the County. More information on the reporting entity and its component unit can be found in Note I.A. of the Notes to Basic Financial Statements in this report.

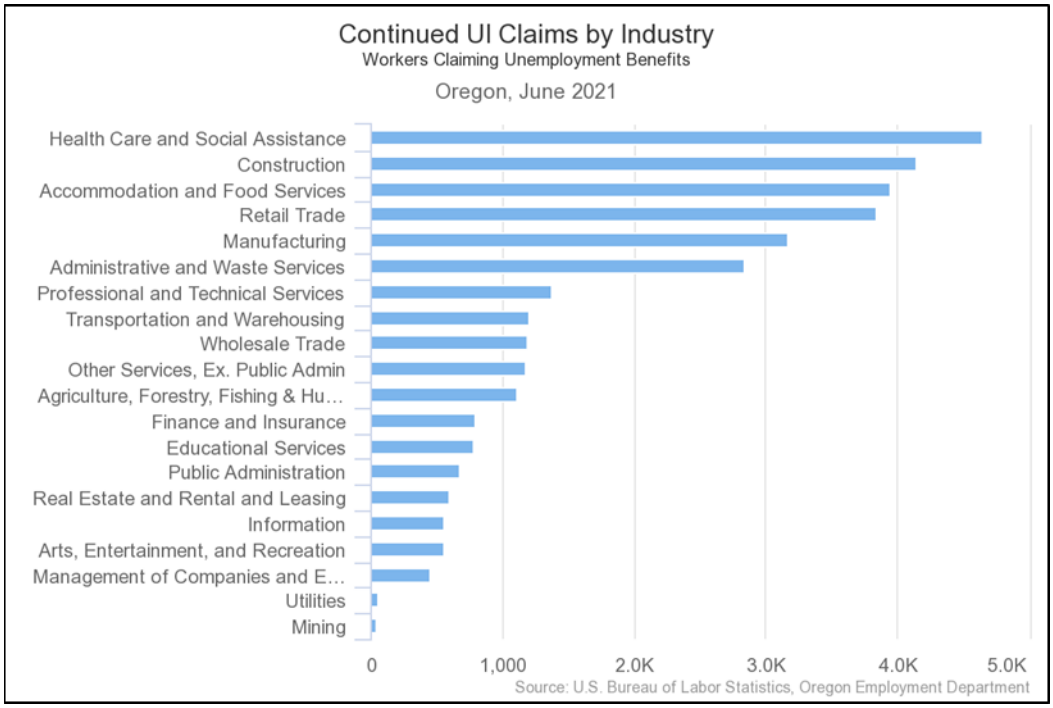
FINANCIAL CONDITIONS AND OUTLOOK

Local Economy – The COVID-19 pandemic and the measures put in place to prevent the spread of the virus have had a significant negative economic impact on the community. Through the use of Coronavirus Aid, Relief, and Economic Security (CARES) Act funding, Lane County continued to provide economic assistance to small businesses impacted by COVID-19 to support regional economic resiliency, retain and create jobs, and facilitate a more effective economic recovery.



According to the State of Oregon Employment Department, Lane County's unemployment rate in June 2021 was 6.1 percent, down from 10.7 percent in June 2020, and consistent with the statewide rate (5.6 percent). While the unemployment rate has dropped significantly, it has yet to return to pre-pandemic levels and uncertainty remains due to the ongoing impacts to the economy.

By end of fiscal year, the top three industries with continued unemployment insurance claims were: Health Care and Social Assistance, Construction, and Accommodation and Food Services. Retail Trade came in fourth closely behind Accommodation and Food Services.



Lane County's travel and tourism spending has proven strong since the recession in 2009, but was also disrupted by the pandemic. Travel and tourism spending was on track for another year of growth, and a tenth consecutive year of transient room tax growth. However, COVID-19 had a significant impact on the hospitality industry. Travel Lane County reported that over one-third of Lane County hotel rooms went vacant for months. Hotel stays rebounded during the summer months of 2020 before falling again in the metro region with a surge in COVID-19 cases. By the spring of 2021, hotel stays matched pre-pandemic levels for the county as a whole.

Historically, travel spending in Lane County grew throughout the 1990s and peaked in 2008 at $717 million. As the Great Recession took hold in 2009, travel spending dropped $39.7 million, or 5.5 percent to reach $677.3 million. Since then, travel spending has grown each year until the pandemic, reaching the $1 billion mark for the first time in 2018.

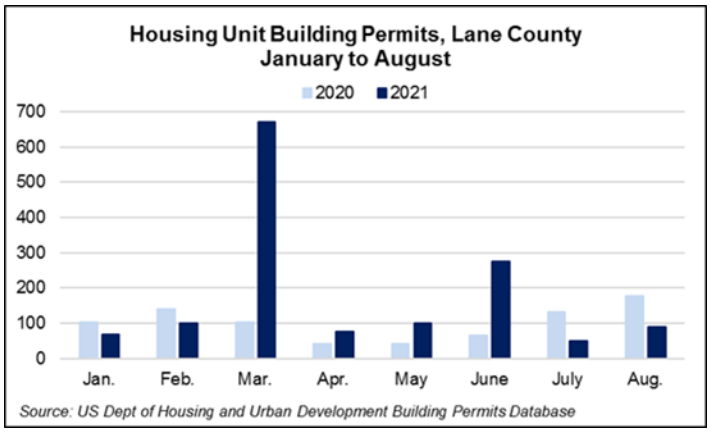
Despite the losses and ongoing impacts of the pandemic, the Oregon Employment Department projects a 15 percent increase in employment over the next ten-year period. This is down from the 8 percent increase that was projected for the previous ten-year period. The only industries with projected decreases are mining and logging, and federal government.

Industry Employment Projections, 2020-2030
Lane County

	2020	2030	Change	% Change
Total employment	**162,100**	**186,000**	**23,900**	**15%**
Total payroll employment	153,000	176,400	23,400	15%
Total private	126,100	147,300	21,200	17%
Natural resources and mining	2,500	2,600	100	4%
Mining and logging	800	800	0	0%
Construction	7,300	8,100	800	11%
Manufacturing	13,800	15,400	1,600	12%
Durable goods	8,900	9,900	1,000	11%
Wood product manufacturing	3,500	3,600	100	3%
Transportation equipment manufacturing	600	800	200	33%
Nondurable goods	4,900	5,500	600	12%
Trade, transportation, and utilities	28,500	31,700	3,200	11%
Wholesale trade	5,900	6,800	900	15%
Retail trade	19,300	21,000	1,700	9%
Transportation, warehousing, and utilities	3,300	3,900	600	18%
Information	2,000	2,100	100	5%
Financial activities	8,000	8,600	600	8%
Professional and business services	17,200	20,100	2,900	17%
Administrative and support services	7,500	9,000	1,500	20%
Private educational and health services	28,000	33,100	5,100	18%
Private educational services	1,700	2,100	400	24%
Health care and social assistance	26,300	31,000	4,700	18%
Ambulatory health care services	20,300	24,100	3,800	19%
Leisure and hospitality	13,800	19,900	6,100	44%
Accommodation and food services	12,300	17,700	5,400	44%
Accommodation	1,300	2,100	800	62%
Food services and drinking places	11,000	15,600	4,600	42%
Other services	5,000	5,700	700	14%
Government	26,900	29,100	2,200	8%
Federal government	2,000	1,900	-100	-5%
State government	1,700	1,900	200	12%
Local government	23,200	25,300	2,100	9%
Local education	16,200	17,600	1,400	9%
Self-employment	9,100	9,600	500	5%

Source: Oregon Employment Department

A bright spot during the recent economic turmoil, the Lane County housing market has been very strong. The median price of an area home has been trending upward since 2011 and has now passed pre-recession peaks. The median price of $393,000 at end of the fiscal year represents an increase of about 19 percent since July 2020, upwards from the 8 percent reported last year. Lane County's prices are above the nationwide median price of $292,000 and is comparable to other mid-sized Oregon metropolitan areas like Medford and Salem, but well short of markets like Bend and Portland. The Oregon Employment Department also reports that housing



unit building permits actually increased, despite concerns that the 2020 recession would decrease construction activity.

Looking forward, Lane County Economic Development (LCED) partners with organizations to support the economic recovery of the region. Improving economic resiliency through the creation of a strong, diverse, and sustainable economy has proven all the more critical by the pandemic and ensuing recession. Creating “Vibrant Communities” is one of four strategic priorities for Lane County.

Financial Outlook – For the fifth year in a row, the fiscal year 2022 budget is structurally balanced in its primary operating funds, including the General Fund, without the use of reserves and includes no layoffs nor reductions in services. Due to heavy service demands and constrained ongoing resources, the fiscal year 2022 budget represents one of the most financially stretched budgets we have proposed in recent years. The strategic focus and financial discipline that Lane County has exhibited over the past several years has resulted in structurally balanced budgets, increased reserves, enhanced stability and greater responsiveness to community needs. This progress has been made, not with layoffs or cuts in services, but rather with thoughtful and diligent management of resources and debt, including controlling expenses such as pension and health insurance costs.

On March 11, 2021, President Biden signed into law the American Rescue Plan Act (ARPA) of 2021 which provides an estimated $1.9 trillion in stimulus to aid in the COVID-19 pandemic. Within the ARPA, the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) provides $350 billion directly to states, municipalities, counties, tribes, and territories, including $65.1 billion in direct allocation to counties. Lane County’s direct allocation is approximately $74 million. The County received $37 million in May 2021 and is expecting to receive the second half of funding in May 2022. The funds were placed in a separate special revenue fund specifically designated to respond to the public health emergency and the economic impacts.

In addition to the direct CSLFRF funds received by the County, there are a number of other ARPA related funds allocated to the County and regional partners that flow through the state and federal government, as well as competitive ARPA funding through state and federal program grants.

Lane County received $5.4 million from other ARPA sources for the Emergency Rental Assistance 2 program to expand on the $11.5 million received from the 2020 Federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding for the Emergency Rental Assistance 1 program. ARPA funds also provided Lane County $5.5 million in Low Income Home Energy Assistance Program (LIHEAP) funds and an additional $809,000 in LIHEAP Weatherization program funds.

During the 2021 Legislative Session, the legislature allocated $2 million to each House Member and $4 million to each Senate member for ‘member direct funding’ proposals. All of the Member Direct Projects were approved by the Oregon Department of Administrative Services (DAS), with funds awarded to Lane County in February 2022. A number of regional entities received member direct funding. Lane County received $13 million as part of this process and continues to look for and seek out other sources of ARPA funding for eligible projects.

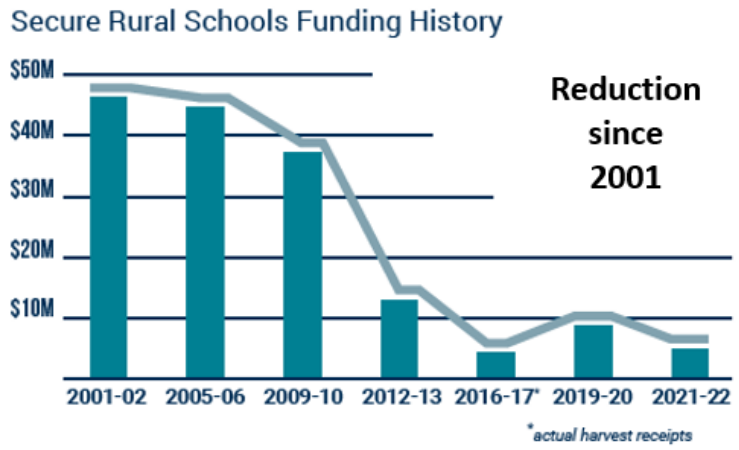
It remains unclear the full extent of the effect that COVID-19 will have on our local communities, our state, our nation and our world. There is no question that few, if any, single events in recent memory have had such a swift and vast impact. The widespread social and economic impacts, as well as the scale of deaths, has touched everyone in our country in some way.

Property Tax revenue is anticipated to represent 11.7 percent of the County’s total revenue in fiscal year 2022. Lane County's permanent tax rate under voter approved Measure 50 is $1.2793 per $1,000 of Assessed Value (AV). The current AV is increased by a constitutionally restricted limit of 3 percent plus additions for estimated new construction. It is estimated that the County will receive $44.2 million from its permanent rate and a total of $64.6 million from all of its property tax levies in fiscal year 2022. Current year property tax growth is estimated to remain flat due to COVID-19 impacts and anticipated property tax appeals.

The fiscal year 2022 General Fund budget maintains its structural balance for the fifth consecutive year after achieving it for the first time in seven years beginning in fiscal year 2018. However, due to the County’s low permanent property tax rate, and limited growth under the Oregon constitution, a structural deficit continues to be projected for future years in the General Fund. This is due to expenditures typically growing at a faster rate than revenue. Historically the General Fund revenues have grown between 3-3.5 percent a year while expenses have grown at between 4 percent and 5 percent. Most recently these growth numbers have been lower for both revenue and expenditures, as State and Federal revenues have remained relatively flat, or offset each other. The focus on control of internal costs has maintained stability for the short term; however, without additional revenue the County’s

General Fund will again face a structural imbalance in the next couple of years. Overall for the next five years, revenue growth within the General Fund is projected at 2.3 percent annually. However, during the same period, operating expenditures growth within the General Fund is projected at 2.56 percent before any cost of living increases are applied. While the forecast appears fairly stable, the full impacts of the ongoing pandemic and future wage growth put the forecast at risk. The next projection will be updated as information becomes available.

For many years the County was the recipient of timber payments under federal legislation. These payments were made by the federal government in recognition of the fact that, with more than 50 percent of property in the County under federal ownership, the federal government generated significant costs for local governments, but paid no taxes to help cover the cost of services. From fiscal year 2000 through 2016, Lane County relied on a federal guarantee called the Secure Rural Schools (SRS) and Community Self-Determination Act of 2000. In April 2015, Congress passed an additional two-year extension of the SRS payments, at a continued 5 percent step down each year. In March 2018, SRS was again renewed for a two year period, with the 5 percent reduction each year. The most recent passage of SRS funding again renewed the legislation for a two year period, providing one-time funding for fiscal years 2020 and 2021. The American Rescue Plan Act of 2021 may provide limited one-time funding as an enhancement to SRS funds.



As shown to the left, the elimination of the Secure Rural Schools legislation and payments has had dramatic impacts on the County's revenue. These funds were critical to providing adequate levels of public safety (through the General Fund) and maintaining our roads and bridges (through the Road Fund).

Lane County's financial stability is the result of focused and diligent efforts over many years, and will require constant vigilance from all levels of the organization, in an environment where federal timber revenue has all but evaporated and the tax rate does not keep pace with the increasing cost to provide services. Responsible management of taxpayer resources is necessary to create accountability to Lane County residents. As the foundation of financial stability settles, the County is called to expand the focus of work to fill existing gaps and enhance critical service needs in the community. The annual budget represents the single most comprehensive policy statement issued by Lane County each year and is an incredible opportunity to focus and align financial resources with strategic priorities.

Long-term Financial Planning - Lane County's focus on long-term financial planning begins with policies to guide both current and future decision making. The policies are intended to support the County's Strategic Plan and provide guidance in day to day operations to ensure overall long-term financial stability. Long-term strategic and financial planning is an important part of ensuring excellent service and stewardship of taxpayer resources. The County makes use of three primary financial planning models. The first model is a multi-year forecast for the County's General Fund, the second is a similar model prepared for the Road Fund, and the third is a Capital Improvement Plan (CIP). The forecast models are designed to predict over a multi-year horizon the outcome of certain policy choices, ranging from policy-driven expenditure reductions and revenue enhancements to externally-driven factors such as rising health care costs and fluctuating levels of timber receipts. While these financial models can be very helpful, they are not without limitations. The models are thoughtfully built on a series of assumptions that represent, at one point in time, the best judgments of information available to preparers of the model. A tolerance of a mere one or two percent can alter the model significantly when resources are scarce. Lane County developed a 5-year Countywide Capital Improvement Plan (CIP) for fiscal years 2022 to 2026. The CIP outlines planned and needed capital improvement projects across all departments. Capital needs exceed available funds, but preparing the CIP is the beginning of an important planning process to identify, prioritize and fund needed improvements to critical public assets. Overall, the County's long term financial planning efforts are focused on maintaining a structurally balanced budget, ensuring that recurring expenditures are at or below recurring revenues which ultimately provides that one-time revenues are available for one-time expenditures or projects.

Major Initiatives – The Board of Commissioners adopted the Lane County Strategic Plan in March of 2018. The 2018-2021 Strategic Plan lays out a vision of the future, focusing on the priorities of a Safe, Healthy County; Vibrant Communities; Robust Infrastructure; and Our People and Partnerships. Under each of these Priorities, there are Key Strategic initiatives and from there, Key Activity Areas, which are similar to tactics.

In January of 2019, Lane County welcomed two new commissioners to the Board and ultimately felt the need to revisit the Strategic Plan to ensure the County was focusing on the overarching priorities of the current Board. The Board of County Commissioners met in September and October of 2019 to discuss goals and priorities for the next two years. Together, along with the executive leadership of the County, the following actions were taken:

1) Incorporated the newly identified priorities of the Board
2) Updated existing items to reflect changes to progress and/or scope
3) Streamlined the number of items to create more focus

The priorities in the Revised Strategic Plan reflect areas of focus that will best help accomplish the vision of Lane County. The relationship among these priorities is expressed in the Lane County Strategic Plan logo. Lane County continues to use this strategic plan as the blueprint for work while striving to serve residents with passion, connection and a focus on solutions.

This Plan builds upon prior efforts that have established a strong foundation for achieving Lane County's mission. This Strategic Plan identifies ways to continue to expand on current priorities by taking into account the drivers of change that will likely impact the accomplishment of goals, and to take the progress achieved over the last few years to the next level. One of the ways to take it to the next level is by incorporating measures. The goal is to create accountability for the work being produced (outputs) and determine whether that work is making a difference (outcomes). This allows Lane County to evaluate how it is progressing towards achieving its goals. The Board of County Commissioners is updated quarterly on progress, as well as through annual work sessions.

Safe, Healthy County

Protect and enhance the safety and health of Lane County residents with a focus on enhancing and managing re-sources, improving access to, preven-tion programs, and collaborative initia-tives.

Vibrant Communities

Manage equitable services for urban and rural residents to enhance opportunities and access by embracing efficient systems and processes, collaboration with partners, and innovative approaches to solving problems.

Robust Infrastructure

Focus on strategic infrastructure maintenance and investments that have the highest return for safety, vibrant communities, and long term environmental benefit.

Our People & Partnerships

Provide a safe, healthy, and inclusive work environment that attracts and retains a diverse, highly skilled workforce with a deeply embedded commitment to delivering value and service to the residents of Lane County through fiscal resilience and partnerships.

The plan identifies 14 key initiatives that fall under the priority areas, including:

- Increase housing options for residents to reduce homelessness and increase affordability
- Increase access to prevention and treatment services and develop programs and policy focused on behavioral health, community health, and youth
- Maintain and enhance public safety funding and service delivery, focusing on improvements to outlying and rural areas
- Pursue effective diversion, corrections, probation, and parole programs and practices to reduce detainment and incarceration in youth and adults
- Reduce fatalities and severe injuries on County roads
- Invest in a resilient, diverse, and sustainable regional economy
- Protect and enhance our natural and built environments
- Enhance equity and access in service delivery and representation in governance
- Enhance safe transportation facilities and operations
- Maintain existing facilities and identify efficiencies in capital assets
- Fund and develop new facilities that support safety and livability
- Pursue strategies to enhance fiscal resilience and operational effectiveness
- Enhance employee engagement and resilience
- Embrace internal and external partnerships to leverage and extend county goals

The complete 2018–2021 Strategic Plan is available at www.lanecounty.org/strategicplan.

The fiscal year 2022 budget includes additional investment in behavioral health, public safety, equity and data analytics, as well as continued enhanced funding to open and operate a new shelter and navigation center, as well as renter and housing supports.

The adopted budget includes four new behavioral health positions to provide initial same-day screening and assessment, same-day connections to services for those who don't meet criteria for enrollment in behavioral health services, timely assignment to teams for follow up care oversight and care coordination to avoid overutilization of the emergency departments and the County jail, civil commitment consultations with lead investigators to determine a need for a potential revocation, and collaboration with the courts to inform of progress and the need for higher level of care.

Best practices indicate that people who are able to maintain employment, housing and community ties are less likely to reoffend. The Electronic Surveillance Program (ESP) in the Sheriff's Office provides individuals the opportunity to be productive members of the community while maneuvering through the court system. The fiscal year 2022 budget establishes the ESP as a stand-alone program in the Sheriff's Office. In collaboration with Pre-Trial services, the ESP ensures compliance with release conditions and reduces the use of jail beds by providing monitoring services of pre-trial defendants.

As a nation, equity efforts are expanding as many organizations and government agencies work to do their part to achieve racial equity. Lane County has been ahead of the curve by adopting important policies, establishing a racial equity action plan, implementing an equity lens and engaging with the community about the root causes of inequities in our community. The fiscal year 2022 budget includes the creation of one equity manager position, as recommended by a task force of Lane County's Equity and Access Advisory Board. This position will be responsible for strategic leadership of a centralized equity program in Lane County, including enhanced communication, focus and clarity in Lane County's racial equity work; implementation of the County's equity lens across the organization; serving as a thought leader and partner with County leadership; and delivering and measuring results of investments in improving equity.

Lane County continues to expand its use of data to inform decisions, measure results and solve challenges. The COVID-19 pandemic and Holiday Farm Fire have catalyzed the need to consume relevant, real-time data to respond to community needs. Therefore, the fiscal year 2022 budget establishes an Office of Data and Analytics to ensure that Lane County employees at all levels of the organization have access to trusted and actionable insights, in the moment and place needed, to make data driven decisions.

Over the past several years, Lane County has invested in a $2 million Housing Improvement Program (HIP), a $1 million investment in a behavioral crisis center, additional funding for shelter services, and several new Permanent Supportive Housing projects. The fiscal year 2022 budget continues to fund the commitment to operate a new shelter and navigation center, as well as additional housing and shelter enhancements such as rapid resolution, rehousing and tenant supports.

Relevant Financial Policies – The County has adopted financial and budget policies to support the County's strategic goals, ensure stability in service delivery and promote the efficient use of public funds. It is Lane County's policy to establish reserve funds which can be used to reduce the impact of substantial revenue fluctuations, thus providing for a more stable delivery of services to Lane County citizens. Reserves can be observed as part of cash and cash equivalents, as well as fund balance. Lane County has worked to solidify the foundation that enables a focus on the future and leverage vital partnerships. One of the key policy initiatives is the requirement to attain a 20 percent minimum reserve in the General Fund. The County has continued to exceed that goal in the fiscal year 2022 budget. The additional reserves provide a safeguard in case of an emergency and ensure necessary cash flow for the General Fund, which does not receive property tax revenue until November but must pay for services beginning on July 1 of each fiscal year. County policy also indicates that one-time funds should not be spent on ongoing expenditures in order to maintain structural balance within the fund.

Tax Abatement Program – The four strategic priorities in the Lane County 2018-2021 Strategic Plan support the tax abatement program. The key objective is to invest in a strong, diverse, and sustainable regional economy. Tax abatement is an agreement whereby a government agrees to forgo tax revenues to which it is otherwise entitled in exchange for a promise by the counterparty to the agreement to take specific future actions that will contribute to the government's economic development, or which otherwise benefits the government or its citizens. Tax abatements are intended to improve local conditions and spur economic development that otherwise would not occur, and an important tool for redevelopment. Tax abatements are meant to encourage rehabilitation and redevelopment of distressed areas. The potential benefits of abatements include additional short and long-term employment for local residents, attracting new businesses or improving existing businesses, luring new residents

which in turn can generate additional tax revenue, generating a tax-revenue stream on once vacant or under-developed property, improving safety and commerce, and increasing adjacent property values. In Note IV.G. of the Notes to Basic Financial Statements, the County provides information related to its four tax abatement programs authorized by Oregon Revised Statutes.

AWARDS AND ACKNOWLEDGEMENTS

Certificate of Achievement – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lane County, Oregon for its annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the eighteenth consecutive year that Lane County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning July 1, 2020, making this the sixteenth time the County has received this award. To qualify for the Distinguished Budget Presentation Award, the County's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. We believe that next year's budget document will also meet the award requirements and we have submitted it to the GFOA for evaluation.

Acknowledgements - The preparation of this ACFR would not have been possible without the dedicated services of the Financial Services staff. We extend our sincere appreciation for their assistance in the preparation of this report. We also acknowledge the cooperation and assistance of other County staff contributing to this effort.

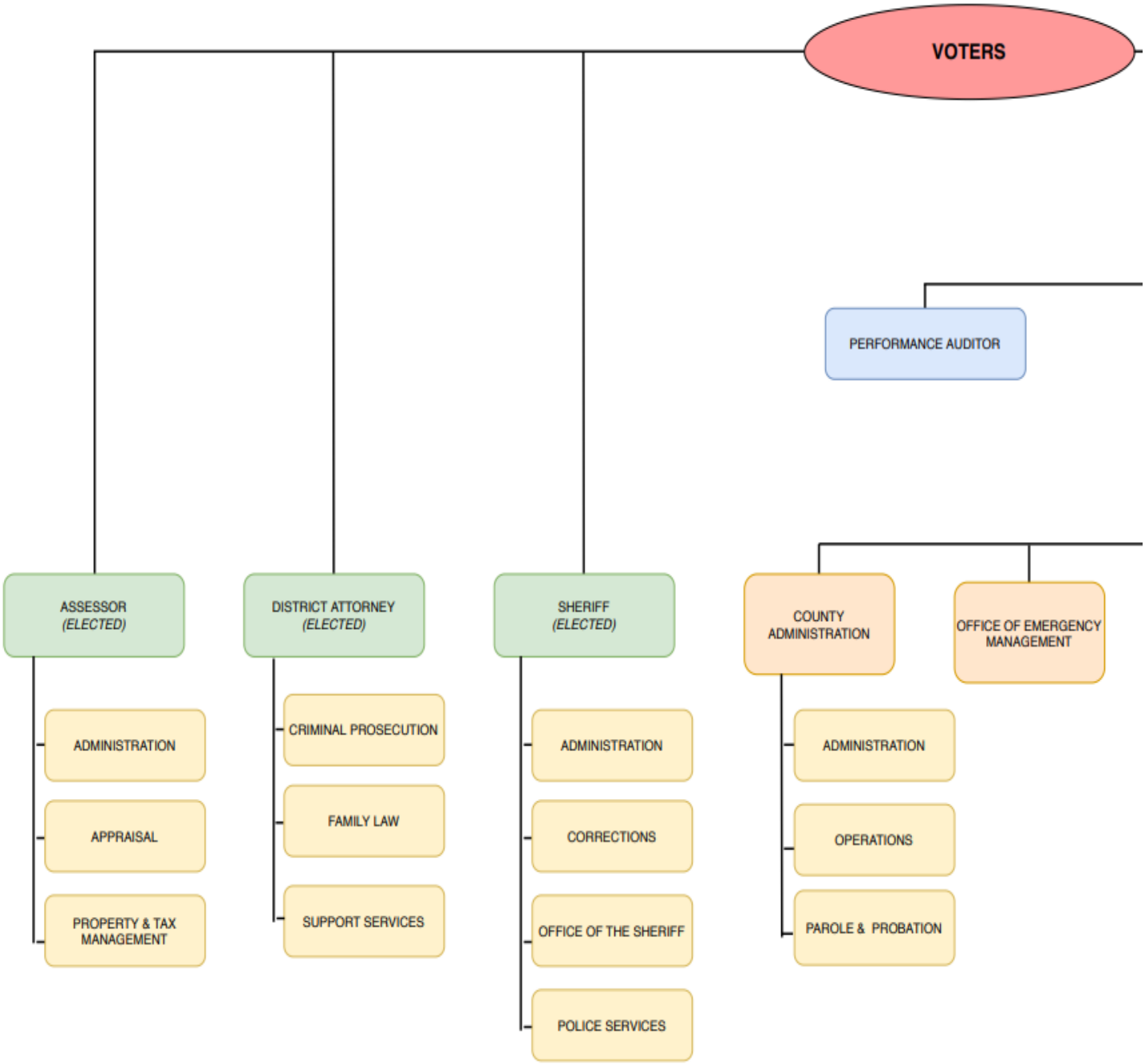
Finally, we extend appreciation to the County Administrator, the members of the Finance & Audit Committee and the Board of County Commissioners for their interest and support in managing the financial operations of Lane County.

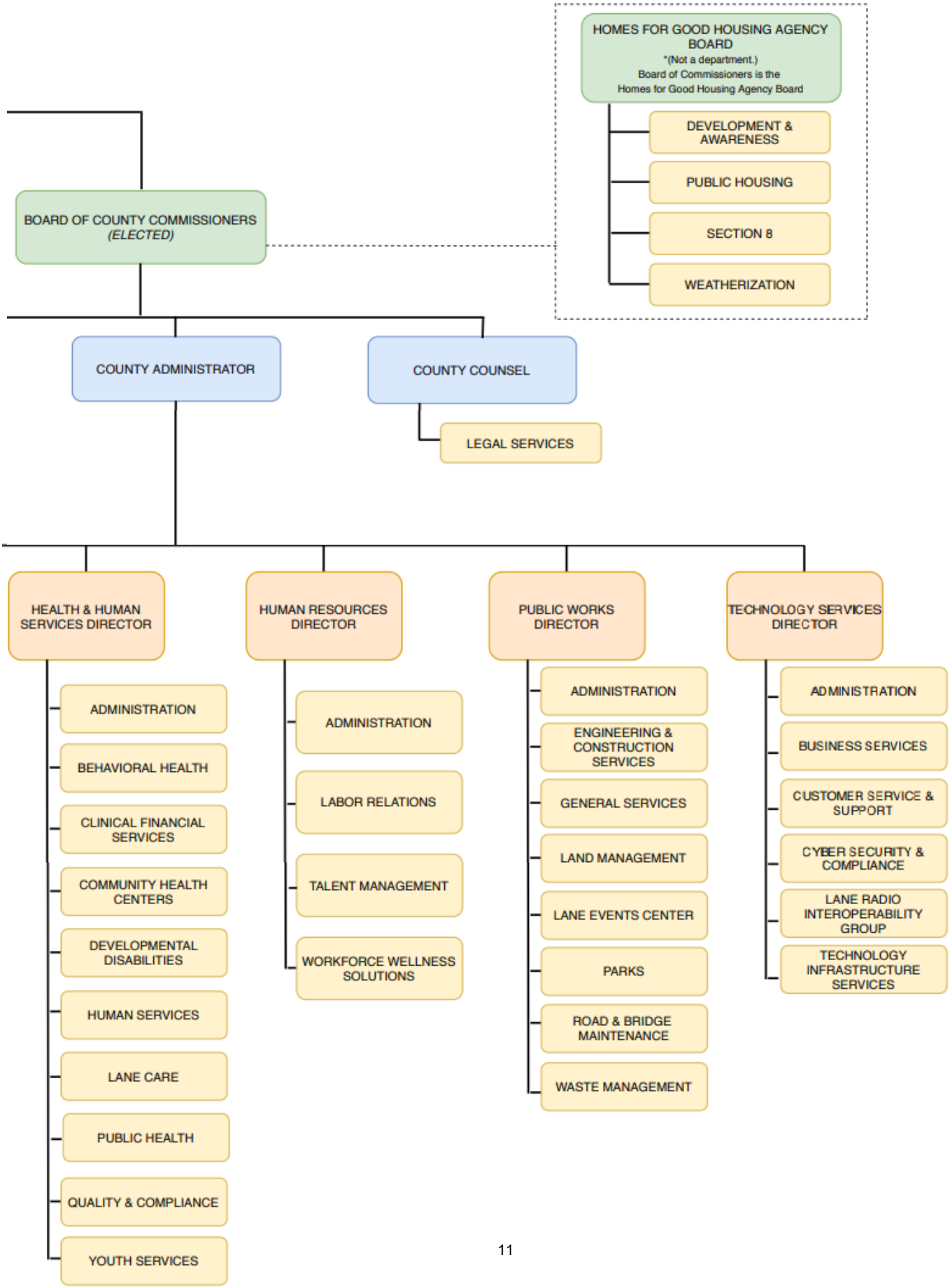
Respectfully submitted,

Greg Rikhoff
Director of Operations

Robert Tintle
County Treasurer / Financial Services Manager

Lane County Organizational Chart




HOMES FOR GOOD HOUSING AGENCY BOARD
*(Not a department.)
Board of Commissioners is the
Homes for Good Housing Agency Board
DEVELOPMENT & AWARENESS
PUBLIC HOUSING
SECTION 8
WEATHERIZATION
BOARD OF COUNTY COMMISSIONERS
(ELECTED)
COUNTY ADMINISTRATOR
COUNTY COUNSEL
LEGAL SERVICES
HEALTH & HUMAN SERVICES DIRECTOR
ADMINISTRATION
BEHAVIORAL HEALTH
CLINICAL FINANCIAL SERVICES
COMMUNITY HEALTH CENTERS
DEVELOPMENTAL DISABILITIES
HUMAN SERVICES
LANE CARE
PUBLIC HEALTH
QUALITY & COMPLIANCE
YOUTH SERVICES
HUMAN RESOURCES DIRECTOR
ADMINISTRATION
LABOR RELATIONS
TALENT MANAGEMENT
WORKFORCE WELLNESS SOLUTIONS
PUBLIC WORKS DIRECTOR
ADMINISTRATION
ENGINEERING & CONSTRUCTION SERVICES
GENERAL SERVICES
LAND MANAGEMENT
LANE EVENTS CENTER
PARKS
ROAD & BRIDGE MAINTENANCE
WASTE MANAGEMENT
TECHNOLOGY SERVICES DIRECTOR
ADMINISTRATION
BUSINESS SERVICES
CUSTOMER SERVICE & SUPPORT
CYBER SECURITY & COMPLIANCE
LANE RADIO INTEROPERABILITY GROUP
TECHNOLOGY INFRASTRUCTURE SERVICES

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Lane
Oregon

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

Lane County, Oregon

Listing of Principal Officials

As of June 30, 2021

Principal County Officials
125 East 8th Avenue
Eugene, Oregon 97401
Telephone: (541) 682-4203

Board of County Commissioners

Name	District	Term Expiration Date
Joe Berney, Chair	Springfield	January 2, 2023
Pat Farr, Vice Chair	North Eugene	January 6, 2025
Jay Bozievich	West Lane	January 2, 2023
Heather Buch	East Lane	January 2, 2023
Laurie Trieger	South Eugene	January 6, 2025

Other Elected Officers

Michael C. Cowles	County Assessor	January 2, 2023
Patricia W. Perlow	County District Attorney	January 6, 2025
Clifton G. Harrold	County Sheriff	January 6, 2025
Richard B. Brissenden, II	Justice of the Peace	January 2, 2023

Administrative Officials

Steve Mokrohisky	County Administrator
Greg Rikhoff	Director of Operations
Steve Dingle	County Counsel

LANE
COUNTY
OREGON

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

MOSSADAMS

Report of Independent Auditors

Board of County Commissioners
Lane County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lane County, Oregon (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 18 through 32, the schedules of revenues, expenditures and changes in fund balance – budget and actual and related notes ("the budgetary schedules") on pages 99 through 105, the schedule of total OPEB liability on page 106, the schedule of net OPEB liability – RHIA on page 107, the schedule of the County's contributions – RHIA on page 108, the schedule of County contributions – Oregon PERS on page 109, the schedule of the County's proportionate share of the net pension liability – Oregon PERS on page 110, and the notes to required supplementary information on page 111 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, the schedule of total OPEB liability, the schedule of net OPEB liability – RHIA, the schedule of the County's contributions – RHIA, the schedule of County contributions - Oregon PERS, the schedule of the County's proportionate share of the net pension liability, and the notes to 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary schedules described above are 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. The budgetary schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting 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 budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information on pages 113 through 170; each as listed in the table of contents (collectively, the supplementary information), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

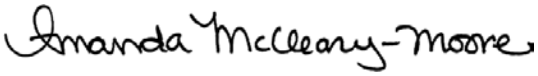
Reports of Other Legal and Regulatory Requirements

***Other Reporting Required by* Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 County's 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 the County's internal control over financial reporting and compliance.

Other Reporting Required by Minimum Standards for Audits of Oregon Municipal Corporations

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated March 14, 2022, on our consideration of the County's 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.



For Moss Adams LLP
Medford, Oregon
March 14, 2022

Management's Discussion and Analysis

The management of Lane County, Oregon (County) presents this narrative overview to facilitate both a short-term and long-term analysis of the financial activities of the County for the fiscal year ended June 30, 2021. This Management's Discussion and Analysis (MD&A) is based on currently known facts, decisions, and conditions that existed as of the date of the independent auditor's report. Additional information outside the scope of this analysis can be found in the Letter of Transmittal.

FINANCIAL HIGHLIGHTS

- The County's total assets and deferred outflows of resources at June 30, 2021 increased $119.3 million from $807.4 million to $926.7 million. The changes were due to an increase of $52.9 million in pooled cash and investments, an increase in receivables of $10.9 million, an increase of $23.7 million in capital assets, an increase of $0.7 million in prepaids, and an increase in deferred outflows of resources of $32.6 million related to other postemployment benefits (OPEB) and pensions. This was offset by a decrease of $0.3 million in inventories and a decrease in net OPEB asset - RHIA of $1.2 million.

- The County's total liabilities and deferred inflows of resources increased $104.9 million from $393.1 million to $498.0 million. The changes were due to a $39.1 million increase in unearned revenue primarily related to funds received from the American Rescue Plan Act of 2021, a $52.1 million increase in net pension liability, an increase of $14.0 million in total OPEB liability, an increase of $8.3 million in accounts payable, a $1.5 million increase in wages and benefits payable, and an increase in customer deposits of $0.4 million. This was offset by a decrease of $1.7 million in liabilities due within one year, a decrease of $7.9 million in other noncurrent liabilities due in more than one year, and a decrease in deferred inflows of resources of $0.9 million in OPEB - RHIA.

- The County reported a net pension liability of $250.6 million at June 30, 2021 and recognized net pension expense of $54.4 million, an increase of $6.1 million over the prior year. The net pension liability remains the most significant noncurrent liability for the County. See Note IV.B. Pension Plan in the Notes to Basic Financial Statements section of this report for additional information.

- The County reported a total OPEB liability of $77.4 million and recognized OPEB expense of $15.0 million for the County's single employer plan, an increase of $3.8 million over the prior year. See Note IV.C. Other Postemployment Benefits in the Notes to Basic Financial Statements section of this report for additional information.

- The total net position of the County (assets and deferred outflows of resources less liabilities and deferred inflows of resources) at June 30, 2021 increased $14.4 million from $414.3 million to $428.7 million. The County's unrestricted portion of net position is a negative $38.9 million, while restricted net position is $99 million, of which may be used to meet the County's ongoing obligations to citizens and creditors.

- At June 30, 2021, the General Fund's fund balance was $35.9 million, an increase of $0.1 million from the previous year. Spendable, non-restricted fund balance for the General Fund is $35.7 million or 46.1 percent of General Fund total revenues.

- At June 30, 2021, the County's governmental funds reported combined ending fund balances of $216.9 million, an increase of $24.5 million. Approximately $109.6 million is available for spending by the board.

- The County has reported unearned revenues of $39.2 million on the Statement of Net Position as of June 30, 2021. Of this amount, $37.1 million, from the American Rescue Plan (ARP) Coronavirus State and Local Fiscal Recovery Funds, representing half of the County's total Federal funding allocation, was received in May 2021 and must be used for responding to the COVID-19 public health emergency and its negative economic impacts. Related costs must be incurred by December 31, 2024, and spent by December 31, 2026.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The *Statement of Net Position* presents information on all of Lane County's assets, deferred outflows of resources, liabilities and deferred inflows of resources. Assets and deferred outflows of resources less liabilities and deferred inflows of resources are reported as total net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during fiscal year ended June 30, 2021. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in a future fiscal period. Examples include property taxes and accrued compensated absences.

Each of these government-wide financial statements, Statement of Net Position and Statement of Activities, distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all, or a significant portion of, their costs through charges for services (business-type activities).

The governmental activities of the County include the following:

- General government
- Public health and welfare
- Roads and bridges
- Public safety
- Parks
- Community development

The business-type activities of the County include the following:

- Lane events center
- Corrections commissary
- Solid waste disposal
- Land management

The government-wide financial statements include not only Lane County, the primary government, but also the legally separate Homes for Good Housing Agency ("Homes for Good" or the "Agency") for which Lane County is financially accountable. Although the Agency is legally separate and provides no financial benefit or burden to Lane County, the Agency's governing body is substantially identical to Lane County's. As a result, the Agency's financial statements are discretely presented in the County's financial statements. See pages 49 and 75-76 of this report for more information. The government-wide financial statements also include the Lane Events Center, a division of Public Works. The operation of the Lane Events Center is managed by a director who reports to the county administrator, while the County Fair is governed by a separate Fair Board appointed by the Board of County Commissioners.

The government-wide financial statements can be found on pages 33-35 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. Lane County, like other state and local governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for many of the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide

financial statements, governmental fund financial statements focus on the acquisition and use of current 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 the County's near-term 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 County's near-term financial decisions. Both the governmental fund balance sheet and statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations can be found on pages 39 and 42 of this report.

The County maintains 21 individual governmental funds made up of 1 general fund, 16 special revenue funds, 3 debt service funds, and 1 capital projects fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Road, American Rescue Plan, Special Revenue/Services, Intergovernmental Human Services, Health and Human Services, and Local Option Tax Levy special revenue funds, all of which are considered to be major funds. Data from the other 15 governmental funds are combined into a single, aggregated presentation. Summary data by fund-type for these nonmajor governmental funds is provided in the form of combining statements on pages 113-114 of this report. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements on pages 116-119, 131-132 and 137-138. The basic governmental fund financial statements can be found on pages 36-37 and 40-41.

Proprietary funds. The County maintains two different types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The County uses enterprise funds to account for the events center, solid waste disposal operations, corrections commissary operations, and land management functions. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance and employee benefits activities, pension bond servicing, motor pool operations, intergovernmental services activities, technology replacement and technology services activities, and retiree medical benefits. Because internal service funds predominantly benefit governmental rather than business-type functions, these fund assets, deferred outflows, liabilities, and deferred inflows have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as reported for the business-type activities in the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the solid waste disposal operations and land management functions, which are both considered to be major funds of the County. Conversely, the two remaining enterprise funds are combined into a single, aggregated presentation in the proprietary fund financial statements, as are all internal service funds. Individual fund data for the two nonmajor enterprise funds and each of the internal service funds is provided in the form of combining statements on pages 141-143 and 150-155 of this report. The basic proprietary fund financial statements can be found on pages 43-45 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support the County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 46-47of this report. The combining statement of fiduciary net position and combining statement of changes in fiduciary net position can be found on pages 165-166 of this report.

Budgetary comparisons. The County adopts an annual appropriated budget for all its funds except for custodial funds. To demonstrate compliance, budgetary comparison statements have been provided for major funds as part of the basic financial statements on pages 99-105 of this report. Budgetary comparisons for all other funds are provided on pages 120-130, 133-135, 139,144-147 and 156-163 of this report.

Notes to basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 49-98 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Budget-to-actual comparisons for the General Fund and the Road, American Rescue Plan, Special Revenue/Services, Intergovernmental Human Services, Health and Human Services, and Local Option Tax Levy special revenue funds are presented in this section, along with reconciliations between the budgetary basis of accounting and Generally Accepted Accounting Principles (GAAP). The schedules of total OPEB liability, net OPEB liability (asset) –RHIA, and County's contributions-RHIA are presented in this section concerning the County's obligation to provide OPEB to its employees. The information related to the pension plan is also presented as the schedule of County contributions, and the schedule of the County's proportionate share of the net pension liability. This required supplementary information is found on pages 106-111 of this report.

The combining statements for the nonmajor governmental funds, enterprise funds, and internal service funds are presented immediately following the required supplementary information as Other Supplementary Information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. Lane County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $428.7 million at June 30, 2021.

The largest portion, approximately 86 percent, of the Lane County's net position is its investment in capital assets (land, buildings and improvements, equipment, and infrastructure), less any outstanding debt used to acquire those assets. Lane County uses these capital assets to provide services to citizens, and as a result is not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources as the capital assets themselves will not be liquidated to service the debt.

An additional 23 percent of the Lane County's net position represents resources that are subject to external restrictions on how those resources may be used. The remaining represents a negative balance of unrestricted net position of $38.9 million.

Lane County's Net Position
(In thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
ASSETS						
Current and other assets	$353,647	$294,632	$68,756	$64,815	$422,403	$359,447
Capital assets	351,139	333,227	35,473	29,635	386,612	362,862
Total assets	704,786	627,859	104,229	94,450	809,015	722,309
DEFERRED OUTFLOWS OF RESOURCES	108,609	78,418	9,107	6,669	117,716	85,087
LIABILITIES						
Current liabilities	90,219	44,449	4,200	2,364	94,419	46,813
Noncurrent liabilities	357,948	305,172	31,820	26,346	389,768	331,518
Total liabilities	448,167	349,621	36,020	28,710	484,187	378,331
DEFERRED INFLOWS OF RESOURCES	12,862	13,748	939	1,013	13,801	14,761
NET POSITION						
Net investment in capital assets	333,207	312,334	35,474	29,635	368,681	341,969
Restricted	92,651	89,125	6,346	5,846	98,997	94,971
Unrestricted	(73,492)	(58,551)	34,557	35,915	(38,935)	(22,636)
Total net position	$352,366	$342,908	$76,377	$71,396	$428,743	$414,304

At the end of the current and prior fiscal years, the County is able to report positive balances in net position in the net investment in capital assets category and the restricted category for both the government as a whole and for its separate governmental and business-type activities. At June 30, 2021, the governmental activities reported a negative balance in unrestricted net position of $73.5 million.

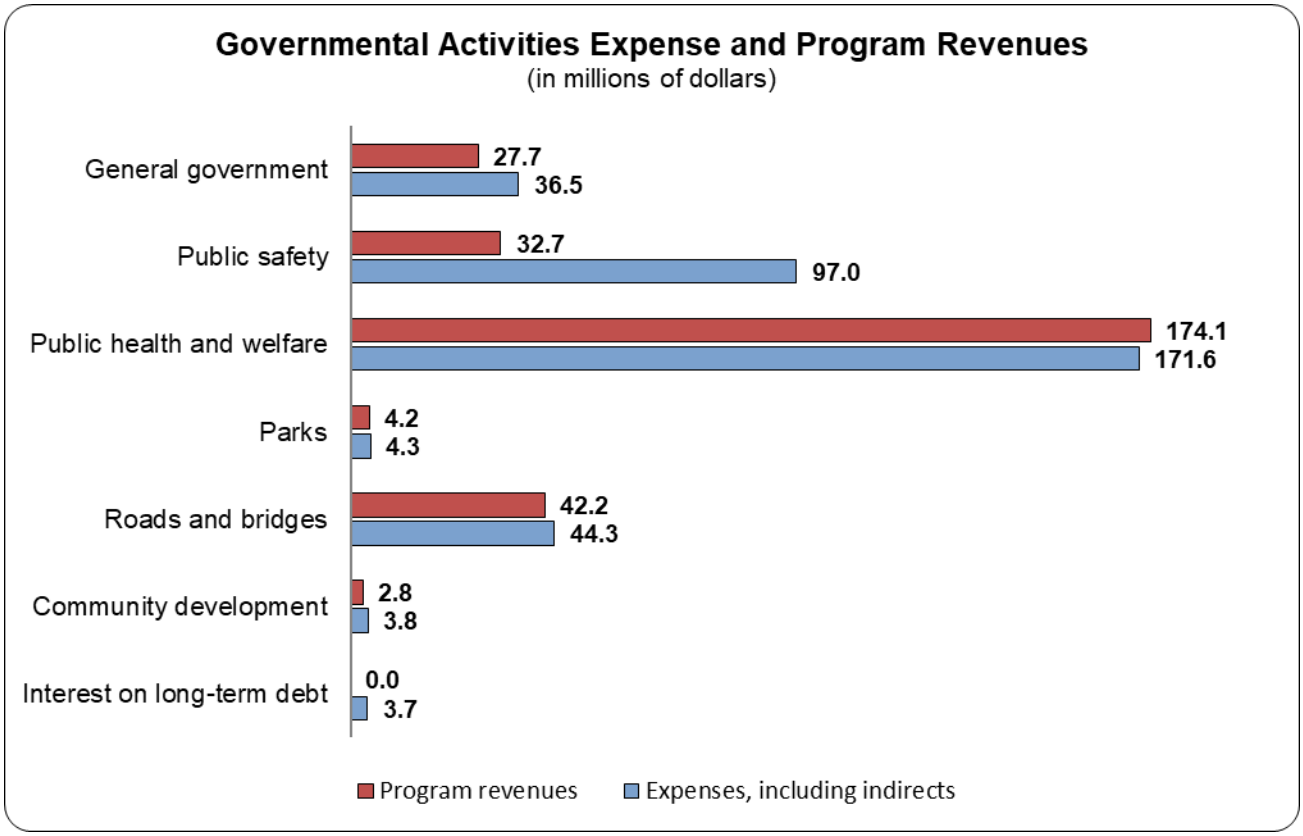
Lane County's Changes in Net Position
(In thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$115,141	$ 75,994	$ 34,125	$ 31,422	$149,266	$107,416
Operating grants and contributions	163,069	124,365	619	409	163,688	124,774
Capital grants and contributions	5,541	-	-	-	5,541	-
General revenues:						
Taxes	73,647	70,912	1,903	1,423	75,550	72,335
O&C timber receipts	3,020	3,291	-	-	3,020	3,291
Unrestricted investment earnings	722	4,584	198	1,379	920	5,963
Grants not restricted to specific programs	9,673	11,069	-	-	9,673	11,069
Total revenues	370,813	290,215	36,845	34,633	407,658	324,848
Expenses*:						
General government	36,521	27,159	-	-	36,521	27,159
Public safety	96,965	91,640	-	-	96,965	91,640
Public health and welfare	171,552	133,364	-	-	171,552	133,364
Parks	4,340	4,518	-	-	4,340	4,518
Roads and bridges	44,309	43,340	-	-	44,309	43,340
Community development	3,815	4,773	-	-	3,815	4,773
Interest on long-term debt	3,730	4,380	-	-	3,730	4,380
Lane events center	-	-	3,047	4,254	3,047	4,254
Solid waste disposal	-	-	21,390	19,420	21,390	19,420
Corrections commissary	-	-	179	124	179	124
Land management	-	-	7,371	6,486	7,371	6,486
Total expenses	361,232	309,174	31,987	30,284	393,219	339,458
Change in net position before transfers	9,581	(18,959)	4,858	4,349	14,439	(14,610)
Transfers in (out)	(123)	(448)	123	448	-	-
Change in net position	9,458	(19,407)	4,981	4,797	14,439	(14,610)
Net position July 1	342,908	362,315	71,396	66,599	414,304	428,914
Net position June 30	$352,366	$342,908	$ 76,377	$ 71,396	$428,743	$414,304

* Expenses include the indirect expense allocation as presented in the Statement of Activities.

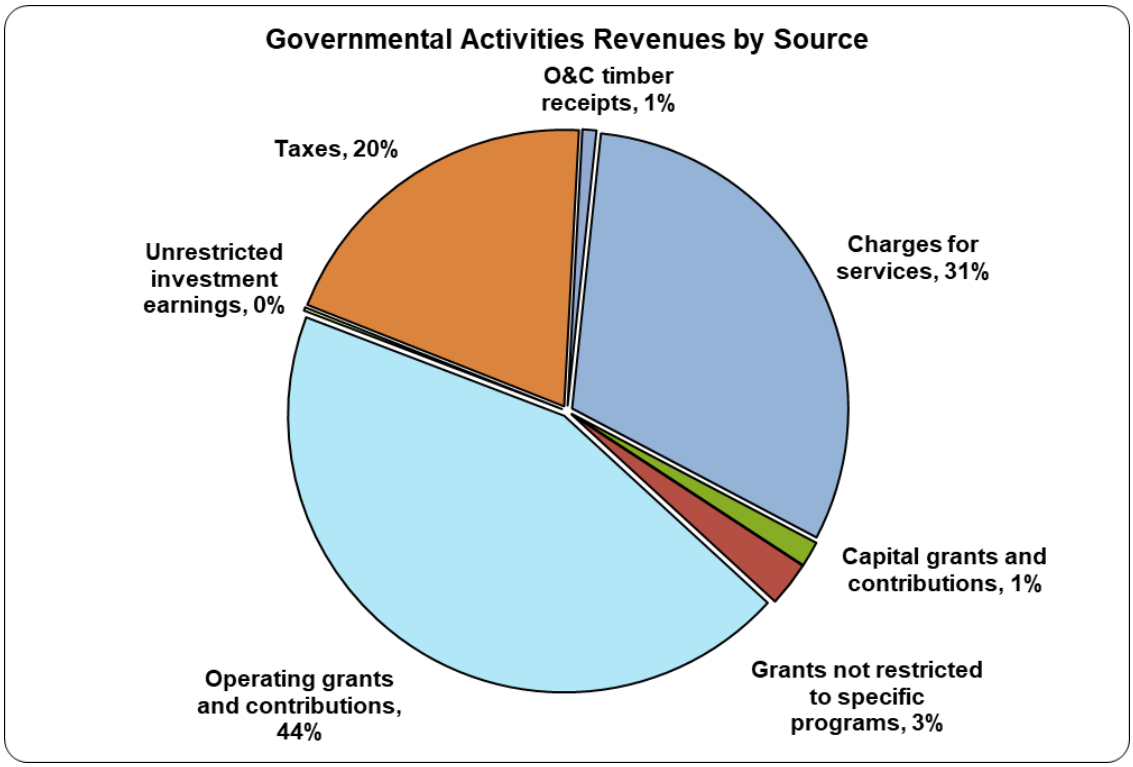
Governmental activities. Governmental activities during the fiscal year increased the County's net position by $9.5 million. Overall revenues increased by $80.6 million, mainly due to an increase in operating grants of $38.7 million over the prior year to support the ongoing response to the COVID-19 pandemic. Additionally, $5.5 million in capital contribution funds were received from the State of Oregon for the purchase of a building to support those displaced by the Holiday Farm Fire. Charges for services increased $39.1 million over the prior with increases in OHD State support, OHP fees, homeless shelter funds, and miscellaneous State revenues.

Net position was decreased by an increase in governmental activities expenses of $52.1 million. The largest increase in expenses of $38.2 million occurred in public health and welfare, followed by $9.4 million in general government. The ongoing COVID-19 pandemic caused an overall increase in expenses in response to the public health emergency along with personnel costs. Within the combined governmental program areas, the County recognized $47.1 million in pension expense related to the County's multiple-employer defined public employee pension plan, an increase of $5.3 million over the prior year. Additional information about the pension expense may be found in Note IV.B. in the Notes to Basic Financial Statements section of this report.

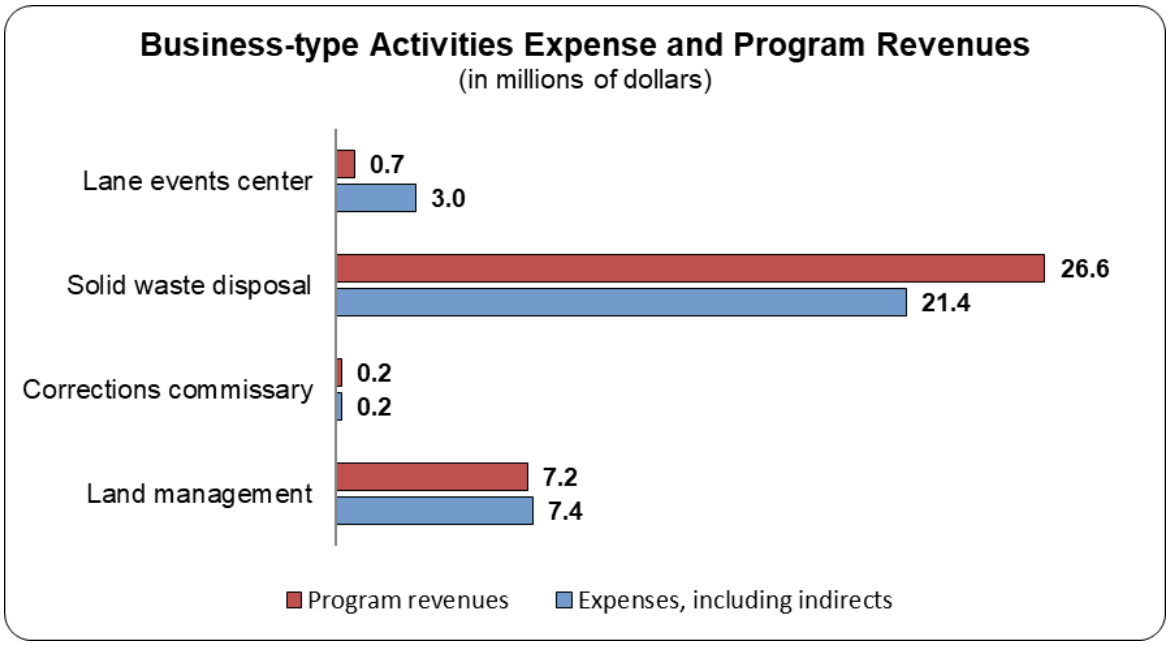


All governmental activities except for public health and welfare relied on general revenues to support the function.

As illustrated on the next page, 44 percent of revenues for governmental activities come from operating grants and contributions which includes, among other items, national forest timber sale proceeds of $6.2 million (down slightly from $6.8 million in fiscal year 2020), public health and welfare grants and contributions of $107.0 million (an increase of $32.6 million over the prior fiscal year), state gas tax of $26.9 million (an increase of $2.6 million over the prior fiscal year), and road grant revenues of $3.5 million (a decrease of $1.8 million over the prior fiscal year). Approximately one-third of the revenue comes from charges for services. Taxes make up only 20 percent of overall revenues for governmental activities. Slightly decreased O&C timber receipts of $3.0 million make up another 1 percent of governmental revenues.

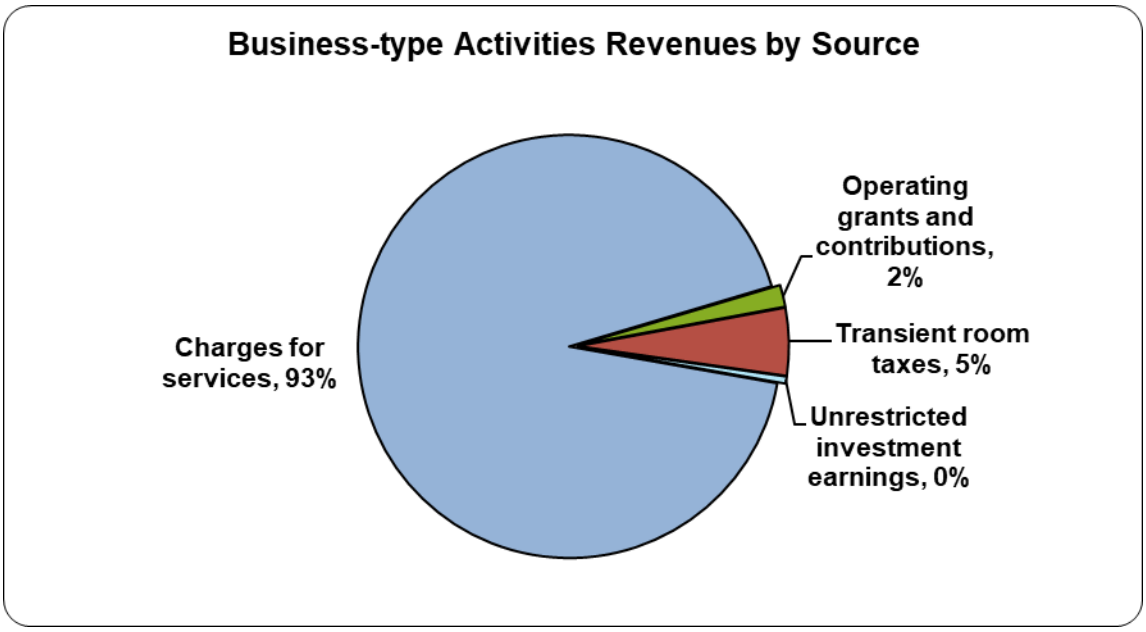


Business-type activities. Business–type activities during the fiscal year increased the County's net position by $5.0 million. Program and general revenues of $36.8 million increased by $2.2 million over the prior year mainly due to activity from an increase in revenues of $2.7 million in the Solid Waste Disposal fund, offset by a decrease of $1.1 million in investment earnings over the prior year. Conversely, net position was decreased by total expenses of $32.0 million. This is an increase in costs of $1.7 million over the prior year largely due to increased operating costs of the landfill of $2.0 million and in land management of $0.9 million, offset by a decrease in revenue in the lane events center activity related to the COVID-19 pandemic.



Within the business-type activities, the lane events center and land management activities did not generate sufficient program revenues during fiscal year 2021 to cover operating expenses. Net expense in the lane events center activity was $2.3 million.

Approximately 93 percent of the revenues for business-type activities come from charges for services, as illustrated below, with only about 5 percent generated by transient room taxes.



FUND-BASED FINANCIAL ANALYSIS

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

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

As of June 30, 2021, Lane County's governmental funds reported combined ending fund balances of $216.9 million, an increase of $24.9 million over fiscal year 2020. Approximately $109.6 million, 50.5 percent, constitutes spendable, non-restricted fund balance which is available for appropriation in the subsequent year by the Board of County Commissioners. The remaining fund balance is either externally restricted by creditors, grantors, contributors, or laws/regulations, or internally restricted by law through constitutional provisions or enabling legislation ($105.4 million), or is not available for new spending because it represents amounts that have already been spent ($1.9 million in inventories).

The ***General Fund*** is the chief operating fund of the County. At June 30, 2021, total fund balance for the General Fund was $35.9 million. Of this amount, $35.7 million is reported as unassigned. As a measure of the General Fund's ability to liquidate fund liabilities, it may be useful to compare both spendable, non-restricted fund balance to total fund revenues. At the end of the current fiscal year, spendable, non-restricted fund balance represented 46.1 percent of total General Fund revenues and total fund balance represents 46.4 percent of those same revenues.

The fund balance of the ***General Fund*** increased $0.2 million from the prior year. Revenues, transfers from other funds, and capital contributions totaled $85.7 million while expenditures and transfers to other funds totaled $85.5 million. Fiscal year 2021 reported increases in taxes and assessments revenue of $2.2 million, charges for

services of $0.8 million, and capital contributions of $5.5 million. The capital contribution funds were received from the State of Oregon for the purchase of a building to support those displaced by the Holiday Farm Fire. Revenues decreased by $1.4 million in intergovernmental revenue and $1.4 million in investment income, due to lower yields on the portfolio. Increases in expenditures and transfers include $4.2 million in capital improvements, largely due to the purchase and improvements to the building related to the Holiday Farm Fire, and $2.3 million in public safety costs.

During fiscal year 2021, the ending fund balance of the ***Road Fund*** increased by $1.8 million to $48.8 million. Total revenues and transfers in were $44.4 million, expenditures and transfers out were $42.2 million, and inventories decreased by $.4 million. Revenues remained steady over the prior year. Expenditures decreased by $3.2 million over the prior year while transfers out increased by $1.6 million. The decrease in costs is mainly due to the reduction of $3.4 million in capital outlay due to the completion of the repavement and reconstruction of the Prairie Road, Fox Hollow, Maxwell, and Wolf Creek roads, which were completed in the prior fiscal year.

COVID-19 Fund tracks revenue, expenditures and fund balances associated with the Federal American Rescue Plan Act of 2021 funds, a Federal response to the ongoing COVID-19 pandemic. The fund balance was $0.1 million entirely from investment earnings. There were no expenditures to the fund during the fiscal year. The initial payment from the US Treasury of $37.1 million is recorded as unearned revenue at the end of the fiscal year. Revenue will be recognized as the criteria is met.

The ***Special Revenue/Services Fund*** accounts for dedicated revenue sources and programs. During fiscal year 2021, the fund balance remained relatively stable with an increase of only $0.1 million. Revenues of $34.0 million were reduced by $31.2 million of expenditures and $2.7 million of net transfers. Intergovernmental revenue increased by $7.4 million over the prior year due to grants received related to the COVID-19 pandemic. Combined with an increase in transfers out, the associated expenditures related to providing the emergency response also increased proportionally to the grants received.

The ***Intergovernmental Human Services Fund*** accounts for the intergovernmental effort between Lane County and the Cities of Eugene and Springfield to provide pooled human services, homeless resources and coordinated policy. During fiscal year 2021, the ending fund balance increased by $18.7 million. Revenues and transfers in were $63.2 million while expenditures and transfers out were $44.5 million. Intergovernmental revenue increased by $41.7 million over the prior fiscal year, comprised of Federal funding from the CARES Act, COVID-19 funds, and FEMA in response to the COVID-19 public health emergency. Similarly, expenditures for public health and welfare increased by $24.5 million over the prior fiscal year in response.

In fiscal year 2021, the fund balance of the ***Health and Human Services (H&HS) Fund*** experienced an increase of $7.8 million. Revenues increased over the prior year by $25.0 million mainly due to a $21.2 million increase in intergovernmental revenue from the CARES Act and Vaccination grants from the State of Oregon. Additionally, charges for services revenue increased by $4.2 million largely due a full year of service from the new coordinated care organization. Operating expenditures increased by $10.1 million over the prior fiscal year, net of an $11.4 million increase in public health and welfare costs in response to the pandemic and a $1.3 million decrease in capital expenditures. Furthermore, transfers out increased by $4.6 million mainly due to funding for the Development Disabilities building project.

The ***Local Option Tax Levy Fund*** accounts for property tax revenues along with public safety and public health and welfare expenses from the five-year local option tax levy. During fiscal year 2021, the fund balance decreased by $0.4 million to $24.7 million. The original levy was established in fiscal year 2014 and expired in fiscal year 2018. In May 2017, voters approved a renewal of the jail and critical youth services five-year levy, beginning July 1, 2018 and ending June 30, 2023 at the previous rates of 55 cents per $1,000 maximum assessed value. Revenues remained fairly steady as tax revenue increased by $0.8 million but was offset by a reduction in intergovernmental revenue and investment earnings, due to lower yields in the portfolio. Expenditures realized an increase of $1.4 million largely due to public safety costs required to support the levy initiatives.

Proprietary funds. The information presented in the proprietary funds statement is similar to that in the government-wide financial statements, but provides greater detail. The ending balance of total enterprise fund net position amounts to $61.3 million, of which $6.3 million is restricted for landfill closure and postclosure care and $19.5 million is unrestricted.

At June 30, 2021, the County's proprietary funds reported unrestricted net positions as follows. Unrestricted net positions are presented both as an amount and as a percentage of total net position for each fund.

Fund	Unrestricted Amount	Percentage of Total
Lane events center	$ 2.0 million	23.5%
Solid waste disposal	13.0 million	26.9%
Corrections commissary	0.8 million	100.0%
Land management	3.7 million	95.6%
Self insurance	3.3 million	100.0%
Employee benefits	13.6 million	100.0%
Pension bond	(39.5) million	100.0%
Motor and equipment pool	26.2 million	66.2%
Intergovernmental services	0.3 million	98.8%
Technology replacement	2.9 million	57.8%
Technology services	(11.6) million	109.2%
Retiree medical benefit trust	11.8 million	100.0%

The County's waste management services are provided for in the ***Solid Waste Disposal Fund.*** Net position in this fund increased by $5.2 million to $48.2 million for fiscal year 2021. During fiscal year 2021, operating revenues totaled $26.5 million and operating expenses totaled $21.6 million. Total operating revenues increased $3.7 million over the prior year mainly due to the increase in garbage fees and system benefit fees. Total operating expenses increased $1.4 million in personnel, professional and consulting, operating licenses and permits, and road work supplies.

The ***Land Management Fund*** accounts for the operations necessary for land use planning, building, subsurface sanitation and code compliance, for which the principal source of revenue is user fees. Net position in the fund remained steady during fiscal year 2021 to remain at $3.9 million. Operating revenues totaled $6.9 million and operating expenses totaled $7.4 million. Operating revenues increased by $1.2 million over the prior fiscal year largely due to increases in structural and zoning permits, and waste systems inspections and plan check fees. Operating expenses increased by $0.7 million mainly in personnel and homeowner assistance costs.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted budget and the final amended budget (including amounts not allocated to organizational units) for the General Fund was a $12.2 million increase in expenditure appropriations, or approximately 12.9 percent of the adopted budget.

For fiscal year 2021, the County's actual expenditures were less than the budgeted amounts in the General Fund by $6.5 million. This was the result of underspent amounts in expenditure categories represented by the 2 percent required lapse from departments, emergency management costs, transfers and unspent contingencies. The County also realized an overall increase in revenues over the budgeted amounts by $0.9 million, with the largest variance over budget related to car rental and liquor taxes, Oregon Department of Justice revenue, and recording fees.

Overall fiscal year 2021 expenditures in the General Fund increased by approximately $9.3 million, or 10.3 percent, over the previous year with the largest increase in transfers out requirements, capital expenses and general government costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of June 30, 2021 was $386.7 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and building improvements, improvements other than buildings (such as parks and park improvements), equipment, and infrastructure (roads and bridges). The County's investment in capital assets for the current fiscal year increased $23.8 million, or 6.5 percent of net capital assets.

The overall increase in net capital assets included accumulated depreciation of $14.3 million and $9.3 million in construction in progress. Investments in capital assets included additions of $4.8 million in land, $14.0 million in buildings and land improvements, $6.9 million in equipment and furniture, and $3.1 million in infrastructure before depreciation.

Lane County's Capital Assets, Net of Accumulated Depreciation
(In thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$24,283	$22,901	$12,286	$8,902	$36,569	$31,803
Construction in progress	10,210	4,574	10,278	6,581	20,488	11,155
Buildings and land improvements	88,866	80,504	10,725	11,800	99,591	92,304
Equipment and furniture	21,667	16,058	2,185	2,352	23,852	18,410
Infrastructure	206,113	209,190	-	-	206,113	209,190
Total capital assets	$351,139	$333,227	$35,474	$29,635	$386,613	$362,862

Additional information on the County's capital assets can be found in Note III.C. in the Notes to Basic Financial Statements section of this report.

Long-term debt. At the end of the current fiscal year, the County had bonds outstanding of $59.2 million, all of which is serviced by governmental activities. Of this amount, $58.6 million represents limited tax bonds outstanding backed by the full faith and credit of the County.

Lane County's Outstanding Bonds, Less Deferred Amounts
(In millions)

	Governmental Activities	
	2021	2020
Limited tax bonds (net of deep discount)	$58.6	$66.0
Plus – net premium (discount) on issuance	0.6	1.1
Total bonded debt	$59.2	$67.1

Lane County's total bonded debt decreased $7.3 million during fiscal year 2021. Reductions in governmental activities were due to normal, scheduled bond repayments.

Moody's Investors Service rates most of the Lane County's bond issues. Lane County's most recent rating from Moody's as of July 2019 is Aa1 for both general obligation bonds and limited tax bonds. Lane County's rating of

"Aa" is defined by Moody's as demonstrating "high quality and subject to very low credit risk." The numerical modifier of "1" reflects the "highest end" within the "Aa" rating category.

Oregon Revised Statutes set the following debt limits:

- General obligation debt issues are limited to 2 percent of the real market value of all taxable property within the County's boundaries. Lane County had no general obligation debt at June 30, 2021 and is $1.2 billion below the statutory ceiling.
- Limited tax obligation debt issues are limited to 1 percent of the real market value of all taxable property within the County's boundaries. The $15.3 million in limited tax obligation debt is $573 million below the statutory ceiling.
- Limited tax pension debt issues are limited to 5 percent of the real market value of all taxable property within the County's boundaries. The $43.4 million in limited tax obligation debt is $2.9 billion below the statutory ceiling.

At the end of the current fiscal year, the County had notes outstanding of $4.0 million, a decrease of $0.2 million over the previous fiscal year, all of which is serviced by governmental activities.

Lane County's Outstanding Notes
(In millions)

	Governmental Activities	
	2021	2020
Oregon Department of Revenue	$1.3	$1.4
Wilson Investments, LLC	2.7	2.8
Total notes payable	$4.0	$4.2

Additional information on the County's long-term debt can be found in Note III.E. in the Notes to Basic Financial Statements section of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The title of the fiscal year 2022 Budget Message was *Never Waste an Opportunity to Do Good.* Over the past year, amid multiple crises, Lane County focused on seizing the opportunities to do the things that may otherwise not have been possible and in the process catapulted our communities forward. The COVID-19 global pandemic and the Holiday Farm Fire have wreaked havoc on lives, economies and communities in Lane County. These crises have disrupted education, devastated businesses, destroyed homes and have displaced people from their communities. These crises have further exacerbated housing instability for local residents. The issue the County must contend with is not what challenges confront us, but rather how the County can best respond to those challenges.

Lane County is no stranger to challenges, given the unique combination of having the seventh lowest county property tax rate in the state and a steep 90 percent decline in federal timber revenue. This scarcity of resources, paired with an abundance of talent, has created a resiliency in the culture of the organization. Over the past several years the County has worked to invest in creating a culture of leadership, innovation and excellence. The County is focused on a common purpose: to improve lives in Lane County.

The County's commitment to serving the community and supporting the workforce during a time of great need has paid dividends, but has also stressed the budget. Several funds have had to deplete reserves to continue operating at the same or higher levels. Reserves exist to keep the essential service going during times of crisis, so this has been a responsible use of our savings, but as Lane County plans for recovery, the County must work to replenish those reserves and return to a position of strong financial stability. The recently approved American

Rescue Plan Act will provided critical funding to replace lost revenue and cover increased expenses over the past year. State and federal funds that the County receives as one-time resources must be used to fund one-time expenses and stabilize financial position, not to incur additional ongoing expenses that would exacerbate long-term financial instability.

Following are the major factors and assumptions used in developing the fiscal year 2022 budget:

- The Adopted Budget is $872.8 million, including expenditures, transfers and reserves for all funds. Resources overall decreased by $63.9 million, or 6.82 percent, compared to the fiscal year 2021 final budget. Revenues have been adjusted based upon anticipated or reported funding and current financial projections. Total requirements also decreased by $63.9 million, or 6.82 percent compared to the fiscal year 2021 final budget. This amount matches available resources and therefore meets Oregon State Budget Law requirement for a balanced budget.
- Property tax collections are based on the County's permanent tax rate under voter approved Measure 50 is $1.2793 per $1,000 of Assessed Value (AV). The County also has two local option levies appearing within its budget. The first being the Public Safety Levy with an authorized rate of $0.55 per $1,000 AV most recently renewed by voters in 2017 for restoration of jail beds and critical youth services. The second levy, passed in May 2016 and renewed in May 2021, is for 4H Extension Services at a rate of $0.028 cents per $1,000 AV. While the 4H funds appear within the Lane County budget, they are paid directly to the OSU Extension Service which is a separate entity for Lane County government to provide the services. The County is expecting to see property tax revenues growth remain flat due to COVID-19 impacts and anticipated property tax appeals.
- Federal revenue is projected to increase by $9.2 million or 8.2 percent due in part to the 5 percent decrease occurring for Secure Rural Schools (SRS) Act payments to the General Fund and Road Fund. Those payments are meant to replace decreasing timber revenue to counties resulting from changes in federal logging practices. Given the volatility of the SRS funds, the County now budgets any authorized SRS payments above the anticipated timber revenue as one-time funds. The decrease is offset by the passage of the Federal American Rescue Plan Act of 2021 which will result in $37 million to the County in each of the two fiscal years of 2021 and 2022.
- State revenue of $78.6 million consists of 22.2 percent of total County revenue and comes primarily in the form of specific use grants. Total state revenue is decreasing by $30.1 million due to one-time COVID-19 revenue received in fiscal year 2021. State shared revenues (cigarette, liquor, and amusement device tax, and a recreational vehicle fee) are stable and expected to total $3.4 million. State marijuana tax receipts are fairly stable through the COVID-19 pandemic and the annual projected revenue is $1.55 million. Highway funds and gas tax are the largest source of non-grant funds from the State and are expected to total $27.6 million in fiscal year 2022, an increase of $24.3 million over fiscal year 2021 which experienced steep declines from the impact of the COVID-19 pandemic.
- Fees and charges for services rendered to residents, a few examples being Short Mountain Landfill fees, Land Management permit fees and recording fees within Deeds and Records, will total $56.2 million in fiscal year 2022, which is an increase of $2.4 million over fiscal year 2021 revenue.
- Personnel services which consists of employee wages and benefits, totals $223.3 million, or 40.5 percent of the County's total expenditure budget. County's services, like most governmental agencies, are labor intensive. Of this amount, $91.1 million is for employer taxes and benefit costs such as social security, Medicare, medical insurance, retirement, deferred compensation and other employer paid benefits. Health insurance costs continue to remain fairly steady following the County's move to a self-funded model in 2015. Public Employee Retirement System (PERS) employer rates increased for the 2011-2023 state biennium. The County's employer rate is different for each employee's tier enrollment in PERS (set by the State and based upon hire date). Current projections show that the County will continue to experience additional rate increases in future biennia due to the overall unfunded liability level of PERS.
- Materials and services total $273 million and represents 49.6 percent of the overall expenditure budget, a decrease of $21.3 million from the fiscal year 2021 final budget. The decrease is attributed to the spending of one-time costs in fiscal year 2021 for COVID-19 expenditures as well as pass through funds for businesses and rental assistance.

- Capital outlay and projects expenditures are cyclical and can vary greatly from year to year. Capital outlay is budgeted at $46.4 million for various capital purchases that make up 8.4 percent of the County's overall expenditure budget. The majority of the projects in this category are found in the Five-Year Capital Improvements Plan (CIP). Recent capital projects are attributed road and bridge projects resulting from additional State funding from the Transportation Package passed in 2017 and construction of a new cell at the solid waste landfill. The Countywide CIP can be viewed on the County's website at www.lanecounty.org under Government, Budget & Finance, Capital Projects.
- Debt service (bond principal and interest payments) are budgeted at $11.2 million. Payments are currently being made for the following major bonds: Heating, Ventilating and Air Conditioning (HVAC) and Fairgrounds' capital improvements bonds; Mental Health Building; Public Health Building; the PERS Limited Tax Pension bond; and 2011 Improvements (Riverstone, Marina, Customer Service Center, Lane Events Center roof and PSB HVAC).
- Reserves for all funds are estimated to total $254.3 million by the end of fiscal year 2022 with an additional amount of $28.1 million budgeted for contingency.
- In fiscal year 2022, the County is projecting total expenditures of $553.5 million. Expenditures account for 63.4 percent of all County budget requirements. Total requirements for fiscal year 2022 total $872.8 million. This figure can be compared to total revenue when reviewing the budget for structural balancing. The County continues to have a goal of structurally balancing all funds.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Robert Tintle, County Treasurer/Financial Services Manager
Lane County Financial Services
125 East 8th Avenue
Eugene, OR 97401

Email: Robert.Tintle@lanecountyor.gov
Website: www.lanecounty.org/finance

BASIC FINANCIAL STATEMENTS

Lane County, Oregon

Statement of Net Position

June 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Homes for Good Housing Agency
ASSETS				
Cash and cash equivalents	$ 309,114,475	$ 48,089,026	$ 357,203,501	$ 5,704,831
Investments	-	-	-	1,742,703
Receivables (net of uncollectibles)	53,837,697	5,765,943	59,603,640	2,390,388
Internal balances	(14,805,721)	14,805,721	-	-
Notes receivable	-	-	-	23,919
Inventories	3,110,374	-	3,110,374	115,826
Prepaids	1,637,457	46,736	1,684,193	273,967
Restricted assets:				
Cash and cash equivalents	-	-	-	7,319,323
Investments in limited partnerships	-	-	-	854,838
Other	-	-	-	470,331
Deposits	235,000	-	235,000	421,823
Loans receivable	-	-	-	20,354,264
Net OPEB asset - RHIA	517,335	48,363	565,698	-
Capital assets:				
Land and construction in progress	34,492,846	22,563,977	57,056,823	29,075,185
Other capital assets (net of accumulated depreciation)	316,646,458	12,909,791	329,556,249	72,238,324
Total assets	704,785,921	104,229,557	809,015,478	140,985,722
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge for debt refunding	692,477	-	692,477	-
Pension plan	82,565,854	6,778,542	89,344,396	11,247
OPEB - RHIA	675,638	61,494	737,132	-
OPEB - county plan	24,674,924	2,267,357	26,942,281	-
Total deferred outflows of resources	108,608,893	9,107,393	117,716,286	11,247
LIABILITIES				
Accounts payable	19,807,475	2,733,392	22,540,867	3,318,956
Wages and benefits payable	7,281,647	429,019	7,710,666	63,234
Due to other governments	13,049	-	13,049	-
Interest payable	336,609	-	336,609	281,399
Unearned revenue	39,079,944	102,703	39,182,647	1,958,234
Customer deposits	1,328,953	145,749	1,474,702	1,790,323
Noncurrent Liabilities:				
Due within one year	22,371,406	789,562	23,160,968	1,224,417
Due in more than one year - other	55,374,420	6,346,729	61,721,149	37,729,935
Due in more than one year - net pension liability	231,621,059	18,993,981	250,615,040	-
Due in more than one year - total OPEB liability - county plan	70,952,502	6,479,135	77,431,637	161,528
Total liabilites	448,167,064	36,020,270	484,187,334	46,528,026
DEFERRED INFLOWS OF RESOURCES				
Pension plan	12,762,838	930,159	13,692,997	5,035
OPEB - RHIA	98,884	9,164	108,048	-
Total deferred inflows of resources	12,861,722	939,323	13,801,045	5,035
NET POSITION				
Net investment in capital assets	333,207,056	35,473,768	368,680,824	63,089,555
Restricted for:				
COVID-19 fund	136,207	-	136,207	-
Capital projects	13,532,440	-	13,532,440	-
Debt service	4,110,389	-	4,110,389	-
Landfill closure and postclosure care	-	6,346,729	6,346,729	-
Roads	27,480,519	-	27,480,519	-
Title III projects	5,190,188	-	5,190,188	-
LaneCare	14,384,419	-	14,384,419	-
Housing and community services	-	-	-	6,028,550
Public safety local option tax levy	11,080,646	-	11,080,646	-
Other purposes	16,736,169	-	16,736,169	-
Unrestricted	(73,492,005)	34,556,860	(38,935,145)	25,345,803
Total net position	$ 352,366,028	$ 76,377,357	$ 428,743,385	$ 94,463,908

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Activities

For the Fiscal Year Ended June 30, 2021

Functions/Programs	Direct Expenses	Indirect Expenses Allocation
Primary government:		
Governmental activities:		
General government	56,931,801	$ (20,410,397)
Public safety	91,142,900	5,822,503
Public health and welfare	161,250,367	10,301,196
Parks	4,079,349	260,602
Roads and bridges	41,648,110	2,660,616
Community development	3,585,680	229,065
Interest on long-term debt	3,730,444	-
Total governmental activities	362,368,651	(1,136,415)
Business-type activities:		
Lane events center	2,930,934	115,887
Solid waste disposal	20,880,896	508,931
Corrections commissary	176,204	2,821
Land management	6,862,071	508,776
Total business-type activities	30,850,105	1,136,415
Total primary government	$ 393,218,756	$ -
Component Unit:		
Homes for Good Housing Agency	$ 45,446,495	$ -

The notes to financial statements are an integral part of this statement.

Program Revenues			Net (Expense) Revenue and Changes in Net Position			
			Primary Government			Component Unit
Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Homes for Good Housing Agency
$ 11,872,387	$ 10,325,889	$ 5,541,512	$ (8,781,616)	$ -	$ (8,781,616)	
28,425,084	4,226,084	-	(64,314,235)	-	(64,314,235)	
67,074,948	107,030,084	-	2,553,469	-	2,553,469	
2,936,704	1,263,444	-	(139,803)	-	(139,803)	
4,598,589	37,612,074	-	(2,098,063)	-	(2,098,063)	
232,835	2,611,720	-	(970,190)	-	(970,190)	
-	-	-	(3,730,444)	-	(3,730,444)	
115,140,547	163,069,295	5,541,512	(77,480,882)	-	(77,480,882)	
583,006	144,615	-	-	(2,319,200)	(2,319,200)	
26,499,755	97,403	-	-	5,207,331	5,207,331	
154,540	51,309	-	-	26,824	26,824	
6,887,922	326,092	-	-	(156,833)	(156,833)	
34,125,223	619,419	-	-	2,758,122	2,758,122	
$ 149,265,770	$ 163,688,713	$ 5,541,512	(77,480,882)	2,758,122	(74,722,760)	
$ 18,461,104	$ 35,395,084	$ 2,831,565				$ 11,241,258
General Revenues:						
Property taxes			66,920,203	-	66,920,203	-
Transient room taxes			4,800,565	1,903,060	6,703,625	-
Car rental taxes			1,926,360	-	1,926,360	-
O&C timber receipts			3,020,208	-	3,020,208	-
Unrestricted investment earnings			721,678	197,493	919,171	-
Grants and contributions not restricted to specific programs			9,672,626	-	9,672,626	-
Transfers			(122,805)	122,805	-	-
Total general revenues and transfers			86,938,835	2,223,358	89,162,193	-
Change in net position			9,457,953	4,981,480	14,439,433	11,241,258
Net position, June 30, 2020, previously reported			342,908,075	71,395,877	414,303,952	83,895,803
Restatement - prior period adjustment			-	-	-	(673,153)
Net position, June 30, 2020			342,908,075	71,395,877	414,303,952	83,222,650
Total net position, June 30, 2021			$ 352,366,028	$ 76,377,357	$ 428,743,385	$ 94,463,908

Lane County, Oregon

Balance Sheet

Governmental Funds

June 30, 2021

	General	Road	COVID-19 Fund
ASSETS			
Cash and cash equivalents	$ 35,488,658	$ 46,258,870	$ 37,170,878
Receivables (net of uncollectibles):			
Investment earnings	309,844	273,697	71,347
Property taxes	1,710,120	-	-
Accounts	5,151,486	560,359	-
Intergovernmental	2,673,516	4,474,859	-
Interest on balances	5,435,612	-	-
Inventories	212,168	1,477,672	-
Total assets	$ 50,981,404	$ 53,045,457	$ 37,242,225
LIABILITIES			
Accounts payable	$ 336,065	$ 2,052,138	$ -
Wages and benefits payable	1,852,144	540,880	-
Due to other funds	1,042,854	348,422	-
Due to other governments	13,049	-	-
Unearned revenue	783,408	49,175	37,106,018
Customer deposits	81,464	1,232,462	-
Total liabilities	4,108,984	4,223,077	37,106,018
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - other	10,996,099	-	-
Total deferred inflows of resources	10,996,099	-	-
FUND BALANCES			
Nonspendable	212,168	1,477,672	-
Restricted	-	19,729,602	136,207
Committed	-	-	-
Assigned	-	27,615,106	-
Unassigned	35,664,153	-	-
Total fund balances	35,876,321	48,822,380	136,207
Total liabilities, deferred inflows of resources, and fund balances	$ 50,981,404	$ 53,045,457	$ 37,242,225

The notes to financial statements are an integral part of this statement.

Special Revenue / Services	Intergovernmental Human Services	Health and Human Services	Local Option Tax Levy	Other Governmental Funds	Total Governmental Funds
$ 15,474,293	$ 11,442,513	$ 20,833,111	$ 25,596,300	$ 47,253,517	$ 239,518,140
87,918	33,799	112,937	168,658	274,268	1,332,468
-	-	-	658,935	17,636	2,386,691
1,093,768	646,306	1,924,459	7	358,649	9,735,034
902,824	13,510,843	11,984,885	5,908	604,070	34,156,905
-	-	-	121,233	2,602	5,559,447
-	-	227,099	-	-	1,916,939
$ 17,558,803	$ 25,633,461	$ 35,082,491	$ 26,551,041	$ 48,510,742	$ 294,605,624
$ 1,744,403	$ 4,211,726	$ 4,372,240	$ 453,416	$ 3,472,631	$ 16,642,619
309,474	148,863	2,086,024	446,371	173,593	5,557,349
199,655	86,646	1,227,022	282,984	107,791	3,295,374
-	-	-	-	-	13,049
155,732	-	1,006,948	-	-	39,101,281
-	-	-	-	8,800	1,322,726
2,409,264	4,447,235	8,692,234	1,182,771	3,762,815	65,932,398
-	-	-	712,554	17,196	11,725,849
-	-	-	712,554	17,196	11,725,849
-	-	227,099	-	-	1,916,939
10,405,577	17,244,933	7,583,661	24,655,676	25,658,107	105,413,763
-	-	-	-	14,763	14,763
4,743,962	3,941,293	18,579,497	40	19,057,861	73,937,759
-	-	-	-	-	35,664,153
15,149,539	21,186,226	26,390,257	24,655,716	44,730,731	216,947,377
$ 17,558,803	$ 25,633,461	$ 35,082,491	$ 26,551,041	$ 48,510,742	$ 294,605,624

LANE
COUNTY
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Lane County, Oregon

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2021

Total fund balances - governmental funds		$ 216,947,377
Amounts reported for governmental activities in the statement of net position are different because:		
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	$ 23,448,340	
An adjustment is required to eliminate the change in net position of internal service funds back to the governmental activities that helped finance them. The adjustment related to enterprise activities is required in this reconciliation.	(15,090,669)	8,357,671
Capital assets are not financial resources in governmental funds, but are reported in the statement of net position at their depreciable value:		
Land	24,282,967	
Construction in progress	10,202,235	
Buildings and land improvements	189,923,585	
Equipment and furniture	23,384,639	
Infrastructure	370,444,490	
Total capital assets	618,237,916	
Less accumulated depreciation	(283,601,485)	334,636,431
Prepaid expenses are not financial assets in governmental funds, but are reported in the statement of net position.		883,593
Certain assets will be collected after year-end but are not available soon enough to pay for the current period's expenditures, and therefore are deferred inflows of resources in governmental funds:		
Receivables:		
Property taxes and interest - general fund	1,974,178	
Property taxes and interest - public safety local option tax levy	729,750	
Court fines	9,021,921	11,725,849
Road assessments - unearned		21,337
Deferred amounts on refunded debt in governmental funds are expensed in the year paid, but are capitalized on the statement of net position as deferred outflows of resources and amortized over the life of the debt.		692,477
Deferred inflows - pension		(11,778,907)
Deferred outflows - pension		76,533,034
Deferred inflows - OPEB		(91,944)
Deferred outflows - OPEB		23,794,188
Certain liabilities are not due and payable in the current period and are therefore not reported in governmental funds:		
Net pension liability	(214,506,347)	
Total OPEB liability	(66,004,973)	
Compensated absences payable	(8,818,186)	
Interest payable	(89,152)	
Notes payable	(4,030,253)	
Bonds payable, net of premiums and discounts	(15,906,167)	(309,355,078)
Net Position - governmental activities		$ 352,366,028

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended June 30, 2021

	General	Road	COVID-19 Fund
REVENUES			
Taxes and assessments, net of refunds	$ 49,081,405	$ -	$ -
Licenses and permits	1,156,372	162,015	-
Intergovernmental	21,666,432	37,493,143	-
Charges for services	3,987,290	1,238,778	-
Fines, forfeitures and penalties	666,725	-	-
Administrative and facility charges	-	-	-
Investment earnings	47,858	329,594	136,207
Sale and rental of property	795,882	519,912	-
Total revenues	77,401,964	39,743,442	136,207
EXPENDITURES			
Current:			
General government	12,507,164	-	-
Public safety	47,048,935	-	-
Public health and welfare	-	-	-
Parks	-	-	-
Roads and bridges	88,023	26,048,788	-
Community development	30,067	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital outlay	6,367,857	9,902,436	-
Total expenditures	66,042,046	35,951,224	-
Excess (deficiency) of revenues over (under) expenditures	11,359,918	3,792,218	136,207
OTHER FINANCING SOURCES (USES)			
Transfers in	2,718,716	4,664,480	-
Transfers out	(19,491,774)	(6,221,944)	-
Capital contribution	5,542,500	-	-
Total other financing sources (uses)	(11,230,558)	(1,557,464)	-
Net change in fund balances	129,360	2,234,754	136,207
Fund balance, June 30, 2020	35,707,567	47,053,991	-
Increase (decrease) in inventories	39,394	(466,365)	-
Fund balance, June 30, 2021	$ 35,876,321	$ 48,822,380	$ 136,207

The notes to financial statements are an integral part of this statement.

Special Revenue / Services	Intergovernmental Human Services	Health and Human Services	Local Option Tax Levy	Other Governmental Funds	Total Governmental Funds
$ 3,492,528	$ -	$ -	$ 19,627,130	$ 2,611,710	$ 74,812,773
-	-	1,128,917	-	234,779	2,682,083
26,948,350	58,709,791	83,769,031	471,101	9,395,335	238,453,183
2,928,552	1,450,049	21,447,355	-	1,710,047	32,762,071
142,810	-	325,074	-	73,750	1,208,359
-	-	-	-	3,550,721	3,550,721
60,309	60,688	159,130	69,504	223,412	1,086,702
459,772	-	70,792	-	2,012,735	3,859,093
34,032,321	60,220,528	106,900,299	20,167,735	19,812,489	358,414,985
7,349,757	-	-	-	4,577,026	24,433,947
19,717,017	-	-	18,633,932	16,226	85,416,110
20,548	43,205,545	106,433,553	1,956,918	6,416,953	158,033,517
5,329	-	-	-	3,597,789	3,603,118
287,874	-	-	-	420,625	26,845,310
3,727,520	-	-	-	-	3,757,587
-	-	-	-	2,730,402	2,730,402
-	-	-	-	820,028	820,028
80,439	1,010,150	2,923,855	31,262	13,030,916	33,346,915
31,188,484	44,215,695	109,357,408	20,622,112	31,609,965	338,986,934
2,843,837	16,004,833	(2,457,109)	(454,377)	(11,797,476)	19,428,051
2,393,275	2,999,027	15,527,469	-	14,186,959	42,489,926
(5,139,162)	(325,071)	(5,282,361)	-	(6,037,111)	(42,497,423)
-	-	-	-	-	5,542,500
(2,745,887)	2,673,956	10,245,108	-	8,149,848	5,535,003
97,950	18,678,789	7,787,999	(454,377)	(3,647,628)	24,963,054
15,051,589	2,507,437	18,573,161	25,110,093	48,378,359	192,382,197
-	-	29,097	-	-	(397,874)
$ 15,149,539	$ 21,186,226	$ 26,390,257	$ 24,655,716	$ 44,730,731	$ 216,947,377

Lane County, Oregon

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Fiscal Year Ended June 30, 2021

Net change in fund balances - governmental funds		$ 24,963,054
Amounts reported for governmental activities in the statement of activities are different because:		
Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in internal service fund net position is included with governmental activities in the statement of activities:		
Change in net position	$ (2,211,952)	
An adjustment is required to eliminate the change in net position of internal service funds back to the governmental activities that helped finance them. The adjustment related to enterprise activities is required in this reconciliation.	(245,216)	(2,457,168)
Governmental funds report capital outlays as expenditures; in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense:		
Land	1,496,434	
Construction in progress	9,061,306	
Buildings and land improvements	12,869,724	
Equipment and furniture	990,955	
Infrastructure	9,154,368	
Depreciation expense	(20,012,644)	13,560,143
The net effect of various miscellaneous transactions involving capital assets (sales and dispositions, trade-ins, and donations)		(420,381)
Governmental funds do not report prepaid expenses and deposits; in the statement of activities prepayments are expensed when incurred.		421,790
Certain revenues may not be collected for several months after year end; they are not considered "available" and are deferred inflows of resources in the governmental funds:		
Receivables:		
Property taxes	(195,522)	
Court fines	651,711	456,189
The issuance of long-term debt (notes, bonds, capital leases) provides current financial resources to governmental funds; the repayment of long-term debt consumes current financial resources in the governmental funds. Current period long-term debt transactions were:		
Note principal payments	210,402	
Bond principal payments	2,520,000	2,730,402
Increase (decrease) in inventory in governmental funds		(397,874)
Note and bond premiums and discounts are reported in governmental funds in the year received or paid, but are capitalized on the statement of net position and amortized over the life of the notes and bonds:		
Bond premium amortization	506,434	
Deferred outflows of resources - deferred amounts on refunding bonds	(151,711)	354,723
Conversion of reporting pension and OPEB information to a full accrual basis of accounting:		
Pension expense (governmental funds only)	(20,033,251)	
OPEB expense (governmental funds only)	(12,980,587)	
Miscellaneous Fees/Reimbursement OPEB payment (governmental funds only)	3,969,752	(29,044,086)
Some items 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:		
Decrease (increase) in accrued interest	26,271	
Decrease (increase) in accrued compensated benefits	(735,110)	(708,839)
Change in net position - governmental activities		$ 9,457,953

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Fund Net Position

Proprietary Funds

June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Solid Waste Disposal	Land Management	Other Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
ASSSETS					
Current assets					
Cash and cash equivalents	$ 35,551,377	$ 8,627,702	$ 3,909,947	$ 48,089,026	$ 69,596,335
Receivables (net of uncollectibles):					
Investment earnings	223,507	49,743	28,374	301,624	489,867
Accounts	4,699,394	(11,189)	776,114	5,464,319	135,385
Intergovernmental	-	-	-	-	41,900
Due from other funds	-	-	-	-	3,809,758
Inventories	-	-	-	-	1,193,435
Prepaids	4,170	955	41,611	46,736	753,863
Total current assets	40,478,448	8,667,211	4,756,046	53,901,705	76,020,543
Noncurrent assets					
Deposits	-	-	-	-	235,000
Net OPEB asset - RHIA	31,184	10,862	6,317	48,363	34,172
Capital assets:					
Land	11,366,793	-	919,328	12,286,121	-
Buildings and land improvements	22,735,552	100,697	23,754,120	46,590,369	980,232
Equipment and furniture	5,615,021	232,257	1,947,298	7,794,576	37,448,428
Construction in progress	8,530,010	18,474	1,729,372	10,277,856	7,644
Accumulated depreciation	(19,388,056)	(179,225)	(21,907,873)	(41,475,154)	(21,933,428)
Total noncurrent assets	28,890,504	183,065	6,448,562	35,522,131	16,772,048
DEFERRED OUTFLOWS OF RESOURCES					
Pension plan	4,389,322	1,827,224	561,996	6,778,542	6,032,820
OPEB - RHIA	39,221	16,207	6,066	61,494	40,927
OPEB - county plan	1,440,944	580,316	246,097	2,267,357	1,515,447
Total deferred outflows of resources	5,869,487	2,423,747	814,159	9,107,393	7,589,194
Total assets and deferred outflows of resources	75,238,439	11,274,023	12,018,767	98,531,229	100,381,785
LIABILITIES					
Current liabilities					
Accounts payable	2,495,262	124,703	113,427	2,733,392	3,164,856
Wages and benefits payable	268,898	125,655	34,466	429,019	1,724,298
Compensated absences payable	507,859	219,925	61,778	789,562	736,509
Claims payable	-	-	-	-	4,937,000
Due to other funds	183,634	78,235	23,079	284,948	229,436
Interest payable	-	-	-	-	247,457
Unearned revenue	1,989	-	100,714	102,703	-
Customer deposits	-	-	145,749	145,749	6,227
Bonds payable	-	-	-	-	5,515,000
Total current liabilities	3,457,642	548,518	479,213	4,485,373	16,560,783
Noncurrent liabilities					
Total OPEB liability - county plan	4,186,050	1,612,209	680,876	6,479,135	4,464,366
Net pension liability	12,421,005	5,009,531	1,563,445	18,993,981	17,114,713
Bonds payable (net of unamortized discounts)	-	-	-	-	37,802,712
Landfill closure and postclosure care liability	6,346,729	-	-	6,346,729	-
Total noncurrent liabilities	22,953,784	6,621,740	2,244,321	31,819,845	59,381,791
DEFERRED INFLOWS OF RESOURCES					
Pension plan	635,679	211,042	83,438	930,159	983,931
OPEB - county plan	6,124	1,859	1,181	9,164	6,940
Total deferred inflows of resources	641,803	212,901	84,619	939,323	990,871
Total liabilities and deferred inflows of resources	27,053,229	7,383,159	2,808,153	37,244,541	76,933,445
NET POSITION					
Net investment in capital assets	28,859,320	172,203	6,442,245	35,473,768	16,502,876
Restricted for landfill closure and postclosure Liability	6,346,729	-	-	6,346,729	-
Unrestricted	12,979,161	3,718,661	2,768,369	19,466,191	6,945,464
Total net position	$ 48,185,210	$ 3,890,864	$ 9,210,614	61,286,688	$ 23,448,340
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds				15,090,669	
Net position of business-type activities				$ 76,377,357	

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Solid Waste Disposal	Land Management	Other Enterprise Funds	Total Enterprise Funds	
OPERATING REVENUES					
Licenses and permits	$ -	$ 2,640,123	$ -	$ 2,640,123	$ -
Charges for services	25,270,276	4,174,971	450,588	29,895,835	109,157,453
Fines, forfeitures and penalties	-	33,999	-	33,999	-
Administrative and facility charges	-	-	-	-	161,000
Sale and rental of property	1,194,291	39,142	286,957	1,520,390	260,911
Total operating revenues	26,464,567	6,888,235	737,545	34,090,347	109,579,364
OPERATING EXPENSES					
Personnel services	11,160,469	4,975,541	1,537,224	17,673,234	14,347,082
Materials and services	8,109,344	2,431,379	1,323,768	11,864,491	94,976,283
Landfill closure and postclosure care costs	501,359	-	-	501,359	-
Depreciation	1,782,131	20,119	390,399	2,192,649	2,159,966
Total operating expenses	21,553,303	7,427,039	3,251,391	32,231,733	111,483,331
Operating income (loss)	4,911,264	(538,804)	(2,513,846)	1,858,614	(1,903,967)
NONOPERATING REVENUES (EXPENSES)					
Taxes and assessments, net of refunds	-	-	1,903,060	1,903,060	-
Intergovernmental	124,358	326,092	195,924	646,374	2,352,019
Contributions to other governments	-	-	(63,950)	(63,950)	-
Investment earnings	173,716	31,312	(7,536)	197,492	547,479
Interest expense	-	-	-	-	(3,279,690)
Gain (loss) on capital asset disposal	8,233	(313)	-	7,920	238,316
Total nonoperating revenues (expenses)	306,307	357,091	2,027,498	2,690,896	(141,876)
Income (loss) before contributions and transfers	5,217,571	(181,713)	(486,348)	4,549,510	(2,045,843)
Capital contributions	-	-	-	-	13,148
Transfers in	-	180,917	113,150	294,067	1,948,262
Transfers out	-	-	(107,313)	(107,313)	(2,127,519)
Change in net position	5,217,571	(796)	(480,511)	4,736,264	(2,211,952)
Total net position, June 30, 2020	42,967,639	3,891,660	9,691,125		25,660,292
Total net position, June 30, 2021	$ 48,185,210	$ 3,890,864	$ 9,210,614		$ 23,448,340
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				245,216	
Change in net position of business-type activities				$ 4,981,480	

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Solid Waste Disposal	Land Management	Other Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers and users	$ 22,773,548	$ 6,883,569	$ (87,498)	$ 29,569,619	$ 21,592,687
Receipts from facilities rent	1,194,291	39,142	286,957	1,520,390	260,911
Receipts from interfund services	-	-	-	-	87,276,481
Payments to employees	(5,461,005)	(2,550,972)	(747,434)	(8,759,411)	(7,481,532)
Payments to suppliers	(3,100,718)	(1,750,743)	(1,432,884)	(6,284,345)	(97,122,661)
Payments for interfund services	(7,069,309)	(2,292,681)	(630,321)	(9,992,311)	(5,096,068)
Net cash provided by (used for) operating activities	8,336,807	328,315	(2,611,180)	6,053,942	(570,182)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Intergovernmental subsidies	194,661	361,081	302,803	53,167	2,849,227
Principal paid on pension bonds	-	-	-	-	(4,800,000)
Interest paid on pension bonds	-	-	-	-	(3,298,275)
Transfers in	-	180,917	113,150	294,067	1,948,262
Transfers out	-	-	(107,313)	(107,313)	(2,127,519)
Net cash provided by (used for) noncapital financing activities	194,661	541,998	308,640	239,921	(5,428,305)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transient room tax	-	-	1,903,060	1,903,060	-
Proceeds from sale of property	11,651	-	-	11,651	484,600
Purchases of capital assets	(7,139,107)	(45,947)	(913,663)	(8,098,717)	(7,165,745)
Net cash provided by (used for) capital and related financing activities	(7,127,456)	(45,947)	989,397	(6,184,006)	(6,681,145)
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment earnings	164,829	32,203	3,354	200,386	619,598
Net cash provided by (used for) investing activities	164,829	32,203	3,354	200,386	619,598
Net increase (decrease) in pooled cash and investments	1,568,841	856,569	(1,309,789)	1,115,621	(12,060,034)
Pooled cash and investments, June 30, 2020	33,982,536	7,771,133	5,219,736	46,973,405	81,656,369
Pooled cash and investments, June 30, 2021	$ 35,551,377	$ 8,627,702	$ 3,909,947	$ 48,089,026	$ 69,596,335
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:					
Operating income (loss)	$ 4,911,264	$ (538,804)	$ (2,513,846)	$ 1,858,614	$ (1,903,967)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Landfill closure and postclosure care costs	501,359	-	-	501,359	-
Depreciation	1,782,131	20,119	390,399	2,192,649	2,159,966
(Increase) decrease in receivables	(2,496,728)	34,476	(588,926)	(3,051,178)	20,450
(Increase) decrease in due from other funds	-	-	-	-	(469,220)
(Increase) decrease in inventories	-	-	-	-	(49,082)
(Increase) decrease in prepaids	72,976	(902)	48,225	120,299	(390,741)
Increase (decrease) in accounts payable	1,851,541	30,577	(241,502)	1,640,616	298,078
Increase (decrease) in wages and benefits payable	40,263	22,571	5,245	68,079	580,807
Increase (decrease) in compensated absences payable	6,577	57,281	12,923	76,781	101,195
Increase (decrease) in claims payable	-	-	-	-	(2,946,000)
Increase (decrease) in due to other funds	23,467	10,119	855	34,441	36,957
Increase (decrease) in unearned revenue	-	-	55,869	55,869	-
Increase (decrease) in customer deposits	-	-	(5,029)	(5,029)	(515)
Increase (decrease) in total OPEB liability	809,717	334,846	124,807	1,269,370	844,724
Increase (decrease) in net pension liability	2,449,554	1,042,363	312,710	3,804,627	3,179,209
Increase (decrease) in deferred inflows	(50,308)	(18,925)	(5,138)	(74,371)	(63,149)
(Increase) decrease in deferred outflows	(1,565,006)	(665,406)	(207,772)	(2,438,184)	(1,968,894)
Net cash provided by (used for) operating activities	$ 8,336,807	$ 328,315	$ (2,611,180)	$ 6,053,942	$ (570,182)
Noncash investing, capital, and financing activities:					
Net contributions of capital assets (to) from governmental funds	$ -	$ -	$ (63,950)	$ (63,950)	$ 13,148
Increase (decrease) in fair value of investments	(226,958)	(55,879)	(55,956)	(338,793)	(666,295)

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Fiduciary Net Position

Custodial Funds

June 30, 2021

	Total Custodial Funds
ASSETS	
Cash and cash equivalents	$ 8,418,351
Receivables (net of uncollectibles):	
Taxes for other governments	18,663,669
Accounts	891,705
Total assets	27,973,725
LIABILITIES	
Accounts payable and other liabilities	249,433
Due to local governments	23,138,706
Total liabilities	23,388,139
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	$ 4,585,586

The notes to financial statements are an integral part of this statement.

Lane County, Oregon

Statement of Changes in Fiduciary Net Position

Custodial Funds

June 30, 2021

	Total Custodial Funds
ADDITIONS	
Tax collections for other governments	$ 530,278,055
Fee collections for other governments	6,191,123
Miscellaneous	10,216,789
Total additions	546,685,967
DEDUCTIONS	
Tax collections disbursed to other governments	536,469,178
Miscellaneous	6,306,172
Total Deductions	542,775,350
Change in fiduciary net position	3,910,617
Net position - beginning of year	674,969
Net position - end of year	$ 4,585,586

The notes to financial statements are an integral part of this statement.

LANE
COUNTY
OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Lane County, Oregon (County) was established in 1851 and is organized under the Oregon Revised Statutes (ORS) as a municipal corporation. In 1962, Lane County voters approved a Home Rule Charter under which to operate. Under that Charter, a Board of County Commissioners governs the County and consists of five independently elected members who serve full-time and are compensated.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

Component Units

As required by GAAP, these financial statements present the County and its component units - legally separate entities 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 a specific financial burden on, the primary government.

Component units may be either blended into the County's operations or reported discretely in a separate column based on the closeness of their relationship to the County. The County reports the following component unit:

Discretely Presented Component Unit

Homes for Good Housing Agency ("Homes for Good" or the "Agency") is the public housing authority of Lane County, Oregon. Its mission is to provide affordable, decent, safe, and sanitary housing to low- and moderate- income families and households. The Agency's Board of Commissioners includes the Lane County Board of Commissioners and two appointed commissioners who are public housing residents. Although the Homes for Good governing body is substantially the same as Lane County's, there is no financial benefit or burden relationship between Lane County and Homes for Good, nor does Lane County management exercise operational responsibility over the Agency. Therefore, the financial statements of Homes for Good are discretely presented from those of the County for its fiscal year ended September 30, 2020.

Complete financial statements may be obtained at the following administrative office:

Homes for Good Housing Agency
177 Day Island Road
Eugene, Oregon 97401

New Accounting Pronouncements

During the fiscal year ended June 30, 2021, the County implemented the following GASB pronouncements:

- *GASB Statement No. 84 - Fiduciary Activities.* This Statement establishes criteria for identifying fiduciary activities of all state and local governments, with separate criteria to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The Statement defines the reporting requirements for such activities. Criteria had to be met in order for funds to be reported as "custodial funds." The result of the application of these criteria was that several funds previously reported as "agency funds" were no longer classified as a fiduciary activity and thereby reported in the appropriate operating funds of the County; other "agency funds" that met the criteria, are now reported as "custodial funds."

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Beginning net position has been reported in the amount of $674,969 in fund 811, one of other "agency funds" that met the criterial under the new reporting guidance of GASB 84.

The effective date for GASB Statement No. 84 for the County was originally required for financial statements starting with the fiscal year that ends December 31, 2020. With the extension granted by GASB Statement No. 95, the new required implementation date for the County is for the fiscal year that ends December 31, 2021. The County adopted this standard and reported custodial fund activity in the new format in the Statement of Fiduciary Net Position at June 30, 2021 and in the Statement of Changes in Fiduciary Net Position for the fiscal year ending June 30, 2021.

- *GASB Statement No. 90 - Majority Equity Interests.* This Statement is an amendment of GASB Statements No. 14 and No. 61 and it defines that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. For all other majority equity interest holdings in a legally separate organization, a government should report the legally separate organization as a component unit. The effective date of GASB Statement No. 90 for the County was originally required for reporting periods beginning after December 15, 2018, with an extension granted by GASB Statement No. 95, for reporting periods beginning after December 15, 2019. There is no impact in the current year as a result of the application of this Statement.

- GASB Statement No. 98 - *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. There is no financial impact in the current year as a result of the application of this Statement.

GASB has issued the following pronouncements that may affect future financial position, results of operations, cash flows, or financial presentation of the County upon implementation. These pronouncements have not yet been implemented by the County.

GASB Statement No.	GASB Accounting Standard	Effective Fiscal Year
87	*Leases*	2022
91	*Conduit Debt Obligations*	2023
92	*Omnibus 2020*	2022
93	*Replacement of Interbank Offered Rates*	2022
94	*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*	2023
96	*Subscription-Based Information Technology Arrangements*	2023
97	*GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32 (paragraphs 6-9)*	2022

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on charges for services.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities demonstrates the degree to which the direct and allocated indirect expenses of a given function or program are offset by program revenues. *Direct expenses* are those clearly identifiable with a specific function or program. *Indirect expenses* are those costs, usually administrative in nature, that support all County functions and enable direct services to be provided. Indirect expenses are allocated to business-type activities in an amount equal to their actual indirect charges paid. The balance of indirect expense is allocated to governmental activities as a percentage of direct expenses. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not included in program revenues are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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

Measurement focus refers to “what” is being measured by a fund. Basis of accounting refers to “when” revenues and expenditures or 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

The government-wide, proprietary fund and fiduciary fund financial 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, the Statement of Fund Net Position, and the Statement of Fiduciary Net Position. The increases and decreases in net position are presented in the government-wide Statement of Activities and in the proprietary fund Statement of Revenues, Expenses, and Changes in Fund Net Position. These funds use the *accrual basis of accounting* whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. Custodial funds (a type of fiduciary fund) which account for resources held in a purely custodial capacity have no measurement focus, but do employ the accrual basis of accounting for purposes of asset and liability recognition.

Interfund activity consists of transfers, services provided and/or used, reimbursements, advances, and loans. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule include interfund services provided and/or used, and are accounted for as revenues and expenses since the elimination of such revenues and expenses would distort the direct costs and program revenues reported for the various functions.

Amounts reported as *program revenues* in the Statement of Activities include 1) charges to customers or applicants for goods, services, or privileges provided, including exchange transactions with other governments, 2) operating grants and contributions, and 3) capital grants and contributions. Dedicated resources not restricted to specific programs are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing activities. Significant operating revenues include charges for services,

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

admissions, concessions, fees, and rental of property. Significant expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

The County has the following major proprietary funds:

The *Solid Waste Disposal Fund* accounts for the operations of the County's solid waste disposal sites and facilities, for which the principal source of revenue is user fees. The fund allocates a portion of the user fees collected for the construction of County solid waste sites and facilities such as landfill replacements and transfer sites. Additionally, the fund accumulates long-term resources for the payment of future costs related to closure and post-closure care of County solid waste sites.

The *Land Management Fund* accounts for revenue for the Land Management Division of Public Works that is generated from building permit, zoning, and user fees for land use planning, building, electrical subsurface sanitation, and code compliance services to the public and cities within the county.

Additionally, the County reports the following fund types:

Internal service funds account for activities and services performed primarily for other organizational units within the County, or to other governments, on a cost-reimbursement basis. The County's internal service funds provide risk management, employee benefits, pension bond debt service, motor and equipment pool, intergovernmental services, internal and regional information technology and replacement services, and retiree medical benefits.

Fiduciary funds reporting focuses on net position and changes in net position. Custodial funds, previously known as agency funds, account for the resources received and held by the County in a fiduciary capacity for individuals, private organizations or other governments and therefore, are not available to support the County's own programs. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund.

Governmental Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus*. The Balance Sheet reports current assets, current liabilities, and deferred inflows of resources; and the Statement of Revenues, Expenditures, and Changes in Fund Balances presents increases and decreases in net fund balance. These funds use the *modified accrual basis of accounting* whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter to liquidate liabilities of the current period. Expenditures, other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

Taxes and assessments are recognized as revenues of the current fiscal period if received within 60 days of year-end. Intergovernmental revenues (exchange transactions, entitlements, shared revenues, and grants from other governmental entities) are recorded at the time of receipt or earlier if susceptible to accrual. Revenues on expenditure-driven grants are recognized when both the eligibility requirements have been met by the incurrence of qualifying expenditures, and the revenue is received soon enough after year end to liquidate grant related payables recorded as of year-end. Investment earnings are recognized when earned since they are considered both measurable and available at that time. All other receipts are recognized as revenues of the current fiscal period if susceptible to accrual and received within 45 days of year-end.

The County has the following major governmental funds:

The *General Fund* is the County's primary operating fund and accounts for all the financial resources of the general government, except those that are accounted for and reported in another fund. Principal sources

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

of revenue are taxes and assessments, charges for services, licenses and permits, and intergovernmental revenues. Primary expenditures of the General Fund are made for public safety, roads & bridges, community development, and general government.

The *Road Fund* accounts for the receipt and expenditure of resources dedicated to the construction, maintenance and preservation of the County's road-and-bridge system. Major revenues are the state gas tax and highway user fees, along with National Forest timber receipts.

COVID-19 fund is a new fund. On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) of 2021 into law. The $1.9 trillion package, based on President Biden's American Rescue Plan, is intended to combat the COVID-19 pandemic, including the public health and economic impacts. The ARPA created the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) program to deliver $350 billion for state, territories, municipalities, counties, and Tribal governments to help cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic. Lane County anticipates receipt of approximately $74 million. The first payment of $37 million was received in May 2021. As of June 30, 2021, use of funds are under development and no funds have been obligated, expended or allocated to projects.

The *Special Revenue/Services Fund* is consistently treated as one of the County's major funds, in comparison to 10 percent of total governmental funds as the measurement criteria for reporting purposes. The fund accounts for several dedicated revenue sources and programs:

- Transient Room Tax for tourism programs
- Sale of tax-foreclosed real property for the management of affected properties
- Intergovernmental revenues for the Short Mountain training facility, drug enforcement, and rural and community development projects
- Courthouse security operations
- Grants awarded to the District Attorney and Sheriff's Office departments
- Video lottery revenue for economic development projects
- Systems development charges for park improvements
- Permitting for manufactured structures
- Elections equipment replacement

The Intergovernmental Human Services Fund accounts for Lane County administration and allocation of funds to governmental and private nonprofit agencies for health, mental health, and other services. This fund reports the receipt and expenditure of revenues from the County and the cities of Eugene and Springfield under an intergovernmental agreement.

The *Health and Human Services Fund* accounts for resources received from Federal, state, and local governments, enabling the County to provide a wide variety of health and human services to the community.

The *Local Option Tax Levy Fund* accounts for property tax revenue received from the local option tax levy for the restoration of jail beds and critical youth services.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. <u>Pooled cash and Investments</u>

The County's pooled cash and investments consist of cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and equity in the County's common cash and investments pool.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County's common cash and investments pool is utilized by all County funds. Interest earned on the pool is allocated monthly based on each fund's average daily cash and investment balance in proportion to the County's total pooled cash and investments. For purposes of the statement of cash flows, the County considers "pooled cash and investments" to include pooled cash and investments since the pool has the general characteristics of a demand deposit account, in that any participating fund may deposit additional cash at any time and also may withdraw cash at any time without prior notice or penalty.

ORS 294.035 authorizes the County to invest in general obligations of the United States and its agencies, debt obligations of the state of Oregon, California, Idaho, and Washington and their political subdivisions, banker's acceptances, corporate indebtedness, commercial paper, repurchase agreements, time certificates of deposit, fixed or variable life insurance contracts, and the State Treasurer's Local Government Investment Pool. For bank balances in excess of federal depository insurance, the County participates in Oregon's Public Funds Collateralization Program and the Oregon Credit Union Public Funds Collateralization Program.

The County reports, at amortized cost, all short-term highly liquid money market investments and participating interest-bearing investment contracts with a remaining maturity at purchase of one year or less. Such investments are stated at cost, increased by the accretion of discounts and reduced by amortization of premiums; both computed using the straight-line method. Investments with a remaining maturity at time of purchase of more than one year are valued at fair value using quoted market prices.

2. <u>Receivables and Payables</u>

Receivables represent claims held against others for money, goods, or services. The County carries receivables for investment earnings, property taxes, accounts, intergovernmental, other, and interest on balances, all net of an allowance for uncollectibles when appropriate. Property tax receivables are deemed to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is deemed necessary. As of June 30, 2021, an allowance was recorded in the General Fund equal to 1 percent of outstanding justice court current year receivables not yet turned over to a collection agent and an average of 55 percent of the aged receivables turned over to a collection agent. All adjustments to the allowance accounts are charged against the related revenues of the current period.

Intergovernmental receivables include uncollected grant revenues where all eligibility and timing requirements have been met. Eligibility requirements usually mandate monies be expended on the specific purpose or project before any amounts will be paid to the County; therefore, all eligibility requirements are considered met when the underlying expenditures are recorded. Timing requirements are usually met at the time when the allowable use of the monies has begun.

In the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from/to other funds". Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivable/payable", or internal services provided by internal service funds to other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds reported in the governmental fund financial statements are offset by nonspendable fund balance to indicate that they are not available for appropriation and are not expendable available financial resources.

Real and personal property taxes attach as an enforceable lien on July 1 for each fiscal year on values assessed as of January 1. Taxes are levied July 1 and are payable in three installments on November 15, February 15, and May 15. The County levies, collects, and distributes property taxes for all taxing jurisdictions within its boundaries, and reports the activity in a custodial fund. Taxes unpaid as of May 16 are considered delinquent. In the governmental fund financial statements, property taxes are reflected as revenues in the fiscal period for which they were levied, provided they are due, or past due and receivable

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days). Otherwise, they are reported as deferred inflows of resources.

3. Unearned Revenue

Unearned revenue is defined as cash received on or before June 30 for which the County has not yet performed the service to earn the revenue. In these cases, the revenue should be deferred to the following fiscal year when the service is performed.

4. Inventories and Prepaid Items

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased. However, significant inventories in governmental funds are reported as an asset with a corresponding offset to nonspendable fund balance. In the government-wide and proprietary fund financial statements, inventory is capitalized upon purchase and expensed as the materials and supplies are used.

Lane County uses the purchases method to account for prepaid iterms. As a result, governmental funds do not report prepaid expenditures. However, certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in the Statement of Net Position under governmental activities and in Statement of fund Net Position for proprietary funds.

5. Capital Assets

Capital assets, which include land, buildings and improvements, machinery and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and assets received in a service concession agreement, if any, are recorded at fair value.

Infrastructure, which includes construction, bridges and culverts, roads and road improvements, and right-of-ways, are those capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. As permitted by GASB, the County has limited the retroactive capitalization of governmental fund infrastructure to fiscal years ending after June 30, 1980. Although the majority of infrastructure was placed in service before that date, it has not been included in these financial statements.

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Per GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* interest cost incurred before the end of a construction period should be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. No interest cost was incurred before the end of a construction period during fiscal year 2021.

Capital assets are depreciated unless they are inexhaustible in nature (e.g., land and right-of-ways). Depreciation is an accounting process used to allocate the cost of capital assets in a systematic and rational manner to those periods expected to benefit from the use of capital assets. Depreciation is not intended to represent an estimate in the decline of fair value, nor is capital assets, net of accumulated depreciation,

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

intended to represent an estimate of the current condition of the assets, or the maintenance requirements needed to maintain the assets at their current level of condition.

Capital assets of the County are depreciated using the straight-line method over the following estimated lives:

Capital Asset	Years
Buildings and related improvements	24 – 60
Certain other improvements	8 – 30
Machinery and equipment	3 – 10
Infrastructure:	
Bridges and culverts	80
Roads	7 – 40

6. Compensated Absences

Vested vacation and time management benefits are recognized as a liability when earned in the government-wide and proprietary fund financial statements. In the governmental funds, the liability is recognized only when due and payable, i.e. as a result of employee resignations and retirements.

7. Long-Term Obligations and Bond Discounts/Premiums

Long-term obligations and rebatable arbitrage are reported in the government-wide and proprietary fund financial statements as liabilities. The governmental fund financial statements do not report long-term obligations because they do not require the use of current financial resources. Rebatable arbitrage is only reported in the governmental fund financial statements when due and payable. There is no rebatable arbitrage reported as of June 30, 2021.

Bond premiums and discounts are deferred and amortized over the term of the bonds using the bonds-outstanding method in the government-wide and proprietary fund financial statements, but are recognized during the current period in the governmental fund financial statements. The bonds-outstanding method does not differ significantly from the effective interest rate method.

Bond issuance costs, other than prepaid insurance, are reported as expenses/expenditures when incurred.

8. Pensions

The County is a participating employer in the Oregon Public Employee Retirement System (PERS), a cost-sharing multiple-employer defined public employee pension plan, and maintains a defined contribution plan for the purpose of individual retirement savings through PERS. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the 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.

9. Other Postemployment Benefits (OPEB)

The County's total OPEB obligation is recognized as a long-term liability in the government-wide financial statements, the amount of which is actuarially determined.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES **(continued)**

10. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of net position reports separate sections for deferred outflows of resources and deferred inflows of resources. The separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The separate financial statement element, *deferred inflows of resources*, represents a generation of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

11. Leases

Leases which meet certain criteria established by the Governmental Accounting Standards Board are classified as capital leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases which do not meet the criteria of a capital lease are classified as operating leases.

12. Net Position

Net position represents the difference between assets plus deferred outflows of resources less liabilities and deferred inflows of resources. The County reports the following subcategories of net position:

Net investment in capital assets represents the difference between capital assets less accumulated depreciation, deferred outflows of resources, and the outstanding balance of debt (excluding unexpended proceeds) directly attributable to the acquisition, construction, or improvement of those assets. See Note III.F for a detailed computation.

Restricted net positions are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. The following are major classes of restricted net positions:

Covid-19 fund represents the funds awarded by the Oregon department of Administrative Services (DAS) to Lane County of ARPA funding for eligible projects.

Capital projects represents funds legally restricted by debt covenants for the acquisition, construction, or improvement of specified capital assets.

Debt service represents funds legally restricted by Oregon statute for payment of principal and interest on outstanding general obligation and limited tax bonds.

Landfill closure and postclosure care liability represents Lane County's environmental obligations derived from the Short Mountain landfill closure and post-closure maintenance cost estimates.

Health and human services represents funds generated by grant revenue restricted to approved activities.

Special revenue / services represents funds generated by federal, state, and local grants restricted to approved activities.

Roads represents funds generated by fuel tax and related revenues legally restricted by Oregon statute for road and road related projects.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Title III projects represents funds generated by grant revenue legally restricted by Federal law to services on federally owned forest land within the County.

LaneCare represents funds generated by per capita revenue legally restricted by State statue to mental health services for County residents participating in the Oregon Health Plan.

Housing and community services represents funds generated by federal grants restricted to approved activities.

Public safety local option tax levy represents funds legally restricted to the restoration of jail beds and critical youth services.

Other purposes represents other restrictions for all other funds of the County.

Unrestricted represents all other net positions that are not restricted and do not meet the definition of net investment in capital assets.

13. Fund Balances

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The Board of County Commissioners approved the following fund balance polices as documented in Lane Manual Chapter 4.010, Section 5:

- Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form are all inventories.

- Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provision or enabling legislation.

- Lane County's highest decision-making level of authority rests with the five-member Board of County Commissioners. As such, fund balance is reported as committed when the Board passes a Board Order that places specific constraints on how the resources may be used. The Board can modify or rescind the Order at any time through passage of an additional Order.

- It is the policy of the Board of County Commissioners to report as assigned fund balance any unrestricted or uncommitted resources that are constrained by the government's intent to use them for a specific purpose. Intent may be expressed by the Board of Commissioners, Lane County advisory committees or boards, or officials the Board has delegated authority to. All Budget Committee and Finance Committee decisions and policies in the Administrative Procedures Manual are considered assigned.

- Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

When expenditures are incurred and both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned as they are needed.

The County has a budgetary fund balance reserve policy that directs the General Fund to establish and strive to maintain a minimum 20 percent reserve of anticipated operating revenues, to ensure adequate cash flow, a strong standing with bond rating agencies, and protection of service levels to the community in the event of unforeseen events, revenue volatility, or economic downturns. This reserve is in addition to contingency amounts and has two components: Emergency Reserve and Service Stabilization Reserve. All other funds are directed to have a minimum 5 percent prudent person reserve.

A summary of fund balances by fund and specific purpose can be found at Note III.H.

14. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Legally required budgets are adopted for all funds except the Fiduciary Custodial funds, which is exempted from Oregon Local Budget Law (ORS 294). The budget is adopted on a modified accrual basis with the exception of the following:

- Unrealized changes in the fair value of investments are not recognized on a budget basis.
- Investment earnings are not accrued on a budget basis.
- Intrafund transfers are recognized on a budget basis.
- The Lane Events Center reports prepaid expenditures for the County Fair on a budget basis.

The Board of County Commissioners adopts a resolution by June 30 of each year authorizing appropriations for the next fiscal year beginning July 1. This resolution establishes appropriations at the department level within each fund and sets the spending level by which expenditures cannot legally be exceeded. A detailed budget is also prepared, containing more in-depth information than the above-mentioned expenditure appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget as allowed by state statute. A supplemental budget follows Oregon Local Budget Law requirements found in ORS 294 with regard to specific changes allowable in the form of a Resolution approved by the County Commissioners and is based on the type of funding and level of fund change which further determines whether a public hearing and/or special publication of meeting is required.

The County's department directors may transfer appropriations between categories within a department so long as the overall appropriation does not exceed that authorized by the original budget resolution plus any supplemental budget. Transfers of appropriations between departments or funds require a resolution or ordinance adopted by the governing board. For fiscal year 2021, the County Commissioners adopted four supplemental budget resolutions and two budget appropriation resolutions. Appropriations lapse at fiscal year-end.

The County does not utilize encumbrance accounting.

B. Excess of Expenditures over Appropriations

For the year ended June 30, 2021, there were no expenditures (on a budgetary basis) exceeded appropriations authorized by the Board of County Commissioners.

C. Deficit Fund Balances/Net Position

The Pension Bond internal service fund reported negative net position of $39.5 million. A large portion of the negative net position is related to the implementation of GASB 68 in fiscal year 2016, which effectively removed deposits with PERS from the Statement of Fund Net Position previously reported as a "net pension asset". The deficit fund balance does not affect the fund's ability to pay debt service because departmental charges are budgeted and collected to coincide with debt service requirements on an annual basis. Over the life of the bond as debt service increases, the deficit will be eliminated. Additionally, the Technology Services fund also reported negative net positon of $10.7 million due primarily to the fund's share of the net pension liability of $13.9 million and the fund's share of the total OPEB liability of $3.4 million.

NOTE III - DETAILED NOTES ON ALL FUNDS

A. Pooled Cash and Investments

Total pooled cash and investments by financial statement reporting unit at June 30, 2021 are as follows:

	Government-wide Statement of Net Position	Statement of Fiduciary Net Position	Total
Total Cash and Investments	$ 357,203,501	$ 8,418,351	$ 365,621,852

Total cash and investments at June 30, 2021 are comprised of the following:

Pooled Cash and Investments		
Cash on hand		$ 90,874
Deposits:		
Demand deposits	10,332,917	
Certificates of deposit	36,000,107	
Money market accounts	12,286,838	
Total deposits		58,619,862
Investments		306,911,116
Total cash and investments		$ 365,621,852

Fair Value Measurements

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 upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 - Unadjusted quoted prices for identical instruments in active markets.
Level 2 - Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.
Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

As of June 30, 2021, the County's investments in U.S. Treasury Securities are classified as Level 1. All other securities, excluding the Local Government Investment Pool which is not in the leveling hierarchy, are classified as Level 2.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

		Fair Value Measurement Using	
Investments	Fair Value	Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
United States treasuries	$ 108,868,914	$ 108,868,914	$ -
United States agencies notes:			
Federal Agricultural Mortgage Corporation	2,019,859	-	2,019,859
Federal Farm Credit Bank	34,306,910	-	34,306,910
Federal Home Loan Bank	36,726,830	-	36,726,830
Federal Home Loan Mortgage Corporation	24,036,716	-	24,036,716
Federal National Mortgage Association	20,175,176	-	20,175,176
Municipals	45,066,072	-	45,066,072
	271,200,477	$ 108,868,914	$ 162,331,563
Local government investment pool	35,710,639		
Total investments	$ 306,911,116		

U.S. Treasuries classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a variety of pricing techniques, including but not limited to fundamental analytical data related to the securities, values of baskets of securities, market interest rates, matrix calculated prices, and purchase price. The County does not hold any securities that would be classified as Level 3, significant unobservable inputs, for fair value measurement.

Policies

Lane County has adopted investment policies to address credit risk, concentration of credit risk, and custodial credit risk – deposits which mirror parameters for the investment of public funds set forth in the ORS. However, where statute limits investment maturities to 18 months, Lane County may invest up to three years.

Interest Rate Risk

The County reports the following investments and maturities at June 30, 2021. For purpose of this schedule, the County assumes its callable investments will not be called.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

		Investment Maturities			
Investments	Fair Value	0 - 6 Months	6 - 12 Months	1 - 2 Years	2 - 3 Years
United States treasuries	$ 108,868,914	$ 22,067,527	$ 4,066,109	$ 48,774,569	$ 33,960,709
United States agencies notes:					
Federal Agricultural Mortgage Corporation	2,019,859	2,019,859	-	-	-
Federal Farm Credit Bank	34,306,910	5,024,197	7,136,926	10,190,274	11,955,513
Federal Home Loan Bank	36,726,830	6,034,704	-	10,234,449	20,457,677
Federal Home Loan Mortgage Corporation	24,036,716	-	3,042,169	4,000,034	16,994,513
Federal National Mortgage Association	20,175,176	-	10,145,986	2,029,389	7,999,801
Municipals	45,066,072	3,007,012	7,921,362	19,546,753	14,590,945
Sub-total	271,200,477	$ 38,153,299	$ 32,312,552	$ 94,775,468	$ 105,959,158
Local government investment pool	35,710,639				
Total investments	$ 306,911,116				

As a means of limiting exposure to fair value losses arising from rising interest rates, the County's investment policy limits its investment maturities to a percent of the *investment portfolio*, which includes total investments plus unrestricted certificates of deposit and money market accounts. For purposes of the computation, 100 percent of the amounts in Oregon's local government investment pool are considered to be less than 180 days to maturity.

Maturity	Minimum Percent	Actual Percent at June 30, 2021
Less than 6 months	20%	24.1%
Less than 1 year	30%	34.6%
Less than 2 years	50%	65.5%
Less than 3 years	100%	100.0%

Concentration of Credit Risk

State law and County policy require investments not exceed the following as a percent of all monies available for investment in the investment portfolio as determined on the settlement date:

- 33% in general obligations of the United States or any one of its agencies
- 25% in bankers acceptances
- 35% in corporate indebtedness, or 5% in any single corporate issuer

The County does not hold any securities in a single organization in excess of 5 percent of net investments.

Credit Risk

The County relies on both Standard and Poor's and Moody's Investors Service to rate certain debt securities to assess risk and reflect the ability of the debtor to meet promised principal and interest payments. The upper echelons of ratings are defined as follows: "AAA" = Highest Quality, "AA" = High Quality, and "A" = Upper medium quality. All ratings below "A" are considered medium or low grade investments.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

State law and County policy require that minimum ratings be maintained for certain debt securities. At June 30, 2021, the minimum ratings and actual ratings for the County's investment portfolio are:

Debt Security	Minimum Rating	Actual Rating
United States treasuries	None	AAA
United States agencies:		
Federal Agricultural Mortgage Corporation	None	None
Federal Farm Credit Bank	None	AAA
Federal Home Loan Bank	None	AAA
Federal Home Loan Mortgage Corporation	None	AAA
Federal National Mortgage Association	None	AAA
State of Oregon and its political subdivisions	A	AA
States of Washington, Idaho and California and their political subdivisions	AA	AA

The Local Government Investment Pool is unrated.

Custodial Credit Risk - Deposits

Custodial credit risk on deposits is the risk that in the event of a bank or credit union failure, the County's deposits may not be returned. In order to minimize this risk, Lane County policy and state statutes require banks and credit unions holding public funds become members of the Oregon Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks and credit unions must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10 percent and 110 percent of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank and credit union depositories, it does not guarantee that all funds are 100 percent protected. Of the County's June 30, 2021 bank balance of $54,738,941, $1,270,507 was insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Share Insurance Fund of the National Credit Union Administration (NCUA), and $53,468,434 was collateralized by the PFCP.

Custodial Credit Risk - Investments

Custodial credit risk on investments is the risk that, in the event of a failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the County's investments, except the State of Oregon local government investment pool, which is not evidenced by securities, are held in safekeeping by the financial institutions' trust department in the County's name.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Local Government Investment Pool

The Oregon State Treasurer maintains the Oregon Short-term Fund (OSTF), of which the Local Government Investment Pool (LGIP) is a part. The OSTF is a cash and investment pool available for use by all state funds and eligible local governments. The OSTF is managed by the Investment Division of the Oregon State Treasury within the guidelines established in the OSTF Portfolio Rules. The LGIP is an open-ended, no-load diversified portfolio offered to eligible participants who by law are made custodian of, or have control over, any public funds. At June 30, 2021, the fair value of the County's position in the pool is the same as the value of the pool shares, which approximates cost. The OSTF financial statements and the OSTF Portfolio Rules can be obtained at https://www.oregon.gov/treasury/public-financial-services/oregon-short-term-funds/pages/default.aspx.

B. Receivables and Deferred Inflows of Resources

Receivables at June 30, 2021, including the applicable allowance for uncollectible accounts, are as follows:

Receivables	General	Road	Covid-19 Funds	Special Revenue / Services	Intergovern. Human Services	Health and Human Services	Local Option Tax Levy	Other Governmental Funds
Investment earnings	$ 309,844	$ 273,697	$ 71,347	$ 87,918	$ 33,799	$ 112,937	$ 168,658	$ 274,268
Property taxes	1,710,120	-	-	-	-	-	658,935	17,636
Accounts	8,291,498	560,359	-	1,093,768	646,306	1,924,459	7	358,649
Intergovernmental	2,673,516	4,474,859	-	902,824	13,510,843	11,984,885	5,908	604,070
Interest on balances	9,017,366	-	-	-	-	-	121,233	2,602
Gross receivables	22,002,344	5,308,915	71,347	2,084,510	14,190,948	14,022,281	954,741	1,257,225
Less: allowance for uncollectibles	(6,721,766)	-	-	-	-	-	-	-
Net total receivables	$ 15,280,578	$ 5,308,915	$ 71,347	$ 2,084,510	$ 14,190,948	$ 14,022,281	$ 954,741	$ 1,257,225

Receivables (continued)	Solid Waste Disposal	Land Management	Other Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
Investment earnings	$ 223,507	$ 49,743	$ 28,374	$ 489,867	$ -	$ 2,123,959
Property taxes	-	-	-	-	18,663,669	21,050,360
Accounts	4,699,394	(11,189)	776,114	135,385	891,705	19,366,455
Intergovernmental	-	-	-	41,900	-	34,198,805
Interest on balances	-	-	-	-	-	9,141,201
Gross receivables	4,922,901	38,554	804,488	667,152	19,555,374	85,880,780
Less: allowance for uncollectibles	-	-	-	-	-	(6,721,766)
Net total receivables	$ 4,922,901	$ 38,554	$ 804,488	$ 667,152	$ 19,555,374	$ 79,159,014

Interest on balances is computed on outstanding property taxes and accounts at the Lane County justice court. Allowance for doubtful accounts is computed on accounts at the justice court only.

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. As of June 30, 2021, deferred inflows of resources included $2,703,928 related to property taxes receivable and $9,021,921 related to court fine receivables.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

C. Capital Assets

Capital assets activity for the year ended June 30, 2021 is as follows:

Governmental activities	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 22,900,894	$ 1,496,435	$ (122,150)	$ 7,788	$ 24,282,967
Construction in progress	4,573,950	9,068,950	(37,270)	(3,395,751)	10,209,879
Total capital assets not being depreciated	27,474,844	10,565,385	(159,420)	(3,387,963)	34,492,846
Capital assets being depreciated:					
Buildings and land improvements	177,562,076	13,323,766	(1,708,509)	1,726,483	190,903,816
Equipment and furniture	54,104,777	7,695,012	(2,750,350)	1,783,629	60,833,068
Infrastructure	367,392,082	9,154,368	(6,101,960)	-	370,444,490
Total capital assets being depreciated	599,058,935	30,173,146	(10,560,819)	3,510,112	622,181,374
Less accumulated depreciation for:					
Building and land improvements	(97,058,472)	(6,393,484)	1,413,893	-	(102,038,063)
Equipment and furniture	(38,046,986)	(3,547,355)	2,486,910	(58,200)	(39,165,631)
Infrastructure	(158,201,411)	(12,231,772)	6,101,961	-	(164,331,222)
Total accumulated depreciation	(293,306,869)	(22,172,611)	10,002,764	(58,200)	(305,534,916)
Total capital assets being depreciated, net	305,752,066	8,000,535	(558,055)	3,451,912	316,646,458
Governmental activities capital assets, net	$ 333,226,910	$ 18,565,920	$ (717,475)	$ 63,949	$ 351,139,304

Business-type activities	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated:					
Land	$ 8,902,089	$ 39,958	$ -	$ 3,344,074	$ 12,286,121
Construction in progress	6,581,413	7,692,128	-	(3,995,685)	10,277,856
Total capital assets not being depreciated	15,483,502	7,732,086	-	(651,611)	22,563,977
Capital assets being depreciated:					
Buildings and land improvements	45,938,758	-	-	651,611	46,590,369
Equipment and furniture	7,598,691	366,633	(48,599)	(122,149)	7,794,576
Total capital assets being depreciated	53,537,449	366,633	(48,599)	529,462	54,384,945
Less accumulated depreciation for:					
Building and land improvements	(34,138,227)	(1,726,868)	-	-	(35,865,095)
Equipment and furniture	(5,247,343)	(465,783)	44,867	58,200	(5,610,059)
Total accumulated depreciation	(39,385,570)	(2,192,651)	44,867	58,200	(41,475,154)
Total capital assets being depreciated, net	14,151,879	(1,826,018)	(3,732)	587,662	12,909,791
Business-type activities capital assets, net	$ 29,635,381	$ 5,906,068	$ (3,732)	$ (63,949)	$ 35,473,768

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Depreciation was charged as a direct expense to the following functions for the year ended June 30, 2021:

Governmental Activities:	
General Government	$ 6,239,964
Public safety	906,740
Public health and welfare	753,346
Parks	468,659
Roads and bridges	13,796,494
Community development	7,408
Total depreciation expense - governmental activities	$ 22,172,611
Business-type activities:	
Lane Events Center	$ 390,399
Solid waste disposal	1,782,131
Land management	20,119
Total depreciation expense - business-type activities	$ 2,192,649

D. Interfund Receivables, Payables, and Transfers

Interfund receivables and payables at June 30, 2021 are as follows:

Due To/From Other Funds

Receivable Fund	Payable Fund	
Internal Service Fund	General	$1,042,854
Internal Service Fund	Road	348,422
Internal Service Fund	Special Revenue / Services	199,655
Internal Service Fund	Intergovern. Human Services	86,646
Internal Service Fund	Health and Human Services	1,227,022
Internal Service Fund	Local Option Tax Levy	282,984
Internal Service Fund	Other Governmental Funds	107,791
Internal Service Fund	Other Enterprise Funds	23,079
Internal Service Fund	Solid Waste	183,634
Internal Service Fund	Land Management	78,235
Internal Service Fund	Internal Service Funds	229,436
Total Due To/From Other Funds		$ 3,809,758

The outstanding balances between funds result mainly from the lag time between the accrual and subsequent payment of payroll and related benefit charges to internal service funds at June 30, 2021.

Interfund Loans Receivable/Payable

There were no other interfund loans outstanding as of June 30, 2021.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Interfund transfers are defined as the flow of assets between County funds, without equivalent flows of assets in return. Interfund transfers for the year ended June 30, 2021 are as follows:

Fund	General	Road	Special Revenue / Services	Intergovern. Human Services	Health and Human Services
General	$ -	$ 1,559,717	$ 233,984	$ -	$ -
Road	-	4,662,227	2,253	-	-
Special revenue/services	101,332	-	2,291,943	-	-
Intergovern. human services	2,999,027	-	-	-	-
Health and human services	10,359,269	-	145,832	325,071	74,623
Other governmental funds	5,918,996	-	2,284,233	-	5,207,738
Land management	-	-	180,917	-	-
Other enterprise funds	113,150	-	-	-	-
Internal service funds	-	-	-	-	-
Total transfers out	$ 19,491,774	$ 6,221,944	$ 5,139,162	$ 325,071	$ 5,282,361

Fund (continued)	Other Governmental Funds	Other Enterprise Funds	Internal Service Funds	Total
General	$ 745,758	$ -	$ 179,257	$ 2,718,716
Road	-	-	-	4,664,480
Special revenue/services	-	-	-	2,393,275
Intergovern. human services	-	-	-	2,999,027
Health and human services	4,622,674	-	-	15,527,469
Other governmental funds	668,679	107,313	-	14,186,959
Land management	-	-	-	180,917
Other enterprise funds	-	-	-	113,150
Internal service funds	-	-	1,948,262	1,948,262
Total transfers out	$ 6,037,111	$ 107,313	$ 2,127,519	$ 44,732,255

Transfers are routinely made for the following purposes:

- To move revenues from the fund in which statute or budget requires them to be collected to the fund from which statute or budget requires them to be expended;
- To move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due;
- To move unrestricted revenues collected in the General Fund to finance various programs and activities accounted for in other funds in accordance with budgetary authorizations; and
- To move revenues collected from restricted sources to other funds to pay for direct expenses.

During fiscal year 2021, no non-routine transfers were made.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

E. Noncurrent Liabilities

Limited Tax Bonds

The County issues limited tax bonds in governmental activities. All limited tax bonds are backed by the full faith and credit of the County, within the limitations of Article XI of the Oregon Constitution, and are to be repaid from existing revenue sources. Descriptions of outstanding limited tax bonds are as follows:

Full Faith and Credit Obligations, Series 2002A - Original issue amount $7,615,000 used to refund the 1998 Municipal Loan Agreement issued to finance public improvements to the County fairgrounds. In June 2011, all but $1,170,000 was refunded with the issuance of Series 2011R. Remaining final annual principal and semi-annual interest payments are $115,500 in fiscal year 2022 with final payment scheduled on June 1, 2022. Payment of principal and interest was originally insured by MBIA, and the policy is now held by the National Public Finance Guarantee Corp (NPFG).

Full Faith and Credit Obligations, Series 2003B - Original issue amount $5,655,000 used in part to refund the Special Obligations, Series 1993 and Limited Tax Revenue, Series 1995 bonds issued to finance public improvements to the County courthouse and jail, and to finance new costs of a facility for the County Elections division and the plaza/free Speech area at the County courthouse. Remaining annual principal and semi-annual interest payments are $223,263 in fiscal year 2022 and then final payment of $219,345 in fiscal year 2023. Payment of principal and interest was originally insured by MBIA, and the policy is now held by NPFG.

Limited Tax Pension Bonds, Series 2002 – Original issue amount $71,408,377 ($14,853,377 in deferred interest bonds and $56,555,000 in current interest bonds) used to finance a portion of the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System. Remaining annual principal and semi-annual interest payments fluctuate from $8.5 million to $11.2 million per year (increasing) with final payment scheduled on June 1, 2028. Payment of principal and interest is insured by AMBAC.

Full Faith and Credit Obligations, Series 2009A – Issued in the amount of $27,930,000 on November 2, 2009 and used to refund a majority of the Series 2000 obligations and to finance the purchase and improvements to the Public Health Facility, the purchase of the Riverstone Health Clinic building, additional AIRS conversion costs, and upgrades to the heating and air conditioning system at the County correctional facility. In May 2017, all but $4,935,000 was advance refunded with the issuance of Series 2017 bonds. Before the refunding, the annual principal and semi-annual interest payments were approximately $2.3 million through 2021, and dropped down to $1.9 million in 2022 and thereafter. The final principal and semi-annual interest payment was paid on November 1, 2020 for $476,625. The bond has been paid off in fiscal year 2021, there is no interest or principal balance outstanding as of June 30, 2021.

Full Faith and Credit Obligations, Series 2011 – Issued in the amount of $10,345,000 on March 30, 2011 and used to finance improvements to the Riverstone Health Clinic building, Richardson Park Marina, the Public Works Customer Service Center, the Lane Events Center Convention Center roof, and the Public Services Building steam conversion. Annual principal and semi-annual interest payments average $751,000 with the final payment scheduled on June 1, 2031. The bonds are not insured.

Full Faith and Credit Refunding Obligations, Series 2011R – Issued in the amount of $4,945,000 on June 2, 2011 and used to refund a majority of the Series 2002A obligations. Remaining annual principal and semi-annual interest payments average $575,000 with the final payment scheduled on June 1, 2022. The bonds are not insured.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Full Faith and Credit Refunding Obligations, Series 2017 – Issued in the amount of $8,870,000 on May 31, 2017 and used to advance refund a majority of the Series 2009A obligations. Annual principal and semi-annual interest payments are $1,047,856 in fiscal year 2022. Thereafter, remaining annual principal and semi-annual interest payments are approximately $8.4 million with the final payment scheduled on November 1, 2029. The bonds are not insured.

Limited tax bonds outstanding as of June 30, 2021 are as follows:

Governmental Activities	Interest Rates (%)	Unamortized Premium (Discount) on Bonds	Ending Balance
Limited tax bonds:			
Limited Tax Full Faith & Credit Bonds, Series 2002A	4.950% to 5.000%	$ 34	$ 110,000
Limited Tax Full Faith & Credit Bonds, Series 2003B	4.250% to 4.450%	-	415,000
Limited Tax Full Faith & Credit Bonds, Series 2009A	5.00%	-	-
Limited Tax Full Faith & Credit Bonds, Series 2011	3.300% to 4.250%	68,663	6,075,000
Limited Tax Full Faith & Credit Bonds, Series 2011R	4.000%	4,983	550,000
Limited Tax Full Faith & Credit Bonds, Series 2017	5.000% to 4.375%	552,487	8,130,000
		626,167	15,280,000
Limited Tax Pension Bonds, Series 2002	6.850%	(32,288)	43,350,000
Total limited tax bonds		$ 593,879	$ 58,630,000

Annual debt service requirements to maturity for limited tax bonds are as follows:

	Governmental Activities					
	Limited Tax Bonds, excluding Limited Tax Pension Bonds		Limited Tax Pension Bonds		Total Limited Tax Bonds	
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2022	$2,145,000	$563,231	$5,515,000	$2,969,475	$7,660,000	$3,532,706
2023	1,540,000	478,582	6,290,000	2,591,697	7,830,000	3,070,279
2024	1,375,000	418,750	7,140,000	2,160,833	8,515,000	2,579,583
2025	1,435,000	363,050	-	1,671,743	1,435,000	2,034,793
2026	1,495,000	304,850	9,050,000	1,671,743	10,545,000	1,976,593
2027-2031	7,290,000	652,635	15,355,000	1,408,703	22,645,000	2,061,338
	$15,280,000	$2,781,098	$43,350,000	$12,474,194	$58,630,000	$15,255,292

The Limited Tax Pension Bonds, Series 2002 are deep discount bonds and reported net of accretion. However, the annual debt service requirements to maturity are reported on the cash basis and do not account for accreted amounts. The following table reconciles the annual debt service requirements to maturity schedule to the ending balance of limited tax bonded debt:

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Limited Tax Bonds	Ending Balance	Due Within One Year
Pension debt service requirements	$ 43,350,000	$ 5,515,000
Total limited tax pension bonds outstanding	43,350,000	5,515,000
Non-pension debt service requirements	15,280,000	2,145,000
Total limited tax bonds outstanding	$ 58,630,000	$ 7,660,000

The County is subject to a legal debt limit for limited tax bonds of 1 percent of the real market value of all taxable property within the County. The County is also subject to a legal debt limit for pension bonds of 5 percent of the real market value of all taxable property within the County. As of June 30, 2021, the County is in compliance with both limits.

Internal Service Fund Debt

Based on an analysis of billings, governmental activities have been determined to be the predominant source of revenue for all internal service funds. Therefore, long-term debt in governmental activities includes those in internal service funds. As of June 30, 2021, internal service fund debt includes the Limited Tax Pension Bonds of $43,350,000, less deferred unamortized bond discounts of $32,288.

Notes Payable

The County issues notes to finance major construction projects in governmental activities. Descriptions of outstanding notes payable are as follows:

Oregon Department of Energy's Small Scale Local Energy Loan Program – Original issue amount of $2,080,000 to finance machinery, equipment, and improvements to the regional computer data center that will provide energy savings to the County. The note terms required the County to transfer its Qualified Energy Conservation Bond (QECB) authority of $2,041,695 to the State which the Oregon Department Energy used to finance the notes. Although the QECB's are not issued in the County's name, the County is responsible to apply for the interest subsidy with the Internal Revenue Service. Annual principal and semi-annual interest payments are approximately $200,000 per year with final payment scheduled on October 1, 2029. Notes payable are backed by the full faith and credit of the County and are to be repaid from existing revenue sources. In fiscal year 2021, the County made one principal payment of $125,000 and two interest payments on the loan in the amount of $64,913 and accrued interest subsidy in the amount of $40,300. Application for interest subsidy for fiscal year 2021 has been made with the Internal Revenue Service but hasn't received the cash rebate as of June 30, 2021.

Wilson Investments, LLC - Original issue amount of $2,800,000 to finance the purchase of real property and all improvements at 2699 Roosevelt Boulevard in Eugene, Oregon during fiscal year 2020. The purchase price of $3.1 million, less the down payment and earnest money, was secured by a promissory note payable over 20 years at a five percent interest rate. Annual principal and semi-annual interest payments are $221,745 per year with final payment scheduled on January 1, 2040. Notes payable are backed by the full faith and credit of the County and are to be repaid from existing revenue sources. The County has the right to prepay the note after five years of payments at a cost ranging from 10 percent and declining to 2 percent of the remaining note balance in addition to the actual remaining note balance. In fiscal year 2021, the County made principal payments of $85,402 and interest payments of $136,343.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Notes payable outstanding as of June 30, 2021 is as follows:

Governmental Activities	Interest Rates (%)	Ending Balance
Oregon Department of Energy	3.25% to 5.15%	$1,350,000
Wilson Investments, LLC	5.00%	2,680,253
Total Notes Payable Outstanding		$4,030,253

Annual debt service requirements to maturity for notes payable are as follows:

Year Ending June 30	Total Notes Payable		ODOE Notes		Wilson Investments Notes	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	$219,771	$192,164	$130,000	$60,190	$89,771	$131,974
2023	229,364	182,269	135,000	54,888	94,364	127,381
2024	239,192	171,663	140,000	49,110	99,192	122,553
2025	249,267	160,316	145,000	42,838	104,267	117,478
2026	259,601	148,194	150,000	36,050	109,601	112,144
2026-2031	1,288,080	537,758	650,000	67,111	638,080	470,646
2032-2040	1,544,978	358,334	-	-	1,544,978	358,335
	$4,030,253	$1,750,698	$1,350,000	$310,187	$2,680,253	$1,440,511

Rebatable Arbitrage

Arbitrage reviews are performed annually on all County tax-exempt bonds and obligations, and rebates of interest earned on arbitrage are made as required by the federal tax code. Liabilities are reported in the government-wide and proprietary fund financial statements when incurred, but liabilities are not reported in the governmental fund financial statements until due and payable. As of June 30, 2021, there were no rebatable arbitrage liabilities to report.

Landfill Closure and Postclosure Care Cost

The County operates the Short Mountain Landfill under a Solid Waste Disposal Permit (No. 290) from the Oregon Department of Environment Quality (DEQ). The approval for 2021 Annual Recertification of Financial Assurance by Department of Environment Quality was issued on June 21, 2021.

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although final closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these final closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The landfill closure and postclosure care liability of $6.3 million as of June 30, 2021, represents current cost estimates based on the use of 25 percent of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of final closure and post-closure care of $19.0 million as the remaining estimated capacity is filled. Cost estimates are based on what it would cost to perform all final closure and post-closure care in 2021. Actual costs may be different due to inflation, deflation, changes in technology, or changes in regulations. The County expects to close the landfill in approximately 70 years, or the year 2087.

Site Development Plan: In July 2006, the County updated its Site Development Plan (SDP). The plan was reviewed and approved by the ODEQ in July 2007. The ultimate footprint at full build-out is 219 acres.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Financial Assurance: Each year the County demonstrates financial assurance in connection with the closure and postclosure care activities for the Short Mountain Landfill by using the local government financial assurance test described in Title 40 of the Code of Federal Regulations, paragraph 258.74. As of June 30, 2020 (the most recent analysis), the County is in compliance with the local government financial assurance test as required by Oregon Administrative Rule 340-94-0140. At June 30, 2021, restricted net position is held for the landfill closure and postclosure care liability.

Compensated Absences

County employees accumulate earned but unused leave with pay which combines into a time management bank. Upon termination of employment one-half of the time management bank pays out at the employees current pay rate. An analysis of vested compensated absences County-wide shows that more time management is taken the subsequent year than vests the previous year. As a result, all compensated absences are considered current.

The General Fund, Road Fund, Special Revenue / Services Fund, Intergovernmental Human Services Fund, Health and Human Services Fund, and Local Option Tax Levy Fund, other governmental funds and internal service funds are used to liquidate these liabilities.

Compensated absences included in governmental activities at June 30, 2021 are as follows:

Governmental Activities	Due Within One Year
General	$3,660,323
Road	871,331
Special revenue / services	599,979
Intergovernmental human services	243,718
Health & human services	2,326,905
Local option tax levy	857,686
Other governmental funds	258,244
Internal service funds	736,509
Total	$9,554,695

Pension and Other Postemployment Benefits Liabilities

See Note IV.B. *Pension Plan* in the Notes to Basic Financial Statements section of this report for additional information.

See Note IV.C. *Other Postemployment Benefits* in the Notes to Basic Financial Statements section of this report for additional information.

The General Fund, Road Fund, Special Revenue / Services Fund, Intergovernmental Human Services Fund, Health and Human Services Fund, and Local Option Tax Levy Fund, other governmental funds and internal service funds are typically used to liquidate these liabilities.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Changes in Noncurrent Liabilities

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Limited tax bonds	$ 65,950,000	$ -	$ 7,320,000	$ 58,630,000	$ 7,660,000
Deferred amounts:					
Issuance premiums, net of discounts	1,091,498	-	497,619	593,879	-
Total bonds payable	67,041,498	-	7,817,619	59,223,879	7,660,000
Compensated absences	8,730,118	16,881,890	16,057,313	9,554,695	9,554,695
Claims	7,883,000	630,000	3,576,000	4,937,000	4,937,000
Notes payable	4,240,655	-	210,402	4,030,253	219,711
Total Governmental Activities	$ 87,895,271	$ 17,511,890	$ 27,661,334	$ 77,745,827	$ 22,371,406
Business-type Activities					
Compensated absences	$ 712,781	$ 1,353,918	$ 1,277,137	$ 789,562	$ 789,562
Landfill closure and postclosure care liability	5,845,370	501,359	-	6,346,729	-
Total Business-type Activities	$ 6,558,151	$ 1,855,277	$ 1,277,137	$ 7,136,291	$ 789,562

F. Net Investment in Capital Assets

Net investment in capital assets in the Statement of Net Position is computed as follows:

Net investment in Capital Assets	Governmental Activities	Business-type Activities
Capital assets:		
Land and construction in progress	$ 34,492,846	$ 22,563,977
Other capital assets (net of accumulated depreciation)	316,646,458	12,909,791
Total capital assets	351,139,304	35,473,768
Debt related to capital assets:		
Bonds payable -- net of premiums/discounts	59,223,879	-
Note payable	4,030,253	-
Less unrelated debt:		
Limited tax pension bonds (less discount of $32,288)	(43,317,712)	-
	19,936,420	-
Less: Capital related deferred outflows of resources on debt refunding	(692,477)	
Less: unspent proceeds: Oregon Department of Energy note payable	(1,311,695)	-
Related debt	17,932,248	-
Net investment in capital assets	$333,207,056	$ 35,473,768

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

G. Discretely Presented Component Units

Homes for Good Housing Agency

Cash and Investments

Total cash and investments for Homes for Good at June 30, 2021 are comprised of the following:

Unrestricted – current:	
Cash and cash equivalents	$ 5,704,831
Investments	1,742,703
Restricted - current:	
Cash and cash equivalents	7,319,323
Investments in limited partnerships	854,838
Total cash and investments	$15,621,695

Unrestricted investments for Homes for Good at June 30, 2021 are comprised of the following:

Investments	Fair Value
Local government investment pool	$179,898
Cash and Government Bonds (RBC)	1,562,805
Unrestricted – current Investments	$1,742,703

Capital Assets

Annual capital assets activity is only available for Homes for Good as the primary government. Annual activity for Homes for Good's discretely presented component units was not available so it is being presented here in total only.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

Homes for Good - primary government	Beginning Balance	Adjustment	Increases	Decreases	Transfers	Ending Balance
Capital assets not being depreciated:						
Land	$ 11,701,190	$ 120,000	$ 202,158	$ (1,022,751)	$ -	$ 11,000,597
Construction in progress	10,327,157	-	2,155,699	(1,886,858)	(5,058,178)	5,537,820
Total capital assets not being depreciated	22,028,347	120,000	2,357,857	(2,909,609)	(5,058,178)	16,538,417
Capital assets being depreciated:						
Buildings and land improvements	80,547,751	1,700,278	5,575,050	(993,858)	5,058,178	91,887,399
Equipment and furniture	3,616,151	120,836	-	(113,175)	-	3,623,812
Total capital assets being depreciated	84,163,902	1,821,114	5,575,050	(1,107,033)	5,058,178	95,511,211
Less accumulated depreciation for:						
Buildings and land improvements	(48,090,287)	(980,765)	(1,971,076)	552,956	-	(50,489,172)
Equipment and furniture	(2,690,074)	(108,964)	(330,484)	70,695	-	(3,058,827)
Total accumulated depreciation	(50,780,361)	(1,089,729)	(2,301,560)	623,651	-	(53,547,999)
Total capital assets being depreciated, net	33,383,541	731,385	3,273,490	(483,382)	5,058,178	41,963,212
Total capital assets, net	$ 55,411,888	$ 851,385	$ 5,631,347	$ (3,392,991)	$ -	58,501,629
Net capital assets, discretely presented component units of Homes for Good						42,811,880
Total Capital Assets of Homes for Good						$ 101,313,509

Depreciation of Homes for Good as the primary government was $2,301,560 for the year ended June 30, 2021. Depreciation of Homes for Good's discretely presented component units was $1,347,475. Both were charged as direct expenses in the Statement of Activities.

Noncurrent Liabilities

Noncurrent liabilities activity is only available for Homes for Good as the primary government. Annual activity for Homes for Good's discretely presented component units was not available so it is being presented here in total only.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Compensated absences	$ 643,312	$ -	$ 178,227	$ 465,085	$ 458,687
Escrow account	372,393	-	107,080	265,313	-
Other post-employment benefits	167,077	-	5,549	161,528	-
Notes payable	21,434,684	1,469,614	1,465,490	21,837,502	644,400
	$ 22,617,466	$ 1,469,614	$ 1,756,346	$ 22,729,428	$ 1,103,087
Noncurrent liabilities, discretely presented component units				16,386,452	121,330
Total noncurrent liabilities				$ 39,115,880	$ 1,224,417

The County is not obligated in any manner for the debt of Homes for Good or its component units.

NOTE III - DETAILED NOTES ON ALL FUNDS (continued)

H. Fund Balances

Fund balances by specific purpose for the year ended June 30, 2021 were as follows:

Fund balances	General	Road	COVID-19 Fund	Special Revenue / Services	Intergovernmental Human Services
Nonspendable:					
Inventories	$ 212,168	$ 1,477,672	$ -	$ -	$ -
Restricted:					
Debt service	-	-		-	-
General government	-	-	136,207	9,022,764	-
Public safety	-	-	-	794	-
Public health and welfare	-	-	-	-	17,244,933
Roads and bridges	-	19,729,602	-	1,382,019	-
Committed:					
Capital projects	-	-	-	-	-
Assigned:					-
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
General government	-	-	-	811,153	-
Public safety	-	-	-	3,827,340	-
Public health and welfare	-	-	-	-	3,941,293
Parks	-	-	-	-	-
Roads and bridges	-	27,615,106	-	105,469	-
Unassigned:	35,664,153	-	-	-	-
Total fund balances	$ 35,876,321	$ 48,822,380	$ 136,207	$ 15,149,539	$ 21,186,226

Fund balances	Health and Human Services	Local Option Tax Levy	Other Governmental Funds	Total Governmental Funds
Nonspendable:				
Inventories	$ 227,099	$ -	$ -	$ 1,916,939
Restricted:				
Debt service	-	-	103,781	103,781
General government	-	-	6,162,459	15,321,430
Public safety	-	24,655,676	-	24,656,470
Public health and welfare	7,583,661	-	17,952,423	42,781,017
Roads and bridges	-	-	1,439,444	22,551,065
Committed:				
Capital projects	-	-	14,763	14,763
Assigned:				
Capital projects	-	-	13,532,431	13,532,431
Debt service	-	-	3,403,281	3,403,281
General government	-	-	201,891	1,013,044
Public safety	-	40	51,641	3,879,021
Public health and welfare	18,579,497	-	1,324	22,522,114
Parks	-	-	1,867,293	1,867,293
Roads and bridges	-	-	-	27,720,575
Unassigned:	-	-	-	35,664,153
Total fund balances	$ 26,390,257	$ 24,655,716	$ 44,730,731	$ 216,947,377

NOTE IV - OTHER INFORMATION

A. Risk Management

The County utilizes an internal service fund to account for and finance its risk of loss. The County is self-insured for workers' compensation claims and auto/general liability claims, and carries commercial insurance for all other significant risks.

Coverage for workers' compensation claims in excess of $750,000 and auto/general liability claims in excess of $1 million is purchased from commercial insurers. Claims for catastrophic fire, earthquake, and flood insurance coverage up to $100 million is subject to a $100,000 deductible per occurrence except for earthquake which has a deductible of 2 percent. During the past three fiscal years, no settled claims have exceeded insurance coverage levels, nor has there been any significant decrease in insurance coverage.

Claims liabilities reported in the County's basic financial statements are based on a bi-annual actuarial estimate of the ultimate cost of settling claims, including incurred but not reported (IBNR) claims. The recent actuarially determined liability was prepared for the year ended June 30, 2021. Claims liabilities include all incremental costs incurred directly as a result of the claim, and consider estimated recoveries on both settled and unsettled claims. Claims expense has been reduced by amounts recovered, or expected to be recovered, through excess insurance.

At June 30, 2021, a total estimated claims liability of $4,937,000 is reported in an internal service fund. All prior and current year claims are fully reserved and have been discounted assuming a 1.92 percent interest rate and reflect the selected payment pattern. The County does not utilize annuity contracts from commercial insurers, nor are they party to any structured settlements. All known liabilities have been disclosed.

The following changes occurred in the internal service fund claims liability in the current and previous fiscal year by type of claim:

Workers' Compensation

Year Ending June 30	Liability Balance at Beginning of Year	Current Year Claims	Changes to Prior Year Estimates	Claim Payments	Liability Balance at End of Year
2020	$2,470,000	$634,456	-	$(634,456)	$2,470,000
2021	$2,470,000	$762,182	$630,000	$(762,182)	$3,100,000

General Liability

Year Ending June 30	Liability Balance at Beginning of Year	Current Year Claims	Changes to Prior Year Estimates	Claim Payments	Liability Balance at End of Year
2020	$5,413,000	$836,108	-	$(836,108)	$5,413,000
2021	$5,413,000	$265,355	$(3,576,000)	$(265,355)	$1,837,000

Total claims payable at June 30, 2021 are as follows:

Governmental Activities	Amount
Internal service fund:	
Workers' compensation	$3,100,000
General liability	$1,837,000
Total claims payable	$4,937,000

NOTE IV - OTHER INFORMATION (continued)

A significant decrease in Automobile and General Liability is due primary to reported losses have been well under projections, about 80% under projection on average, for the past two years. Much of this favourable development is the result of actual claims that either had a large decrease to reported or closed losses. Forecast losses for automobile and general liability for FY21/22 are projected at a loss rate of $6.97, this represents a 47% decrease from FY19/20 projected loss rate of $13.24.

The County renewed its annual agreement with PacificSource Health Plans to administer claims. An internal service fund is established to set aside the reserve and account for its risk of loss. Additionally the County purchased Stop/Loss coverage for large claims. In July 2020, the County renewed its self-funded medical plans with PacificSource, and fully insured dental plans with Delta Dental (co-pay) and Willamette Dental, for the policy year beginning July 1, 2020 through June 30, 2021. Beginning July 1, 2021 Willamette Dental plan becomes a self-funded plan.

B. Pension Plan

Plan Description

The County is a participating employer in the Oregon Public Employee Retirement System (PERS), a cost-sharing multiple-employer defined public employee pension plan, and maintains a defined contribution plan for the purpose of individual retirement savings through PERS. PERS is administered under Oregon Revised Statues Chapter 238 and Internal Revenue Service 401(a) by the Public Employees Retirement Board (PERB). The authority to establish and amend the benefit provisions of the plan rests with the Oregon Legislature. County employees are eligible to participate in PERS after six months of employment and benefits vest after completing at least 600 hours in each of five years (the years do not need to be consecutive) or at normal retirement age provided the employee is an active member at the time. PERS, a component unit of the State of Oregon, issues an independently audited annual comprehensive financial report, which may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, Oregon 97281-3700, by calling (888) 320-7377, or by accessing the PERS web site at http://www.oregon.gov/PERS/.

Plan Benefits

PERS is administered in accordance with Oregon Revised Statutes (ORS) Chapter 238, Chapter 238A, and Internal Revenue Code Section 401(a). The Oregon Legislature has delegated authority to the Public Employees Retirement Board (Board) to administer and manage the System.

Tier One/Tier Two Retirement Benefit (Chapter 238). Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003. Chapter 238 plan provides pension, disability, and death benefits.

- Pension Benefits. The retirement benefits may be selected from 13 options including 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, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. 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 (age 45 for police and fire employees) before ceasing employment with a participating employer. General service employees may retire after reaching age 55 (age 50 for police and fire employees). Tier One 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 two members are eligible for full benefits at age 60.

- 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

NOTE IV - OTHER INFORMATION **(continued)**

will receive a lump-sum payment from employer funds equal to the account balance, provided the member was employed by a PERS employer at the time of death or certain other conditions are met.

- Disability Benefits. A member with 10 years or more 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 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 employees) when determining the monthly benefit.

- 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.

Oregon Public Service Retirement Plan (OPSRP), ORS Chapter 238A, provides pension, death, and disability benefits to members hired on or after August 29, 2003.

- 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 multiplied by the number of years of service and the final average salary. Normal retirement age is 60 or age 53 with 25 years retirement credit. To be classified as a police or 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.

  - An OPSRP 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, and, if the pension program is terminated, the date on which termination becomes effective.

- 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 should otherwise have been paid to the deceased member.

- 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 to the last full month of employment before the disability occurred.

<u>Contributions</u>

All PERS participating employers are required by law to submit the contributions as adopted by the PERB. 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.

Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation. The rates, based on a percentage of payroll, became effective July 1, 2020. For the fiscal year ended June 30, 2021, covered- employee payroll totaled $112,865,192 and required contributions were as follows:

NOTE IV - OTHER INFORMATION (continued)

	Required Rate of Contribution 7/1/2020
Tier One/Tier Two PERS plan	21.87%
OPSRP pension plan -- General service employees	14.22%
OPSRP pension plan -- Police and Fire employees	18.85%

For the year ended June 30, 2021, the County contributed $18,799,006, plus additional onetime contribution of $10,000,000 to establish PERS side account, and received a $2,500,000 match contribution from the State.

Actuarial Valuation

The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the Entry Age Normal actuarial cost method. For the Tier One/Tier Two component, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP component, this method produced an employer contribution rate consisting of (a) an amount for normal cost, (b) an amount for amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

Valuation date	December 31, 2018
Measurement date	June 30, 2020
Experience Study	2018, published July 24, 2019
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Post retirement Cost-of-Living adjustments	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with *Moro* 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 Disable retiree,sex distinct, generational with Unisex. Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Source: June 30, 2020 PERS ACFR, Table 25, pg.71

All assumptions, methods and plan provisions used in the calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 12, 2021. Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits 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

NOTE IV - OTHER INFORMATION (continued)

past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even number years. The December 31, 2018 Actuarial Valuation is used to develop the GASB 67 and GASB 68 financial reporting results for the Tier 1/Tier 2 and OPSRP liabilities as of June 30, 2020.

Additional information on the actuarial assumptions is included in the 2018 Experience Study report, published July 24, 2019. Other than as described below, there were no differences between the assumptions and plan provisions used for June 30, 2020 Measurement Date calculations compared to those shown in the aforementioned reports.

Senate Bill 1049, signed into law in June 2019, introduced a limit on the amount of annual salary included for the calculation of benefits. Beginning in 2020, annual salary in excess of $195,000 (as indexed in future years) will be excluded when determining member benefits. As a result, future Tier 1/Tier 2 and OPSRP benefits for certain active members are now projected to be lower than prior to the legislation. While Senate Bill 1049 made changes to certain aspects of the System's funding and administration, the salary limit is the only change that affects the measured Total Pension Liability. As a result, the salary limit provision is the only difference in the valuation basis used to determine the Total Pension Liability between June 30, 2018 and June 30, 2019.

The actuarial valuation calculations are based on the benefits provided under the terms of the plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members as of the December 31, 2018, valuation rolled forward to June 30, 2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from 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.

It is PERS third-party actuary's opinion that the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses. Detailed discussion of the alternative evaluation of sufficiency for Oregon PERS may be reviewed in the June 30, 2020 PERS ACFR (page 70).

Assumed Asset Allocation

Oregon Investment Council (OIC)
Approved Asset Allocation Policy

Asset Class	Target Allocation
Cash	0.0%
Debt securities	20.0%
Public equity	32.5%
Private equity	17.5%
Real estate	12.5%
Alternative portfolio	15.0%
Risk parity	2.5%
Total	100.0%

Source: June 30, 2020 PERS ACFR,Table 1, pg.42

NOTE IV - OTHER INFORMATION (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 May 2019, the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Long-Term Expected Rate of Return [1]			20-Year	
Asset Class	Target Allocation	Annual Arithmetic Return [2]	Annuallized Geometric Mean	Annual Standard Deviation
Core Fixed Income	9.60 %	4.14 %	4.07 %	3.90 %
Short-Term Bonds	9.60	3.70	3.68	2.10
Bank/Leveraged Loans	3.60	5.40	5.19	6.85
High Yield Bonds	1.20	6.13	5.74	9.35
Large/Mid Cap US Equities	16.17	7.35	6.30	15.50
Small Cap US Equities	1.35	8.35	6.68	19.75
Micro Cap US Equities	1.35	8.86	6.79	22.10
Developed Foreign Equities	13.48	8.30	6.91	17.95
Emerging Market Equities	4.24	10.35	7.69	25.35
Non-US Small Cap Equities	1.93	8.81	7.25	19.10
Private Equity	17.50	11.95	8.33	30.00
Real Estate (Property)	10.00	6.19	5.55	12.00
Real Estate (REITS)	2.50	8.29	6.69	21.00
Hedge Fund of Funds - Diversified	1.50	4.28	4.06	6.90
Hedge Fund - Event-driven	0.38	5.89	5.59	8.10
Timber	1.13	6.36	5.61	13.00
Farmland	1.13	6.87	6.12	13.00
Infrastructure	2.25	7.51	6.67	13.85
Commodities	1.13	5.34	3.79	18.70
Assumed Inflation - Mean			2.50 %	1.65 %

[1] Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, revised as of April 24, 2019.

[2] The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

Source: June 30, 2020 PERS ACFR,Table 31, pg. 74

The rate of return increased from 5.5 percent to 7.0 percent in 1975, then to 7.5 percent in 1979, and to 8.0 percent in 1989. The assumed rate of return decreased to 7.75 percent in January 2014, and to 7.5 percent in January 2016. OPERS adopted a lower assumed earnings rate of 7.2 percent in July 2017.

NOTE IV - OTHER INFORMATION (continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Lane County proportionate share of the net pension liability	$372,142,636	$250,615,040	$148,708,517

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the County reported a liability of $250,615,040 for its proportionate share of the net pension liability. The system-wide PERS net pension liability as of June 30, 2020, was $21,823.4 million, compared to a net pension liability of $17,297.6 million as of June 30, 2019. The increase in PERS net pension liability was primarily due to a $2,641.4 million, or 3.0 percent, increase in total pension liability, offset by a decrease in plan fiduciary net position of $1,884.4 million, or 2.7 percent. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018 and rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the County's actuarially calculated proportion share was 1.14837553 percent.

Detailed information about the pension plan's fiduciary net position and the Schedules of Employer Allocation and Pension Amounts by Employer is available in separately issued OPERS financial reports and online at www.oregon.gov/PERS.

NOTE IV - OTHER INFORMATION (continued)

Pension Expense

For the year ended June 30, 2021, the County recognized pension expense of $54,432,092. The pension expense doesn't contain any employer-paid member contributions. For the fiscal year, this amount was allocated to functions on the Statement of Activities based on the share of employer contribution as follows:

Function/Program	Pension Expense
Governmental activities:	
General government	$ 5,497,641
Public safety	18,289,182
Public health and welfare	18,125,887
Parks	435,457
Roads and bridges	4,735,592
Community development	54,432
Total	47,138,191
Business-type activities:	
Lane events center	326,593
Solid waste disposal	2,558,308
Land management	1,088,642
Total	3,973,543
Included in indirect expenses allocation	3,320,358
Total pension expense	$ 54,432,092

At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 11,030,094	$ -
Changes of assumptions	13,449,717	471,250
Net difference between projected and actual earnings on pension plan investments	29,469,073	-
Changes in proportionate share	4,096,506	488,712
Differences between County contributions and proportionate share of contributions	-	12,733,035
Sub-total	58,045,390	13,692,997
County contributions subsequent to the measurement date	18,799,006	-
Additional one-time contibution and match from the State	12,500,000	-
Total	$ 89,344,396	$ 13,692,997

Deferred outflows of resources of $18,799,006 and $12,500,000 related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. These contributions were reported by PERS as cash contributions subsequent to the measurement date and do not include employee contributions or employer contributions for retirees health insurance considered OPEB.

NOTE IV - OTHER INFORMATION (continued)

Other amounts reported as deferred outflows (inflows) of resources related to pensions will be recognized as pension expense per Lane County's GASB 68 Amortization Schedule by year as follows:

Fiscal year ended June 31:	Deferred Outflows (Inflows) of Resources (prior to post-measurement date contributions)
2022	$ 9,415,281
2023	13,640,869
2024	12,983,227
2025	8,638,898
2026	(325,882)
	$ 44,352,393

Payable to PERS

As of June 30, 2021, the County recorded a payable of $1,433,510 due to Oregon PERS for required employer and employee contributions related to fiscal year 2021 payroll. This amount was liquidated with expendable resources within 60 days of fiscal year end.

Changes Subsequent to the Measurement Date

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. The actuary is not aware of any changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Defined Contribution Pension Plan – OPSRP-IAP

The defined contribution pension plan (called the Individual Account Program or IAP) is provided to all members or their beneficiaries who are PERS or OPSRP eligible. State statutes require covered employees to contribute 6 percent of their annual covered salary to the IAP plan. Starting July 1, 2020, because of SB 1049, a portion of the 6% IAP contributions is now redirected to the Employee Pension Stability Account (EPSA). For Tier One/Two members, 3.5% to IAP and 2.5% to EPSA; OPSRP members, 5.25% to IAP and 0.75% to EPSA. Lane County has elected to pay all of the employees' required IAP and SPSA contributions. Although PERS members retain their existing PERS accounts, all current member contributions are deposited into the member's IAP. The County contributed $6,786,302 to the IAP on behalf of employees in fiscal year 2021.

C. Other Postemployment Benefits

The other postemployment benefits (OPEB) for the County includes two separate plans. The County provides an implicit rate subsidy for retiree medical insurance premiums, and a contribution to the State of Oregon's PERS cost-sharing multiple-employer defined health insurance benefit plan. The Single Employer Plan reports a total OPEB liability, while the RHIA Cost Sharing Plan reports a net OPEB asset on the Statement of Net Position.

NOTE IV - OTHER INFORMATION (continued)

COUNTY RETIREE HEALTHCARE PLAN

Plan Description

Lane County administers a single-employer defined benefit healthcare plan that provides for payment of medical insurance premiums for eligible retirees under age 65, and for payment of Medicare Part B and supplemental premiums for eligible retirees who are covered by Medicare. Benefits under the plan are limited to participants employed prior to certain dates who meet certain service and age requirements, depending on the employee's collective bargaining agreement. The age requirement is tied to eligibility for retirement under PERS, and is generally age 55 for general service employees, or age 50 for police and fire employees. Authority for the Plan can be found in Lane Code Chapter 2.500.

Eligible participants may purchase dependent coverage for the pre-Medicare coverage at the County's premium rate. Eligible participants who meet the service requirements, but not the age requirements, for county-paid coverage, may "self-pay" continuously until the age requirement is met.

Eligibility for these benefits has been phased out since 1997. Non-represented employees who worked in permanent positions on or before March 5, 1991, and who worked ten continuous years of service, become eligible for the benefits upon retirement. Eligibility for represented employees is also based on hire date and continuous years of service, with some modifications. Employees hired after June 30, 1997 will not be eligible for the benefits, thus the plan is closed to new employees.

The County's post-retirement healthcare benefits are provided in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulate that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which are generally higher in comparison to all plan members due to age, and the amount of retiree healthcare premiums represents the County's implicit employer contribution.

At the time of the most recent actuarial valuation, June 30, 2021, there were 809 inactive employees (retirees), spouses, or beneficiaries receiving benefits under the plan. There were also 1,554 active employees who are not eligible for the benefit but could receive the implicit employer contribution should they self-pay medical insurance upon retirement.

Lane County has not established an irrevocable trust (or equivalent arrangement) to account for the retiree health insurance plan. Instead, the activities of the plan are reported in the County's Retiree Medical Benefit Trust Fund that is classified as an internal service fund for financial reporting purposes. The retiree health insurance plan does not issue a separate report.

Funding Policy

The County has the authority to establish and amend contribution requirements. Lane County has adopted a pay-as-you-go approach to fund retiree healthcare by assessing County departments 3.0 percent of PERS-eligible payroll. The County pays benefits as they become due. Resources received in excess of pay-as-you-go expenditures are set aside for the payment of future benefits. For the fiscal year ended June 30, 2021, revenues to the Retiree Medical Benefit Trust Fund, an internal service fund, totaled $3,378,340 and contributions made to insurers or payments directly to retirees totaled $2,818,624.

For the fiscal year ended June 30, 2021, the County has accumulated $11,757,089 to pay for future retiree healthcare benefits, which is included in the unrestricted portion of net position in the Retiree Medical Benefit Trust internal service fund. Since the net position has not been placed in a qualified OPEB trust (or equivalent arrangement) it has not been recognized as part of the actuarial valuation.

NOTE IV - OTHER INFORMATION (continued)

Actuarial Assumptions and Other inputs

The Total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement date	June 30, 2021
Valuation date	June 30, 2021
Report date	June 30, 2021
Actuarial cost method	Entry age normal
Inflation	2.50%
Salalry increases	3.50%
Discount rate	1.92%
Mortality Rates	Based on SOA Mortality Tables
Healthcare cost trend rate	7% Trending down to 4.04% over 54 years. Applies to calendar years.

Changes of Assumptions

Amounts reported in 2021 reflect the following actuarial assumption changes and updates:

- Change in discount rate from 2.45 percent to 1.92 percent
- Update Census, Claims Costs, and Premiums
- Update in Healthcare trends
- Update in the mortality tables
- Update Benefit payments

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the single-employer OPEB plan, the total OPEB liability of $77,431,637 was measured as of June 30, 2021 and the total OPEB liability used was determined by an actuarial valuation as of June 30, 2021.

Change in Total OPEB Liability

The table below shows the changes in the total OPEB liability during the measurement period ending on June 30, 2021.

Single Employer Plan	Total OPEB Liability
Balance as of June 30, 2020	$ 63,424,020
Changes for the year:	
Service cost	825,777
Interest	1,517,646
Differences between expected and actual experience	3,185,147
Changes of assumptions	13,089,140
Net benefit payments	(4,610,093)
Net changes	14,007,617
Balance as of June 30, 2021	$ 77,431,637

NOTE IV - OTHER INFORMATION (continued)

Discount Rate

The discount rate used to measure the total OPEB liability is 1.92 percent. The County's OPEB Plan is an unfunded plan; therefore the discount rate was set to the rate of the tax-exempt, high-quality 20-year municipal bonds, as of the valuation date.

Sensitivity of the County's Total OPEB Liability to Changes in the Discount Rate

Changes in the discount rate affect the measurement of the total OPEB liability. Lower discount rates produce a higher total OPEB liability and higher discount rates produce a lower total OPEB liability. The following presents the total OPEB liability of the plan, calculated using the discount rate of 1.92 percent, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current rate:

	1% Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
Total OPEB Liability	$ 87,422,327	$ 77,431,637	$ 69,212,027

Changes in healthcare trends also affect the measurement of the total OPEB liability. Lower healthcare trends produce a lower total OPEB liability and higher healthcare trends produce a higher total OPEB liability. The following presents the total OPEB liability of the plan, calculated using the healthcare cost trend rate of 7.00 percent decreasing to 4.04 percent, as well as what the plan's total OPEB liability would be if it were calculated using a healthcare cost trend rate that 1-percentage-point lower (6.00 percent decreasing to 3.04 percent) or 1-percentage-point higher (8.00 percent decreasing to 5.04 percent) than the current rate:

	Healthcare Cost Trend Rates		
	1% Decrease (6% Decreasing to 3.04%)	Current Discount Rate (7% Decreasing to 4.04%)	1% Increase (8% Decreasing to 5.04%)
Total OPEB Liability	$ 69,252,119	$ 77,431,637	$ 87,250,553

For the year ended June 30, 2021, the County recognized total OPEB expenses of $15 million, of the total, $14.8 million was related to County's single Employer Pan. At June 30, 2021, the County reported deferred outflows of resources related to OPEB from the following sources:

	Single Employer Plan Deferred Outflows of Resources
Differences b/t Expected and Actual Experience	$ 10,756,932
Change of assumptions	16,185,349
Net difference between projected and actual earnings on investments	-
Changes in proportionate share	-
Sub-total	26,942,281
Contributions subsequent to the measurement date	-
Total	$ 26,942,281

NOTE IV - OTHER INFORMATION (continued)

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

Fiscal Year Ending June 30,	Amount
2022	$ 12,513,727
2023	7,749,278
2024	4,871,025
2025	1,808,251
Total	$ 26,942,281

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEMS' (PERS) RETIREE HEALTH INSURANCE ACCOUNT (RHIA)

Plan Description

The County contributes to the Oregon Public Employees Retirement Systems' (PERS) Retiree Health Insurance Account (RHIA), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the Public Employees Retirement Board (PERB). The authority to establish and amend the benefit provisions of the plan rests with the Oregon Legislature. The plan, which was established under Oregon Revised Statutes 238.420, provides a payment of up to $60 per month towards the costs of health insurance for eligible PERS retirees. RHIA postemployment benefits are set by state statue. An annual comprehensive financial report of the funds administered by the PERB may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, by calling (888) 320-7377, or by accessing the PERS website at http://oregon.gov/PERS/.

Funding Policy and Contributions

Participating employers are contractually required to contribute at a rate assessed bi-annually by the PERB. For the fiscal year ended June 30, 2020 PERS employers contributed 0.06 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits. No Unfunded Accrued Liability (UAL) rate was assigned for the RHIA program as it was funding at 126.4 percent as of December 31, 2017. The PERB sets the employer contribution rate based on an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any actuarial liabilities of the plan over a period not to exceed five years.

The County's contributions to PERS including RHIA for the past five years were as follows:

Fiscal Year Ended	Contribution
June 30, 2017	$ 10,068,682
June 30, 2018	12,297,016
June 30, 2019	13,450,519
June 30, 2020	17,792,518
June 30, 2021	31,299,006

NOTE IV - OTHER INFORMATION (continued)

Actuarial Methods and Assumptions

The net OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial methods and assumptions:

Measurement date	June 30, 2020
Actuarial valuation date	December 31, 2018
Actuarial assumptions:	
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Retiree healthcare participation	Healthy retirees: 32 percent Disabled retirees: 20 percent

All actuarial methods and assumptions are consistent with those disclosed for the OPERS Pension Plan.

RHIA OPEB Liabilities / (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the employer cost-sharing plan (RHIA), at June 30, 2021, the County reported a net OPEB asset of $565,698 for its proportionate share of the net OPEB asset. The Employers' net OPEB asset for RHIA as of June 30, 2020 was $203.76 million, compared to the net OPEB asset of $193.2 million as of June 30, 2019. The increase in Employers' net OPEB asset was primarily due to a 6.6 percent decrease in RHIA total OPEB liability. These adjustments arise when an employer's proportion changes from one Measurement Date to another or when the employer's contributions differ from the employer's proportionate share of all System contributions during the period.

The OPEB liability / (asset) was based on the employer's share of covered employee payroll in the OPEB plan relative to the covered employee payroll of all participating OPEB employers. At June 30, 2021, the County's proportion was 0.2776 percent, which was a decrease from its proportion of 0.9203 percent at the prior measurement date.

As of June 30, 2021, the County recognized deferred outflows of resources in the amount of $737,132 and deferred inflows of resources in the amount of $108,048. For the year ended June 30, 2021, the County recognized total OPEB expense of $15 million, of the total $217,275 was net OPEB expense for RHIA plan.

NOTE IV - OTHER INFORMATION (continued)

Change in Net OPEB Liability / (Asset)
This table is not required for OPEB Employer cost sharing plan, for transparent and consistent reporting purpose, this information is added:

RHIA Cost-Sharing OPEB Plan	Net OPEB Liability / (Asset)
Balance as of June 30, 2020	$ (1,778,332)
Changes for the year:	
Differences between expected and actual experience	176,678
Changes of assumptions	(28,228)
Differences between projected and actual investment earnings	172,677
Change in proportionate share	675,106
OPEB expense	236,227
Benefit payments	(19,826)
Net changes	1,212,634
Balance as of June 30, 2021	$ (565,698)

Discount Rate

The discount rate used to measure the net OPEB liability for the RHIA Plan was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net positon was projected to be available to make all projected future benefit payments. Therefore, the long term expected rate of return on pension plan investments for the RHIA Plan was applied to all periods of projected benefit payments to determine the net OPEB Liability / (Asset).

Sensitivity of the Net OPEB Liability / (Asset) to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability / (asset) calculated using the discount rate of 7.20 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Net OPEB Liability (Asset)	$ (456,706)	$ (565,698)	$ (658,891)

NOTE IV - OTHER INFORMATION (continued)

For the year ended June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (57,832)
Changes of assumptions	-	(30,070)
Net difference between projected and actual earnings on investments	62,910	-
Changes in proportionate share	655,271	(20,146)
Sub-total	718,181	(108,048)
Contributions subsequent to the measurement date	18,951	-
Total	$ 737,132	$ (108,048)

Other amounts reported as deferred inflows related to the Oregon's PERS cost-sharing plan will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	Amount
2022	$ 207,145
2023	324,338
2024	46,550
2025	32,100
Total	$ 610,133

NOTE IV - OTHER INFORMATION (continued)

Financial Statement Presentation

The aggregate balance of the County's total OPEB liability, deferred outflows, deferred inflows, and expense related to other postemployment benefits for the County Plan and OPERS RHIA as of June 30, 2021 is as follows:

	County's Single Employer Plan	OPERS RHIA Cost Sharing Plan	Total
Governmental activities:			
Net OPEB asset / (liability)	$ (70,952,502)	$ 517,335	$ (70,435,167)
Deferred outflows	24,674,924	675,638	25,350,562
Deferred inflows	-	98,884	98,884
Expense related to OPEB	13,618,064	199,154	13,817,218
Total governmental activities	(32,659,514)	1,491,011	(31,168,503)
Business-type activities:			
Net OPEB asset / (liability)	(6,479,135)	48,363	(6,430,772)
Deferred outflows	2,267,357	61,494	2,328,851
Deferred inflows	-	9,164	9,164
Expense related to OPEB	1,239,086	18,121	1,257,207
Total business-type activities	(2,972,692)	137,142	(2,835,550)
Totals:			
Net OPEB asset / (liability)	(77,431,637)	565,698	(76,865,939)
Deferred outflows	26,942,281	737,132	27,679,413
Deferred inflows	-	108,048	108,048
Expense related to OPEB	14,857,150	217,275	15,074,425
Totals	$ (35,632,206)	$ 1,628,153	$ (34,004,053)

D. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code, Section 457(b) and Section 401(a). The 457(b) plan is available to all County-paid employees and allows them to defer a portion of their current earnings up to the IRS deferral limits.

The County contributes between zero percent and seven percent of each employee's wage to the 401(a) Plan depending on their represented status and their respective bargaining unit. The Plan's participants have the right to designate how the funds are invested. The Plan's assets are held in trust for the exclusive benefit of the Plan's participants and their beneficiaries and are considered property of the Plans' participants, not subject to the County's general creditors. As a result, Plan balances and activities are not reflected in these financial statements and the County has no liability for losses under the Plan.

MissionSquare Retirement, formerly ICMA-RC, is the record keeper for the Lane County Deferred Compensation Plan 457(b) and 401(a) plans. MissionSquare Retirement provides the contracted services in accordance with the provisions of each plan.

NOTE IV - OTHER INFORMATION (continued)

E. Joint Ventures and Jointly Governed Organizations

Joint Ventures

A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to ongoing control in which the participants retain (a) an ongoing financial interest or (b) an ongoing financial responsibility. For the fiscal year ended June 30, 2021, the County participates in the following joint ventures:

Metropolitan Wastewater Management Commission - The County is a participant with the City of Eugene and the City of Springfield in the Metropolitan Wastewater Management Commission (MWMC), a joint venture established by intergovernmental agreement to construct, maintain, and operate regional sewage facilities. The MWMC consists of a seven-member Commission to which the County appoints two voting members. The County does not have an ongoing financial interest in MWMC nor is it obligated for its debts, but the County does have an ongoing financial responsibility in that it is required to adopt rates and charges not less than those required by the commission. The City of Springfield includes the MWMC as a component unit of its financial reporting entity. The MWMC reported an increase in net position of $9,258,777 and a total net position of $187,108,303 for the fiscal year ended June 30, 2021. Separate financial statements for MWMC can be obtained from the City of Springfield Finance Department.

Regional Fiber Consortium - The County is a participant with the cities of Cottage Grove, Drain, Eugene, Klamath Falls, Oakridge, and Springfield in the Regional Fiber Consortium (RFC), a joint venture established by intergovernmental agreement to develop, own, and control fiber optic cable to serve the public interest within the jurisdictional territories of the member governments. The RFC consists of a seven-member Board of Directors to which the County appoints one voting member. The County does not have access to RFC assets, nor is it obligated for its debts, but the County does have an ongoing financial interest in the RFC in that it has rights to revenues in excess of operation costs. For the fiscal year ended June 30, 2021, the RFC reported an increase in net position of $77,055 and a total net position of $419,623. Separate financial statements for the RFC can be obtained from the City of Springfield Finance Department, the administrative arm of the RFC.

Human Services Commission - The County is a participant with the City of Eugene and the City of Springfield in the Human Services Commission (HSC). The HSC is governed by seven members consisting of the representatives of each of the participating governments. The HSC is a joint venture established by intergovernmental agreement dedicated to helping the County's neediest residents achieve stability, improved health, greater independence and a higher quality of life. The County has an ongoing financial responsibility to the HSC as the administrator and a major purchaser of services. The HSC does not prepare separately issued financial statements. Lane County's Department of Health and Human Services is responsible for the general administration of the HSC and accounts for all its financial activity as a program within the Health and Human Services fund, a major special revenue fund of the County.

Lane Radio Interoperability Group – The County is a participant with the City of Eugene, the City of Springfield and the Eugene Water & Electric Board in the Lane Radio Interoperability Group (LRIG). The LRIG is governed by six members consisting of the representatives of each of the participating governments. The LRIG is a joint venture established by intergovernmental agreement to ensure the continued operation of the Regional Interoperable Radio System (the "System"), including the maintenance, enhancement, and replacement of System components; and to serve the purpose of improving communications by using the technological components that will, at any given time, best accomplish the purpose of improved communications. For insurance purposes, the City of Eugene is the current owner of record of the LRIG controlled System components and must maintain adequate

NOTE IV - OTHER INFORMATION (continued)

insurance on the components. The County has an ongoing financial responsibility to the LRIG as a participant and a major purchaser of services. The LRIG does not prepare separately issued financial statements. Lane County's Sheriff's Department accounts for its financial activity as a Public Safety sub-fund within the Special Revenue / Services fund of the County and the Sheriff's Office Fleet and Equipment internal service fund.

Jointly Governed Organizations

A jointly governed organization is a regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that create the organization, yet is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. For the fiscal year ended June 30, 2021, the County was a member of the following jointly governed organizations:

Lane Regional Air Protection Agency - The County in conjunction with the Cities of Eugene, Springfield, Cottage Grove and Oakridge created the Lane Regional Air Protection Agency (LRAPA) in accordance with ORS 468A, an organization dedicated to protecting public health, community well-being, and the environment for the improvement and maintenance of air quality in Lane County. LRAPA's board is composed of nine members of whom the County has one vote. The County paid $58,680 in annual dues to LRAPA during the current fiscal year. Separate financial statements for LRAPA can be obtained from the LRAPA Finance Department.

F. Commitments and Contingencies

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

Lawsuits

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal counsel the resolution of these matters will not have a material adverse effect on the financial condition of the County.

G. Tax Abatements

Property taxes are abated via an exemption of assessed value from applicable tax levies, typically for a period of three to ten successive tax years from when the property is placed in service or beginning in the year following the year the project was completed and would have otherwise been added to the tax rolls. Applicable tax levies include the permanent rate levies and operating levies for taxing districts that include the property, which may include city, county, school districts and other special districts depending on the location of the property within the Enterprise Zones.

Through the Director of the Oregon Business Development Orders, the areas within the cities of Cottage Grove, Creswell, South Lane County, Florence, Port of Siuslaw, Oakridge, West fir, Veneta, Springfield, and West Eugene have been designated Enterprise Zones, of which qualify for property tax exemptions.

As of June 30, 2021, the County provides property tax abatements through four programs authorized by Oregon Revised Statutes:

NOTE IV - OTHER INFORMATION (continued)

Enterprise Zone	ORS 285C.045 – 285C.255
Housing for Low Income Rental	ORS 307.515 – 307.535
Housing; Multiple Unit in Core Areas	ORS 307.600 – 307.637
Nonprofit Corp Housing Assistance	ORS 307.241 – 307.245

Enterprise Zone Program

The purpose of the Enterprise Zone program is to stimulate and protect economic success by providing tax incentives for employment, business, industry and commerce and by providing adequate levels of complementary assistance to community strategies for such interrelated goals as environmental protection, growth management and efficient infrastructure. To be an eligible business firm, a business firm must be engaged, or proposing to engage, within the enterprise zone, in the business of providing goods, products or services to businesses or other organizations through activities including, but not limited to, manufacturing, assembly, fabrication, processing, shipping or storage. Qualified real and personal property owned or leased and newly placed into service by a qualified business in an enterprise zone is exempt from property tax for three years. The exemption period may be increased to a total of four or five consecutive years. For the basic, three-year enterprise zone exemption period, the business needs to:

- Increase full-time, permanent employment of the firm inside the enterprise zone by the greater of one new job or 10 percent (or less with special-case local sponsor waivers);
- Generally have no concurrent job losses outside the zone boundary inside Oregon;
- Maintain minimum employment level during the exemption period;
- Enter into a first-source agreement with local job training providers; and
- Satisfy any additional local condition that has been established (only) in an urban zone.

Housing for Low Income Rental Program

The Housing for Low Income Rental program is dedicated to affordable housing projects. The purpose is to encourage for-profit businesses to develop low income housing by providing an exemption similar to that available to nonprofit organizations. Property is eligible if offered for rent or held for the purpose of developing low income rental housing. The property, if occupied, must be occupied solely by low income persons and the required rent payment must reflect the full value of the property tax exemption. Newly constructed rental housing occupied by low income persons or property held for a reasonable period of time for future development as low income rental housing is exempt from property taxes for up to 20 years.

Housing; Multiple Unit in Core Areas Program

The purpose of the Housing; Multiple Unit in Core Areas program is to stimulate the construction of transit supportive multiple-unit housing in the core areas of urban centers to improve the balance between the residential and commercial nature of those areas, and to ensure full-time use of the areas as places where citizens of the community have an opportunity to live as well as work. The exemption only applies to multiple-unit housing preserved, established, constructed, added to or converted on land within an area designated. Multiple-unit housing may be exempt from ad valorem taxation for no more than 10 successive years. The program emphasizes the following:

- The development of vacant or underutilized sites in light rail station areas, transit oriented areas or core areas, rather than sites where sound or rehabilitable multiple-unit housing exists.
- The development of multiple-unit housing, with or without parking, in structures that may include ground level commercial space.
- The development of multiple-unit housing, with or without parking, on sites with existing single-story commercial structures.
- The development of multiple-unit housing, with or without parking, on existing surface parking lots.

NOTE IV - OTHER INFORMATION (continued)

Nonprofit Corp Housing Assistance Program

The purpose of the Nonprofit Corp Housing Assistance program is to assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. Only the land and improvement value, not personal property, may be exempted. The corporation may not charge more than one month's rent as a "move in" fee or deposit, and rents must reflect the property tax savings.

Tax Abatement

For the fiscal year ended June 30, 2021, the County's property tax revenues were reduced by an estimated $927,502 as a result of the following programs:

Exemption Type	2020-21 Taxes with Exemption	Taxes Without Exemption	Taxes Abated During Fiscal Year 2021
Enterprise Zone	$ 418,887	$ 975,128	$ 556,241
Housing for Low Income Rental	2,055	136,113	134,058
Housing; Multiple Unit in Core Areas	29,659	266,862	237,203
Nonprofit Corp Housing Assistance	24,191	24,191	-
Total	$ 474,792	$ 1,402,294	$ 927,502

For the fiscal year ended June 30, 2021, the County's property tax revenues were not impacted by tax abatement programs administered by other governments.

H. Subsequent Events

Refunding of the County's Full Faith and Credit Obligations, Series 2011 and Issuing New Debt

On November 9, 2021, the Board of County Commissioners authorized to obtain financing to provide a new facility for the Lane County Health & Human Services Developmental Disabilities Services (DDS) Division and refunding of the County's Full Faith and Credit Obligations, Series 2011, per Board Order 21-11-09-07.

Currently, the limited tax bonds outstanding on the 2011 Series is $6,075,000. The County contributed approximately $3 million to the refunding from other sources of funds to further reduce the amount of debt. It is projected that savings from refunding the 2011 Series bonds with the prepayment reduce total debt service payments by $4 million over the remaining life of the bonds. After adjusting the refunding savings by $3 million (the amount of the previously planned prepayment), net debt service savings is estimated to total $1 million. The net present value savings of the remaining debt service payments is estimated at $710,979, a 22.36% percentage savings of refunding proceeds.

Net bond proceeds totals approximately $8.3 million, of which approximately $5 million is dedicated to the construction of DDS building and $3.3 million is used to refund the 2011 Series bonds and issuance costs. The $15 million DDS building project previously had $10 million allocated in funding. For the remaining $5 million, the County issued a Full Faith and Credit Bonds-Refunding, Series 2022, 20 year term in February 2022.

REQUIRED SUPPLEMENTARY INFORMATION

Lane County, Oregon

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 47,831,312	$ 48,138,245	$ 49,081,405	$ 943,160
Licenses and permits	961,615	961,615	1,156,372	194,757
Intergovernmental	18,319,607	21,389,580	21,666,432	276,852
Charges for services	2,749,700	3,766,943	3,987,290	220,347
Fines, forfeitures and penalties	704,500	704,500	666,725	(37,775)
Administrative and facility charges	14,740,631	14,533,022	14,533,003	(19)
Investment earnings	500,000	500,000	515,676	15,676
Sale and rental of property	320,110	895,549	795,882	(99,667)
Interfund transfers in	2,482,831	2,943,295	2,718,716	(224,579)
Intrafund transfers in	326,978	690,345	291,694	(398,651)
Capital Contribution	-	5,542,500	5,542,500	-
Total revenues	88,937,284	100,065,594	100,955,695	890,101
EXPENDITURES				
Current - departmental:				
Assessment and taxation	6,857,370	6,857,370	6,774,311	(83,059)
County administration	14,717,464	15,178,855	14,659,665	(519,190)
County counsel	1,937,073	1,937,073	1,878,174	(58,899)
District attorney	11,525,374	11,525,374	11,301,831	(223,543)
Human resources	3,236,328	3,340,813	3,183,248	(157,565)
Office of emergency management	480,688	2,195,620	1,045,499	(1,150,121)
Public safety (sheriff's office)	34,223,821	35,730,897	35,056,824	(674,073)
Public works	478,126	478,126	441,117	(37,009)
Not allocated to organizational units:				
Materials and services	2,456,359	2,178,512	691,881	(1,486,631)
Capital expenses	-	5,542,500	5,542,500	-
Transfers out	17,974,901	20,890,229	19,783,468	(1,106,761)
Contingency	770,000	1,010,000	-	(1,010,000)
Total expenditures	94,657,504	106,865,369	100,358,518	(6,506,851)
Net change in fund balance	(5,720,220)	(6,799,775)	597,177	7,396,952
Fund balance, June 30, 2020	27,779,045	34,514,969	34,514,969	-
Fund balance, budget basis, June 30, 2021	$ 22,058,825	$ 27,715,194	35,112,146	$ 7,396,952
Unrealized gain (loss) on investments			242,163	
Accrued investment earnings			309,844	
Inventories			212,168	
Total fund balance, GAAP basis, June 30, 2021			$ 35,876,321	

Lane County, Oregon

Road Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 4,000	$ 4,000	$ -	$ (4,000)
Licenses and permits	118,000	118,000	162,015	44,015
Intergovernmental	37,694,396	36,494,215	37,495,396	1,001,181
Charges for services	927,000	977,000	1,238,778	261,778
Administrative and facility charges	2,864,440	3,079,549	3,116,545	36,996
Investment earnings	640,293	640,293	619,290	(21,003)
Sale and rental of property	462,093	462,093	519,912	57,819
Interfund transfers in	2,700,000	5,238,992	4,662,227	(576,765)
Total revenues	45,410,222	47,014,142	47,814,163	800,021
EXPENDITURES				
Current - departmental:				
Public works	51,715,219	45,045,874	39,067,769	(5,978,105)
Not allocated to organizational units:				
Transfers out	3,968,023	6,870,382	6,221,944	(648,438)
Contingency	4,841,083	6,829,599	-	(6,829,599)
Total expenditures	60,524,325	58,745,855	45,289,713	(13,456,142)
Net change in fund balance	(15,114,103)	(11,731,713)	2,524,450	14,256,163
Fund balance, June 30, 2020	41,579,539	44,332,648	44,332,648	-
Fund balance, budget basis, June 30, 2021	$ 26,465,436	$ 32,600,935	46,857,098	$ 14,256,163
Unrealized gain (loss) on investments			213,913	
Accrued investment earnings			273,697	
Inventories			1,477,672	
Total fund balance, GAAP basis, June 30, 2021			$ 48,822,380	

Lane County, Oregon

COVID-19 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ 37,106,018	$ 37,106,018	$ -
Investment earnings	-	-	9,097	9,097
Total revenues	-	37,106,018	37,115,115	9,097
Net change in fund balance	-	37,106,018	37,115,115	9,097
Fund balance, June 30, 2020	-	-	-	-
Fund balance, budget basis, June 30, 2021	$ -	$ 37,106,018	37,115,115	$ 9,097
Unrealized gain (loss) on investments			55,763	
Accrued investment earnings			71,347	
Unearned Revenue			(37,106,018)	
Total fund balance, GAAP basis, June 30, 2021			$ 136,207	

Lane County, Oregon

Special Revenue/Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 3,181,041	$ 3,230,779	$ 3,492,528	$ 261,749
Intergovernmental	21,417,874	29,507,926	29,240,293	(267,633)
Charges for services	2,165,974	2,877,100	2,928,552	51,452
Fines, forfeitures and penalties	127,000	127,000	142,810	15,810
Investment earnings	169,267	166,267	152,649	(13,618)
Sale and rental of property	326,059	326,059	459,772	133,713
Interfund transfers in	232,385	232,385	101,332	(131,053)
Total revenues	27,619,600	36,467,516	36,517,936	50,420
EXPENDITURES				
Current - departmental:				
County administration	12,874,713	13,438,121	12,044,125	(1,393,996)
District attorney	567	529	63	(466)
Public safety (sheriff's office)	7,610,939	10,223,461	8,174,157	(2,049,304)
Public works	347,668	347,488	313,751	(33,737)
Not allocated to organizational units:				
Materials and services	6,744,421	13,930,069	13,277,334	(652,735)
Capital expenses	50,000	50,000	-	(50,000)
Transfers out	2,754,458	2,677,580	2,518,216	(159,364)
Contingency	2,197,195	1,684,817	-	(1,684,817)
Total expenditures	32,579,961	42,352,065	36,327,646	(6,024,419)
Net change in fund balance	(4,960,361)	(5,884,549)	190,290	6,074,839
Fund balance, June 30, 2020	14,222,899	14,802,618	14,802,622	4
Fund balance, budget basis, June 30, 2021	$ 9,262,538	$ 8,918,069	14,992,912	$ 6,074,843
Unrealized gain (loss) on investments			68,709	
Accrued investment earnings			87,918	
Total fund balance, GAAP basis, June 30, 2021			$ 15,149,539	

Lane County, Oregon

Health and Human Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Licenses and permits	$ 1,276,561	$ 1,276,561	$ 1,128,917	$ (147,644)
Intergovernmental	67,972,595	84,974,221	84,921,812	(52,409)
Charges for services	22,412,667	22,818,501	21,447,355	(1,371,146)
Fines, forfeitures and penalties	331,657	231,657	325,074	93,417
Investment earnings	300	121,940	162,076	40,136
Sale and rental of property	276,912	64,612	70,792	6,180
Interfund transfers in	17,152,418	15,581,954	15,381,637	(200,317)
Intrafund transfers in	4,766,226	4,776,084	4,776,084	-
Total revenues	114,189,336	129,845,530	128,213,747	(1,631,783)
EXPENDITURES				
Current - departmental:				
Health and human services	106,566,539	129,199,245	109,357,408	(19,841,837)
Not allocated to organizational units:				
Transfers out	10,079,047	10,088,715	10,058,445	(30,270)
Contingency	4,739,415	7,757,076	-	(7,757,076)
Total expenditures	121,385,001	147,045,036	119,415,853	(27,629,183)
Net change in fund balance	(7,195,665)	(17,199,506)	8,797,894	25,997,400
Fund balance, June 30, 2020	8,437,728	18,168,099	18,168,105	6
Fund balance, budget basis, June 30, 2021	$ 1,242,063	$ 968,593	26,965,999	$ 25,997,406
Unrealized gain (loss) on investments			91,171	
Accrued investment earnings			112,937	
Inventories			227,099	
Unearned Revenue			(1,006,949)	
Total fund balance, GAAP basis, June 30, 2021			$ 26,390,257	

Lane County, Oregon

Intergovernmental Human Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 18,569,844	$ 52,669,487	$ 58,709,791	$ 6,040,304
Charges for services	580,453	555,543	1,450,049	894,506
Investment earnings	-	-	19,636	19,636
Interfund transfers in	2,431,971	3,566,083	2,999,027	(567,056)
Intrafund transfers in	586,943	586,943	561,130	(25,813)
Total revenues	22,169,211	57,378,056	63,739,633	6,361,577
EXPENDITURES				
Current - departmental:				
Health and human services	21,587,005	56,715,830	44,215,695	(12,500,135)
Not allocated to organizational units:				
Transfers out	912,015	912,015	886,201	(25,814)
Total expenditures	22,499,020	57,627,845	45,101,896	(12,525,949)
Net change in fund balance	(329,809)	(249,789)	18,637,737	18,887,526
Fund balance, June 30, 2020	1,670,096	2,488,277	2,488,274	(3)
Fund balance, budget basis, June 30, 2021	$ 1,340,287	$ 2,238,488	21,126,011	$ 18,887,523
Unrealized gain (loss) on investments			26,416	
Accrued investment earnings			33,799	
Total fund balance, GAAP basis, June 30, 2021			$ 21,186,226	

Lane County, Oregon

Local Option Tax Levy Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 19,733,375	$ 19,733,375	$ 19,627,130	$ (106,245)
Intergovernmental	389,000	562,026	471,101	(90,925)
Investment earnings	450,000	450,000	303,342	(146,658)
Total revenues	20,572,375	20,745,401	20,401,573	(343,828)
EXPENDITURES				
Current - departmental:				
Health and human services	2,241,060	2,261,411	1,956,918	(304,493)
Public safety (sheriff's office)	18,508,803	19,847,763	18,665,194	(1,182,569)
Not allocated to organizational units:				
Contingency	4,075,258	3,385,718	-	(3,385,718)
Total expenditures	24,825,121	25,494,892	20,622,112	(4,872,780)
Net change in fund balance	(4,252,746)	(4,749,491)	(220,539)	4,528,952
Fund balance, June 30, 2020	23,472,256	24,575,780	24,575,780	-
Fund balance, budget basis, June 30, 2021	$ 19,219,510	$ 19,826,289	24,355,241	$ 4,528,952
Unrealized gain (loss) on investments			131,817	
Accrued investment earnings			168,658	
Total fund balance, GAAP basis, June 30, 2021			$ 24,655,716	

Lane County, Oregon

Schedule of Total OPEB Liability

Last Five Fiscal Years*

For the Fiscal Year Ended June 30, 2021

Single Employer Plan	2021	2020	2019	2018	2017
Total OPEB Liability:					
Services cost	$ 825,777	$ 577,013	$ 702,600	$ 678,841	$ 1,080,023
Interest	1,517,646	1,704,512	1,090,728	1,200,540	953,339
Difference between expected and actual experience	3,185,147	5,428,179	17,238,027	(1,804,268)	-
Changes of assumptions	13,089,140	4,189,809	12,029,274	(1,207,663)	1,472,175
Benefit payments	(4,610,093)	(4,711,472)	(4,612,463)	(3,826,518)	(3,103,308)
Net change in total OPEB liability	$ 14,007,617	$ 7,188,041	26,448,166	(4,959,068)	402,229
Total OPEB liability - beginning	63,424,020	56,235,979	29,787,813	34,746,881	34,344,652
Total OPEB liability - ending	$ 77,431,637	$ 63,424,020	$ 56,235,979	$ 29,787,813	$ 34,746,881
County's covered-employee payroll**	$ 104,324,129	$ 97,097,833	$ 89,681,030	$ 89,893,924	$ 80,654,140
Total OPEB liability as a percentage of covered payroll	74.2%	65.3%	62.7%	33.1%	43.1%

**The schedule is required to show information for 10 years. However, until a full 10-year trend is compiled, the information presented is for those years for which information is available.*

**Amounts presented are as of the measurement date, which is one year in arrears.

*** There are no assets accumulated in the OPEB plan that meets the criteria of GASB codification P22.101 to pay related benefits for the Pension /OPEB plan.

NOTES TO SCHEDULE

Changes of Assumptions

The change in assumptions include the following:

Change in Discount Rate from 2.45% to 1.92%	$ 4,549,747
Change in Census	2,866,426
Change in Premiums	318,721
Change in Healthcare Trends	7,582,808
Change in Mortality Tables	956,585
	$ 16,274,287

Lane County, Oregon

Schedule of Net OPEB Liability (Asset) - RHIA

Last Five Fiscal Years*

For the Fiscal Year Ended June 30, 2021

Oregon Public Employees Retirement System Cost-sharing Plan Retirement Health Insurane Accouont (RHIA)	2021	2020	2019	2018	2017
Net OPEB Liability:					
Difference between expected and actual experience	$ 176,678	$ (180,640)	$ (53,869)	$ -	$ -
Change of assumptions	(28,228)	1,174	(3,016)	(160,685)	-
Differences between projected and actual investment earning	172,677	95,165	(44,247)	-	-
Change in proportionate share	675,106	(35,562)	(2,410)	(2,009)	-
OPEB expense	234,057	(251,336)	(91,330)	1,119	-
Benefit payments	(19,826)	(456,114)	(412,309)	-	-
Other changes	2,170	(490)	3,595	(413,876)	-
Net changes in OPEB liability	$ 1,212,634	$ (827,803)	(603,586)	(575,451)	-
Net OPEB liability (asset) - beginning	(1,778,332)	(950,529)	(346,943)	228,508	-
Net OPEB liability (asset) - ending	$ (565,698)	$ (1,778,332)	$ (950,529)	$ (346,943)	$ 228,508
County's proportionate share at measurement date	0.27762933%	0.92028994%	0.85152129%	0.83131857%	0.84145649%
County's covered-employee payroll**	$ 104,324,129	$ 97,097,833	$ 89,681,030	$ 89,893,924	$ 80,654,140
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-0.5%	-1.8%	-1.1%	-0.4%	0.3%
RHIA Plan fiduciary net position as a percentage of the total OPEB liability	150.10%	144.40%	124.0%	108.9%	94.2%

**The schedule is required to show information for 10 years. However, until a full 10-year trend is compiled, the information presented is for those years for which information is available.*

***Amounts presented are as of the measurement date, which is one year in arrears.*

Lane County, Oregon
Schedule of the County's Contributions - RHIA
Last Seven Fiscal Years*
For the Fiscal Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	$ 18,951	$ 19,826	$ 456,114	$ 412,309	$ 431,153	$ 396,977	$ 449,172
Contributions in relation to the contractually required contribution	(18,951)	(19,826)	(456,114)	(412,309)	(431,153)	(396,977)	(449,172)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered-employee payroll	$ 112,865,192	$ 104,324,129	$ 97,097,833	$ 89,681,030	$ 89,893,924	$ 80,654,140	$ 76,688,823
Contributions as a percentage of covered payroll	0.02%	0.02%	0.47%	0.46%	0.48%	0.49%	0.59%

*The schedule is required to show information for 10 years. However, until a full 10-year trend is compiled, the information presented is for those years for which information is available.

NOTES TO SCHEDULE

Actuarial assumptions and methods used to actuarially determine contributions:

Actuarial valuation	December 31, 2018	December 31, 2016	December 31, 2015	December 31, 2013
Effective	July 2019 - June 2021	July 2017 - June 2019	July 2017 - June 2019	July 2015 - June 2017
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Actuarial valuation method	Market Value	Market Value	Market Value	Market Value
Actuarial assumption:				
Inflation rate	2.50 percent	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	3.50 percent	3.50 percent	3.50 percent	3.75 percent
Investment rate of return	7.20 percent	7.20 percent	7.50 percent	7.75 percent
Healthcare cost inflation	Not applicable	Not applicable	Ranging from 6.3% in 2016 to 4.4% in 2094	Ranging from 6.1% in 2014 to 4.7% in 2083

Lane County, Oregon
Schedule of County Contributions
Oregon Public Employees Retirement System
Last Seven Fiscal Years*
For the Fiscal Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 18,799,006	$ 17,792,518	$ 13,450,519	$ 12,297,016	$ 10,068,682	$ 9,269,425	$ 8,142,668
Contributions in relation to the contractually required contribution	18,799,006	17,792,518	13,450,519	12,297,016	10,068,682	9,269,425	8,142,668
Contribution (deficiency) excess	12,500,000	-	-	-	-	-	-
County's covered-employee payroll	112,865,192	104,324,129	97,097,833	89,681,030	89,893,924	80,654,140	76,688,823
Contributions as a percentage of covered payroll	27.73%	17.06%	13.85%	13.71%	11.20%	11.49%	10.62%

**The schedule is required to show information for 10 years. However, until a full 10-year trend is compiled, the information presented is for those years for which information is available.*

Lane County, Oregon
Schedule of the County's Proportionate Share of the Net Pension Liability
Oregon Public Employees Retirement System
Last Seven Fiscal Years*
For the Fiscal Year Ended June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
County's proportion of the net pension liability (asset)	1.148375530%	1.147539590%	1.102161720%	1.085964060%	1.109831120%	1.10813039%	1.10305675%
County's proportionate share of the net pension liability (asset)	$ 250,615,040	$ 198,496,867	$ 166,962,983	$ 146,388,366	$ 166,611,421	$ 63,622,878	$ (25,003,149)
County's covered-employee payroll for year ended measurement date	$ 104,324,109	$ 97,097,833	$ 89,681,030	$ 89,893,924	$ 80,654,140	$ 76,688,823	$ 74,500,972
County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	240.23%	204.43%	186.17%	162.85%	206.58%	82.96%	33.56%
Plan fiduciary net position as a percentage of the total pension liability	75.79%	80.23%	82.07%	83.12%	80.53%	91.88%	103.59%

**The schedule is required to show information for 10 years. However, until a full 10-year trend is compiled, the information presented is for those years for which information is available.*

1. Budget to GAAP Reconciliation

Sections of Oregon Revised Statutes (Oregon Budget Law) require most transactions to be budgeted on the modified accrual basis of accounting. However, there are certain transactions where statutory budget requirements conflict with generally accepted accounting principles (GAAP). The following discusses the differences between the budget basis and GAAP basis of accounting for the General, Road, COVID-19, Special Revenue/Services, Intergovernmental Human Services, Health and Human Services, and Local Option Tax Levy funds.

	General	Road	COVID-19 Fund	Special Revenue / Services	Intergovern Human Services	Human Services	Local Option Tax Levy
Net change in fund balance - budget basis	$ 597,177	$ 2,524,450	$ 37,115,115	$ 190,290	$ 18,637,737	$ 8,797,894	$ (220,539)
Revenues and other financing sources required by GAAP not qualifying as budget resources:			(37,106,018)			(1,006,949)	
The adjustment to record accrued investment income and adjust investments to fair value is reported as an addition or reduction of revenue on a GAAP basis. The accrued investment income and the fair value adjustment don't affect budgetary resources that are available for expenditure. Therefore, the current year accrued investment income and fair value adjustments are reported as a budget to GAAP difference.	(467,817)	(289,696)	127,110	(92,340)	41,052	(2,946)	(233,838)
Net change in fund balance - GAAP basis	$ 129,360	$ 2,234,754	$ 136,207	$ 97,950	$ 18,678,789	$ 7,787,999	$ (454,377)

2. Pension Plan

Changes in Plan Assumptions:

There were no differences between the assumptions and plan provisions used for June 30, 2020 Measurement Date calculations compared to those used for the June 30, 2019 Measurement Date calculations.

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REQUIRED SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS

Lane County, Oregon

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 27,243,426	$ 3,407,868	$ 16,602,223	$ 47,253,517
Receivables (net of uncollectibles):				
Investment earnings	191,482	-	82,786	274,268
Property taxes	17,636	-	-	17,636
Accounts	212,239	99,194	47,216	358,649
Intergovernmental	604,070	-	-	604,070
Interest on balances	2,602	-	-	2,602
Total assets	$ 28,271,455	$ 3,507,062	$ 16,732,225	$ 48,510,742
LIABILITIES				
Accounts payable	$ 281,637	$ -	$ 3,190,994	$ 3,472,631
Wages and benefits payable	173,593	-	-	173,593
Due to other funds	107,791	-	-	107,791
Customer deposits	-	-	8,800	8,800
Total liabilities	563,021	-	3,199,794	3,762,815
DEFERRED INFLOWS OF RESOURCES				
Other	17,196	-	-	17,196
Total deferred inflows of resources	17,196	-	-	17,196
FUND BALANCES				
Restricted	25,554,326	103,781	-	25,658,107
Committed	14,763	-	-	14,763
Assigned	2,122,149	3,403,281	13,532,431	19,057,861
Total fund balances	27,691,238	3,507,062	13,532,431	44,730,731
Total liabilities, deferred inflows of resources, and fund balances	$ 28,271,455	$ 3,507,062	$ 16,732,225	$ 48,510,742

Lane County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2021

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes and assessments, net of refunds	$ 1,924,710	$ 687,000	$ -	$ 2,611,710
Licenses and permits	234,779	-	-	234,779
Intergovernmental	9,395,335	-	-	9,395,335
Charges for services	1,708,238	-	1,809	1,710,047
Fines, forfeitures and penalties	73,750	-	-	73,750
Administrative and facility charges	-	-	3,550,721	3,550,721
Investment earnings	101,981	1,194	120,237	223,412
Sale and rental of property	1,905,787	-	106,948	2,012,735
Total revenues	15,344,580	688,194	3,779,715	19,812,489
EXPENDITURES				
Current:				
General government	4,396,444	-	180,582	4,577,026
Public safety	16,226	-	-	16,226
Public health and welfare	6,416,953	-	-	6,416,953
Parks	3,597,789	-	-	3,597,789
Roads and bridges	420,625	-	-	420,625
Debt service:				
Principal	-	2,645,000	85,402	2,730,402
Interest	-	683,685	136,343	820,028
Capital outlay	930,858	-	12,100,058	13,030,916
Total expenditures	15,778,895	3,328,685	12,502,385	31,609,965
Excess (deficiency) of revenues over (under) expenditures	(434,315)	(2,640,491)	(8,722,670)	(11,797,476)
OTHER FINANCING SOURCES (USES)				
Transfers in	687,442	2,228,297	11,271,220	14,186,959
Transfers out	(4,805,812)	-	(1,231,299)	(6,037,111)
Total other financing sources (uses)	(4,118,370)	2,228,297	10,039,921	8,149,848
Net change in fund balances	(4,552,685)	(412,194)	1,317,251	(3,647,628)
Fund balance, June 30, 2020	32,243,923	3,919,256	12,215,180	48,378,359
Fund balance, June 30, 2021	$ 27,691,238	$ 3,507,062	$ 13,532,431	$ 44,730,731

SPECIAL REVENUE FUNDS

Combining statements for all individual nonmajor special revenue funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements. Fund statements for major special revenue funds are reported in the basic financial statements.

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual nonmajor special revenue fund. Budget and actual comparisons for major special revenue funds are reported as Required Supplementary Information.

Nonmajor Special Revenue Funds

Parks and Open Spaces Fund – This fund receives revenue from state and local sources for implementation of the parks capital improvement plan and park operations.

Law Library Fund – This fund receives revenues collected by the Courts as part of civil litigation filing fees to support the Law Library. The library provides legal reference materials and assistance to patrons (attorneys, litigants, and the public).

Liquor Law Enforcement Fund – This fund receives revenues from County Justice Courts, City Municipal Courts, and the District Court for fines on traffic violations related to the Liquor Control Act. Funds are administered by the District Attorney and are used for liquor law enforcement activities as well as for alcohol abuse prevention campaigns.

Public Land Corner Preservation Fund – This fund receives revenues from a Deeds and Records filing fee dedicated to corner preservation activities. This program researches the records, locates government corners in the field, and re-establishes and makes subsequent appropriate records for the public on section, donation-land claim, and meander corners originally set by old federal and County surveys.

County School Fund – Revenue from this fund is distributed to County schools through the Lane Education Services District. State law requires that funding from 25% of the National Forest timber receipts received by the County and a portion of state timber sales receipts be passed through by this fund.

Extension Services Levy Fund - This fund was created following the passage of a five year local option levy of $0.015 per $1,000 assessed value in May, 2016 for operations and capital. While part of County's budget, the funds will be remitted directly to the Oregon State University (OSU) Extension Service in order to provide services specified within the ballot.

County Clerk Records Fund – This fund accounts for revenues received from the recording of legal documents, including contracts, deeds, and other conveyances of real property for archival, indexing, and retrieval on computer and microfilm by the public. Also, marriage licenses are issued, ceremonies performed, and records indexed and maintained. The fund also accounts for the County Record and Archive Center, administers the Records management program and micrographics program, and provides public assistance in the Records Research room. These functions are performed in accordance with state and local mandates.

Title III Projects Fund – This fund accounts for Title III revenue received from P.L 106-393 (2000) and P.L. 110-343 (2008), also referred to as the Federal Secure Rural Schools (SRS) legislation. There are specific allowable uses for these funds as detailed in the legislation, and the Board of County Commissioners review requests and award funds each fiscal year according to those uses.

I**ndustrial Revolving Fund** – This fund is established pursuant to ORS 275.318 and consists of funds received when a county sells or leases real property acquired in any manner by the county, if that property is located in an area planned and zoned for industrial use. The moneys shall be expended for the engineering, improvement, rehabilitation, construction, operation or maintenance, in whole or in part, including the pre-project planning costs, of any development project authorized by ORS 271.510 that is located in the county.

Animal Services Fund – This fund accounts for animal services provided for unincorporated Lane County, City of Eugene, and other small cities. Funding is provided by General Fund and contract revenue from the cities.

LaneCare Fund - This fund accounts for the administration of behavioral health benefits to Oregon Health Plan members, which are funded through contracts with Trillium Community Health and PacifcSorce Health Plans, the two coordinated Care Organizations (CCO) for Lane County.

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Lane County, Oregon

Combining Balance Sheet

Nonmajor Special Revenue Funds

June 30, 2021

	Parks and Open Spaces	Law Library	Liquor Law Enforcement	Public Land Corner Preservation	County School
ASSETS					
Cash and cash equivalents	$ 1,777,692	$ 505,949	$ 51,641	$ 1,443,165	$ 15,752
Receivables:					
Investment earnings	7,307	3,674	-	8,099	17,679
Property taxes	-	-	-	-	-
Accounts	205,692	-	-	4,264	-
Intergovernmental	142,071	-	-	-	-
Interest on balances	-	-	-	-	-
Total assets	$ 2,132,762	$ 509,623	$ 51,641	$ 1,455,528	$ 33,431
LIABILITIES					
Accounts payable	$ 181,276	$ 3,932	$ -	$ 1,927	$ -
Wages and benefits payable	56,710	4,173	-	8,405	-
Due to other funds	27,483	2,606	-	5,752	-
Total liabilities	265,469	10,711	-	16,084	-
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources - other	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted	-	495,287	-	1,439,444	33,431
Committed	-	-	-	-	-
Assigned	1,867,293	3,625	51,641	-	-
Total fund balances	1,867,293	498,912	51,641	1,439,444	33,431
Total liabilities, deferred inflows of resources, and fund balances	$ 2,132,762	$ 509,623	$ 51,641	$ 1,455,528	$ 33,431

Extension Services Levy	County Clerk Records	Title III Projects	Industrial Revolving	Animal Services	LaneCare	Total
$ 361	$ 314,440	$ 5,158,057	$ 125,091	$ 225,566	$ 17,625,712	$ 27,243,426
-	2,085	32,131	177	693	119,637	191,482
17,636	-	-	-	-	-	17,636
-	1,110	-	-	1,173	-	212,239
-	-	-	-	-	461,999	604,070
2,602	-	-	-	-	-	2,602
$ 20,599	$ 317,635	$ 5,190,188	$ 125,268	$ 227,432	$ 18,207,348	$ 28,271,455
$ -	$ 2,184	$ -	$ -	$ 1,045	$ 91,273	$ 281,637
-	-	-	-	7,812	96,493	173,593
-	-	-	-	6,115	65,835	107,791
-	2,184	-	-	14,972	253,601	563,021
17,196	-	-	-	-	-	17,196
17,196	-	-	-	-	-	17,196
3,403	315,451	5,190,188	110,003	14,696	17,952,423	25,554,326
-	-	-	-	14,763	-	14,763
-	-	-	15,265	183,001	1,324	2,122,149
3,403	315,451	5,190,188	125,268	212,460	17,953,747	27,691,238
$ 20,599	$ 317,635	$ 5,190,188	$ 125,268	$ 227,432	$ 18,207,348	$ 28,271,455

Lane County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2021

	Parks and Open Spaces	Law Library	Liquor Law Enforcement	Public Land Corner Preservation	County School
REVENUES					
Taxes and assessments, net of refunds	$ 897,318	$ -	$ -	$ -	$ 323,556
Licenses and permits	-	-	-	-	-
Intergovernmental	1,260,210	229,575	-	13,809	2,428,311
Charges for services	915,221	-	-	780,530	-
Fines, forfeitures and penalties	55,060	-	4,929	-	-
Investment earnings	6,104	(677)	-	8,046	20,228
Sale and rental of property	1,795,625	-	-	-	-
Total revenues	4,929,538	228,898	4,929	802,385	2,772,095
EXPENDITURES					
Current:					
General government	-	249,542	-	-	3,156,614
Public safety	-	-	16,226	-	-
Public health and welfare	-	-	-	-	-
Parks	3,597,789	-	-	-	-
Roads and bridges	-	-	-	420,625	-
Capital outlay	742,098	-	-	11,896	-
Total expenditures	4,339,887	249,542	16,226	432,521	3,156,614
Excess (deficiency) of revenues over (under) expenditures	589,651	(20,644)	(11,297)	369,864	(384,519)
OTHER FINANCING SOURCES (USES)					
Transfers in	163,129	-	-	-	-
Transfers out	(69,675)	-	-	-	-
Total other financing sources (uses)	93,454	-	-	-	-
Net change in fund balances	683,105	(20,644)	(11,297)	369,864	(384,519)
Fund balance, June 30, 2020	1,184,188	519,556	62,938	1,069,580	417,950
Fund balance, June 30, 2021	$ 1,867,293	$ 498,912	$ 51,641	$ 1,439,444	$ 33,431

Extension Services Levy	County Clerk Records	Title III Projects	Industrial Revolving	Animal Services	LaneCare	Total
$ 535,839	$ 167,997	$ -	$ -	$ -	$ -	$ 1,924,710
-	-	-	-	234,779	-	234,779
3,845	-	762,576	-	48,806	4,648,203	9,395,335
-	-	-	-	7,487	5,000	1,708,238
-	-	-	-	13,761	-	73,750
89	3,574	26,304	262	1,281	36,770	101,981
-	-	-	109,500	-	662	1,905,787
539,773	171,571	788,880	109,762	306,114	4,690,635	15,344,580
538,996	11,012	440,280	-	-	-	4,396,444
-	-	-	-	-	-	16,226
-	-	-	-	811,444	5,605,509	6,416,953
-	-	-	-	-	-	3,597,789
-	-	-	-	-	-	420,625
-	-	-	-	-	176,864	930,858
538,996	11,012	440,280	-	811,444	5,782,373	15,778,895
777	160,559	348,600	109,762	(505,330)	(1,091,738)	(434,315)
-	-	-	-	524,313	-	687,442
-	(113,463)	-	-	-	(4,622,674)	(4,805,812)
-	(113,463)	-	-	524,313	(4,622,674)	(4,118,370)
777	47,096	348,600	109,762	18,983	(5,714,412)	(4,552,685)
2,626	268,355	4,841,588	15,506	193,477	23,668,159	32,243,923
$ 3,403	$ 315,451	$ 5,190,188	$ 125,268	$ 212,460	$ 17,953,747	$ 27,691,238

Lane County, Oregon

Parks and Open Spaces Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 969,437	$ 859,675	$ 897,318	$ 37,643
Intergovernmental	681,775	1,308,406	1,260,210	(48,196)
Charges for services	584,461	581,961	915,221	333,260
Fines, forfeitures and penalties	40,000	40,000	55,060	15,060
Investment earnings	18,458	18,288	11,374	(6,914)
Sale and rental of property	1,598,850	1,468,850	1,795,625	326,775
Interfund transfers in	423,070	322,492	163,128	(159,364)
Intrafund transfers in	-	134,265	134,265	-
Total revenues	4,316,051	4,733,937	5,232,201	498,264
EXPENDITURES				
Current - departmental:				
Public works	4,456,292	5,015,899	4,339,886	(676,013)
Not allocated to organizational units:				
Transfers out	69,675	203,940	203,940	-
Contingency	197,345	345,258	-	(345,258)
Total expenditures	4,723,312	5,565,097	4,543,826	(1,021,271)
Net change in fund balance	(407,261)	(831,160)	688,375	1,519,535
Fund balance, June 30, 2020	674,545	1,166,027	1,166,027	-
Fund balance, budget basis, June 30, 2021	$ 267,284	$ 334,867	1,854,402	$ 1,519,535
Unrealized gain (loss) on investments			5,583	
Accrued investment earnings			7,308	
Total fund balance, GAAP basis, June 30, 2021			$ 1,867,293	

Lane County, Oregon

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 306,339	$ 229,545	$ 229,575	$ 30
Investment earnings	2,000	2,000	6,865	4,865
Sale and rental of property	500	500	-	(500)
Total revenues	308,839	232,045	236,440	4,395
EXPENDITURES				
Current - departmental:				
County administration	297,315	297,315	249,542	(47,773)
Not allocated to organizational units:				
Contingency	11,524	20,257	-	(20,257)
Total expenditures	308,839	317,572	249,542	(68,030)
Net change in fund balance	-	(85,527)	(13,102)	72,425
Fund balance, June 30, 2020	422,814	508,341	508,340	(1)
Fund balance, budget basis, June 30, 2021	$ 422,814	$ 422,814	495,238	$ 72,424
Accrued investment earnings			3,674	
Total fund balance, GAAP basis, June 30, 2021			$ 498,912	

Lane County, Oregon

Liquor Law Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Fines, forfeitures and penalties	$ 6,000	$ 6,000	$ 4,929	$ (1,071)
Total revenues	6,000	6,000	4,929	(1,071)
EXPENDITURES				
Current - departmental:				
District attorney	15,186	19,624	16,226	(3,398)
Not allocated to organizational units:				
Contingency	49,314	49,314	-	(49,314)
Total expenditures	64,500	68,938	16,226	(52,712)
Net change in fund balance	(58,500)	(62,938)	(11,297)	51,641
Fund balance, June 30, 2020	58,500	62,938	62,938	-
Fund balance, budget basis, June 30, 2021	$ -	$ -	$ 51,641	$ 51,641

Lane County, Oregon

Public Land Corner Preservation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ 13,809	$ 13,809	$ -
Charges for services	450,000	678,691	780,530	101,839
Investment earnings	16,224	16,224	12,822	(3,402)
Total revenues	466,224	708,724	807,161	98,437
EXPENDITURES				
Current - departmental:				
Public works	419,947	435,447	432,520	(2,927)
Not allocated to organizational units:				
Contingency	100,000	476,034	-	(476,034)
Total expenditures	519,947	911,481	432,520	(478,961)
Net change in fund balance	(53,723)	(202,757)	374,641	577,398
Fund balance, June 30, 2020	901,340	1,050,374	1,050,375	1
Fund balance, budget basis, June 30, 2021	$ 847,617	$ 847,617	1,425,016	$ 577,399
Unrealized gain (loss) on investments			6,330	
Accrued investment earnings			8,098	
Total fund balance, GAAP basis, June 30, 2021			$ 1,439,444	

Lane County, Oregon

County School Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 321,000	$ 324,000	$ 323,556	$ (444)
Intergovernmental	1,255,574	2,461,524	2,428,311	(33,213)
Investment earnings	1,000	35,000	32,774	(2,226)
Total revenues	1,577,574	2,820,524	2,784,641	(35,883)
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	1,577,574	3,194,430	3,156,614	(37,816)
Total expenditures	1,577,574	3,194,430	3,156,614	(37,816)
Net change in fund balance	-	(373,906)	(371,973)	1,933
Fund balance, June 30, 2020	-	373,906	373,906	-
Fund balance, budget basis, June 30, 2021	$ -	$ -	1,933	$ 1,933
Unrealized gain (loss) on investments			13,818	
Accrued investment earnings			17,680	
Total fund balance, GAAP basis, June 30, 2021			$ 33,431	

Lane County, Oregon

Extension Services Levy Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 533,270	$ 533,270	$ 535,839	$ 2,569
Intergovernmental	3,000	3,000	3,845	845
Investment earnings	100	100	89	(11)
Total revenues	536,370	536,370	539,773	3,403
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	536,370	538,996	538,996	-
Total expenditures	536,370	538,996	538,996	-
Net change in fund balance	-	(2,626)	777	3,403
Fund balance, June 30, 2020	-	2,626	2,626	-
Fund balance, budget basis, June 30, 2021	$ -	$ -	$ 3,403	$ 3,403

Lane County, Oregon

County Clerk Records Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 111,000	$ 111,000	$ 167,997	$ 56,997
Investment earnings	3,000	3,000	3,776	776
Total revenues	114,000	114,000	171,773	57,773
EXPENDITURES				
Current - departmental:				
County administration	74,005	74,005	11,011	(62,994)
Not allocated to organizational units:				
Transfers out	113,463	113,463	113,463	-
Contingency	37,140	37,140	-	(37,140)
Total expenditures	224,608	224,608	124,474	(100,134)
Net change in fund balance	(110,608)	(110,608)	47,299	157,907
Fund balance, June 30, 2020	282,722	266,067	266,067	-
Fund balance, budget basis, June 30, 2021	$ 172,114	$ 155,459	313,366	$ 157,907
Accrued investment earnings			2,085	
Total fund balance, GAAP basis, June 30, 2021			$ 315,451	

Lane County, Oregon

Title III Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 816,981	$ 816,981	$ 762,576	$ (54,405)
Investment earnings	60,000	60,000	54,043	(5,957)
Total revenues	876,981	876,981	816,619	(60,362)
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	963,439	963,439	440,280	(523,159)
Total expenditures	963,439	963,439	440,280	(523,159)
Net change in fund balance	(86,458)	(86,458)	376,339	462,797
Fund balance, June 30, 2020	4,860,036	4,756,606	4,756,606	-
Fund balance, budget basis, June 30, 2021	$ 4,773,578	$ 4,670,148	5,132,945	$ 462,797
Unrealized gain (loss) on investments			25,113	
Accrued investment earnings			32,130	
Total fund balance, GAAP basis, June 30, 2021			$ 5,190,188	

Lane County, Oregon

Industrial Revolving Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Investment earnings	$ -	$ 150	$ 182	$ 32
Sale and rental of property	-	-	109,500	109,500
Total revenues	-	150	109,682	109,532
Net change in fund balance	-	150	109,682	109,532
Fund balance, June 30, 2020	11,775	15,409	15,409	-
Fund balance, budget basis, June 30, 2021	$ 11,775	$ 15,559	125,091	$ 109,532
Accrued investment earnings			177	
Total fund balance, GAAP basis, June 30, 2021			$ 125,268	

Lane County, Oregon

Animal Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Licenses and permits	$ 238,000	$ 238,000	$ 234,779	$ (3,221)
Intergovernmental	500	500	48,806	48,306
Charges for services	800	800	7,487	6,687
Fines, forfeitures and penalties	5,000	5,000	13,762	8,762
Investment earnings	1,360	1,360	1,506	146
Interfund transfers in	524,313	524,313	524,313	-
Total revenues	769,973	769,973	830,653	60,680
EXPENDITURES				
Current - departmental:				
Public works	769,973	831,312	811,444	(19,868)
Not allocated to organizational units:				
Contingency	30,000	64,079	-	(64,079)
Total expenditures	799,973	895,391	811,444	(83,947)
Net change in fund balance	(30,000)	(125,418)	19,209	144,627
Fund balance, June 30, 2020	98,500	192,558	192,558	-
Fund balance, budget basis, June 30, 2021	$ 68,500	$ 67,140	211,767	$ 144,627
Accrued investment earnings			693	
Total fund balance, GAAP basis, June 30, 2021			$ 212,460	

Lane County, Oregon

LaneCare

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 4,452,498	$ 4,452,498	$ 4,648,203	$ 195,705
Charges for services	-	-	5,000	5,000
Investment earnings	7,000	7,000	240,998	233,998
Sale and rental of property	-	-	662	662
Total revenues	4,459,498	4,459,498	4,894,863	435,365
EXPENDITURES				
Current - departmental:				
Health and human services	9,857,505	13,247,098	5,782,373	(7,464,725)
Not allocated to organizational units:				
Transfers out	6,363,186	6,363,186	4,622,674	(1,740,512)
Contingency	7,050,000	7,050,000	-	(7,050,000)
Total expenditures	23,270,691	26,660,284	10,405,047	(16,255,237)
Net change in fund balance	(18,811,193)	(22,200,786)	(5,510,184)	16,690,602
Fund balance, June 30, 2020	19,861,193	23,250,786	23,250,791	5
Fund balance, budget basis, June 30, 2021	$ 1,050,000	$ 1,050,000	17,740,607	$ 16,690,607
Unrealized gain (loss) on investments			93,503	
Accrued investment earnings			119,637	
Total fund balance, GAAP basis, June 30, 2021			$ 17,953,747	

DEBT SERVICE FUNDS

None of the County's debt service funds meet the criteria for major fund reporting. Therefore, the combining statements for all individual debt service funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements.

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual debt service fund.

Nonmajor Debt Service Funds

Lane Events Center Debt Service Fund – This fund accounts for the accumulation of resources for and payment of debt service for the construction and renovation of selected facilities at the Fairgrounds site. Fund resources come from County transient room tax receipts.

Special Obligation Bond Retirement Fund – This fund accounts for the accumulation of resources for and payment of interest and principal on bonds sold to finance capital improvements and equipment purchases, using pledged revenue as the source of repayment. The sources of funding for the debt service payments are General Fund, Health and Human Services, Trillium Behavioral Health, Parks and Open Spaces, Road, and Capital Improvement transfers.

Notes Payable Debt Service Fund – This fund accounts for the accumulation of resources for and the payment of interest and principal to retire notes issued to finance the Information Services data center remodel. These notes are held by the Department of Energy (ODOE).

Lane County, Oregon

Combining Balance Sheet

Nonmajor Debt Service Funds

June 30, 2021

	Lane Events Center Debt Service	Special Obligation Bond Retirement	Notes Payable Debt Service	Total
ASSETS				
Cash and cash equivalents	$ 5,781	$ 3,402,087	$ -	$ 3,407,868
Receivables (net of uncollectibles):				
Accounts	98,000	-	1,194	99,194
Total assets	$ 103,781	$ 3,402,087	$ 1,194	$ 3,507,062
FUND BALANCES				
Restricted	103,781	-	-	103,781
Assigned	-	3,402,087	1,194	3,403,281
Total fund balances	$ 103,781	$ 3,402,087	$ 1,194	$ 3,507,062

Lane County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Fiscal Year Ended June 30, 2021

	Lane Events Center Debt Service	Special Obligation Bond Retirement	Notes Payable Debt Service	Total
REVENUES				
Taxes and assessments, net of refunds	$ 687,000	$ -	$ -	$ 687,000
Investment earnings	-	-	1,194	1,194
Total revenues	687,000	-	1,194	688,194
EXPENDITURES				
Debt service:				
Principal	635,000	1,885,000	125,000	2,645,000
Interest	53,850	605,223	24,612	683,685
Total expenditures	688,850	2,490,223	149,612	3,328,685
Excess (deficiency) of revenues over (under) expenditures	(1,850)	(2,490,223)	(148,418)	(2,640,491)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,078,685	149,612	2,228,297
Total other financing sources (uses)	-	2,078,685	149,612	2,228,297
Net change in fund balances	(1,850)	(411,538)	1,194	(412,194)
Fund balance, June 30, 2020	105,631	3,813,625	-	3,919,256
Fund balance, June 30, 2021	$ 103,781	$ 3,402,087	$ 1,194	$ 3,507,062

Lane County, Oregon

Lane Events Center Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 688,850	$ 687,000	$ 687,000	$ -
Total revenues	688,850	687,000	687,000	-
EXPENDITURES				
Not allocated to organizational units:				
Debt service	688,850	688,850	688,850	-
Total expenditures	688,850	688,850	688,850	-
Net change in fund balance	-	(1,850)	(1,850)	-
Fund balance, June 30, 2020	-	105,631	105,631	-
Fund balance, budget basis, June 30, 2021	$ -	$ 103,781	$ 103,781	$ -

Lane County, Oregon

Special Obligation Bond Retire Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Interfund transfers in	$ 2,079,571	$ 2,078,688	$ 2,078,685	$ (3)
Total revenues	2,079,571	2,078,688	2,078,685	(3)
EXPENDITURES				
Not allocated to organizational units:				
Debt service	5,505,233	5,505,233	2,490,223	(3,015,010)
Total expenditures	5,505,233	5,505,233	2,490,223	(3,015,010)
Net change in fund balance	(3,425,662)	(3,426,545)	(411,538)	3,015,007
Fund balance, June 30, 2020	3,808,498	3,813,627	3,813,625	(2)
Fund balance, budget basis, June 30, 2021	$ 382,836	$ 387,082	$ 3,402,087	$ 3,015,005

Lane County, Oregon

Notes Payable Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Investment earnings	$ -	$ -	$ 1,194	$ 1,194
Interfund transfers in	189,913	189,913	149,612	(40,301)
Total revenues	189,913	189,913	150,806	(39,107)
EXPENDITURES				
Not allocated to organizational units:				
Debt service	189,913	189,913	149,612	(40,301)
Total expenditures	189,913	189,913	149,612	(40,301)
Net change in fund balance	-	-	1,194	1,194
Fund balance, June 30, 2020	-	-	-	-
Fund balance, budget basis, June 30, 2021	$ -	$ -	$ 1,194	$ 1,194

LANE
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CAPITAL PROJECTS FUNDS

None of the County's capital projects funds meet the criteria for major fund reporting. Therefore, the combining statements for all individual capital projects funds are reported in this section. The combined totals are reported in the combining nonmajor governmental fund statements.

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual capital project fund.

Nonmajor Capital Projects Funds

Capital Improvements Fund – This fund receives proceeds from the sale of County property and internal receipts through the County's indirect cost allocation plan for major capital improvements and equipment.

Lane County, Oregon

Combining Balance Sheet

Nonmajor Capital Projects Funds

June 30, 2021

	Capital Improvements	Total
ASSETS		
Cash and cash equivalents	$ 16,602,223	$ 16,602,223
Receivables (net of uncollectibles):		
Investment earnings	82,786	82,786
Accounts	47,216	47,216
Total assets	$ 16,732,225	$ 16,732,225
LIABILITIES		
Accounts payable	3,190,994	3,190,994
Customer deposits	8,800	8,800
Total liabilities	3,199,794	3,199,794
FUND BALANCES		
Assigned	13,532,431	13,532,431
Total fund balances	13,532,431	13,532,431
Total liabilities and fund balances	$ 16,732,225	$ 16,732,225

Lane County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Fiscal Year Ended June 30, 2021

	Capital Improvements	Total
REVENUES		
Charges for services	$ 1,809	$ 1,809
Administrative and facility charges	3,550,721	3,550,721
Investment earnings	120,237	120,237
Sale and rental of property	106,948	106,948
Total revenues	3,779,715	3,779,715
EXPENDITURES		
Current:		
General government	180,582	180,582
Debt service:		
Principal	85,402	85,402
Interest	136,343	136,343
Capital outlay	12,100,058	12,100,058
Total expenditures	12,502,385	12,502,385
Excess (deficiency) of revenues over (under) expenditures	(8,722,670)	(8,722,670)
OTHER FINANCING SOURCES (USES)		
Transfers in	11,271,220	11,271,220
Transfers out	(1,231,299)	(1,231,299)
Total other financing sources (uses)	10,039,921	10,039,921
Net change in fund balances	1,317,251	1,317,251
Fund balance, June 30, 2020	12,215,180	12,215,180
Fund balance, June 30, 2021	$ 13,532,431	$ 13,532,431

Lane County, Oregon

Capital Improvement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ -	$ -	$ 1,809	$ 1,809
Administrative and facility charges	3,550,721	3,550,721	3,550,721	-
Investment earnings	47,000	47,000	123,015	76,015
Sale and rental of property	75,600	75,600	106,948	31,348
Interfund transfers in	9,966,521	11,271,220	11,271,220	-
Bonds issued	5,000,000	5,000,000	-	(5,000,000)
Total revenues	18,639,842	19,944,541	15,053,713	(4,890,828)
EXPENDITURES				
Current - departmental:				
County administration	23,366,061	25,044,628	12,280,640	(12,763,988)
Not allocated to organizational units:				
Debt service	221,745	221,745	221,745	-
Transfers out	1,318,628	1,397,369	1,231,299	(166,070)
Contingency	1,826,322	1,980,709	-	(1,980,709)
Total expenditures	26,732,756	28,644,451	13,733,684	(14,910,767)
Net change in fund balance	(8,092,914)	(8,699,910)	1,320,029	10,019,939
Fund balance, June 30, 2020	10,152,334	12,064,912	12,064,913	1
Fund balance, budget basis, June 30, 2021	$ 2,059,420	$ 3,365,002	13,384,942	$ 10,019,940
Unrealized gain (loss) on investments			64,703	
Accrued investment earnings			82,786	
Total fund balance, GAAP basis, June 30, 2021			$ 13,532,431	

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ENTERPRISE FUNDS

Combining statements for all individual nonmajor enterprise funds are reported in this section. Fund statements for major enterprise funds are reported in the basic financial statements.

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual enterprise fund.

Major Enterprise Funds

Solid Waste Disposal Fund – This fund accounts for the operations of the County's solid waste disposal sites and facilities, for which the principal source of revenue is user fees. The fund allocates a portion of the user fees collected for the construction of County solid waste sites and facilities such as landfill replacements and transfer sites. Additionally, the fund accumulates long-term resources for the payment of future costs related to closure and post-closure care of County solid waste sites.

Land Management Fund – This fund accounts for the operations necessary for land use planning, building, subsurface sanitation and code compliance, for which the principal source of revenue is user fees. These revenues are used to provide citizens and communities land use planning and zoning, building, subsurface sanitation, and compliance assistance and services.

Nonmajor Enterprise Funds

Lane Events Center Fund – This fund accounts for the operations and construction activities of the fairground facility. The fund operates on revenues generated by fairground activities (primarily County Fair admission, Convention Center rental fees, and building use fees) and from County transient room tax revenues.

Corrections Commissary Fund – This fund accounts for the sales of sundries to corrections facility inmates. All commissary profits are used to provide recreational equipment for inmate use within the corrections facility.

Lane County, Oregon

Combining Statement of Fund Net Position

Nonmajor Enterprise Funds

June 30, 2021

	Lane Events Center	Corrections Commissary	Total
ASSETS			
Current assets			
Cash and cash equivalents	$ 3,127,990	$ 781,957	$ 3,909,947
Restricted cash:			
Investment earnings	23,569	4,805	28,374
Accounts	757,452	18,662	776,114
Prepaids	41,611	-	41,611
Total current assets	3,950,622	805,424	4,756,046
Noncurrent assets			
Net OPEB asset - RHIA	6,317	-	6,317
Capital assets:			
Land	919,328	-	919,328
Buildings and land improvements	23,754,120	-	23,754,120
Equipment and furniture	1,947,298	-	1,947,298
Construction in progress	1,729,372	-	1,729,372
Accumulated depreciation	(21,907,873)	-	(21,907,873)
Total noncurrent assets	6,448,562	-	6,448,562
DEFERRED OUTFLOWS OF RESOURCES			
Pension plan	561,996	-	561,996
OPEB - RHIA	6,066	-	6,066
OPEB - county plan	246,097	-	246,097
Total deferred outflows of resources	814,159	-	814,159
Total assets and deferred outflows of resources	11,213,343	805,424	12,018,767
LIABILITIES			
Current liabilities			
Accounts payable	94,800	18,627	113,427
Wages and benefits payable	34,466	-	34,466
Compensated absences payable	61,778	-	61,778
Due to other funds	23,079	-	23,079
Unearned revenue	100,714	-	100,714
Customer deposits	145,749	-	145,749
Total current liabilities	460,586	18,627	479,213
Noncurrent liabilities			
Total OPEB liability - county plan	680,876	-	680,876
Net pension liability	1,563,445	-	1,563,445
Total noncurrent liabilities	2,244,321	-	2,244,321
DEFERRED INFLOWS OF RESOURCES			
Pension plan	83,438	-	83,438
OPEB - county plan	1,181	-	1,181
Total deferred inflows of resources	84,619	-	84,619
Total liabilities and deferred inflows of resources	2,789,526	18,627	2,808,153
NET POSITION			
Net investment in capital assets	6,442,245	-	6,442,245
Unrestricted	1,981,572	786,797	2,768,369
Total net position	$ 8,423,817	$ 786,797	$ 9,210,614

Lane County, Oregon

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2021

	Lane Events Center	Corrections Commissary	Total
OPERATING REVENUES			
Charges for services	$ 296,048	$ 154,540	$ 450,588
Sale and rental of property	286,957	-	286,957
Total operating revenues	583,005	154,540	737,545
OPERATING EXPENSES			
Personnel services	1,537,224	-	1,537,224
Materials and services	1,142,187	181,581	1,323,768
Depreciation	390,399	-	390,399
Total operating expenses	3,069,810	181,581	3,251,391
Operating income (loss)	(2,486,805)	(27,041)	(2,513,846)
NONOPERATING REVENUES (EXPENSES)			
Taxes and assessments, net of refunds	1,903,060	-	1,903,060
Intergovernmental	144,615	51,309	195,924
Contributions to other governments	(63,950)	-	(63,950)
Investment earnings	(7,252)	(284)	(7,536)
Total nonoperating revenues (expenses)	1,976,473	51,025	2,027,498
Income (loss) before contributions and transfers	(510,332)	23,984	(486,348)
Transfers in	113,150	-	113,150
Transfers out	(107,313)	-	(107,313)
Change in net position	(504,495)	23,984	(480,511)
Total net position, June 30, 2020	8,928,312	762,813	9,691,125
Total net position, June 30, 2021	$ 8,423,817	$ 786,797	$ 9,210,614

Lane County, Oregon

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2021

	Lane Events Center	Corrections Commissary	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ (225,840)	$ 138,342	$ (87,498)
Receipts from facilities rent	286,957	-	286,957
Payments to employees	(747,434)	-	(747,434)
Payments to suppliers	(1,308,634)	(124,250)	(1,432,884)
Payments for interfund services	(629,080)	(1,241)	(630,321)
Net cash provided by (used for) operating activities	(2,624,031)	12,851	(2,611,180)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental subsidies	202,954	99,849	302,803
Transfers in	113,150	-	113,150
Transfers out	(107,313)	-	(107,313)
Net cash provided by (used for) noncapital financing activities	208,791	99,849	308,640
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transient room tax	1,903,060	-	1,903,060
Purchases of capital assets	(913,663)	-	(913,663)
Net cash provided by (used for) capital and related financing activities	989,397	-	989,397
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	3,782	(428)	3,354
Net cash provided by (used for) investing activities	3,782	(428)	3,354
Net increase (decrease) in pooled cash and investments	(1,422,061)	112,272	(1,309,789)
Pooled cash and investments, June 30, 2020	4,550,051	669,685	5,219,736
Pooled cash and investments, June 30, 2021	$ 3,127,990	$ 781,957	$ 3,909,947
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	$ (2,486,805)	$ (27,041)	$ (2,513,846)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation	390,399	-	390,399
(Increase) decrease in receivables	(572,728)	(16,198)	(588,926)
(Increase) decrease in prepaids	(315)	48,540	48,225
Increase (decrease) in accounts payable	(249,052)	7,550	(241,502)
Increase (decrease) in wages and benefits payable	5,245	-	5,245
Increase (decrease) in compensated absences payable	12,923	-	12,923
Increase (decrease) in due to other funds	855	-	855
Increase (decrease) in unearned revenue	55,869	-	55,869
Increase (decrease) in customer deposits	(5,029)	-	(5,029)
Increase (decrease) in net OPEB obligation	124,807	-	124,807
Increase (decrease) in net pension liability	312,710	-	312,710
Increase (decrease) in deferred inflows	(5,138)	-	(5,138)
(Increase) decrease in deferred outflows	(207,772)	-	(207,772)
Net cash provided by (used for) operating activities	$ (2,624,031)	$ 12,851	$ (2,611,180)
Noncash investing, capital, and financing activities:			
Net contributions of capital assets (to) from governmental funds	$ (63,950)	$ -	$ (63,950)
Increase (decrease) in fair value of investments	$ (47,233)	$ (8,723)	$ (55,956)

Lane County, Oregon

Lane Events Center Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Taxes and assessments	$ 2,121,220	$ 1,315,317	$ 1,903,060	$ 587,743
Intergovernmental	53,332	144,780	144,615	(165)
Charges for services	415,500	175,500	258,246	82,746
Investment earnings	62,621	62,621	51,015	(11,606)
Sale and rental of property	969,989	349,989	286,957	(63,032)
Interfund transfers in	-	113,150	113,150	-
Intrafund transfers in	700,574	700,574	700,574	-
Total revenues	4,323,236	2,861,931	3,457,617	595,686
EXPENDITURES				
Current - departmental:				
Public works	4,379,308	4,003,513	3,317,875	(685,638)
Not allocated to organizational units:				
Transfers out	807,887	807,887	807,887	-
Contingency	345,676	50,292	-	(50,292)
Total expenditures	5,532,871	4,861,692	4,125,762	(735,930)
Net change in fund balance	(1,209,635)	(1,999,761)	(668,145)	1,331,616
Fund balance, June 30, 2020	3,478,915	4,178,673	4,178,677	4
Fund balance, budget basis, June 30, 2021	$ 2,269,280	$ 2,178,912	3,510,532	$ 1,331,620
Unrealized gain (loss) on investments			17,711	
Accrued investment earnings			23,569	
Capital assets (net of accumulated depreciation)			6,442,245	
Accrued compensated benefits			(61,778)	
OPEB liability			(674,558)	
Net pension (liability) / asset			(1,563,445)	
Deferred outflows of resources			814,159	
Deferred inflows of resources			(84,618)	
Total net position, GAAP basis, June 30, 2021			$ 8,423,817	

Lane County, Oregon

Corrections Commissary Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ 75,421	$ 51,309	$ (24,112)
Charges for services	150,000	150,000	154,540	4,540
Investment earnings	10,000	10,000	8,296	(1,704)
Total revenues	160,000	235,421	214,145	(21,276)
EXPENDITURES				
Current - departmental:				
Public safety (sheriff's office)	158,321	209,630	133,042	(76,588)
Not allocated to organizational units:				
Contingency	88,500	88,500	-	(88,500)
Total expenditures	246,821	298,130	133,042	(165,088)
Net change in fund balance	(86,821)	(62,709)	81,103	143,812
Fund balance, June 30, 2020	725,000	700,888	700,889	1
Fund balance, budget basis, June 30, 2021	$ 638,179	$ 638,179	781,992	$ 143,813
Accrued investment earnings			4,805	
Total net position, GAAP basis, June 30, 2021			$ 786,797	

Lane County, Oregon

Solid Waste Disposal Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 2,000	$ 97,874	$ 124,358	$ 26,484
Charges for services	18,959,441	19,338,905	25,025,019	5,686,114
Fines, forfeitures and penalties	500	500	-	(500)
Investment earnings	399,275	399,275	391,787	(7,488)
Sale and rental of property	846,738	899,916	1,205,941	306,025
Intrafund transfers in	7,000,000	9,529,285	9,529,285	-
Total revenues	27,207,954	30,265,755	36,276,390	6,010,635
EXPENDITURES				
Current - departmental:				
Public works	23,609,455	25,583,026	24,440,152	(1,142,874)
Not allocated to organizational units:				
Transfers out	7,000,000	9,529,285	9,529,285	-
Contingency	1,011,280	927,625	-	(927,625)
Total expenditures	31,620,735	36,039,936	33,969,437	(2,070,499)
Net change in fund balance	(4,412,781)	(5,774,181)	2,306,953	8,081,134
Fund balance, June 30, 2020	32,067,462	34,819,353	34,819,352	(1)
Fund balance, budget basis, June 30, 2021	$ 27,654,681	$ 29,045,172	37,126,305	$ 8,081,133
Unrealized gain (loss) on investments			174,684	
Accrued investment earnings			223,507	
Prepaid expenses			4,170	
Capital assets (net of accumulated depreciation)			28,859,319	
Accrued compensated benefits			(507,859)	
OPEB liability			(4,154,866)	
Landfill closure and postclosure care costs			(6,346,729)	
Net pension (liability) / asset			(12,421,005)	
Deferred outflows of resources			5,869,487	
Deferred inflows of resources			(641,803)	
Total net position, GAAP basis, June 30, 2021			$ 48,185,210	

Lane County, Oregon

Land Management Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Licenses and permits	$ 1,646,397	$ 1,691,397	$ 2,640,123	$ 948,726
Intergovernmental	713,800	772,656	507,010	(265,646)
Charges for services	3,625,709	3,625,709	4,073,549	447,840
Fines, forfeitures and penalties	-	-	33,999	33,999
Administrative and facility charges	15,000	15,000	-	(15,000)
Investment earnings	135,805	135,805	88,082	(47,723)
Sale and rental of property	20,398	20,398	39,142	18,744
Interfund transfers in	10,000	10,000	-	(10,000)
Total revenues	6,167,109	6,270,965	7,381,905	1,110,940
EXPENDITURES				
Current - departmental:				
Public works	6,656,783	7,025,575	6,602,192	(423,383)
Not allocated to organizational units:				
Contingency	684,647	692,807	-	(692,807)
Total expenditures	7,341,430	7,718,382	6,602,192	(1,116,190)
Net change in fund balance	(1,174,321)	(1,447,417)	779,713	2,227,130
Fund balance, June 30, 2020	7,544,700	7,469,326	7,469,326	-
Fund balance, budget basis, June 30, 2021	$ 6,370,379	$ 6,021,909	8,249,039	$ 2,227,130
Unrealized gain (loss) on investments			38,878	
Accrued investment earnings			49,743	
Prepaid expenses			955	
Capital assets (net of accumulated depreciation)			172,206	
Accrued compensated benefits			(219,925)	
OPEB liability			(1,601,347)	
Net pension (liability) / asset			(5,009,531)	
Deferred outflows of resources			2,423,747	
Deferred inflows of resources			(212,901)	
Total net position, GAAP basis, June 30, 2021			$ 3,890,864	

LANE
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INTERNAL SERVICE FUNDS

Combining statements for all internal service funds are reported in this section. The combined totals are reported alongside the individual enterprise funds in the basic financial statements.

Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual are also presented in this section for each individual internal service fund.

Self Insurance Fund – This fund accounts for the County's self-insurance program. Lane County is self-insured for both Workers' Compensation and general liability, including property, equipment, employee faithful performance, and certain special coverages. Revenues are generated from charges to other departments, with rates based on a combination of exposures and claims experience. The claims liability (reserve) held by this fund is established based on an actuarial valuation.

Employee Benefits Fund – The fund assesses charges to all County departmental budgets to pay for negotiated and statutory employee benefits, including FICA (Social Security), PERS, unemployment insurance, and certain benefit-related services including employee assistance, health promotion, and training.

Pension Bond Fund – This fund accounts for the receipt of the payroll surcharge assessed against operating departments and used to make the Limited Tax Pension bond payments.

Motor and Equipment Pool Fund – This fund accounts for the purchase and maintenance of County vehicles and heavy equipment for use by County departments. Motor Pool user charges cover vehicle and equipment operation and maintenance expenses, as well as the replacement of vehicles and equipment.

Intergovernmental Services Fund – This fund accounts for certain administrative support services which are provided to County departments on a cost-reimbursement basis. Services include investment, debt management, mailroom, and copier services. User charges cover the cost of operations and supplies.

Technology Replacement Fund – This fund accounts for user charges assessed to County departments which intend to replace their personal computers, printers, and servers on a scheduled replacement cycle. Monthly assessments are collected based upon the number and type of equipment used by the department, in order to provide sufficient resources for the replacement of the computer equipment according to a scheduled replacement cycle.

Technology Services Fund – This fund accounts for user charges assessed to County departments and other local governments for delivery of essential information technology. Internal services include computer network and systems engineering, desktop and peripherals, security and web administration, the County's Help Desk, database development and maintenance, and project management services. Services to other local governments (previously provided by the Regional Information Services enterprise fund) include network and system infrastructure, internet access, electronic mail, data center services, Help Desk services, server procurement and configuration, data storage, backup, and restoration services on a per- agency basis.

Retiree Medical Benefit Trust Fund – This fund accounts for the accumulation and disbursement of resources for medical benefits available to certain retired employees.

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Lane County, Oregon

Combining Statement of Net Position

All Internal Service Funds

June 30, 2021

	Self Insurance	Employee Benefits	Pension Bond	Motor and Equipment Pool
ASSETS				
Current assets				
Cash and cash equivalents	$ 7,905,230	$ 12,559,029	$ 4,031,936	$ 28,525,424
Receivables (net of uncollectibles):				
Investment earnings	47,953	101,820	40,811	193,836
Accounts	19,442	170	-	26,258
Intergovernmental	-	-	-	41,656
Due from other funds	19,666	3,643,307	-	-
Inventories	-	-	-	1,193,435
Prepaids	202,762	31,073	-	6,471
Total current assets	8,195,053	16,335,399	4,072,747	29,987,080
Noncurrent assets				
Deposits	100,000	135,000	-	-
Net pension asset - RHIA	-	-	-	7,680
Capital assets:				
Buildings and land improvements	-	289,774	-	240,262
Equipment and furniture	-	-	-	30,629,730
Construction in progress	-	610	-	7,034
Less accumulated depreciation	-	(289,774)	-	(17,496,647)
Total noncurrent assets	100,000	135,610	-	13,388,059
DEFERRED OUTFLOWS OF RESOURCES				
Pension plan	-	-	-	1,090,474
OPEB - RHIA	-	-	-	9,955
OPEB - county plan	-	-	-	367,985
Total deferred outflows of resources	-	-	-	1,468,414
Total assets and deferred outflows of resources	8,295,053	16,471,009	4,072,747	44,843,553
LIABILITIES				
Current liabilities				
Accounts payable	105,631	1,490,884	-	560,952
Wages and benefits payable	-	1,332,529	-	80,061
Compensated absences payable	-	-	-	133,823
Claims payable	4,937,000	-	-	-
Due to other funds	-	-	-	51,998
Interest payable	-	-	247,457	-
Customer deposits	-	-	-	-
Bonds payable	-	-	5,515,000	-
Total current liabilities	5,042,631	2,823,413	5,762,457	826,834
Noncurrent liabilities				
Total OPEB liability	-	-	-	1,031,202
Net pension liabilility	-	-	-	3,195,045
Bonds payable (net of unamortized discounts)	-	-	37,802,712	-
Total noncurrent liabilities	-	-	37,802,712	4,226,247
DEFERRED INFLOWS OF RESOURCES				
Pension plan	-	-	-	171,601
OPEB - county plan	-	-	-	1,389
Total deferred inflows of resources	-	-	-	172,990
Total liabilities and deferred inflows of resources	5,042,631	2,823,413	43,565,169	5,226,071
NET POSITION				
Net investment in capital assets	-	610	-	13,380,379
Unrestricted	3,252,422	13,646,986	(39,492,422)	26,237,103
Total net position	$ 3,252,422	$ 13,647,596	$ (39,492,422)	$ 39,617,482

Intergovernmental Services	Technology Replacement	Technology Services	Retiree Medical Benefit Trust	Total
$ 251,484	$ 2,810,703	$ 1,612,084	$ 11,900,445	$ 69,596,335
1,650	17,443	12,645	73,709	489,867
6,064	-	83,451	-	135,385
-	-	244	-	41,900
-	-	-	146,785	3,809,758
-	-	-	-	1,193,435
-	143,788	369,769	-	753,863
259,198	2,971,934	2,078,193	12,120,939	76,020,543
-	-	-	-	235,000
-	-	26,492	-	34,172
-	3,304	446,892	-	980,232
27,207	2,943,230	3,848,261	-	37,448,428
-	-	-	-	7,644
(24,021)	(807,133)	(3,315,853)	-	(21,933,428)
3,186	2,139,401	1,005,792	-	16,772,048
-	-	4,942,346	-	6,032,820
-	-	30,972	-	40,927
-	-	1,147,462	-	1,515,447
-	-	6,120,780	-	7,589,194
262,384	5,111,335	9,204,765	12,120,939	100,381,785
6,330	39,463	597,746	363,850	3,164,856
-	-	311,708	-	1,724,298
-	-	602,686	-	736,509
-	-	-	-	4,937,000
-	-	177,438	-	229,436
-	-	-	-	247,457
-	-	6,227	-	6,227
-	-	-	-	5,515,000
6,330	39,463	1,695,805	363,850	16,560,783
-	-	3,433,164	-	4,464,366
-	-	13,919,668	-	17,114,713
-	-	-	-	37,802,712
-	-	17,352,832	-	59,381,791
-	-	812,330	-	983,931
-	-	5,551	-	6,940
-	-	817,881	-	990,871
6,330	39,463	19,866,518	363,850	76,933,445
3,186	2,139,401	979,300	-	16,502,876
252,868	2,932,471	(11,641,053)	11,757,089	6,945,464
$ 256,054	$ 5,071,872	$ (10,661,753)	$ 11,757,089	$ 23,448,340

Lane County, Oregon

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

All Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Self Insurance	Employee Benefits	Pension Bond
OPERATING REVENUES			
Charges for services	$ 2,838,395	$ 71,635,892	$ 9,017,537
Administrative and facility charges	-	-	-
Sale and rental of property	-	-	-
Total operating revenues	2,838,395	71,635,892	9,017,537
OPERATING EXPENSES			
Personnel services	-	-	-
Materials and services	(744,644)	82,538,619	6,848
Depreciation	-	-	-
Total operating expenses	(744,644)	82,538,619	6,848
Operating income (loss)	3,583,039	(10,902,727)	9,010,689
NONOPERATING REVENUES (EXPENSES)			
Intergovernmental	3,892	-	-
Investment earnings	32,224	(25,257)	13,912
Interest expense	-	-	(3,279,690)
Gain (loss) on capital asset disposal	-	-	-
Total nonoperating revenues (expenses)	36,116	(25,257)	(3,265,778)
Income (loss) before contributions and transfers	3,619,155	(10,927,984)	5,744,911
Capital contributions	-	-	-
Transfers in	-	1,748,262	-
Transfers out	-	(179,257)	(1,748,262)
Change in net position	3,619,155	(9,358,979)	3,996,649
Total net position, June 30, 2020	(366,733)	23,006,575	(43,489,071)
Total net position, June 30, 2021	$ 3,252,422	$ 13,647,596	$ (39,492,422)

Motor and Equipment Pool	Intergovernmental Services	Technology Replacement	Technology Services	Retiree Medical Benefit Trust	Total
$ 8,783,411	$ 162,866	$ 1,839,896	$ 11,501,116	$ 3,378,340	$ 109,157,453
161,000	-	-	-	-	161,000
258,936	-	-	1,975	-	260,911
9,203,347	162,866	1,839,896	11,503,091	3,378,340	109,579,364
2,846,491	-	-	11,500,591	-	14,347,082
4,777,373	561,004	1,528,270	3,490,189	2,818,624	94,976,283
1,726,629	3,184	274,778	155,375	-	2,159,966
9,350,493	564,188	1,803,048	15,146,155	2,818,624	111,483,331
(147,146)	(401,322)	36,848	(3,643,064)	559,716	(1,903,967)
259,933	-	283,145	1,805,049	-	2,352,019
92,724	358,949	12,196	12,567	50,164	547,479
-	-	-	-	-	(3,279,690)
240,529	-	(2,213)	-	-	238,316
593,186	358,949	293,128	1,817,616	50,164	(141,876)
446,040	(42,373)	329,976	(1,825,448)	609,880	(2,045,843)
13,148	-	-	-	-	13,148
200,000	-	-	-	-	1,948,262
(200,000)	-	-	-	-	(2,127,519)
459,188	(42,373)	329,976	(1,825,448)	609,880	(2,211,952)
39,158,294	298,427	4,741,896	(8,836,305)	11,147,209	25,660,292
$ 39,617,482	$ 256,054	$ 5,071,872	$ (10,661,753)	$ 11,757,089	$ 23,448,340

Lane County, Oregon

Combining Statement of Cash Flows

All Internal Service Funds

For the Fiscal Year Ended June 30, 2021

	Self Insurance	Employee Benefits	Pension Bond
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	$ 2,817,179	$ 4,548,044	$ 9,017,537
Receipts from facilities rent	-	-	-
Receipts from interfund services	-	66,615,720	-
Payments to employees	-	-	-
Payments to suppliers	(2,306,249)	(81,908,946)	(6,848)
Payments for interfund services	-	-	-
Net cash provided by (used for) operating activities	510,930	(10,745,182)	9,010,689
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Intergovernmental subsidies	10,713	-	-
Principal paid on pension bonds	-	-	(4,800,000)
Interest paid on pension bonds	-	-	(3,298,275)
Transfers in	-	1,748,262	-
Transfers out	-	(179,257)	(1,748,262)
Net cash provided by (used for) noncapital financing activities	10,713	1,569,005	(9,846,537)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from sale of property	-	-	-
Purchases of capital assets	-	(610)	-
Net cash provided by (used for) capital and related financing activities	-	(610)	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment earnings	31,494	19,628	21,768
Net cash provided by (used for) investing activities	31,494	19,628	21,768
Net increase (decrease) in pooled cash and investments	553,137	(9,157,159)	(814,080)
Pooled cash and investments, June 30, 2020	7,352,093	21,716,188	4,846,016
Pooled cash and investments, June 30, 2021	$ 7,905,230	$ 12,559,029	$ 4,031,936
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:			
Operating income (loss)	$ 3,583,039	$ (10,902,727)	$ 9,010,689
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	-	-	-
(Increase) decrease in receivables	(18,116)	(75)	-
(Increase) decrease in due from other funds	(3,100)	(472,053)	-
(Increase) decrease in inventories	-	-	-
(Increase) decrease in prepaids	(122,287)	(26,633)	-
Increase (decrease) in accounts payable	17,394	143,059	-
Increase (decrease) in wages and benefits payable	-	513,247	-
Increase (decrease) in compensated absences payable	-	-	-
Increase (decrease) in claims payable	(2,946,000)	-	-
Increase (decrease) in due to other funds	-	-	-
Increase (decrease) in customer deposits	-	-	-
Increase (decrease) in net OPEB liability	-	-	-
Increase (decrease) in net pension liability	-	-	-
Increase (decrease) in deferred inflows	-	-	-
(Increase) decrease in deferred outflows	-	-	-
Net cash provided by (used for) operating activities	$ 510,930	$ (10,745,182)	$ 9,010,689
Noncash investing, capital, and financing activities:			
Net contributions of capital assets (to) from governmental funds	$ -	$ -	$ -
Net transfers of capital assets (to) from other proprietary funds	-	-	-
Increase (decrease) in fair value of investments	(50,897)	(194,966)	(59,179)

Motor and Equipment Pool	Intergovernmental Services	Technology Replacement	Technology Services	Retiree Medical Benefit Trust	Total
$ 1,111,411	$ 37,891	$ 260	$ 676,092	$ 3,384,273	$ 21,592,687
258,936	-	-	1,975	-	260,911
7,880,264	128,357	1,839,896	10,812,244	-	87,276,481
(1,403,443)	-	-	(6,078,089)	-	(7,481,532)
(4,728,045)	(554,928)	(1,723,190)	(3,086,674)	(2,807,781)	(97,122,661)
(1,306,347)	-	-	(3,789,721)	-	(5,096,068)
1,812,776	(388,680)	116,966	(1,464,173)	576,492	(570,182)
320,650	-	371,698	2,146,166	-	2,849,227
-	-	-	-	-	(4,800,000)
-	-	-	-	-	(3,298,275)
200,000	-	-	-	-	1,948,262
(200,000)	-	-	-	-	(2,127,519)
320,650	-	371,698	2,146,166	-	(5,428,305)
484,600	-	-	-	-	484,600
(6,286,070)	-	(145,178)	(733,887)	-	(7,165,745)
(5,801,470)	-	(145,178)	(733,887)	-	(6,681,145)
114,722	359,352	11,954	10,873	49,807	619,598
114,722	359,352	11,954	10,873	49,807	619,598
(3,553,322)	(29,328)	355,440	(41,021)	626,299	(12,060,034)
32,078,746	280,812	2,455,263	1,653,105	11,274,146	81,656,369
$ 28,525,424	$ 251,484	$ 2,810,703	$ 1,612,084	$ 11,900,445	$ 69,596,335
$ (147,146)	$ (401,322)	$ 36,848	$ (3,643,064)	$ 559,716	$ (1,903,967)
1,726,629	3,184	274,778	155,375	-	2,159,966
47,264	3,382	260	(12,265)	-	20,450
-	-	-	-	5,933	(469,220)
(49,082)	-	-	-	-	(49,082)
(5,528)	-	(122,815)	(113,478)	-	(390,741)
(204,402)	6,076	(72,105)	397,213	10,843	298,078
19,688	-	-	47,872	-	580,807
19,442	-	-	81,753	-	101,195
-	-	-	-	-	(2,946,000)
10,178	-	-	26,779	-	36,957
-	-	-	(515)	-	(515)
205,474	-	-	639,250	-	844,724
573,300	-	-	2,605,909	-	3,179,209
(11,432)	-	-	(51,717)	-	(63,149)
(371,609)	-	-	(1,597,285)	-	(1,968,894)
$ 1,812,776	$ (388,680)	$ 116,966	$ (1,464,173)	$ 576,492	$ (570,182)
$ 13,148	$ -	$ -	$ -	$ -	$ 13,148
-	-	-	-	-	-
(252,418)	-	(18,559)	(10,612)	(79,664)	(666,295)

Lane County, Oregon

Self Insurance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ -	$ 3,891	$ 3,891
Charges for services	2,825,970	2,825,970	2,838,395	12,425
Investment earnings	99,000	99,000	82,392	(16,608)
Total revenues	2,924,970	2,924,970	2,924,678	(292)
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	2,347,238	2,853,238	2,323,643	(529,595)
Contingency	300,000	300,000	-	(300,000)
Total expenditures	2,647,238	3,153,238	2,323,643	(829,595)
Net change in fund balance	277,732	(228,268)	601,035	829,303
Fund balance, June 30, 2020	6,929,701	7,200,194	7,200,194	-
Fund balance, budget basis, June 30, 2021	$ 7,207,433	$ 6,971,926	7,801,229	$ 829,303
Unrealized gain (loss) on investments			37,478	
Accrued investment earnings			47,952	
Prepaid expenses			202,763	
Deposits			100,000	
Claims payable			(4,937,000)	
Total net position, GAAP basis, June 30, 2021			$ 3,252,422	

Lane County, Oregon

Employee Benefits Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ 71,256,187	$ 72,135,862	$ 69,135,892	$ (2,999,970)
Investment earnings	262,000	262,000	214,593	(47,407)
Interfund transfers in	-	1,748,262	1,748,262	-
Total revenues	71,518,187	74,146,124	71,098,747	(3,047,377)
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	61,797,987	72,017,916	70,065,251	(1,952,665)
PERS side account contribution	10,000,000	10,000,000	10,000,000	-
Capital expenses	-	610	610	-
Transfers out	212,622	206,395	179,257	(27,138)
Contingency	750,000	750,000	-	(750,000)
Total expenditures	72,760,609	82,974,921	80,245,118	(2,729,803)
Net change in fund balance	(1,242,422)	(8,828,797)	(9,146,371)	(317,574)
Fund balance, June 30, 2020	11,757,620	22,580,886	22,580,886	-
Fund balance, budget basis, June 30, 2021	$ 10,515,198	$ 13,752,089	13,434,515	$ (317,574)
Unrealized gain (loss) on investments			79,579	
Accrued investment earnings			101,820	
Prepaid expenses			31,072	
Capital assets (net of accumulated depreciation)			610	
Total net position, GAAP basis, June 30, 2021			$ 13,647,596	

Lane County, Oregon

Pension Bond Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ 8,888,253	$ 9,021,074	$ 9,017,537	$ (3,537)
Investment earnings	101,500	101,500	80,947	(20,553)
Total revenues	8,989,753	9,122,574	9,098,484	(24,090)
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	6,848	6,848	6,848	-
Debt service	8,098,275	8,098,275	8,098,275	-
Transfers out	-	1,748,262	1,748,262	-
Total expenditures	8,105,123	9,853,385	9,853,385	-
Net change in fund balance	884,630	(730,811)	(754,901)	(24,090)
Fund balance, June 30, 2020	4,550,000	4,754,941	4,754,940	(1)
Fund balance, budget basis, June 30, 2021	$ 5,434,630	$ 4,024,130	4,000,039	$ (24,091)
Unrealized gain (loss) on investments			31,896	
Accrued investment earnings			40,811	
Interest payable			(247,456)	
Long-term debt			(43,317,712)	
Total net position, GAAP basis, June 30, 2021			$ (39,492,422)	

Lane County, Oregon

Motor and Equipment Pool Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 14,000	$ 164,094	$ 259,933	$ 95,839
Charges for services	8,164,695	8,256,307	8,721,174	464,867
Administrative and facility charges	161,000	161,000	161,000	-
Investment earnings	588,074	588,074	367,140	(220,934)
Sale and rental of property	332,650	505,150	743,536	238,386
Interfund transfers in	200,000	200,000	200,000	-
Total revenues	9,460,419	9,874,625	10,452,783	578,158
EXPENDITURES				
Current - departmental:				
Public safety (sheriff's office)	3,373,805	3,980,475	2,687,629	(1,292,846)
Public works	15,154,169	15,156,199	10,799,503	(4,356,696)
Not allocated to organizational units:				
Transfers out	200,000	200,000	200,000	-
Contingency	2,696,100	2,203,100	-	(2,203,100)
Total expenditures	21,424,074	21,539,774	13,687,132	(7,852,642)
Net change in fund balance	(11,963,655)	(11,665,149)	(3,234,349)	8,430,800
Fund balance, June 30, 2020	30,269,312	30,983,181	30,983,181	-
Fund balance, budget basis, June 30, 2021	$ 18,305,657	$ 19,318,032	27,748,832	$ 8,430,800
Unrealized gain (loss) on investments			151,496	
Accrued investment earnings			193,835	
Inventories			1,193,435	
Prepaid expenses			6,471	
Capital assets (net of accumulated depreciation)			13,380,379	
Accrued compensated benefits			(133,823)	
OPEB liability			(1,023,522)	
Net pension (liability) / asset			(3,195,045)	
Deferred outflows of resources			1,468,415	
Deferred inflows of resources			(172,991)	
Total net position, GAAP basis, June 30, 2021			$ 39,617,482	

Lane County, Oregon

Intergovernmental Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ 160,000	$ 160,000	$ 162,866	$ 2,866
Investment earnings	373,032	373,032	359,352	(13,680)
Sale and rental of property	2,500	2,500	-	(2,500)
Total revenues	535,532	535,532	522,218	(13,314)
EXPENDITURES				
Current - departmental:				
County administration	564,423	607,521	561,001	(46,520)
Not allocated to organizational units:				
Contingency	93,610	93,610	-	(93,610)
Total expenditures	658,033	701,131	561,001	(140,130)
Net change in fund balance	(122,501)	(165,599)	(38,783)	126,816
Fund balance, June 30, 2020	246,905	290,003	290,005	2
Fund balance, budget basis, June 30, 2021	$ 124,404	$ 124,404	251,222	$ 126,818
Accrued investment earnings			1,648	
Capital assets (net of accumulated depreciation)			3,184	
Total net position, GAAP basis, June 30, 2021			$ 256,054	

Lane County, Oregon

Technology Replacement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ -	$ 280,800	$ 283,145	$ 2,345
Charges for services	1,786,793	1,786,793	1,839,896	53,103
Investment earnings	21,960	21,960	30,513	8,553
Total revenues	1,808,753	2,089,553	2,153,554	64,001
EXPENDITURES				
Current - departmental:				
Technology services	1,564,439	2,317,502	1,796,261	(521,241)
Not allocated to organizational units:				
Contingency	1,009,172	904,524	-	(904,524)
Total expenditures	2,573,611	3,222,026	1,796,261	(1,425,765)
Net change in fund balance	(764,858)	(1,132,473)	357,293	1,489,766
Fund balance, June 30, 2020	2,040,600	2,400,315	2,400,315	-
Fund balance, budget basis, June 30, 2021	$ 1,275,742	$ 1,267,842	2,757,608	$ 1,489,766
Unrealized gain (loss) on investments			13,632	
Accrued investment earnings			17,443	
Prepaid expenses			143,788	
Capital assets (net of accumulated depreciation)			2,139,401	
Total net position, GAAP basis, June 30, 2021			$ 5,071,872	

Lane County, Oregon

Technology Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Intergovernmental	$ 1,483,376	$ 1,886,176	$ 1,805,049	$ (81,127)
Charges for services	11,370,739	11,370,739	11,307,492	(63,247)
Administrative and facility charges	1,069,417	1,069,417	1,070,438	1,021
Investment earnings	-	-	21,485	21,485
Sale and rental of property	-	-	1,975	1,975
Total revenues	13,923,532	14,326,332	14,206,439	(119,893)
EXPENDITURES				
Current - departmental:				
Technology services	14,223,532	15,113,940	15,037,051	(76,889)
Not allocated to organizational units:				
Contingency	500,000	635,780	-	(635,780)
Total expenditures	14,723,532	15,749,720	15,037,051	(712,669)
Net change in fund balance	(800,000)	(1,423,388)	(830,612)	592,776
Fund balance, June 30, 2020	800,000	1,423,388	1,423,389	1
Fund balance, budget basis, June 30, 2021	$ -	$ -	592,777	$ 592,777
Unrealized gain (loss) on investments			9,883	
Accrued investment earnings			12,645	
Prepaid expenses			369,769	
Capital assets (net of accumulated depreciation)			979,300	
Accrued compensated benefits			(602,686)	
OPEB liability			(3,406,672)	
Net pension (liability) / asset			(13,919,668)	
Deferred outflows of resources			6,120,780	
Deferred inflows of resources			(817,881)	
Total net position, GAAP basis, June 30, 2021			$ (10,661,753)	

Lane County, Oregon

Retiree Medical Benefit Trust Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Charges for services	$ 2,897,989	$ 2,922,297	$ 3,378,340	$ 456,043
Investment earnings	165,000	165,000	129,471	(35,529)
Total revenues	3,062,989	3,087,297	3,507,811	420,514
EXPENDITURES				
Not allocated to organizational units:				
Materials and services	2,834,586	3,376,846	2,818,624	(558,222)
Contingency	500,000	500,000	-	(500,000)
Total expenditures	3,334,586	3,876,846	2,818,624	(1,058,222)
Net change in fund balance	(271,597)	(789,549)	689,187	1,478,736
Fund balance, June 30, 2020	10,200,000	10,936,584	10,936,585	1
Fund balance, budget basis, June 30, 2021	$ 9,928,403	$ 10,147,035	11,625,772	$ 1,478,737
Unrealized gain (loss) on investments			57,608	
Accrued investment earnings			73,709	
Total net position, GAAP basis, June 30, 2021			$ 11,757,089	

LANE
COUNTY
OREGON

FIDUCIARY ACTIVITIES – CUSTODIAL FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the County.

Fiduciary funds are not reported in the government-wide financial statement because the resources of these funds are not available to support the County's own programs. The County has one type of fiduciary fund – custodial funds. Custodial funds report resources held by the County in a custodial capacity for individuals, organizations, and other governments.

Taxes and Fees account for property taxes and State timber taxes collected on behalf other taxing districts within the County.

Miscellaneous Custodial Funds are held by the County on behalf of organizations or individual trust accounts in a purely custodial capacity.

The Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position are reported in the basic financial statements. The Combining Statement of Fiduciary Net Positon and Combining statement of Changes in Fiduciary funds are presented in this section.

Lane County, Oregon

Combining Statement of Fiduciary Net Position

Custodial Funds

June 30, 2021

	Taxes and Fees	Miscellaneous Custodial Funds	Total Custodial Funds
ASSETS			
Cash and cash equivalents	$ 3,768,917	$ 4,649,434	$ 8,418,351
Receivables (net of uncollectibles):			
Taxes for other governments	18,663,669	-	18,663,669
Accounts	891,705	-	891,705
Total assets	23,324,291	4,649,434	27,973,725
LIABILITIES			
Accounts payable and other liabilities	185,585	63,848	249,433
Due to local governments	23,138,706	-	23,138,706
Total liabilities	23,324,291	63,848	23,388,139
NET POSITION			
Amount Held for Individuals, organizations, and other governments	$ -	$ 4,585,586	$ 4,585,586

Lane County, Oregon

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

June 30, 2021

	Taxes and Fees	Miscellaneous Custodial funds	Total Custodial Funds
ADDITIONS			
Tax collections for other governments	$ 530,278,055	$ -	$ 530,278,055
Fee collections for other governments	6,191,123	-	6,191,123
Miscellaneous	5,722,415	4,494,374	10,216,789
Total additions	542,191,593	4,494,374	546,685,967
DEDUCTIONS			
Tax collections disbursed to other governments	536,469,178	-	536,469,178
Miscellaneous	5,722,415	583,757	6,306,172
Total Deductions	542,191,593	583,757	542,775,350
Change in fiduciary net position	-	3,910,617	3,910,617
Net position - beginning of year	-	674,969	674,969
Net position - end of year	$ -	$ 4,585,586	$ 4,585,586

The notes to financial statements are an integral part of this statement.

OTHER SUPPLEMENTARY SCHEDULES

Lane County, Oregon

Schedule of Cash Receipts and Turnovers - Elected Officials

For the Fiscal Year Ended June 30, 2021

	Assessor's Office	Justice of the Peace	Sheriff - Civil and Criminal	District Attorney	Total
Cash, June 30, 2020	$ 3,250	$ 106,763	$ 252,283	$ 10,500	$ 372,796
Receipts					
Fines and fees	-	429,677	1,548,817	34,706	2,013,200
Other	597,355,842	-	803,226	1,621,120	599,780,188
Total receipts	597,355,842	429,677	2,352,043	1,655,826	601,793,388
Turnovers					
County	590,494,118	296,277	-	1,670,593	592,460,988
Others	6,861,724	126,809	2,499,330	(14,767)	9,473,096
Total turnovers	597,355,842	423,086	2,499,330	1,655,826	601,934,084
Cash, June 30, 2021	$ 3,250	$ 113,354	$ 104,996	$ 10,500	$ 232,100

Lane County, Oregon

Schedule of Property Tax Transactions

For the Fiscal Year ended June 30, 2021

Tax Year	Taxes Receivable June 30, 2020	Add Current Levy	Deduct Discounts Allowed	Add Interest on Delinquent Taxes	Deduct Cash Collections	Deduct Corrections and Adjustments	Taxes Receivable June 30, 2021
2020-21	$ -	$ 608,541,269	$ (16,190,786)	$ 210,102	$ (580,958,525)	$ (1,401,295)	$ 10,200,765
2019-20	11,048,266	-	11,176	393,332	(5,498,466)	(467,075)	5,487,233
2018-19	4,642,386	-	4,272	433,176	(2,771,258)	(176,549)	2,132,027
2017-18	2,434,396	-	819	405,832	(1,839,540)	(104,835)	896,672
2016-17	1,035,155	-	664	214,761	(839,062)	(46,103)	365,415
2015-16	371,654	-	81	50,202	(148,526)	(14,601)	258,810
2014-15	210,557	-	-	31,632	(85,317)	(9,146)	147,726
Prior	1,893,837	-	-	132,922	(225,383)	(239,664)	1,561,712
	21,636,251	-	17,012	1,661,857	(11,407,552)	(1,057,973)	10,849,595
	$ 21,636,251	$ 608,541,269	$ (16,173,774)	$ 1,871,959	$ (592,366,077)	$ (2,459,268)	$ 21,050,360

Lane County, Oregon

Schedule of Property Taxes Receivable by Levy Year by Fund

For the Fiscal Year Ended June 30, 2021

			Special Revenue		Custodial
Tax Year	Total	General	Local Option Levy	Extension Service Levy	Property Tax
2020-21	$ 10,200,765	$ 785,773	$ 337,665	$ 9,209	$ 9,068,118
2019-20	5,487,233	426,365	183,342	5,000	4,872,526
2018-19	2,132,027	169,009	68,061	1,983	1,892,974
2017-18	896,672	72,415	21,580	852	801,825
2016-17	365,415	29,511	8,794	347	326,763
2015-16	258,810	20,890	6,213	245	231,462
2014-15	147,726	11,974	5,128	-	130,624
Prior	1,561,712	194,183	28,152	-	1,339,377
	$ 21,050,360	$ 1,710,120	$ 658,935	$ 17,636	$ 18,663,669

Lane County, Oregon

Schedule of Property Tax Collections by Levy Year by Fund

For the Fiscal Year Ended June 30, 2021

			Special Revenue		Custodial
Tax Year	Total	General	Local Option Levy	Extension Service Levy	Property Tax
2020-21	$ 580,958,525	$ 44,751,705	$ 19,230,860	$ 524,478	$ 516,451,482
2019-20	5,498,466	427,238	183,717	5,010	4,882,501
2018-19	2,771,258	219,682	88,467	2,577	2,460,532
2017-18	1,839,540	148,562	44,272	1,747	1,644,959
2016-17	839,062	67,763	20,193	797	750,309
2015-16	148,526	11,988	3,565	141	132,832
2014-15	85,317	6,915	2,962	-	75,440
Prior	225,383	28,024	4,063	-	193,296
	$ 592,366,077	$ 45,661,877	$ 19,578,099	$ 534,750	$ 526,591,351

LANE
COUNTY
OREGON

STATISTICAL SECTION

STATISTICAL SECTION

This section of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents Page(s)

Financial Trends - These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	172 – 181
Revenue Capacity - These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	182 – 191
Debt Capacity - These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and its ability to issue additional debt in the future.	192 – 199
Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	200 – 205
Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	206 – 209

Lane County, Oregon

Net Position by Component [b]

Last Ten Fiscal Years - Unaudited

(Accrual Basis of Accounting)

	2012 [a]	2013	2014 [c]	2015
Governmental activities:				
Net investment in capital assets	$ 298,026,559	$ 302,027,854	$ 302,120,765	$ 299,544,800
Restricted	58,690,216	62,225,868	74,736,441	83,347,501
Unrestricted [d]	65,193,235	67,067,342	66,743,620	15,055,305
Total governmental activities net position	$ 421,910,010	$ 431,321,064	$ 443,600,826	$ 397,947,606
Business-type activities:				
Net investment in capital assets [a]	$ 30,836,769	$ 29,578,801	$ 29,603,082	$ 28,426,494
Restricted [e]	-	-	-	-
Unrestricted [a]	25,554,519	25,170,227	26,739,735	28,398,020
Total business-type activities net position	$ 56,391,288	$ 54,749,028	$ 56,342,817	$ 56,824,514
Primary government:				
Net investment in capital assets	$ 328,863,328	$ 331,606,655	$ 331,723,847	$ 327,971,294
Restricted	58,690,216	62,225,868	74,736,441	83,347,501
Unrestricted	90,747,754	92,237,569	93,483,355	43,453,325
Total primary government net position	$ 478,301,298	$ 486,070,092	$ 499,943,643	$ 454,772,120

Notes

a. In 2012, the Regional Information Systems enterprise fund was closed, and residual assets and liabilities transferred to the Information Services internal service fund.

b. In 2013, GASB No. 63 changed the term "Net Assets" to be "Net Position". The term has been changed retroactively.

c. In 2014, a five year local option tax was levied, increasing restricted net position in governmental activities dramatically.

d. In 2016, an unrestricted credit of ($2,014,755) resulted from the application of GASB No. 68 and the increase in the County's share of Net Pension Liability during the measurement period ended June 30, 2015.

e. Restricted for landfill closure and postclosure care.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 1

Fiscal Year					
2016 [d]	2017	2018	2019	2020	2021
$ 299,131,554	$ 301,230,018	$ 299,468,286	$ 301,418,606	$ 312,334,537	$ 333,207,056
80,471,682	80,130,119	76,040,536	88,778,389	89,125,190	92,650,977
(2,014,755)	(12,859,241)	(33,758,280)	(27,882,031)	(58,551,652)	(73,492,005)
$ 377,588,481	$ 368,500,896	$ 341,750,542	$ 362,314,964	$ 342,908,075	$ 352,366,028
$ 28,779,419	$ 30,255,821	$ 29,014,251	$ 28,622,606	$ 29,635,381	$ 35,473,768
-	-	-	5,602,623	5,845,370	6,346,729
25,542,583	29,380,082	31,755,401	32,373,865	35,915,126	34,556,860
$ 54,322,002	$ 59,635,903	$ 60,769,652	$ 66,599,094	$ 71,395,877	$ 76,377,357
$ 327,910,973	$ 331,485,839	$ 328,482,537	$ 330,041,212	$ 341,969,918	$ 368,680,824
80,471,682	80,130,119	76,040,536	94,381,012	94,970,560	98,997,706
23,527,828	16,520,841	(2,002,879)	4,491,834	(22,636,526)	(38,935,145)
$ 431,910,483	$ 428,136,799	$ 402,520,194	$ 428,914,058	$ 414,303,952	$ 428,743,385

Lane County, Oregon

Changes in Net Position [d]

Last Ten Fiscal Years - Unaudited
(Accrual Basis of Accounting)

	Fiscal Year 2012	2013	2014	2015
Expenses [a]				
Governmental activities:				
General government	$ 22,793,457	$ 21,789,920	$ 22,885,713	$ 17,294,473
Public safety	75,317,947	65,949,359	63,056,066	50,029,047
Public health and welfare	90,154,259	62,449,435	68,793,130	64,682,880
Parks	2,643,327	3,348,646	3,539,392	2,744,689
Roads and bridges	35,913,841	34,621,493	34,782,300	29,883,532
Community development	6,306,754	5,232,216	4,977,905	4,018,145
Interest on long-term debt	6,945,867	6,715,595	6,496,772	6,244,634
Total governmental activities expenses	240,075,452	200,106,664	204,531,278	174,897,400
Business-type activities:				
Lane events center	3,791,913	3,896,514	3,845,351	3,935,521
Solid waste disposal	14,271,131	14,255,724	14,669,838	13,194,049
Corrections commissary	248,701	143,650	21,145	90,697
Land management	5,281,661	4,221,305	4,028,660	3,478,637
Total business-type activities expenses	23,593,406	22,517,193	22,564,994	20,698,904
Total primary government expenses	$ 263,668,858	$ 222,623,857	$ 227,096,272	$ 195,596,304
Program revenues				
Governmental activities:				
Charges for services:				
Public safety	$ 17,170,939	$ 25,625,743	$ 21,545,935	$ 23,530,234
Public health and welfare	46,356,092	17,777,377	15,953,918	20,159,060
Other activities	16,669,493	20,838,006	19,600,458	14,380,830
Operating grants and contributions	87,286,212	92,338,065	94,396,429	99,970,924
Total governmental activities program revenues	167,482,736	156,579,191	151,496,740	158,041,048
Business-type activities:				
Charges for services:				
Lane events center	2,341,298	2,394,153	2,286,149	2,401,442
Solid waste disposal	15,040,888	14,578,099	15,165,770	15,692,367
Other activities [b]	3,071,735	3,083,804	3,377,617	5,111,453
Operating grants and contributions	223,789	50,099	73,190	57,024
Capital grants and contributions	5,000	-	-	-
Total business-type activities program revenues	20,682,710	20,106,155	20,902,726	23,262,286
Total primary government program revenues	$ 188,165,446	$ 176,685,346	$ 172,399,466	$ 181,303,334
Net expense (revenue)				
Governmental activities	$ (72,592,716)	$ (43,527,473)	$ (53,034,538)	$ (16,856,352)
Business-type activities	(2,910,696)	(2,411,038)	(1,662,268)	2,563,382
Total primary government net expense	$ (75,503,412)	$ (45,938,511)	$ (54,696,806)	$ (14,292,970)
General revenues and other changes in net position				
Governmental activities:				
Property taxes, net of refunds [e]	$ 37,054,469	$ 37,512,989	$ 52,908,377	$ 54,364,587
Transient room taxes	3,468,800	3,720,712	3,790,081	4,270,015
Car rental taxes	1,245,574	1,340,354	1,561,052	1,665,145
O&C timber receipts	4,917,036	4,460,083	4,640,791	4,539,345
Unrestricted investment earnings	1,073,438	789,415	1,000,687	1,844,603
Grants not restricted to specific programs	5,266,754	5,148,479	4,328,904	4,878,557
Special items [c]	(11,330,373)	-	-	-
Transfers [b]	15,686,330	(33,504)	(2,150,475)	(253,769)
Total governmental activities	57,382,028	52,938,528	66,079,417	71,308,483
Business-type activities:				
Transient room taxes	692,739	604,963	982,440	1,158,528
Unrestricted investment earnings	180,203	130,310	123,142	139,755
Special Items [h]	-	-	-	-
Transfers [b]	(15,686,330)	33,504	2,150,475	253,769
Total business-type activities	(14,813,388)	768,777	3,256,057	1,552,052
Total primary government	$ 42,568,640	$ 53,707,305	$ 69,335,474	$ 72,860,535

Exhibit 2

Fiscal Year 2016	2017	2018	2019	2020	2021
$ 20,054,882	$ 20,572,169	$ 22,273,693	$ 22,641,051	$ 27,158,419	$ 36,521,404
84,890,427	75,267,809	75,962,674	83,384,892	91,640,381	96,965,403
98,251,368	98,364,359	100,993,938	118,434,350	133,364,177	171,551,563
3,501,974	3,659,327	3,092,812	3,998,468	4,518,142	4,339,951
39,107,267	28,715,127	32,120,808	38,624,053	43,339,824	44,308,726
4,428,682	3,964,146	4,315,250	3,810,006	4,773,258	3,814,745
5,944,426	5,614,241	5,029,666	4,709,264	4,379,729	3,730,444
256,179,026	236,157,178	243,788,841	275,602,084	309,173,930	361,232,236
4,292,921	4,232,878	3,970,745	4,230,642	4,253,527	3,046,821
17,788,432	16,346,611	17,474,658	18,490,555	19,419,970	21,389,827
128,825	114,792	134,149	109,106	123,841	179,025
5,615,362	5,116,554	5,170,174	5,897,331	6,486,208	7,370,847
27,825,540	25,810,835	26,749,726	28,727,634	30,283,546	31,986,520
$ 284,004,566	$ 261,968,013	$ 270,538,567	$ 304,329,718	$ 339,457,476	$ 393,218,756
$ 23,679,910	$ 17,120,368	$ 23,868,726	$ 28,762,661	$ 25,101,373	$ 28,425,084
20,938,511	23,304,062	23,768,999	32,127,413	34,923,960	67,074,948
14,404,710	15,504,921	15,114,699	18,301,351	15,969,353	19,640,515
106,518,405	105,229,865	113,324,393	134,550,090	124,365,172	168,610,807
165,541,536	161,159,216	176,076,817	213,741,515	200,359,858	283,751,354
2,633,686	2,504,034	2,738,932	2,892,074	2,781,761	583,006
16,531,603	18,753,597	19,727,131	22,015,618	22,767,928	26,499,755
5,992,115	5,798,718	5,997,385	6,505,547	5,872,198	7,042,462
55,499	410,800	142,610	99,380	408,507	619,419
-	-	-	-	-	-
25,212,903	27,467,149	28,606,058	31,512,619	31,830,394	34,744,642
$ 190,754,439	$ 188,626,365	$ 204,682,875	$ 245,254,134	$ 232,190,252	$ 318,495,996
$ (90,637,490)	$ (74,997,962)	$ (67,712,024)	$ (61,860,569)	$ (108,814,072)	$ (77,480,882)
(2,612,637)	1,656,314	1,856,332	2,784,985	1,546,848	2,758,122
$ (93,250,127)	$ (73,341,648)	$ (65,855,692)	$ (59,075,584)	$ (107,267,224)	$ (74,722,760)
$ 54,556,436	$ 52,117,143	$ 53,521,221	$ 59,456,085	$ 64,563,655	$ 66,920,203
4,590,793	4,949,203	5,177,538	5,212,793	4,484,377	4,800,565
1,789,654	1,912,339	2,029,633	2,108,503	1,864,019	1,926,360
4,273,742	2,871,131	4,485,864	3,546,128	3,291,017	3,020,208
1,189,529	965,989	1,288,581	4,333,091	4,583,614	721,678
4,291,061	4,872,718	6,479,556	7,826,569	11,068,922	9,672,626
-	-	-	-	-	-
(412,850)	(1,778,146)	(19,815)	(58,178)	(448,421)	(122,805)
70,278,365	65,910,377	72,962,578	82,424,991	89,407,183	86,938,835
1,464,630	1,739,287	1,895,506	1,921,417	1,422,642	1,903,060
211,096	140,154	234,158	1,064,862	1,378,872	197,493
(1,978,451)	-	-	-	-	
412,850	1,778,146	19,815	58,178	448,421	122,805
110,125	3,657,587	2,149,479	3,044,457	3,249,935	2,223,358
$ 70,388,490	$ 69,567,964	$ 75,112,057	$ 85,469,448	$ 92,657,118	$ 89,162,193

Lane County, Oregon

Changes in Net Position [d], continued

Last Ten Fiscal Years - Unaudited

(Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Change in net position				
Governmental activities [i]	$ (15,210,688)	$ 9,411,054	$ 13,044,879	$ 54,452,131
Business-type activities [i]	(17,724,084)	(1,642,260)	1,593,789	4,115,434
Total primary government	(32,934,772)	7,768,794	14,638,668	58,567,565
Net position, beginning of year, as previously reported				
Governmental activities	437,120,698	421,910,010	431,321,064	443,600,826
Business-type activities	74,115,372	56,391,288	54,749,028	56,342,817
Total primary government	511,236,070	478,301,298	486,070,092	499,943,643
Prior period adjustments and reclassifications				
Governmental activities [f, g, j]	-	-	(765,117)	(100,105,351)
Business activities [g, j]	-	-	-	(3,633,737)
Total primary government	-	-	(765,117)	(103,739,088)
Net position, beginning of year				
Governmental activities	437,120,698	421,910,010	430,555,947	343,495,475
Business-type activities	74,115,372	56,391,288	54,749,028	52,709,080
Total primary government	511,236,070	478,301,298	485,304,975	396,204,555
Net position, end of year				
Governmental activities	421,910,010	431,321,064	443,600,826	397,947,606
Business-type activities	56,391,288	54,749,028	56,342,817	56,824,514
Total primary government	$ 478,301,298	$ 486,070,092	$ 499,943,643	$ 454,772,120

Notes

a. Expenses have been reported net of the indirect expense allocation.
b. In 2012, the Regional Information Systems enterprise fund was closed, and residual assets and liabilities transferred to the Information Services internal service fund.
c. Special item in 2012 represents the write-off of the AIRS conversion project when the Regional Excecutive Group disbanded.
d. In 2013, GASB No. 63 changed the term "Net Assets" to be "Net Position". The term has been changed retroactively.
e. In 2014, the first year of a five year local option tax was levied, dramatically increasing property taxes revenues.
f. GASB No. 65 implemention in 2014 required restatement of previously armortized debt issuance costs.
g. GASB No. 68 Implementation in 2015 required restatement of previously reported Pension Asset.
h. Special item in 2016 represents the write-off of the Reverse Osmosis Wastewater Treatment System.
i. The negative net position in fiscal year 2016 resulted from the application of GASB No. 68 and the increase in the County's share of Net Pension Liability during the measurement period ended June 30, 2015.
j. GASB No. 75 implementation in 2018 required restatement of previously reported OPEB liability.

Source

Lane County Administration Operations Division - Financial Services

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ (20,359,125)	$ (9,087,585)	$ 5,250,554	$ 20,564,422	$ (19,406,889)	$ 9,457,953
(2,502,512)	5,313,901	4,005,811	5,829,442	4,796,783	4,981,480
(22,861,637)	(3,773,684)	9,256,365	26,393,864	(14,610,106)	14,439,433
397,947,606	377,588,481	368,500,896	341,750,542	362,314,964	342,908,075
56,824,514	54,322,002	59,635,903	60,769,652	66,599,094	71,395,877
454,772,120	431,910,483	428,136,799	402,520,194	428,914,058	414,303,952
-	-	(32,000,908)	-	-	-
-	-	(2,872,062)	-	-	-
-	-	(34,872,970)	-	-	-
397,947,606	377,588,481	336,499,988	341,750,542	362,314,964	342,908,075
56,824,514	54,322,002	56,763,841	60,769,652	66,599,094	71,395,877
454,772,120	431,910,483	393,263,829	402,520,194	428,914,058	414,303,952
377,588,481	368,500,896	341,750,542	362,314,964	342,908,075	352,366,028
54,322,002	59,635,903	60,769,652	66,599,094	71,395,877	76,377,357
$ 431,910,483	$ 428,136,799	$ 402,520,194	$ 428,914,058	$ 414,303,952	$ 428,743,385

Lane County, Oregon

Fund Balances, Governmental Funds

Last Ten Fiscal Years [a] - Unaudited

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
General fund:				
Reserved	$ -	$ -	$ -	$ -
Unreserved	-	-	-	-
Nonspendable	153,686	161,021	165,503	183,029
Assigned	964,248	3,541,853	-	-
Unassigned	11,286,812	13,524,137	17,871,527	17,374,834
Total general fund	12,404,746	17,227,011	18,037,030	17,557,863
All other governmental funds:				
Reserved	-	-	-	-
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital project funds	-	-	-	-
Nonspendable	1,607,155	2,156,512	2,145,502	2,280,100
Restricted	57,493,079	39,804,143	41,715,304	51,541,412
Committed	-	468,633	1,425,783	1,529,656
Assigned	21,018,332	25,086,570	35,996,015	43,101,235
Total all other governmental funds	80,118,566	67,515,858	81,282,604	98,452,403
Total government funds	$ 92,523,312	$ 84,742,869	$ 99,319,634	$ 116,010,266

Notes

a. In accordance with GASB 54, beginning in 2011 new classifications of fund balance for governmental funds are reported that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 3

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
201,911	193,480	198,470	170,897	172,774	212,168
-	-	-	-		-
15,250,097	16,592,600	24,449,914	34,155,400	35,534,793	35,664,153
15,452,008	16,786,080	24,648,384	34,326,297	35,707,567	35,876,321
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,019,102	1,971,184	1,942,839	1,843,638	2,142,039	1,704,771
69,381,163	61,519,487	64,898,845	83,297,131	83,894,514	105,413,763
965,653	1,394,304	2,405,048	-	7,503	14,763
51,534,999	57,888,045	63,429,487	72,592,340	70,630,574	73,937,759
123,900,917	122,773,020	132,676,219	157,733,109	156,674,630	181,071,056
$ 139,352,925	$ 139,559,100	$ 157,324,603	$ 192,059,406	$ 192,382,197	$ 216,947,377

Lane County, Oregon

Change in Fund Balances, Governmental Funds

Last Ten Fiscal Years - Unaudited

(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes and assessments, net of refunds	$ 41,816,511	$ 43,034,760	$ 58,465,623	$ 60,589,893
Licenses and permits	2,138,195	2,055,437	2,032,160	2,110,368
Intergovernmental	148,700,315	126,946,014	127,229,244	132,578,138
Charges for services	17,373,813	16,969,550	17,918,316	21,217,672
Fines, forfeitures and penalties	1,934,097	2,177,148	1,667,602	1,495,337
Administrative and facility charges	1,781,417	2,934,321	2,267,270	2,848,935
Investment earnings	845,357	431,130	683,422	698,624
Sale and rental of property	2,151,857	3,046,470	2,967,846	3,122,640
Total revenues	216,741,562	197,594,830	213,231,483	224,661,607
Expenditures				
General government	15,104,348	12,705,326	15,493,643	16,775,352
Public safety	76,789,023	67,449,371	64,053,033	65,385,476
Public health and welfare	92,244,498	69,348,998	71,121,223	79,044,406
Parks	2,519,308	3,234,778	3,316,309	2,897,037
Roads and bridges	30,058,494	27,891,621	27,010,807	27,293,439
Community development	6,309,160	5,233,094	5,004,332	4,311,086
Debt service:				
Principal	4,670,000	4,890,000	5,075,000	5,330,000
Interest	2,390,689	2,191,660	2,018,468	1,835,010
Bond issuance costs	-	-	38,305	-
Capital outlay	17,736,187	13,109,752	7,920,015	5,343,322
Total expenditures	247,821,707	206,054,600	201,051,135	208,215,128
Excess (deficiency) of revenues over (under) expenditures	(31,080,145)	(8,459,770)	12,180,348	16,446,479
Other financing sources (uses)				
Refunding bonds issued	-	-	-	-
Bond premium	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	18,077,704	16,511,070	22,782,013	22,639,079
Transfers out	(17,577,772)	(16,388,435)	(22,459,068)	(22,547,050)
Notes issued	-	-	2,080,000	-
Total other financing sources (uses)	499,932	122,635	2,402,945	92,029
Net change in fund balances	(30,580,213)	(8,337,135)	14,583,293	16,538,508
Fund balances				
Fund balances, beginning of year, as previously reported	123,179,361	92,523,312	84,742,869	99,319,634
Fund balances, beginning of year, restated	123,179,361	92,523,312	84,742,869	99,319,634
Increase (decrease) in inventory reserve	(75,836)	556,692	(6,528)	152,124
Fund balances, end of year	$ 92,523,312	$ 84,742,869	$ 99,319,634	$ 116,010,266
Debt service as a percentage of noncapital expenditures [a]	3.13%	3.74%	3.76%	3.59%

Notes

a. Debt service represents principal and interest incurred during the year. Noncapital expenditures do not include capital outlay for land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure incurred during the year.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 4

Fiscal Year 2016	2017	2018	2019	2020	2021
$ 61,165,531	$59,106,240	$63,414,618	$71,544,091	$71,424,814	$74,812,773
2,282,645	2,404,087	2,340,754	2,387,115	2,610,615	2,682,083
140,484,251	138,362,011	153,749,991	176,393,202	171,418,409	238,453,183
25,165,169	21,531,027	21,618,026	24,692,375	25,705,915	32,762,071
1,529,306	1,476,703	1,384,711	1,252,180	1,221,766	1,208,359
3,021,347	3,041,695	2,927,446	2,858,148	3,303,185	3,550,721
1,099,577	764,954	1,051,322	4,741,262	5,485,437	1,086,702
2,989,432	3,482,944	2,970,510	6,063,772	2,671,561	3,859,093
237,737,258	230,169,661	249,457,378	289,932,145	283,841,702	358,414,985
13,591,480	13,138,540	12,961,504	14,572,330	17,163,635	24,433,947
68,465,147	72,537,359	73,707,854	76,923,579	81,078,538	85,416,110
90,171,518	97,567,717	101,083,339	112,798,213	122,354,266	158,033,517
2,891,693	3,249,144	3,093,145	3,422,224	3,867,524	3,603,118
23,949,260	22,455,790	20,300,724	23,288,192	26,766,077	26,845,310
4,370,728	3,906,438	4,284,868	3,756,162	4,349,338	3,757,587
2,525,000	2,615,000	2,715,000	2,830,000	2,994,345	2,730,402
1,618,898	1,528,530	1,017,073	925,945	861,007	820,028
-	120,605	-	-	1,192	-
7,992,026	6,171,588	12,315,198	16,257,245	26,908,995	33,346,915
215,575,750	223,290,711	231,478,705	254,773,890	286,344,917	338,986,934
22,161,508	6,878,950	17,978,673	35,158,255	(2,503,215)	19,428,051
-	8,870,000	-	-	-	-
-	1,027,864	-	-	-	-
-	(16,031,726)	-	-	-	-
25,564,155	24,009,997	18,378,278	17,871,961	23,978,087	42,489,926
(24,140,888)	(24,492,561)	(18,568,093)	(18,168,639)	(24,252,359)	(42,497,423)
-	-	-	-	2,800,000	5,542,500
1,423,267	(6,616,426)	(189,815)	(296,678)	2,525,728	5,535,003
23,584,775	262,524	17,788,858	34,861,577	22,513	24,963,054
116,010,266	139,352,925	139,559,100	157,324,603	192,059,406	192,382,197
116,010,266	139,352,925	139,559,100	157,324,603	192,059,406	192,382,197
(242,116)	(56,349)	(23,355)	(126,774)	300,278	(397,874)
$ 139,352,925	$ 139,559,100	$ 157,324,603	$ 192,059,406	$ 192,382,197	$ 216,947,377
2.06%	1.97%	1.70%	1.58%	1.49%	1.16%

Lane County, Oregon

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years - Unaudited

	Fiscal Year			
	2012	2013	2014	2015
Property Class				
Residential	$ 13,632,435,080	$ 13,889,294,763	$ 14,337,813,098	$ 14,918,464,841
Commercial [e]	3,196,797,665	-	-	-
Industrial [e]	1,869,301,503	-	-	-
Commercial/Industrial [e]	-	4,683,148,527	4,801,119,331	4,949,095,195
Tract	3,677,573,128	3,846,693,626	3,938,560,602	4,095,659,549
Farm and Range	540,685,754	535,969,681	552,149,942	582,561,060
Forest	686,965,719	691,027,753	715,953,166	748,483,024
Multiple Housing	1,231,657,010	1,290,099,928	1,349,785,265	1,439,173,974
Recreation	77,096,961	4,774,254	4,926,058	4,910,433
Small Tract Forestland	100,853,981	97,155,691	100,349,206	107,255,984
Miscellaneous	1,586,352	1,523,479	1,515,946	1,626,772
Personal	672,963,916	659,984,419	657,045,262	673,464,110
Manufactured Structures	273,342,593	261,900,630	251,672,127	258,520,193
Utilities	718,537,083	711,107,188	738,383,164	803,554,049
Machinery & Equipment [d]	-	542,028,713	476,917,483	590,998,713
	26,679,796,745	27,214,708,652	27,926,190,650	29,173,767,897
Other				
Plus Nonprofit Housing	9,329,861	9,609,757	9,898,049	10,194,991
Less Urban Renewal Excess	(302,973,107)	(325,513,533)	(351,557,536)	(394,337,685)
Total Taxable Assessed Value [a,b]	$ 26,386,153,499	$ 26,898,804,876	$ 27,584,531,163	$ 28,789,625,203
Total Direct Tax Rate [c]	1.3942	1.3908	1.9376	1.9345
Estimated Actual Value of Property	$ 37,261,878,627	$ 35,736,940,602	$ 36,172,462,575	$ 39,151,561,247
Actual Value of Property per Capita	105,511	100,895	101,572	109,117
Total Assessed Value to Estimated Actual Value of Taxable Property	70.81%	75.27%	76.26%	73.53%

Notes

a. Assessments are limited to an increase of 3% not to exceed real market value. However, property is subject to reassessment if improved, partitioned, subdivided, rezoned, previously omitted, or disqualified from exemption.

b. Taxable assessed values are reported net of tax exempt property.

c. Total Direct Tax Rate is per $1,000 of value.

d. Assessment and Taxation reported machinery and equipment separately in 2013. In prior years it was combined under both Commercial and Industrial values.

e. Commercial and Industrial property classes were merged in fiscal year 2013 for reporting purposes.

Source

Lane County Department of Assessment and Taxation

Exhibit 5

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 15,457,386,700	$ 15,994,920,595	$ 16,613,652,466	$ 17,281,321,247	$ 17,977,297,272	$ 18,638,780,714
-	-	-	-		-
-	-	-	-		-
5,141,874,509	5,183,679,096	5,407,361,360	5,682,369,576	5,875,689,709	6,096,454,757
4,236,301,506	4,377,780,136	4,541,068,928	4,715,500,883	4,896,472,526	5,088,251,517
609,276,908	634,111,861	663,720,554	690,191,772	719,680,740	747,519,623
790,535,882	828,431,791	867,296,465	908,254,412	951,161,089	984,170,027
1,579,882,482	1,675,196,462	1,769,444,902	1,887,612,908	1,974,472,673	2,075,825,954
5,106,744	5,259,986	5,418,069	5,641,969	5,810,579	5,982,415
112,788,330	116,406,698	120,656,937	123,795,867	126,845,064	133,685,700
1,621,606	2,228,229	2,134,889	2,303,739	2,253,107	1,620,931
698,779,190	741,697,296	761,731,713	797,577,968	794,753,842	819,662,139
270,014,603	285,863,129	299,655,241	321,459,249	339,197,182	356,723,996
881,254,228	927,534,823	1,024,260,535	1,013,953,235	1,047,443,722	1,116,469,576
668,928,594	668,602,471	703,266,780	758,066,768	799,218,551	786,164,322
30,453,751,282	31,441,712,573	32,779,668,839	34,188,049,593	35,510,296,056	36,851,311,671
10,500,841	8,532,472	9,314,345	9,924,737	10,084,711	13,333,102
(428,141,705)	(481,657,987)	(521,800,767)	(592,194,221)	-	(659,338,607)
$ 30,036,110,418	$ 30,968,587,058	$ 32,267,182,417	$ 33,605,780,109	$ 35,520,380,767	$ 36,205,306,166
1.8293	1.6743	1.6743	1.8093	1.8443	1.8443
$ 41,012,353,816	$ 42,542,906,425	$ 47,310,338,510	$ 51,263,666,086	$ 54,759,767,694	$ 58,797,304,055
113,247	116,257	127,659	136,659.38	144,530.64	154,176
73.24%	72.79%	68.20%	65.55%	64.87%	61.58%

Lane County, Oregon

Direct and Overlapping [a] Property Tax Rates

Last Ten Fiscal Years - Unaudited

Rate per $1,000 of assessed value

Taxing Entity	Fiscal Year [b] 2012	2013	2014	2015
County Direct Rate				
Lane County [c]	1.2793	1.2793	1.2793	1.2793
General Obligation Debt Service [f]	0.1149	0.1115	0.1083	0.1052
Lane County 4-H/Extension LO [g]	-	-	-	-
Public Safety LO [e]	-	-	0.5500	0.5500
Total Direct Rate	1.3942	1.3908	1.9376	1.9345
Lane Community College	0.8782	0.8640	0.8646	0.8616
Lane Education Service District	0.2232	0.2232	0.2232	0.2232
Linn-Benton-Lincoln ESD	0.3049	0.3049	0.3049	0.3049
Schools				
Alsea	5.0811	5.0811	5.0811	5.0811
Bethel	6.1057	6.1418	6.0614	6.1296
Blachly	5.1023	5.1023	5.1023	5.1023
Creswell	8.3599	8.2230	8.1405	8.1809
Crow-Applegate	6.4255	6.4255	6.4255	6.4255
Eugene	7.5351	7.3784	7.8436	7.8302
Fern Ridge	6.9724	6.9151	7.0136	6.8865
Harrisburg	6.0778	6.1439	5.9787	5.9291
Junction City	4.5604	4.5604	4.5604	4.5604
Lincoln	5.6566	5.6689	5.6826	5.6369
Lowell	5.0409	5.0409	5.0409	5.0409
Mapleton	4.8917	4.8917	4.8917	4.8917
Marcola	4.6687	4.6687	4.6687	4.6687
McKenzie	6.6207	6.7359	6.7275	6.7050
Monroe	4.6341	4.6341	4.6341	4.6341
Oakridge	5.6758	6.2014	6.1550	5.9655
Pleasant Hill	6.3620	6.2787	6.2657	6.3140
Siuslaw	5.5488	5.5449	5.5263	5.5304
South Lane	6.3893	6.3539	6.5030	6.2850
Springfield	5.6529	5.6472	5.6359	5.6478
Cities				
Coburg	3.7506	3.7506	3.7506	3.2889
Cottage Grove	7.2087	7.2087	7.2087	7.2087
Creswell	2.6705	2.6705	2.6705	2.6705
Eugene	8.1528	8.1376	8.1262	8.1050
Florence	2.8665	2.8799	3.2791	3.1599
Junction City	6.0445	6.0445	6.0445	6.0445
Lowell	2.1613	2.1613	2.1613	2.1613
Oakridge	7.7251	7.7082	7.7088	7.6435
Springfield	7.0275	7.0103	7.2236	7.1218
Veneta	6.3307	6.2991	5.9739	5.9553
Westfir	9.3036	9.3036	9.3036	9.3036
Water Districts				
Blue River	0.9488	0.9488	0.9488	0.9488
Glenwood	4.1425	4.1425	4.1425	4.1425
Heceta [h]	0.2432	0.2387	0.2177	0.2081
Junction City	0.2806	0.2523	0.2523	0.2523
Marcola	0.4037	0.4037	0.4037	0.4037
McKenzie-Palisades	0.3620	0.3620	0.4471	0.4808
Rainbow Water & Fire	3.7598	3.7205	3.6738	3.6188
River Road	1.9694	1.9694	1.9694	1.9694
River Road Subdistrict #1	0.2796	0.2796	0.2796	0.2796
Shangri La [d]	2.0000	2.0000	2.0000	2.0000

Exhibit 6

Fiscal Year [b]					
2016	2017	2018	2019	2020	2021
1.2793	1.2793	1.2793	1.2793	1.2793	1.2793
-	-	-	-		
-	0.0150	0.0150	0.0150	0.0150	0.0150
0.5500	0.3800	0.3800	0.5150	0.5500	0.5500
1.8293	1.6743	1.6743	1.8093	1.8443	1.8443
0.8198	0.8419	0.8464	0.8449	0.8410	0.9628
0.2232	0.2232	0.2232	0.2232	0.2232	0.2232
0.3049	0.3049	0.3049	0.3049	0.3049	0.3049
5.0811	5.0811	5.0811	5.0811	5.0811	5.0811
6.0382	5.9381	5.9250	5.8809	5.8948	6.1362
5.1023	5.1023	5.1023	5.1023	5.1023	5.1023
7.9930	7.9389	7.1150	7.0201	6.7765	6.5443
6.4255	6.4255	7.3733	7.3777	7.3431	7.3037
7.8090	7.8637	7.8312	7.8266	8.4583	8.4436
6.9196	6.8241	6.8049	6.8400	6.8771	6.7004
5.8371	5.7949	5.7510	5.9817	6.3475	6.2178
4.5604	6.1745	6.1470	6.1168	6.0804	6.0639
5.6358	5.6362	5.6237	5.6650	5.5556	5.6692
5.0409	5.0409	5.0409	6.1361	6.1295	6.1385
4.8917	6.1855	6.1894	6.1073	6.1629	6.1512
6.7933	6.7977	6.7144	6.7561	6.7276	6.6856
6.7036	6.7146	4.6915	4.6915	4.6915	4.6915
4.6341	4.6341	4.6341	7.2303	6.1708	6.0556
6.0364	6.0595	5.8059	5.8869	5.9760	5.9775
6.4643	6.5664	6.5707	6.7953	6.4459	6.6139
5.5339	5.5510	5.5450	5.5101	4.6428	4.6428
6.1948	6.8933	6.6176	6.4829	6.1617	6.5041
5.8166	5.9181	5.8849	5.8382	5.8526	5.8493
3.7506	3.7506	3.7506	3.7506	3.7506	3.7506
7.2087	7.2087	7.2087	7.2087	7.2087	7.2087
2.6705	2.6705	2.6705	2.6705	2.6705	2.6705
8.0999	8.1697	8.1150	8.2925	8.2266	8.2226
3.0357	3.0391	3.0311	3.0253	3.0240	3.0182
6.0445	6.0445	6.0445	6.0445	6.0445	6.0445
2.1613	2.1613	2.1613	2.1613	2.1613	2.1613
7.1996	7.1996	7.1996	7.1996	7.1996	7.1996
6.8728	6.8828	6.7828	6.8943	7.3930	7.3199
5.9454	5.9336	5.9188	5.9086	5.8971	5.8862
9.3036	9.3036	9.3036	9.3036	9.3036	9.3036
0.9488	0.9488	0.9488	0.9488	0.9488	0.9488
4.1425	4.1425	4.1425	4.1425	4.1425	4.1425
0.2077	-	-	-	-	-
0.2523	0.2523	0.2523	0.2523	0.2523	0.2523
0.4037	0.4037	0.4037	0.4037	0.4037	0.4037
0.6875	0.6988	0.6963	0.6960	0.6790	0.6977
3.8295	3.7763	3.7235	3.6747	3.7731	3.7731
1.9694	1.9694	1.9694	1.9694	1.9694	1.9694
0.2796	0.2796	0.2796	0.2796	0.2796	0.2796
2.0000	2.0000	2.0000	2.0000	2.0000	2.0000

Lane County, Oregon

Direct and Overlapping [a] Property Tax Rates, continued

Last Ten Fiscal Years - Unaudited

Rate per $1,000 of assessed value

Taxing Entity	Fiscal Year [b] 2012	2013	2014	2015
Rural Fire Protection Districts				
Bailey-Spencer	2.3930	2.3930	2.3930	2.3930
Coburg	1.5826	1.5750	1.5525	1.5231
Dexter	2.4151	1.9151	1.9151	1.9151
Eugene	1.8500	2.1000	2.3500	2.5417
Goshen	1.7196	2.2196	2.2196	2.2196
Hazeldell	2.7115	2.7115	2.7115	1.7998
Junction City	1.4386	2.0858	2.0203	1.9538
Lake Creek	3.0757	3.0757	3.0757	3.0757
Lane County District #1 [i]	1.9848	1.9848	1.9848	1.9848
Lane Fire Authority [i]	-	-	-	-
Lane Rural [i]	2.1174	2.1174	2.1174	2.1174
Lorane	2.8618	2.7573	2.7267	2.6931
Lowell	2.6970	2.6970	2.6970	2.6970
Mapleton	2.0869	2.0869	2.0869	2.0869
McKenzie	2.0606	2.0606	2.0606	2.0606
Mohawk Valley	1.9126	1.9126	1.9126	1.9126
Monroe	1.6854	1.6854	1.6854	1.6854
Pleasant Hill	1.1031	1.1031	1.1031	1.1031
Santa Clara	1.6439	1.6439	1.6439	1.0439
Siuslaw	0.8717	0.8891	0.9391	1.1391
South Lane	1.0335	1.0335	1.5035	1.5035
Swisshome-Deadwood	2.1452	2.1452	2.1452	2.1452
Upper McKenzie	1.1951	1.1951	1.6951	1.6951
Willakenzie	3.0669	3.0669	3.0669	3.0669
Zumwalt	2.3419	2.3419	2.3419	2.3419
Miscellaneous Districts				
Fern Ridge Library	0.6324	0.6324	0.6324	0.6324
Lane Library	0.5900	0.5900	0.5900	0.5900
Port of Siuslaw	0.1474	0.1474	0.1474	0.1474
River Road Park & Recreation	3.8791	3.8730	3.8631	3.8535
Siuslaw Library	0.5163	0.5163	0.5163	0.5163
Western Lane Ambulance	0.5698	0.7698	0.7698	0.7698
Willamalane Park & Recreation	2.0074	2.0074	2.4543	2.3701

Notes

a. Overlapping rates are those of other local governments that apply to property owners within Lane County.
who are located within the other local government's boundaries.
b. Rates may vary based on map code combination of taxing districts and application of Oregon Ballot Measure 5 limits.
c. Lane County rate is shown net of timber offset.
d. New Shangri La Water District. Measure 20-155 passed in November 2009.
e. New Lane County Public Safety Levy. Measure 20-213 passed in May 2013.
f. Juvenile Justice Center 2003A General Obligation Bond was paid off by Lane County in June 2015.
g. New Lane County 4-H/Extension LO. Measure 20-239 passed in May 2016.
h. Heceta Water PUD no longer has a levy in 2017.
i. Lane County Fire District #1 and Lane Rural Fire merged together and were renamed Lane Fire Authority in 2018.

Source

Lane County Department of Assessment and Taxation

Fiscal Year b					
2016	2017	2018	2019	2020	2021
2.3930	2.3930	2.3930	2.3930	2.3930	2.3930
1.4829	1.4788	1.4972	1.5477	1.5477	1.5477
1.9151	1.9151	1.9151	1.9151	1.9151	1.9151
2.5417	2.5417	2.5417	2.5417	2.5417	2.5417
2.2196	2.2196	2.2196	2.2196	2.2196	1.7196
2.7115	2.7115	2.7115	2.7115	2.7115	2.7115
1.5844	1.5844	1.5844	1.5844	1.5844	1.5844
3.0757	3.0757	3.0757	3.0757	3.0757	3.0757
1.9848	1.9848	-	-	-	-
-	-	2.0388	2.0388	2.0388	2.0388
2.1174	2.1174	-	-	-	-
2.6654	2.5926	2.2952	2.2952	2.2952	2.2952
2.6970	2.6970	2.6970	2.6970	2.6970	2.6970
2.0869	2.0869	2.0869	1.3869	1.3869	1.3869
2.0606	2.0606	2.0606	2.0606	2.0606	2.2106
1.9126	1.9126	1.9126	2.3205	2.3247	2.2963
1.6854	1.6854	1.6854	1.6854	1.6854	1.6854
1.1031	1.1031	1.1031	1.1031	1.1031	1.1031
1.4939	1.4939	1.4939	1.4939	1.4939	1.4939
1.1391	1.1391	1.1391	1.1391	1.5417	1.5417
1.5035	1.8035	1.8035	1.7792	1.7616	1.7651
2.1452	2.1452	2.1452	2.1452	2.1452	2.1452
1.6951	1.6951	1.6951	1.6951	1.6951	1.6951
3.0669	3.0669	3.0669	3.0669	3.0669	3.0669
2.3419	2.3419	2.3419	2.3419	2.3419	2.3419
0.6324	0.6324	0.7324	0.7324	0.7324	0.7324
0.5900	0.5900	0.5900	0.5900	0.5900	0.5900
0.1474	0.1474	0.1474	0.1474	0.1474	0.1474
3.5259	3.5259	3.5259	3.5259	3.5259	3.5259
0.5163	0.5163	0.5163	0.5163	0.5163	0.5163
0.7698	0.7698	0.7698	0.7698	0.7698	0.7698
2.3386	2.3486	2.3290	2.3024	2.2946	2.2672

Lane County, Oregon

Principal Property Tax Payers

Current Year and Nine Years Ago

	2021		
Taxpayer	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
IP Eat Three LLC (International Paper)	$ 311,089,393	1	0.88%
Centurylink	170,527,000	2	0.48%
Weyerhaeuser Company	159,959,289	3	0.45%
Verizon Communications	139,222,000	4	0.39%
Northwest Natural Gas Co.	121,463,992	5	0.34%
Valley River Center	114,220,073	6	0.32%
Weyerhaeuser NR Company	111,353,026	7	0.31%
Comcast Corporation	107,854,000	8	0.30%
Shepard Investment Group LLC	88,907,590	9	0.25%
McKenzie Willamette Regional Medical Ctr	83,506,840	10	0.24%
BRFI Gateway LLC			0.00%
Gateway Mall Partners			
Hynix Semiconductor Mfg America Inc.			
PeaceHealth Corp			
Qwest Corp. (formerly U.S. West Communications)			
Symantec Corporation			
	$ 1,408,103,203		3.96%

Source

Lane County Department of Assessment and Taxation

Exhibit 7

2012		
Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
$ 221,301,298	2	0.84%
122,212,346	10	
72,679,100	9	0.28%
87,866,000	7	0.33%
104,445,512	6	0.40%
139,792,400	3	0.53%
61,378,057	10	0.23%
531,238,672	1	2.01%
115,530,400	5	0.44%
77,845,836	8	0.30%
$ 1,534,289,621		5.81%

Lane County, Oregon

Property Tax Levies and Collections

Last Ten Fiscal Years - Unaudited

Fiscal Year Ended June 30,	Tax Levied for the Fiscal Year (Original Levy) b	Adjustments c	Total Adjusted Levy	Collections within the Fiscal Year of the Levy d: Amount	Collections within the Fiscal Year of the Levy d: Percentage of Original Levy
2012 a	37,170,413	(1,139,453)	36,030,960	34,921,112	93.95%
2013 a	37,754,601	(1,252,526)	36,502,075	35,498,057	94.02%
2014 a	53,319,160	(1,757,022)	51,562,138	50,207,786	94.16%
Total outstanding delinquent taxes prior to 2013					
2015	53,793,143	(1,816,237)	51,976,906	50,693,058	94.24%
2016	50,517,693	(2,007,099)	48,510,594	47,524,812	94.08%
2017	52,438,312	(1,868,382)	50,569,930	49,583,296	94.56%
2018	54,565,979	(1,831,069)	52,734,910	51,893,228	95.10%
2019	61,503,432	(1,964,198)	59,539,234	58,555,844	95.21%
2020	65,096,837	(1,951,589)	63,145,248	61,958,638	95.18%
2021	67,569,708	(1,953,346)	65,616,362	64,483,715	95.43%

Notes

a. The Lane County Department of Assessment and Taxation does not report property tax adjustments and collections by year for levies more than seven years old. As a result, complete statistical information for 2010, 2011, and 2012 have not been updated for years eight, nine, and ten subsequent to the levy.

b. The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of other governments.

c. Adjustments include discounts allowed and corrections.

d. Collections do not include interest on delinquent taxes.

Source

Lane County Department of Assessment and Taxation

Exhibit 8

Collections in Subsequent Years	Total Collections to Date [d] Total Tax Collections	Percentage of Adjusted Levy	Outstanding Delinquent Taxes
935,408	35,856,520	99.52%	
990,435	36,488,492	99.96%	
1,335,053	51,542,839	99.96%	
			$ 222,335
1,266,746	51,959,804	99.97%	17,102
958,434	48,483,246	99.94%	27,348
947,982	50,531,278	99.92%	38,652
746,835	52,640,063	99.82%	94,847
744,337	59,300,181	99.60%	239,053
571,903	62,530,541	99.03%	614,707
-	64,483,715	98.27%	1,132,647
			$ 2,386,691

Lane County, Oregon

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years - Unaudited

Governmental Activities [a,b]	2012	2013	2014	2015
Notes Payable	$ -	$ -	$ 2,080,000	$ 2,080,000
General Obligation Bonds [f]	8,170,000	5,585,000	2,870,000	-
Limited Tax Bonds	111,865,300	108,570,312	105,163,087	100,969,498
Total Governmental Activities Debt	120,035,300	114,155,312	110,113,087	103,049,498
Business-Type Activites [a,b,c]				
Notes Payable	-	-	-	-
Total Business Type Activities Debt	-	-	-	-
Total Primary Government Debt [d]	$ 120,035,300	$ 114,155,312	$ 110,113,087	$ 103,049,498
Ratios of Outstanding Debt				
Total Primary Government Debt as a % of Personal Income [e]	0.94%	0.87%	0.82%	0.71%
Total Primary Government Debt Per Capita [e]	340	322	309	287

Notes

a. Details regarding the County's outstanding debt can be found in the notes to the financial statements.
b. All debt is shown net of unamortized premiums and discounts.
c. In accordance with GASB No. 61, Homes for Good (previously known as the Housing and Community Services Agency) has been reclassified as a discretely presented component unit. In order to enhance comparability, Homes for Good has been removed from this exhibit for fiscal years 2011 and prior.
d. Total Primary Government Debt is the sum of Governmental Activities Debt and Business-Type Activities Debt.
e. Percentage of Personal Income and Total Debt Per Capita were calculated using personal income and population data located in Exhibit 13 - Demographic and Economic Statistics.
f. The GO bond was paid off in June 2015 as scheduled; there is no balance outstanding as of June 30, 2015.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 9

Fiscal Year					
2016	2017	2018	2019	2020	2021
$ 1,960,000	$ 1,840,000	$ 1,720,000	$ 1,600,000	$ 4,240,655	$ 4,030,253
-	-	-	-		
96,427,164	86,486,100	80,688,427	74,230,576	67,041,498	59,223,879
98,387,164	88,326,100	82,408,427	75,830,576	71,282,153	63,254,132
-	-	-	-	-	-
-	-	-	-	-	-
$ 98,387,164	$ 88,326,100	$ 82,408,427	$ 75,830,576	$ 71,282,153	$ 63,254,132
0.65%	0.54%	0.47%	0.42%	0.40%	0.35%
272	241	222	202	188	166

Lane County, Oregon

Ratios of General Bonded/Gross Direct, Net Direct, and Overlapping Debt Outstanding

Last Ten Fiscal Years - Unaudited

General Bonded/Gross Direct Debt	Fiscal Year 2012	2013	2014	2015
General Obligation Bonds [h]	$ 8,170,000	$ 5,585,000	$ 2,870,000	$ -
Limited Tax Bonds	111,865,300	108,570,312	105,163,087	100,969,498
Notes Payable [i]	-	-	-	-
Total General Bonded/Gross Direct [a] Debt	$ 120,035,300	$ 114,155,312	$ 108,033,087	$ 100,969,498
Net Direct and Overlapping Debt				
Net Direct Debt [b]	$ 114,385,300	$ 108,809,594	$ 103,230,306	$ 96,824,498
Net Overlapping Debt [c]	522,860,586	554,474,697	590,058,017	755,252,991
Net Direct and Overlapping Debt [d]	$ 637,245,886	$ 663,284,291	$ 693,288,323	$ 852,077,489
Ratios of Outstanding Debt				
Debt as a % of Assessed Value of Taxable Property [e]:				
General Bonded/Gross Direct Debt as a % of Assessed Value of Taxable Property	0.45%	0.42%	0.39%	0.35%
Debt as a % of Real Market Value (RMV) of Taxable Property [f]:				
General Bonded/Gross Direct Debt as a % of RMV	0.32%	0.32%	0.30%	0.26%
Net Direct Debt as a % of RMV	0.31%	0.30%	0.29%	0.25%
Net Overlapping Debt as a % of RMV	1.40%	1.55%	1.63%	1.93%
Net Direct and Net Overlapping Debt as a % of RMV	1.71%	1.86%	1.92%	2.18%
Debt per Capita [g]:				
General Bonded/Gross Direct Debt per Capita	$ 340	$ 322	$ 303	$ 281
Net Direct Debt per Capita	324	307	290	270
Net Overlapping Debt per Capita	1,481	1,565	1,657	2,105
Net Direct and Net Overlapping Debt per Capita	1,804	1,873	1,947	2,375

Notes

a. General Bonded/Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds, and any other bonded obligations, Certificates of Participation, or leases backed by the full faith and credit of the County. Details regarding the County's outstanding debt can be found in the notes to the financial statements.
b. Net Direct Debt is Gross Direct Debt less Series 2002A and 2011R (all Lane Events Center) bonds, self-supporting obligations whose debt is paid by Transient Room Tax revenue and other non-property tax source revenue.
c. Net Overlapping Debt is obtained from the Municipal Debt Advisory Commission, Oregon State Treasury.
d. Net Direct and Overlapping Debt is Net Direct Debt plus Net Overlapping Debt.
e. Debt as a % of Assessed Value of Taxable Property was calculated using property values located in Exhibit 5 - Assessed Value and Estimated Actual Value of Taxable Property.
f. Debt as a % of Real Market Value of Taxable Property was calculated using property values located in Exhibit 5 - Assessed Value and Estimated Actual Value of Taxable Property.
g. Debt per Capita was calculated using population numbers from Exhibit 13 - Demographic and Economic Statistics.
h. The GO bond was paid off in June 2015 as scheduled; there is no balance outstanding as of June 30, 2015.
i. The Notes Payable was added in June 2020

Source

Lane County Administration Operations Division - Financial Services

Exhibit 10

Fiscal Year 2016	2017	2018	2019	2020	2021
$ -	$ -	$ -	$ -	$ -	$ -
96,427,164	86,486,100	80,688,427	74,230,576	67,041,498	59,223,879
-	-	-	-	4,240,655	4,030,253
$ 96,427,164	$ 86,486,100	$ 80,688,427	$ 74,230,576	$ 71,282,153	$ 63,254,132
$ 92,817,164	$ 83,426,100	$ 78,198,427	$ 72,330,576	$ 69,987,153	$ 62,594,132
814,359,516	878,781,869	831,403,217	987,076,852	946,432,330	1,106,394,336
$ 907,176,680	$ 962,207,969	$ 909,601,644	$ 1,059,407,428	$ 1,016,419,483	$ 1,168,988,468
0.32%	0.28%	0.25%	0.22%	0.20%	0.12%
0.24%	0.20%	0.17%	0.14%	0.13%	0.11%
0.23%	0.20%	0.17%	0.14%	0.13%	0.11%
1.99%	2.07%	1.76%	1.93%	1.73%	1.88%
2.21%	2.26%	1.92%	2.07%	1.86%	1.99%
$ 266	$ 236	$ 218	$ 198	$ 188	$ 166
256	228	211	193	185	164
2,249	2,401	2,243	2,631	2,498	2,901
2,505	2,629	2,454	2,824	2,683	3,065

Lane County, Oregon

Legal Debt Margin - General Obligation Bonded Indebtedness

Last Ten Fiscal Years - Unaudited

	Fiscal Year			
	2012	2013	2014	2015
Real market value of property	$ 37,261,878,627	$ 35,736,940,602	$ 36,172,462,575	$ 39,151,561,247
Debt limit (2% of real market value) [a]	$ 745,237,573	$ 714,738,812	$ 723,449,252	$ 783,031,225
Debt applicable to limit:				
GO Refunding Bonds, Series 2003A [c]	8,170,000	5,585,000	2,870,000	-
Total debt applicable to limit	8,170,000	5,585,000	2,870,000	-
Legal debt margin [b]	$ 737,067,573	$ 709,153,812	$ 720,579,252	$ 783,031,225
Total debt applicable to the limit as a percentage of debt limit	1.10%	0.78%	0.40%	0.00%

Notes

a. Oregon Revised Statutes 287A.100 provides a debt limit on general obligation bonds of 2% of the real market value of all taxable property within the County's boundaries.

b. The legal debt margin is the difference between the debt limit and the County's outstanding general obligation debt, and represents the County's legal general obligation borrowing authority.

c. The GO bond was paid off in June 2015 as scheduled; there is no balance outstanding as of June 30, 2015.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 11

Fiscal Year 2016	2017	2018	2019	2020	2021
$ 41,012,353,816	$ 42,542,906,425	$ 47,310,338,510	$ 51,263,666,086	$ 54,759,767,694	$ 58,797,304,055
$ 820,247,076	$ 850,858,129	$ 946,206,770	$ 1,025,273,322	$ 1,095,195,354	$ 1,175,946,081
-	-	-	-	-	-
-	-	-	-	-	-
$ 820,247,076	$ 850,858,129	$ 946,206,770	$ 1,025,273,322	$ 1,095,195,354	$ 1,175,946,081
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Lane County, Oregon

Legal Debt Margin - Limited Tax Bonded Indebtedness

Last Ten Fiscal Years - Unaudited

Limited Tax Bonds [a] (excluding Pension Bonds)	Fiscal Year 2012	2013	2014	2015
Real market value of property	$ 37,261,878,627	$ 35,736,940,602	$ 36,172,462,575	$ 39,151,561,247
Debt limit (1% of real market value) [c]	$ 372,618,786	$ 357,369,406	$ 361,724,626	$ 391,515,612
Debt applicable to limit:				
Limited Tax Full Faith and Credit Bonds, Series 2000	-	-	-	-
Limited Tax Full Faith and Credit Bonds, Series 2002A	795,000	740,000	680,000	615,000
Limited Tax Full Faith and Credit Bonds, Series 2002B	-	-	-	-
Limited Tax Full Faith and Credit Bonds, Series 2003B	2,260,000	2,005,000	1,745,000	1,465,000
Limited Tax Full Faith and Credit Bonds, Series 2009A	25,970,000	24,795,000	23,590,000	22,335,000
Limited Tax Full Faith and Credit Bonds, Series 2011	9,965,000	9,575,000	9,180,000	8,775,000
Limited Tax Full Faith and Credit Bonds, Series 2011R	4,855,000	4,425,000	3,985,000	3,530,000
Limited Tax Full Faith and Credit Bonds, Series 2017	-	-	-	-
	43,845,000	41,540,000	39,180,000	36,720,000
Less funds to be applied to the payment of principal thereof per ORS 287.053(1):				
Lane Events Center Debt Service Fund	(112,102)	(106,313)	(99,961)	(123,962)
Total net debt applicable to limit	43,732,898	41,433,687	39,080,039	36,596,038
Legal debt margin [d]	$ 328,885,888	$ 315,935,719	$ 322,644,587	$ 354,919,574
Total debt applicable to the limit as a percentage of debt limit	11.74%	11.59%	10.80%	9.35%
Limited Tax Pension Bonds [b]				
Debt limit (5% of real market value) [c]	$ 1,863,093,931	$ 1,786,847,030	$ 1,808,623,129	$ 1,957,578,062
Debt applicable to limit:				
Limited Tax Pension Bonds, Series 2002	66,883,051	66,012,840	64,808,254	63,229,296
Legal debt margin [d]	$ 1,796,210,880	$ 1,720,834,190	$ 1,743,814,875	$ 1,894,348,766
Total debt applicable to the limit as a percentage of debt limit	3.59%	3.69%	3.58%	3.23%

Notes

a. Limited Tax Bonds are governed by ORS 287A.105

b. Limited Tax Pension Bonds are governed by ORS 238.694

c. Calculated using the real market value of all taxable property within the County's boundaries.

d. The legal debt margin is the difference between the debt limit and the County's net outstanding limited tax or limited tax pension debt, and represents the County's legal limited tax borrowing authority.

Source

Lane County Administration Operations Division - Financial Services

Exhibit 12

Fiscal Year 2016	2017	2018	2019	2020	2021
$ 41,012,353,816	$ 42,542,906,425	$ 47,310,338,510	$ 51,263,666,086	$ 54,759,767,694	$ 58,797,304,055
$ 410,123,538	$ 425,429,064	$ 473,103,385	$ 512,636,661	$ 547,597,677	$ 587,973,041
-	-	-	-	-	-
545,000	470,000	390,000	305,000	210,000	110,000
-	-	-	-	-	-
1,305,000	1,140,000	970,000	790,000	605,000	415,000
21,040,000	4,935,000	3,520,000	2,035,000	465,000	-
8,360,000	7,935,000	7,495,000	7,040,000	6,565,000	6,075,000
3,065,000	2,590,000	2,100,000	1,595,000	1,085,000	550,000
-	8,870,000	8,870,000	8,870,000	8,870,000	8,130,000
34,315,000	25,940,000	23,345,000	20,635,000	17,800,000	15,280,000
(123,962)	(114,432)	(102,714)	(101,536)	(105,631)	(103,781)
34,191,038	25,825,568	23,242,286	20,533,464	17,694,369	15,176,219
$ 375,932,500	$ 399,603,496	$ 449,861,099	$ 492,103,197	$ 529,903,308	$ 572,796,822
8.34%	6.07%	4.91%	4.01%	3.23%	2.58%
$ 2,050,617,691	$ 2,127,145,321	$ 2,365,516,926	$ 2,563,183,304	$ 2,737,988,385	$ 2,939,865,203
61,235,394	58,783,047	55,816,876	52,293,058	48,150,000	43,350,000
$ 1,989,382,297	$ 2,068,362,274	$ 2,309,700,050	$ 2,510,890,246	$ 2,689,838,385	$ 2,896,515,203
2.99%	2.76%	2.36%	2.04%	1.76%	1.47%

Lane County, Oregon

Demographic and Economic Statistics

Exhibit 13

Last 10 Fiscal Years - Unaudited

Fiscal Year	Population [c]	Personal Income (in thousands) [a, d]	Per Capita Income [b, d]	Unemployment Rate [e]
2012	353,155	12,742,734	35,941	9.5%
2013	354,200	13,047,961	36,630	8.6%
2014	356,125	13,392,647	37,374	7.6%
2015	358,805	14,468,971	39,871	7.1%
2016	362,150	15,160,278	41,027	5.9%
2017	365,940	16,275,162	43,430	5.1%
2018	370,600	17,431,415	45,919	4.5%
2019	375,120	18,087,217	47,340	4.5%
2020	378,880	17,936,179	47,340	4.1%
2021	381,365	18,053,819	47,340	7.9%

Notes

a. The 2020 and 2021 personal income was not available and has been estimated by multiplying population by per capita income.

b. The 2020 and 2021 per capita income was not available and has been estimated to be the same as 2019.

Source

c. Population Research Center, Portland State University. Estimates are for July 1 of the fiscal year.

d. Bureau of Economic Analysis, U.S. Department of Commerce.

e. Bureau of Labor Statistics, U.S. Department of Labor. Rates presented are annualized for the calendar year.

LANE
COUNTY
OREGON

Lane County, Oregon

Principal Employers

Current Year and Nine Years Ago

	2021		
Employer	Employees [a]	Rank	Percentage of County Employment
PeaceHealth Corp	5,347	1	3.21%
University of Oregon	5,038	2	3.03%
Eugene 4J School District	2,347	3	1.41%
US Government	1,935	4	1.16%
City of Eugene	1,733	5	1.04%
Oregon State Government	1,726	6	1.04%
Lane Community College	1,721	7	1.03%
Lane County Government	1,552	8	0.93%
Springfield School District	1,130	9	0.68%
McKenzie-Willamette Medical Center	1,060	10	0.64%
Wal-Mart			
	23,589		14.18%

Notes

a. Employee count is for the 1st Quarter of 2020 and percent of county employment is as of January 1st of each year.

Source

Eugene Area Chamber of Commerce and State of Oregon Employment Department

Exhibit 14

2012		
Employees [a]	Rank	Percentage of County Employment
4,212	1	2.67%
4,038	2	2.56%
2,794	3	1.77%
1,667	6	1.06%
1,310	7	0.83%
1,781	5	1.13%
1,118	9	0.71%
2,000	4	1.27%
1,300	8	0.82%
1,050	10	0.67%
21,270		13.50%

Lane County, Oregon

Authorized Number of Employees [a] by Function/Program

Last Ten Fiscal Years - Unaudited

	Fiscal Year				
	2012	2013	2014	2015	2016
Function/Program					
General government:					
Assessment and taxation	58.00	46.00	48.00	51.00	47.00
Management services [d]	57.00	-	-	-	-
Human resources [l, m]	18.00	17.00	-	17.00	19.00
Technology services	74.75	67.50	67.75	68.75	68.75
County administration [d, e, l, m, o, r]	16.50	70.13	86.61	71.18	46.18
Public works [o, r]	22.00	21.00	21.00	21.00	44.00
County counsel [c, d, h]	10.50	-	8.00	8.00	9.00
District attorney [g, h]	-	7.00	-	-	-
Public safety:					
Sheriff's Office [j]	337.50	278.01	271.80	275.30	281.75
District attorney	76.00	66.00	68.00	68.00	67.00
Youth Services [i]	67.30	50.75	-	-	-
Justice courts [i]	7.42	-	-	-	-
Health and human services [f, i]	17.82	4.42	55.12	54.90	55.61
County administration [j]	-	2.25	50.75	52.85	53.50
Public works [f]	-	2.00	2.50	2.49	2.49
Public health and welfare:					
Children and families [k]	5.85	3.75	-	-	-
Health and human services [k, n, p]	320.81	339.18	364.06	428.36	471.45
Parks:					
Public works	15.50	13.50	14.63	17.30	15.30
Roads and bridges:					
Public works [q]	200.00	161.64	165.80	164.29	149.49
Sheriff's office	3.00	0.92	-	-	-
Community development:					
County administration	3.00	3.00	2.75	2.00	2.50
Health and human services [n]	-	-	-	15.00	15.50
Public works	30.00	21.09	22.00	24.00	28.00
Workforce partnership [n]	25.00	24.10	21.70	7.00	-
Lane Events Center [g]	19.50	16.42	14.50	14.50	14.50
Solid waste disposal	80.31	80.31	82.21	86.74	86.74
Corrections commissary	0.50	0.50	0.20	0.20	-
	1,466.26	1,296.47	1,367.38	1,449.86	1,477.76
Percent of County employees to County population [b]	0.415%	0.366%	0.384%	0.404%	0.408%

Notes

a. Number of employees is provided per Full Time Equivalent (FTE) as of the final adopted budget.
b. Number of employees as a percentage of county population was calculated using population data from Exhibit 13 - Demographic and Economic Statistics.
c. Legal services moved from county counsel to district attorney in 2013.
d. Management services merged with county administration in 2013.
e. Justice courts merged with county administration in 2013.
f. Animal services closed the shelter and moved its officer from health and human services to public works in 2013.
g. Lane events center merged with Public Works in 2013.
h. County counsel moved from district attorney to become its own department in 2014.
i. Youth Services merged under health and human services in 2014.
j. Parole and probation moved from the Sheriff's office to county administation in 2014.
k. Children and families merged under health and human services in 2014.
l. In 2014, human resources merged into county administration.
m. In 2015, human resources returned to its former status as an independent department after merging with county administration in 2014.
n. Workforce Partnership's direct service programs moved to health and human services in 2015 and in 2016 became a non-profit corporation.
o. Custodial, maintenance and landscaping moved from county administration to public works in 2016.
p. Brookside clinic opened in 2016 so staffing was increased in CHC and in behavioral health to meet the demand for service.
q. In 2016, positions were eliminated in order to balance the road fund budget due to significant decline in federal resources.
r. In 2020 the Facilities Division was moved from Public Works to County Administration.

Source - Lane County Budget Office

Exhibit 15

2017	2018	2019	2020	2021
48.00	48.00	49.00	50	50
-	-	-	-	-
18.00	17.00	18.50	22.5	23.5
69.75	69.75	66.25	69.25	69.25
47.05	48.25	49.25	84	86.25
44.00	45.00	45.00	22	22
10.00	11.00	11.00	11	11
-	-	-	-	-
284.75	286.75	300.75	304.75	310.75
71.00	71.00	72.00	72	72
-	-	-	-	-
-	-	-	-	-
58.01	63.34	62.05	62.8	63.8
56.00	60.00	61.00	60	61
2.49	2.98	3.00	6.5	8
-	-	-	-	-
500.39	540.89	581.63	623.38	676.98
15.30	15.80	16.80	18.8	18.8
139.99	152.99	167.49	167	165.5
-	-	-	-	-
2.50	3.00	3.00	2	3
18.50	17.57	16.06	21	22
29.00	33.50	35.50	36.5	47
-	-	-	0	0
14.50	14.50	14.50	14.5	14.5
84.38	87.87	88.33	88.1	88.1
-	-	-	-	-
1,513.61	1,589.19	1,661.11	1,736.08	1,813.43
0.414%	0.429%	0.443%	0.458%	0.476%

Lane County, Oregon

Operating Indicators by Function/Program

Last Ten Fiscal Years - Unaudited

Function/Program	Fiscal Year 2012	2013	2014	2015
Public safety				
Sheriff's office:				
Response to calls for service [b]	61,210	56,292	63,878	60,934
Jail Book Ins	12,504	13,662	11,179	11,666
Discretionary general fund contribution (in dollars) [e]	[e]	$22,314,984	$22,848,837	$24,228,469
District attorney:				
Criminal cases processed	7,057	6,351	5,300	6,075
Juvenile delinquency cases referred [a]	2,394	2,505	1,800	1,403
Victim services volunteer hours	9,090	7,854	5,765	5,945
Youth services:				
Juvenile referrals	2,334	2,042	1,605	1,403
Justice courts:				
Citations processed [c]	6,375	1,252	1,290	1,900
Public health and welfare				
Children and families:				
First-Birth familes screened [f]	1,099	1,213	898	
All Families screened	[f]	[f]	[f]	822
Health and human services:				
Community Health Centers:				
Medical, dental, and mental health encounters	46,477	59,108	59,733	64,820
Roads and bridges				
Miles of road receiving surface maintenance	103	108	94	96
Building permits issued	1,618	1,522	1,563	1,811
Lane events center				
County fair attendance [d]	147,053	100,654	99,142	109,562
Solid waste disposal				
Tons of waste added to landfill	214,678	218,938	218,488	226,080

Notes

a. Includes all delinquencies handled by the system. The juvenile intake team handles a large amount of work normally processed by a DA as only one prosecutor is assigned to juvenile.

b. Represents the number of responses to priority calls 1-6.

has been reclassified as a discretely presented component unit. In order to enhance comparability, Homes for Good has been removed from this exhibit for fiscal years 2011 and prior.

c. Central and Eastern Lane Justice Courts closed. Only the Florence Justice Court remains open as of FY 2013.

d. In fiscal year 2013, the Lane Events Center changed how it counts fair attendance. The new methodology is not comparable to prior years.

e. Discretionary general fund contribution excludes intrafund transfers and lapse requirements. Years prior to 2013 have not been calculated.

f. In July 2015, Oregon Revised Statue (ORS 417.795) allowed screening for all families, not just for the first birth families. First births screened are included in all families screened for FY 2015 reporting purposes.

g. On March 12, 2020, Governor Brown issued Executive Order #20-05 prohibiting large gatherings due to the Coronoavirus Outbreak. As a result the Lane County Fair was canceled.

h. Significant drop in victim services volunteer hours due to COVID

Source

Lane County Departments

Exhibit 16

Fiscal Year					
2016	2017	2018	2019	2020	2021
61,661	56,221	56,620	59,948	57,723	61,698
12,677	13,576	13,045	12,644	11,960	10,182
$26,212,980	$25,052,556	$24,786,539	$24,584,769	25,527,589	25,597,989
7,452	7,649	6,958	6,631	6,086	6,075
1,296	1,255	1,615	1,416	979	476
5,860	5,180	6,278	5,502	2,818	534 [h]
1,422	1,386	1,615	1,416	979	476
1,044	1,172	1,356	1,243	1,028	1,154
800	1,116	1,050	1,079	471	283
73,412	80,241	87,795	84,396	75,413	74,096
57	79	86	99	90	106
1,976	2,079	2,590	2,133	2,240	2,322
111,536	113,825	108,698	112,700	[g]	130,847
237,623	261,546	287,956	310,543	289,979	325,239

Lane County, Oregon

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years - Unaudited

	Fiscal Year			
	2012	2013	2014	2015
Function/Program				
Public safety				
Sheriff's office:				
Corrections:				
Capacity (beds) [a]				
County jail	507	507	507	507
Community corrections center	33	33	36	39
Youth services:				
Youth detention/secure treatment beds	96	96	96	96
Youth treatment beds [b, c]	16	0	0	0
Parks				
Recreation:				
Acreage	4,528	4,479	4,318	4,327
Recreational sites	73	71	70	68
Roads and bridges				
Miles of Roads	1,443	1,443	1,443	1,443
Number of Bridges	418	420	417	417
Solid waste disposal				
Municipal solid waste landfill	1	1	1	1
Public disposal sites	16	16	16	16

Notes

a. Use of county jail beds is limited by the Federal Consent Decree Limitation to 93% capacity and further limited by the closure of beds due to lack of adequate/safe staffing levels.

b. As of FY 2013 the County no longer has access to treatment beds at Pathways, which is now a state facility.

c. The Phoenix Program moved into its own building and has treatment beds available as of FY 2018.

Source

Lane County Departments

Exhibit 17

Fiscal Year					
2016	2017	2018	2019	2020	2021
507	507	507	507	507	507
39	39	39	39	39	39
96	96	96	96	96	96
0	0	17	17	17	17
4,430	4,430	4,364	4,364	4364	4364
71	71	68	68	68	68
1,443	1,436	1,435	1,472	1,472	1,472
417	415	414	429	429	429
1	1	1	1	1	1
16	15	15	15	15	15

LANE
COUNTY
OREGON

AUDIT COMMENTS AND GOVERNMENT AUDITING STANDARDS SECTIONS

AUDIT COMMENTS

AUDIT COMMENTS

(Comments and Disclosure Required by State Regulators)

Oregon Administrative Rules 162-010-0000 through 162-010-0330, of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments and disclosures required in audit reports. The required financial statements and schedules are set forth in preceding sections of this report. Required comments and disclosures related to the audit of such statements are set forth following.

MOSSADAMS

Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Oregon Minimum Audit Standards*

Board of County Commissioners
Lane County, Oregon

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 and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon Secretary of State, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information of Lane County, Oregon (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 14, 2022.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules (OAR) 162-10-0000 to 162-10-0330, as set forth below, noncompliance with which could have a direct and material effect on the financial statements:

- The use of approved depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2021 and 2022.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

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 that are required to be reported under *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Secretary of State, in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Amanda McCleary-Moore

For Moss Adams LLP
Eugene, Oregon
March 14, 2022

LANE
COUNTY
OREGON

Government Auditing Standards Report

MOSSADAMS

Report of Independent Auditors 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*

Board of County Commissioners
Lane County, Oregon

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, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Lane County, Oregon (the County) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's 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 the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's 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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss Adams LLP

Medford, Oregon
March 14, 2022