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**WHITE CITY  
LIGHTING DISTRICT**

*Comprehensive Annual  
Financial Report*



**JACKSON  
COUNTY**  
*o r e g o n*

**Fiscal Year 2019-2020**

Ending June 30, 2020

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**WHITE CITY LIGHTING DISTRICT**  
(a Component Unit of Jackson County, Oregon)

**ANNUAL FINANCIAL REPORT**

**Fiscal Year Ended June 30, 2020**

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**WHITE CITY LIGHTING DISTRICT**  
**(a Component Unit of Jackson County, Oregon)**

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**LIST OF PRINCIPAL OFFICIALS**

as of June 30, 2020

Board of Directors  
(Jackson County Commissioners)

Colleen Roberts

Bob Strosser

Rick Dyer

County Administrator - Budget Officer

Danny Jordan

Finance Director - Registered Agent

Shannon Bell

All Board of Commissioners, County Administrator, and Finance Director receive mail at:  
10 South Oakdale Avenue  
Medford, Oregon 97501

## **Review Report of Independent Accountants**

Board of Commissioners  
White City Lighting District

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the budgetary statement of White City Lighting District (the District), a component unit of Jackson County, Oregon, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents as of and for the year ended June 30, 2020. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the District's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### ***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.

### ***Accountant's Responsibility***

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### ***Accountant's Conclusion***

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be 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 4 through 6 be presented to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with Statements on Standards for Accounting and Review Services, 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. 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.

**Other Information**

The list of principal officials on page 1 and the management representation of fiscal affairs on page 18 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the representation of management. We have not audited or reviewed such information, and accordingly, we do not express an opinion, a conclusion, or provide any assurance on it.



Amanda McCleary-Moore, Partner for  
Moss Adams LLP  
Medford, Oregon  
December 16, 2020

**White City Lighting District**  
(a Component Unit of Jackson County, Oregon)  
**Management Discussion and Analysis**

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As management of the White City Lighting District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the fiscal year ended June 30, 2020.

**Financial highlights**

- The District's assets exceeded its liabilities at the close of the fiscal year by \$3,945,360 (*total net position*). Of the total net position, \$2,317,507 is the net investment in capital assets and \$1,627,853 represents restricted net position, which is to be used to meet the District's ongoing obligations to its citizens.
- Net position decreased \$79,127 from the prior fiscal year. This reduction is the result of a decrease in the value of capital assets due to depreciation expense.
- At the close of the current fiscal year, the fund balance for the District was \$1,615,420, or 1,098% of total District expenditures. The previous year, the fund balance for the District was \$1,480,852, or 857% of total District expenditures.

**Overview of the financial statements**

The discussion and analysis provided here is intended to serve as an introduction to the White City Lighting District's basic financial statements. The District's basic financial statements consist of two components: financial statements, and the notes to the financial statements.

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

The *statement of net position* presents financial information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the four 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 on changes in the District's net position during the 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 for some items that will only result in cash flows in future fiscal periods (e.g., uncollected property taxes).

The government-wide financial statements can be found on pages 7 and 8 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. The District, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District reports one governmental fund, the general fund.

The fund financial statements can be found on pages 9 through 11 of this report.

**White City Lighting District**  
(a Component Unit of Jackson County, Oregon)  
**Management Discussion and Analysis**

**Notes to the financial statements.** The notes provide additional information necessary to acquire 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 12 through 17 of this report.

**Government-wide financial analysis**

As stated before, net position over time, may serve as a useful indicator of a government’s financial position. The White City Lighting District’s assets exceeded its liabilities by \$3,945,360 at the close of the most recent fiscal year.

**Statement of Net Position**

	2020	2019
Current assets	\$ 1,647,603	\$ 1,519,045
Capital assets	2,317,507	2,530,559
Total assets	3,965,110	4,049,604
Current liabilities	19,750	25,117
Net position:		
Net investment in capital assets	2,317,507	2,530,559
Restricted	1,627,853	1,493,928
Total net position	\$ 3,945,360	\$ 4,024,487

**Changes in Net Position**  
**For the year ended June 30, 2020**

	2020	2019
Revenues:		
General revenues:		
Property taxes	\$ 236,737	\$ 258,715
Interest	44,294	46,837
Total revenues	281,031	305,552
Expenses		
Program expenses		
Planning, Development & Natural Resources	360,158	378,959
Change in net position	(79,127)	(73,407)
Net position - beginning	4,024,487	4,097,894
Net position - ending	\$ 3,945,360	\$ 4,024,487

**White City Lighting District**  
(a Component Unit of Jackson County, Oregon)  
**Management Discussion and Analysis**

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**Financial activities.** Financial activities during the year decreased the District's net position by \$79,127. This is an increase of \$5,722 from last year's decrease in net position of \$73,407. The decrease in net position change was caused by a decrease in total revenues of \$24,521 (or 8.03%), offset by a decrease in total expenditures of \$18,801 (or 4.96%). Key elements to the change include:

- The District received approximately \$22,000 less in property tax revenue over the previous year.
- The District received approximately \$2,500 less in investment earnings than the previous year.

**Budgetary highlights**

The District underspent its appropriated budget by \$69,712. Major reasons for this difference include lower than expected professional services and repair and maintenance expenses.

**Economic factors and budget information for next year**

The District's 2020-21 expenditure budget is \$1,824,059, which includes \$198,882 for materials and services, \$25,000 in contingency and \$1,600,177 in unappropriated ending fund balance. This represents an increase of 11.97% from the final 2019-20 budget. The increase is due to an increase in expected receipts from property taxes. Property tax revenues are the single largest source of revenue for the District.

In March 2020 COVID-19 was officially classified as a global pandemic. As a result, the Governor of the State of Oregon instituted emergency measures stop the spread of the virus. The measures included an unprecedented shutdown and subsequent restrictions on private and government organizations. In response to the economic fallout caused by the emergency measures, the federal government passed an economic stimulus package called the Coronavirus Aid, Relief and Economic Security Act (CARES Act). CARES Act funding can only be used to reimburse cost incurred between March 1st and December 31st 2020. At this point the federal government has not allocated any additional funding for costs that will be incurred during 2021. It is uncertain what impact, if any, COVID-19 will have on the District.

**Requests for information**

This financial report is designed to provide to citizens, customers, investors, creditors, and others a general overview of the District's finances and to demonstrate accountability for the funds it receives. Questions concerning any of the information provided in this report, requests for additional financial information, or requests for copies of the County's other blended component units should be addressed to the Jackson County Finance Director, 10 S. Oakdale Ave., Rm 113, Medford, OR 97501.

## **Basic Financial Statements**

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**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Statement of Net Position**  
**June 30, 2020**

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ASSETS

Cash and cash equivalents	\$ 1,631,763
Property taxes receivable	15,797
Due from Jackson County	43
Capital assets (net of accumulated depreciation):	
Infrastructure	<u>2,317,507</u>
Total assets	<u>3,965,110</u>

LIABILITIES

Accounts payable	3,615
Due to Jackson County	<u>16,135</u>
Total liabilities	<u>19,750</u>

NET POSITION

Net investment in capital assets	2,317,507
Restricted	<u>1,627,853</u>
Total net position	<u>\$ 3,945,360</u>

**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Statement of Activities**  
**For the fiscal year ended June 30, 2020**

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PROGRAM EXPENSES	
Planning, Development & Natural Resources	\$ 360,158
GENERAL REVENUES	
Property taxes	236,737
Interest	44,294
Total general revenues	281,031
Change in net position	(79,127)
Net position - beginning	4,024,487
Net position - ending	\$ 3,945,360

**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Balance Sheet**  
**Governmental Fund**  
**June 30, 2020**

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<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,631,763
Property taxes receivable	15,797
Due from other funds	<u>43</u>
Total assets	<u><u>\$ 1,647,603</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 3,615
Due to Jackson County	<u>16,135</u>
Total liabilities	<u>19,750</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	<u>12,433</u>
<b>FUND BALANCE</b>	
Restricted	<u>1,615,420</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 1,647,603</u></u>
Amounts reported for governmental activities in the statement of net position are different because:	
Total fund balance shown above	\$ 1,615,420
Property taxes receivable are not available to pay current period expenditures and, therefore, are deferred in the funds	12,433
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>2,317,507</u>
Net position	<u><u>\$ 3,945,360</u></u>

**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Fund**  
**For the fiscal year ended June 30, 2020**

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REVENUES

Property taxes	\$	237,380
Interest		44,294
		281,674
Total revenues		281,674

EXPENDITURES

Current:		
Planning, Development & Natural Resources		147,106
		147,106
Total expenditures		147,106
Net change in fund balance		134,568
Fund balance - beginning		1,480,852
Fund balance - ending	\$	1,615,420

Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balance to the Statement of Activities:

Amounts reported in the statement of activities are different because:

Net change in fund balance shown above	\$	134,568
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays during the year.

Capital outlay	30,000	
Depreciation expense	(243,052)	(213,052)

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

Change in the deferral of property taxes during the year		(643)
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Change in net position	\$	(79,127)
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**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual**  
**For the fiscal year ended June 30, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 230,018	\$ 230,018	\$ 237,380	\$ 7,362
Interest	19,000	19,000	44,294	25,294
Total revenues	249,018	249,018	281,674	32,656
<b>EXPENDITURES</b>				
Planning, Development & Natural Resources:				
Materials and services	216,818	216,818	147,106	69,712
Total expenditures	216,818	216,818	147,106	69,712
Excess (deficiency) of revenues over (under) expenditures	32,200	32,200	134,568	102,368
<b>OTHER FINANCING SOURCES (USES)</b>				
Contingency	(30,000)	(30,000)	-	30,000
Net change in fund balance	2,200	2,200	134,568	132,368
Fund balance - beginning	1,380,000	1,380,000	1,480,852	100,852
Fund balance - ending	\$ 1,382,200	\$ 1,382,200	\$ 1,615,420	\$ 233,220

**Notes to Financial Statements**

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**I. Summary of significant accounting policies**

The financial statements of the White City Lighting District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The more significant of the District's accounting policies are described below.

**A. Reporting entity**

The District was created on May 26, 2004 under the provisions of Oregon Revised Statutes (ORS) Chapter 372. The purpose of the District is to provide for the operations and maintenance of supplying street lighting to the citizens living within the District, through levied property taxes. The District has a permanent tax rate of \$0.4700 per \$1,000 of assessed valuation. For the fiscal year 2019-2020 a tax rate of \$0.3000 per \$1,000 of assessed valuation was applied.

The Jackson County Board of Commissioners serves as the Board of the District and oversees policy direction for the District. The Jackson County Roads Department is responsible for the day-to-day management of operations.

Because the District's governing body is identical to that of Jackson County, Oregon (County), and because the District's day-to-day operations are managed by County personnel, the District has been determined under standards established by GAAP to be a blended component unit of the County. As a result, the District's financial statements are blended with those of the County by including them in the appropriate statements and schedules of the County's Comprehensive Annual Financial Report (CAFR). The District is reported in the County's CAFR as a non-major capital project fund.

**B. Basis of presentation - government-wide financial statements**

The Statement of Net Position and Statement of Activities report information on all of the activities of the District. 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. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, and entitlements. On an accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**C. Basis of presentation - fund financial statements**

The District uses one fund to report on its financial position and the results of its operations. The fund accounts for the general administration and operations of the District.

**I. Summary of significant accounting policies (Continued)**

**C. Basis of presentation - fund financial statements (Continued)**

The District's governmental fund type is accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures are recorded when the related liability is incurred.

Property taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Any other revenue items are considered to be measurable and available only when cash is received by the District.

**D. Assets, liabilities, deferred outflows/inflows of resources, net position and fund balance**

**1. Cash and cash equivalents**

The District's cash is deposited into Jackson County's Local Government Investment Pool account (the pool), which is available for use by all Jackson County funds, and is unrated. The District's cash is included in the Pool rather than specific, identifiable securities. The District's share of the County's pooled cash and investments can be drawn upon demand, and therefore, the entire amount on deposit with the County is considered cash and cash equivalents. Interest earned on deposits in the Pool is allocated monthly to each fund based on each fund's portion of the total investment balance calculated on a daily basis.

State statutes authorize the County to invest in the State of Oregon Local Government Investment Pool (LGIP), certificates of deposit, Federal National Mortgage Association (FNMA), Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation (FHLMC) certificates, municipal debt obligations, corporate paper, and U.S. Government securities held under repurchase agreements. The LGIP operates in accordance with appropriate State laws.

It is not practical to determine the investment risk, collateral, or insurance coverage for the District's share of these pool investments. Information about the pooled investments, including related investment risk collateral, and insurance coverage, is included in the County's annual financial report and may be obtained by contacting the County's Finance Department at 10 South Oakdale Avenue, Room 314, Medford, Oregon 97501 or by going to [jacksoncounty.org/CAFR](http://jacksoncounty.org/CAFR).

**I. Summary of significant accounting policies (Continued)**

**D. Assets, liabilities, deferred outflows/inflows of resources, net position and fund balance (Continued)**

**2. Receivables**

The District's receivables are property taxes which are collected through the County's property tax system. Property taxes receivable, that have been collected within 60 days of year-end, are considered measurable and available, and are recognized as revenues in the fund financial statements. All other property taxes receivable is offset by deferred inflows and, accordingly, have not been recorded as revenue. Property taxes attach as an enforceable lien as of July 1 for real property and personal property. Taxes are levied on July 1 and payable in three installments on November 15, February 15, and May 15.

**3. Capital assets**

Capital assets are defined by the District as assets with a useful life of more than one year and an initial, individual cost of more than \$5,000 and are reported in the government-wide financial statements. Individual or aggregate assets with a cost of \$5,000 or less are not capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are stated at either cost, estimated historical cost or fair market value on the date donated for donated assets.

Upon disposal of capital assets, the historical cost, estimated historical cost or fair market value of donated assets is removed from District asset records, and proceeds from any sales are generally recorded as revenue in the governmental fund financial statements and as a gain or loss on disposal of assets in the government-wide financial statements.

Property and improvements of the District are depreciated using the straight-line method over the estimated useful lives of the related assets. The estimated useful lives of capital assets are as follows:

Buildings and improvements	7 to 50 years
Equipment, including vehicles	3 to 25 years
Signals and street lights	20 years

**4. Deferred inflows of resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**I. Summary of significant accounting policies (Continued)**

**D. Assets, liabilities, deferred outflows/inflows of resources, net position and fund balance (Continued)**

**5. *Net position and fund balance***

Net position is reported on the Statement of Net Position. Within net position, the net investment in capital assets represents total capital assets less accumulated depreciation. The remaining net position of the District is restricted. Restrictions are limitations on how the resources may be used. Restrictions may be placed on resources by an external party that provided the resources, by enabling legislation, or by the nature of the asset. In this case, net position of the District is restricted by enabling legislation.

In accordance with GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balance found on the Balance Sheet is segregated into separate classifications indicating the extent to which the District is bound to honor constraints on the specific purpose for which the funds can be spent. Fund balance classifications are: nonspendable, restricted, assigned or unassigned. Restricted fund balance can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. The District is funded by property tax revenue, which is considered enabling legislation, therefore all of the District’s fund balance is classified as restricted.

**E. Estimates**

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

**II. Stewardship, compliance and accountability**

**A. *Budgetary information***

The District is required by State law to budget all funds. The board order authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. District funds are controlled by total fund expenditures. The detail budget document, however, is required to contain more specific, detail information for the above-mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the Board of Commissioners acting as the Board of Directors.

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the Board of Commissioners acting as the Board of Directors. The County Administrator has been assigned authority to make appropriation adjustments within funds without Board approval, provided the total appropriation for a fund is not increased. Appropriations lapse as of year-end. The budget is prepared in accordance with the modified accrual basis of accounting.

**White City Lighting District**  
**(a Component Unit of Jackson County, Oregon)**  
**Notes to Financial Statements**  
**For the fiscal year ended June 30, 2020**

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**III. Detailed notes on the fund**

**A. Transactions with Jackson County**

The Jackson County Roads Department provides operations management and planning for the District. General administrative functions are also performed by other departments of the County. All services are performed on an internal cost reimbursement basis. Reimbursements to the County were \$16,514 and are included as expenditures of the Planning, Development & Natural Resources function on the Statement of Revenues, Expenditures and Changes in Fund Balance.

**B. Capital assets**

Capital asset activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balances</u>
Capital assets being depreciated:				
Infrastructure	\$ 4,860,793	\$ 30,000	\$ -	\$ 4,890,793
Accumulated depreciation	<u>2,330,234</u>	<u>243,052</u>	<u>-</u>	<u>2,573,286</u>
Total capital assets being depreciated, net	<u>2,530,559</u>	<u>(213,052)</u>	<u>-</u>	<u>2,317,507</u>
Capital assets, net	<u>\$ 2,530,559</u>	<u>\$ (213,052)</u>	<u>\$ -</u>	<u>\$ 2,317,507</u>

**C. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to restrict that portion of the applicable appropriation, is employed during the year for administrative control purposes only. As of June 30, 2020, the District had an encumbered balance of \$100,000 for equipment maintenance.

**D. Risk management**

The District participates in Jackson County's Self Insurance internal service fund, which accounts for the District's overall risk of loss. The County is self-insured for unemployment compensation, workers' compensation, most general liability, auto liability, police professional liability, municipal liability exposures, and manager's health benefits. The District pays a portion of the cost through the County's Roads Department, which is responsible for the operation of the District. The County experienced no claim losses in excess of coverage obtained during fiscal years 2018 through 2020.

**E. Tax Abatements**

Jackson County negotiates property tax abatement agreements on an individual basis. The County has tax abatement agreements with twenty entities as of June 30, 2020. Seven of these are located in the White City tax code areas, resulting in a total tax abatement for the District of \$6,102.

**III. Detailed notes on the fund**

**F. *Subsequent Events***

As the measures to combat the spread of COVID-19 continue, so does the uncertainty of its impact on the District's financial operations. Therefore, the financial statements have not been adjusted in any way in relation to the effects of COVID-19.

**Management Representation of Fiscal Affairs**

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# JACKSON COUNTY

Oregon

## Administrator's Office

**Danny L. Jordan**  
County Administrator

10 South Oakdale, Room 214  
Medford, Oregon 97501  
Phone: 541-774-6035  
Fax: 541-774-6705  
BoC-CAO\_Admin@jacksoncounty.org  
www.jacksoncounty.org

December 16, 2020

### Management Representation of Fiscal Affairs

Required by Oregon Regulation

The White City Lighting District (the District) is subject to, and responsible for, compliance with various laws, rules, and regulations relating to its operation and finances. Among such laws, rules, and regulations are the requirements prescribed in Municipal Audit Law (ORS Chapter 297) and the Minimum Standards for Review of Oregon Municipal Corporations (OAR 162, division 40) including, but not limited to:

- (a) Deposits of public funds with financial institutions (ORS Chapter 295).
- (b) Indebtedness limitations, restrictions, and repayment.
- (c) Budgets legally required (ORS Chapter 294).
- (d) Insurance and fidelity bonds in force or required by law.
- (e) Programs funded from outside sources.
- (f) Highway revenues used for public highways and roads (ORS Chapters 294, 368 & 373).
- (g) Authorized investment of surplus funds (ORS Chapter 294).
- (h) Public contracts, purchasing, and improvements (ORS Chapters 279A, 279B, and 279C).

The management of the District is aware of the requirements of Oregon laws and administrative rules concerning each of the above requirements and has complied, in all material respects, with such requirements. Further, we are not aware of any violations or possible violations of laws, rules, or regulations, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

Danny Jordan  
County Administrator/District Budget Officer

Shannon A. Bell  
Finance Director/Registered Agent