



Report of Independent Accountants on
Local Option Tax Levy Fund and Jail and Youth
Services Operating Report for

Lane County, Oregon

June 30, 2016

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

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REPORT OF INDEPENDENT ACCOUNTANTS

To the Board of County Commissioners
Lane County, Oregon

We have examined the Local Option Tax Levy Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance (the schedule) and management's assertion, included in the accompanying Jail and Youth Services Operating Report, that Lane County, Oregon (the County) complied with Board Order No. 13-02-12-06 regarding the five-year local option levy to restore jail beds and critical youth treatment facilities during the year ended June 30, 2016. Management is responsible for the County's schedule and compliance with those requirements. Our responsibility is to express an opinion on the County's schedule and management's assertion about the County's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the schedule and management's assertion that the County complied with the aforementioned requirements for the year ended June 30, 2016 is fairly stated, in all material respects.

Moss Adams, LLP

Eugene, Oregon
January 30, 2017

Lane County, Oregon

Local Option Tax Levy Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance

For the Fiscal Year Ended June 30, 2016

	Actual Amounts
<u>Revenues</u>	
Taxes and assessments	\$ 15,895,487
Intergovernmental	222,953
Charges for services	197
Investment earnings	158,981
Total revenues	16,277,618
<u>Expenditures</u>	
Current - departmental:	
Health and human services	1,582,220
Sheriff's office	8,538,381
Total expenditures	10,120,601
 Net change in fund balance	 6,157,017
 Fund balance, June 30, 2015	 19,378,906
Fund balance, June 30, 2016	\$ 25,535,923

Lane County, Oregon
Jail and Youth Services Operating Report
For Year Ended June 30, 2016

1. The County created a special revenue fund, Fund 290 – Local Option Levy Tax Fund, with the purpose of accounting for all tax levy revenue collected as described in Board Order No. 13-02-12-06 and Ballot Measure No. 20-213.
2. The County continued to appropriate Discretionary General Funds to fund jail services.
3. The County operated at least 255 local adult jail beds during for the fiscal year ending June 30, 2016.
4. The County operated at least 16 youth detention beds and 16 youth treatment beds for the fiscal year ending June 30, 2016.
5. County jail operations received 91% of the amount collected from the levy for the fiscal year ending June 30, 2016, and critical youth services received 9% of the amount collected from the levy for the fiscal year ending June 30, 2016.
6. The County's audited financial statements of Fund 290 – Local Option Levy Tax Fund received an unmodified opinion for the fiscal year ending June 30, 2016.