

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT
(A Component Unit of Coos County)
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
with Independent Auditor's Report
Year Ended June 30, 2019

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

(A Component Unit of Coos County)

For the Year Ended June 30, 2019

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COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

(A Component Unit of Coos County)
Principal Officials

June 30, 2019

BOARD OF COMMISSIONERS

<u>Title</u>	<u>Name</u>
Commissioner, Chair	Melissa Cribbins
Commissioner	John Sweet
Commissioner	Bob Main

All individuals receive mail at the address listed below:
Coos County Courthouse
250 N. Baxter
Coquille, OR 97423



INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Coos County 4H & Extension Services District
Coquille, Oregon

1976 Garden Ave.
Eugene, OR 97403
541.342.5161
www.islercpa.com

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the General Fund, and the budgetary comparison for the General Fund of the Coos County 4H & Extension Services District ("District"), a component unit of Coos County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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. 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 District'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 District'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 financial position of the governmental activities and the general fund of the District as of June 30, 2019, and the changes in its financial position and the budgetary comparison of the general fund 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 (MD&A) be presented to supplement the basic financial statements. The MD&A, 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 MD&A 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 financial statements, and other knowledge we obtained during our audit of the 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.

Report on Other Legal and Regulatory Requirements

In accordance with the Minimum Standards of Audits of Oregon Municipal Corporations, we have issued our report dated April 6, 2020 on our consideration of the District'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.

Isler CPA

By:



Paul R Nielson, CPA, a member of the firm
April 6, 2020
Eugene, Oregon

**COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF COOS COUNTY, OREGON)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended June 30, 2019**

The management of Coos County 4-H & Extension Service District, Oregon offers this overview and analysis of the financial activities of the District, a component unit of Coos County, for the fiscal year ended June 30, 2019. We encourage readers to consider the information here in conjunction with the accompanying basic financial statements.

Overview

The Oregon State University Extension Service has worked in partnership with Coos County since 1913. Extension service agents provide education and information to help Coos County residents solve problems and develop skills related to youth development and family issues, as well as farm, forest, and marine resource practices.

The citizens of Coos County expressed their need and desire for Extension educational programs. The Service District was approved by a vote of the people on November 3, 1998. The Coos County Commissioners approved an order establishing the District on November 25, 1998.

The purpose of the Coos County 4-H and Extension Service District is to educate citizens of the district by delivering research-based, objective information to help citizens solve problems, develop leadership skills, and manage resources wisely. The District will contract with the Oregon State University Extension Service to accomplish this purpose.

Financial Highlights

- The District's assets exceeded its liabilities at June 30, 2019 by \$278,599 – an increase of \$3,526 or 1.3%.
- The District's revenues for the 2018-19 fiscal year increased by \$16,112, a 3.5% increase from the prior year, expenses increased by \$31,078 or 7.1% from the prior year.

Overview of the Financial Statements

- This discussion and analysis is intended to serve as an introduction to the Coos County 4-H & Extension Service District's basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The main source of revenue is property taxes. The permanent tax rate for the District is \$.0888 per thousand of assessed property values.
- The Coos County 4-H & Extension Service District's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) Budget to Actual statement, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.
- Government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to private-sector business.

**COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF COOS COUNTY, OREGON)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended June 30, 2019**

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

◆ The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as 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 only result in cash flows in future fiscal periods (e.g. uncollected taxes).

- *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. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

- *Notes to the Basic Financial Statements*

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found immediately following the financial statements in this report.

Financial Analysis of the District

- The District's net position may be found in the Statement of Net Position. As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District's assets exceeded liabilities by \$278,599 at June 30, 2019 and \$275,074 at the close of the fiscal year, June 30, 2018. The district has no investment in capital assets; all assets are owned by Oregon State University.
- The formation of the District's tax base in fiscal year 2000-01 has provided a stable funding base for the 4-H & Extension Service.

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF COOS COUNTY, OREGON)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended June 30, 2019

Net Position

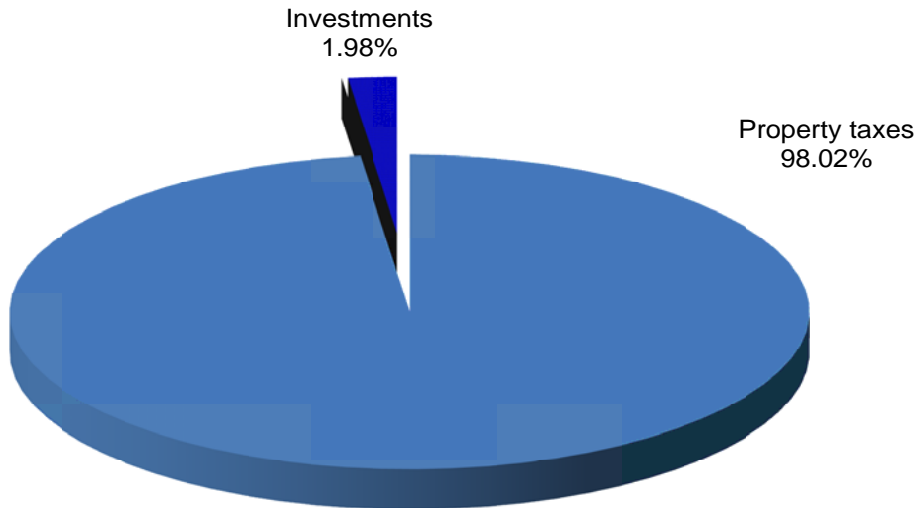
	2019	2018	Difference	%
Current and other assets	\$ 402,335	\$ 387,920	\$ 14,415	3.7%
Total assets	402,335	387,920	14,415	3.7%
Current liabilities	123,736	112,846	10,890	9.7%
Total liabilities	123,736	112,846	10,890	9.7%
Net position:				
Unrestricted	278,599	275,074	3,525	1.3%
Total net position	\$ 278,599	\$ 275,074	\$ 3,525	1.3%

Change in Net Position

	2019	2018	Difference	%
REVENUE:				
General revenues:				
Property Taxes, levied	\$ 461,795	\$ 448,864	\$ 12,931	2.9%
Earnings on investments	9,322	6,141	3,181	51.8%
Total revenues	471,117	455,005	16,112	3.5%
EXPENDITURES:				
Culture and recreation:				
Materials and services	467,592	436,514	31,078	7.1%
Total expenditures	467,592	436,514	31,078	7.1%
Change in net position	3,525	18,491	(14,966)	-80.9%
Net position July 1	275,074	256,583	18,491	7.2%
Net position June 30	\$ 278,599	\$ 275,074	\$ 3,525	1.3%

**COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF COOS COUNTY, OREGON)
MANAGEMENT'S DISCUSSION AND ANALYSIS
For Year Ended June 30, 2019**

Revenue Sources



Capital Assets and Debt Administration

- The assets in use by the Coos County 4-H & Extension Service District are under the ownership of Oregon State University. No related debt is shown on the balance sheet of the District.

Economic Factors and Next Year's Forecast

- Assessed values, the basis of property tax revenues, are limited by the Oregon Constitution to increase no more than 3% except on new construction.
- The 4-H Extension Service District's adopted expenditures for 2019-20 total \$692,985, with resources other than taxes of \$225,000. The District intends to certify its full permanent tax rate for 2019-20, which is \$.0888 per thousand.

Requests for Information

This financial report is designed to provide a general overview of Coos County 4-H & Extension Service District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Coos County Finance Office, 250 N Baxter, Coquille, Oregon 97423.

BASIC FINANCIAL STATEMENTS

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

Governmental Funds Balance Sheet / Statement of Net Position

June 30, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
ASSETS			
Due from Coos County	\$ 361,534	\$ -	\$ 361,534
Property taxes receivable	<u>40,801</u>	<u>-</u>	<u>40,801</u>
Capital assets:			
Total assets	<u>\$ 402,335</u>	<u>-</u>	<u>402,335</u>
LIABILITIES			
Accounts payable	<u>\$ 123,736</u>	<u>-</u>	<u>123,736</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>36,205</u>	<u>(36,205)</u>	<u>-</u>
FUND BALANCE / NET POSITION			
Fund balance:			
Unassigned	<u>242,394</u>	<u>(242,394)</u>	-
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 402,335</u>		
Net position:			
Unrestricted		<u>278,599</u>	<u>278,599</u>
Total net position		<u>\$ 278,599</u>	<u>\$ 278,599</u>
Total liabilities and net position			<u>\$ 402,335</u>

Fund balances of the governmental fund have been adjusted and reported differently than the net position of the governmental activities because:

- Property taxes that are accrued, but not collected within 60 days following year end are not recognized as revenues in the governmental funds and are reported as deferred inflows of resources on the balance sheet.

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

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities

For the Year Ended June 30, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Governmental Activities</u>
REVENUES			
Property taxes	\$ 462,380	\$ (585)	\$ 461,795
Investment earnings	<u>9,322</u>	<u>-</u>	<u>9,322</u>
Total revenues	<u>471,702</u>	<u>(585)</u>	<u>471,117</u>
EXPENSES			
Culture and Recreation	<u>467,592</u>	<u>-</u>	<u>467,592</u>
Net change in fund balance / net position	4,110	(585)	3,525
Fund balance / net position:			
Beginning of year	<u>238,284</u>	<u>36,790</u>	<u>275,074</u>
End of year	<u>\$ 242,394</u>	<u>\$ 36,790</u>	<u>\$ 278,599</u>

Amounts reported for governmental activities are different than those of the General Fund because of the following:

- Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds, instead they are reported as deferred inflows of resources.

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

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Budgetary Basis)

For the Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:				
Property taxes	\$ 453,319	\$ 453,319	\$ 462,380	\$ 9,061
Investment earnings	<u>3,500</u>	<u>3,500</u>	<u>9,322</u>	<u>5,822</u>
Total revenues	<u>456,819</u>	<u>456,819</u>	<u>471,702</u>	<u>14,883</u>
Expenditures:				
Materials and Services	483,600	483,600	467,592	16,008
Contingency	<u>148,785</u>	<u>148,785</u>	<u>-</u>	<u>148,785</u>
Total expenditures	<u>632,385</u>	<u>632,385</u>	<u>467,592</u>	<u>164,793</u>
Net change in fund balance	<u>(175,566)</u>	<u>(175,566)</u>	<u>4,110</u>	<u>179,676</u>
Fund balance:				
Beginning of year	<u>535,085</u>	<u>535,085</u>	<u>238,284</u>	<u>(296,801)</u>
End of year	<u><u>\$ 359,519</u></u>	<u><u>\$ 359,519</u></u>	<u><u>\$ 242,394</u></u>	<u><u>\$ (117,125)</u></u>

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

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

Notes to the Financial Statements

June 30, 2019

Note I - Description of the District and summary of significant accounting policies

A. Organization

The Coos County 4H & Extension Services District ("District") as formed with its own tax base during fiscal year 2000-01 to fund the 4-H & Extension Service District of Coos County, Oregon, and is governed by a board consisting of the three members of the Coos County Commission. The objective of the District is to provide its citizens with research-based knowledge and education that focus on strengthening communities and economies, sustaining natural resources, and promoting healthy families and individuals.

The District had no potential component units. Since Coos County is financially accountable for and significantly influences the operations of the District and the County Board of Commissioners also serves as the District's Board, the District is included as a blended component unit in the Annual Financial Report of Coos County for the year ended June 30, 2019.

B. Basis of presentation

Government-wide financial statements

The Statement of Net Position and Statement of Activities display information about the District. These statements include all the financial activities of the District. Governmental activities are supported by taxes.

The Statement of Activities presents a comparison between direct expenses and revenues for the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

When both restricted and unrestricted net position are available, restricted net position is used first and then unrestricted resources are used as needed.

Fund financial statements

The fund financial statements provide information about the District's only fund, the General Fund. This fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District.

C. Basis of accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes and intergovernmental revenues are the major source of nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are recorded using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property tax revenues are recognized in the fiscal year for which they were levied, provided they are due and collectible within 60 days following year end. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims, and judgments are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds.

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

Notes to the Financial Statements

June 30, 2019

Note I - Description of the District and summary of significant accounting policies, continued

D. Receivables

Property taxes receivable in the governmental fund types, which have been collected within 60 days following year end are considered measurable and available and are recognized as revenues. Real and personal property are assessed and property taxes become a lien against the property as of July 1 each year. Property taxes are payable in three installments, following the lien date, on November 15, February 15, and May 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Grant revenues will be recognized in the current period if they are measurable and the related expenditures have been incurred.

E. Capital assets

Capital assets are recorded at historical cost or at estimated historical cost if actual historical cost is unavailable. Contributed capital assets are valued at their estimated fair market value on the date contributed. The District defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated using the straight-line method over their estimated useful lives in the government-wide statements. The estimated useful lives are as follows:

Equipment	3 to 15 years
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G. Fund balance

In the fund financial statements, the fund balance for governmental funds is reported in classifications 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. The fund balance classifications are:

Nonspendable - 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 include inventories, prepaids, and deposits.

Restricted - constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grants, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed - the County Commissioners pass an ordinance that places specific constraints on how the resources may be used. The County Commissioners can modify or rescind the ordinance at any time through passage of an additional ordinance.

Assigned - resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the County Commissioners approve which resources should be "reserved" during the adoption of the annual budget.

Unassigned - resources that have not been restricted, committed, or assigned within the General Fund.

The District only reports unassigned fund balance.

When both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed. When an expenditure is incurred, where an unrestricted fund balance classification could be used, it is the District's policy to use committed resources first, assigned resources second, and then unassigned amounts as they are needed.

COOS COUNTY 4-H & EXTENSION SERVICE DISTRICT

Notes to the Financial Statements

June 30, 2019

Note I - Description of the District and summary of significant accounting policies, continued

H. Budget policies and budgetary control

Generally, Oregon Local Budget Law requires annual budgets to be adopted for all funds except agency funds. The modified accrual basis of accounting is used for all budgets. All annual appropriations lapse at the fiscal year end.

The District begins its budgeting process by appointing a Budget Committee in January. Budget recommendations are developed by management through the month of March with the Budget Committee meeting and approving the budget document in April. Public notices for the budget hearing are published and the hearing is held in May. The Board of County Commissioners adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over-spent,.

The resolution authorizing appropriations sets the level at which expenditures cannot legally exceed appropriations. The District established the levels of budgetary control at the personal services, material and services, capital outlay, operating contingencies, debt service, and all other requirement levels.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosure. Accordingly, actual results could differ from those estimates.

Note II - Due from Coos County

The District's cash is held by Coos County in pooled cash and investment accounts. Additional disclosures regarding the accounting and financial reporting for the District's pooled cash and investments has been included in the Coos County Annual Financial Report for the year ended June 30, 2019.

Note III - Risk Management

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; torts; errors and omissions; injuries to employees; and natural disasters. The District is covered against such risks of loss through the commercial insurance purchased by the County. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Note IV - Subsequent Events - Coronavirus (COVID-19) pandemic

On March 8, 2020, Governor Kate Brown declared a state of emergency. On March 11, 2020 the World Health Organization declared the outbreak of the coronavirus (COVID-19) a pandemic. On March 23, 2020, Oregon Governor Kate Brown issued an executive order directing Oregonians to stay home to the maximum extent possible except for carrying out essential tasks. At this time, we cannot fully quantify the potential effects of this pandemic on our future operations or financial condition.

COMPLIANCE SECTION



1976 Garden Ave.
Eugene, OR 97403
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COMMENTS AND DISCLOSURES OF INDEPENDENT AUDITOR REQUIRED BY STATE STATUTE

Board of Commissioners
Coos County 4H & Extension Services District
Coquille, Oregon

We have audited the basic financial statements of Coos County 4H & Extension Services District, Oregon ("District") as of and for the year ended June 30, 2019, and have issued our report thereon dated April 6, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Budgets legally required (ORS Chapter 294)**
- **Insurance and fidelity bonds in force or required by law**
- **Programs funded from outside sources**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)**

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District'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.

This report is intended for the information of management, the County Commissioners and the Secretary of State, Audits Division, of the State of Oregon. However, this report is a matter of public record and its distribution is not limited.



Paul R Nielson, CPA, a member of the firm
for Isler CPA
April 6, 2020
Eugene, Oregon