

WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION / AGENDA WEDNESDAY, MARCH 15, 2017
LOCATION: Wasco County Courthouse, Room #302
511 Washington Street, The Dalles, OR 97058

Public Comment: Individuals wishing to address the Commission on items not already listed on the Agenda may do so during the first half-hour and at other times throughout the meeting; please wait for the current speaker to conclude and raise your hand to be recognized by the Chair for direction. Speakers are required to give their name and address. Please limit comments from three to five minutes, unless extended by the Chair.

Departments: Are encouraged to have their issue added to the Agenda in advance. When that is not possible the Commission will attempt to make time to fit you in during the first half-hour or between listed Agenda items.

NOTE: With the exception of Public Hearings, the Agenda is subject to last minute changes; times are approximate – please arrive early. **Meetings are ADA accessible.** For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. If you require an interpreter, please contact the Commission Office at least 7 days in advance. **Las reuniones son ADA accesibles.** Por tipo de alojamiento especiales, por favor póngase en contacto con la Oficina de la Comisión de antemano, (541) 506-2520. TDD 1-800-735-2900.

Si necesita un intérprete por favor, póngase en contacto con la Oficina de la Comisión por lo menos siete días de antelación.

2:00 p.m.

CALL TO ORDER

Items without a designated appointment may be rearranged to make the best use of time. Other matters may be discussed as deemed appropriate by the Board.

- Corrections or Additions to the Agenda
- [Discussion Items](#) (Items of general Commission discussion, not otherwise listed on the Agenda: [QLife Bid Opening](#); [USFS Agreement](#); [FOPPO Agreement](#); [Employee Handbook](#); [CDBG Amendment](#); [Joint Resolutions for CDRP Grant Funds](#); [Monthly Financial Report](#))
- [Consent Agenda](#) (Items of a routine nature: minutes, documents, items previously discussed.): [Minutes- 2.15.2017 Regular Session](#)

2:30 p.m.

[Recess to 4H & Extension Service District & Library Service District Meetings](#)

2:50 p.m.

[Wasco County 2015-2016 Fiscal Year Audit Report](#) – Carol Friend

3:10 p.m.

[GIS Contracts](#) – Tycho Granville

3:20 p.m.

[Fee Waiver Request](#) – Mosier Representative

3:30 p.m.

[ODOT Agreement for Variance Permits](#) – Arthur Smith

3:40 p.m.

[VSO Quarterly Report](#) – Russell Jones

3:50 p.m.

[Wasco County Building Codes](#)

COMMISSION CALL
NEW/OLD BUSINESS
ADJOURN

88If necessary, an Executive Session may be held in accordance with: ORS 192.660(2)(a) – Employment of Public Officers, Employees & Agents, ORS 192.660(2)(b) – Discipline of Public Officers & Employees, ORS 192.660(2)(d) – Labor Negotiator Consultations, ORS 192.660(2)(e) – Real Property Transactions, ORS 192.660(2)(f) To consider information or records that are exempt by law from public inspection, ORS 192.660(2)(g) – Trade Negotiations, ORS 192.660(2)(h) - Conferring with Legal Counsel regarding litigation, ORS 192.660(2)(i) – Performance Evaluations of Public Officers & Employees, ORS 192.660(2)(j) – Public Investments, ORS 192.660(2)(m) –Security Programs, ORS 192.660(2)(n) – Labor Negotiations



WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MARCH 15, 2017

PRESENT: Scott Hege, County Commissioner
Steve Kramer, County Commissioner
Rod Runyon, Commission Chair
STAFF: Kathy White, Executive Assistant
ABSENT: Tyler Stone, Administrative Officer

At 2:01 p.m. Chair Runyon opened the Regular Session of the Board of Commissioners with the Pledge of Allegiance. Ms. White noted that the VSO Quarterly Report has been rescheduled to the April 5th session. Commissioner Kramer announced that Administrative Officer Tyler Stone is at a meeting in Salem but at some point would be calling in to the session.

Public Comment

Wayne Lease of White Salmon, Washington, said that he is concerned about the influx of electrical usage resulting from grow operations. He stated that there is not adequate infrastructure and the systems were never built for a canvassed row operation. He went on to say that he does not think it is fair to have a rate payer in any utility carry the burden of building up the system for someone else. He pointed out that ORS 918.311-0040 outlines the requirements for agricultural growing. He said that most grow rooms take about 18,000 watts to operate.

Mr. Lease continued by saying that Wasco County Planning explained to him that cultivated crop operations are exempt; there are different rules applied for processing. He said that he doesn't know how the Planning Department will know which growers are also processing. He believes they are not exempt and he would like to see the issue

addressed.

Chair Runyon asked Mr. Lease if he had provided all this information to the Planning Department. Mr. Lease replied that he had not. Chair Runyon stated that he would provide the information to Rob Bovett at the Association of Oregon Counties.

Discussion Item – QLife Bid Opening

QLife Administrative Assistant Tawny Cramer provided three sealed bids to the Board. Commissioner Hege opened and announced the name of each bid submitter; Chair Runyon identified and announced the amount of each bid:

Robinson Brothers, Inc.	Vancouver, WA	\$504,751.09
Professional Underground Services, Inc.	Eugene, Oregon	\$540,306.84
North Sky Communications	Vancouver, WA	\$668,134.00

QLife Attorney Keith Mobley stated that the bids will be sent to the engineers who will review them for qualifications in order to identify the lowest responsible bidder. The engineers will then make a recommendation to the QLife Board.

Discussion Item – USFS Agreement Modification #5

Sheriff Lane Magill explained that this is an annual modification to the agreement with the US Forest Service for Wasco County to provide law enforcement services on federal forest land. He said that the agreement is the same as it has been for the last four years with the dollar amount being the only variable. This modification includes carry-over from last year.

*****Commissioner Hege moved to approve USFS Grant Agreement 12-LE-11060600-010 Modification #5. Commissioner Kramer seconded the motion which passed unanimously.*****

Discussion Item – FOPPO Agreement

Sheriff Magill explained that this is the labor agreement between Wasco County and the Federation of Parole and Probation Officers. He reported that the negotiation process was good, lasting only one hour and ten minutes. Community Corrections Manager Fritz Osborne stated that morale in the department is up.

Chair Runyon asked if there are any changes from the last agreement. Sheriff Magill replied that some ancillary changes were made – unnecessary language was removed, titles were corrected, etc. He said that there is a change to the lead Probation Officer's salary

and the annual increase for all is 2% per year.

*****Commissioner Kramer moved to approve the 2017-2020 agreement between Wasco County and the Federation of Parole and Probation Officers. Commissioner Hege seconded the motion which passed unanimously.*****

Discussion Item – Employee Handbook

Finance Director Mike Middleton explained that Wasco County has a number of employee policies with a Personnel Ordinance recognizing them. The handbooks will be a management and employee tool that consolidates all employee policies in layman's language.

Discussion ensued regarding the solicitation policy outlined in the handbook. It was suggested that further discussion may be appropriate before final adoption of the handbook. In addition, concerns were raised regarding language in the workplace violence section as well as some grammatical/spelling corrections.

Mr. Middleton commented that Human Resources Manager Nichole Biechler has been working with CIS on the handbook.

*****The Board was in consensus to postpone to a future session a decision regarding the Wasco County Employee Handbook.*****

Chair Runyon recessed the regular session at 2:34 p.m. to open District Meetings. The session resumed at 2:55 p.m.

Agenda Item – Wasco County 2015-2016 Fiscal Year Audit

Independent Auditor Carol Friend reviewed the audit report included in the Board Packet. She pointed out that an auditor does not express an opinion regarding the deficiencies; they are brought to the County's attention as they can impact the audit. Chair Runyon observed that we expected to see these issues for a couple of years as the County works to rectify past practices.

Ms. Friend stated that noted deficiencies have to do with the tax receipts and receivables – the Finance Department number did not agree with the Assessor's number due to significant delays in bank reconciliations. Mr. Middleton pointed out that he started in June, 2016 with a learning curve. He said that his department is still behind, but is catching up.

Ms. Friend commented that reconciliations should be completed in 15-30 days which is Wasco County policy. If that policy is not being followed, it could be an item in the next audit. Mr. Middleton reported that at this point his office is two months behind in reconciliations.

Ms. Friend went on to explain the organization of the audit report. She stated that it is a clean, unqualified audit. She continued to review the document, pointing out that of the six material deficiencies in the 2014-2015 Fiscal Year Audit, four have been corrected and two continue. She observed that an audit is always a look back and many issues raised have already been corrected.

Mr. Middleton stated that it is a pretty good audit; next year's audit will be smoother. He said he expects to see another finding on the reconciliations as his office continues to catch up. The other finding should fall off in next year's audit.

\$\$\$Commissioner Hege moved to accept the 2015-2016 Fiscal Year Audit. Commissioner Kramer seconded the motion which passed unanimously. \$\$\$

Agenda Item – GIS Contracts

CADASTRAL DATA SHARING AGREEMENT

GIS Coordinator Tycho Granville stated that this is a revision of a previous agreement but is essentially the same. He explained that it formalizes a relationship with the State for the mutual provision of data. He added that some counties won't share their data, but Wasco County has always done so. He said that one of the benefits is that the sharing of data makes us eligible for grant funding for the current remapping project.

\$\$\$Commissioner Hege moved to approve the GIS Cadastral Data License Agreement. Commissioner Kramer seconded the motion which passed unanimously. \$\$\$

ORMAP GRANT APPLICATION

Mr. Granville stated that this application is for the spring grant cycle for the remapping project that will bring all the Wasco County maps into alignment with the real world to within one foot accuracy. He provided some illustrative maps (attached). He said that our surveyors do the work on the ground and provide the data to Lane County with whom we contract for mapping. He noted that this is our third grant request in the multi-year grant process.

Mr. Granville went on to say that because of the timing of the Board session in relation to the filing deadlines, he does not have all the numbers but will get those filled in as soon as they become available.

\$\$\$Commissioner Hege moved to approve the ORMAP Grant Application pending legal review and granting authority to GIS staff to complete the application. Commissioner Kramer seconded the motion which passed unanimously.}}

Agenda Item – GIS Fee Waiver Request

Ms. White explained that no one from Mosier is available to attend today's session. Mr. Granville added that he does not have the pricing information for Mosier. Commissioner Kramer said that he thinks there is time and this can be postponed for a future session.

Agenda Item – ODOT Agreement for Variance Permits

Public Works Director Arthur Smith reminded the Board that earlier this year they approved a similar agreement for single-use variance permits; this agreement covers permits for businesses/agencies – such as concrete and garbage haulers - that have an ongoing need for a variance permit. These organizations generally know the routes and weights that will be involved. He stated that he supports the continuation of this agreement to have the ODOT process the requests for variance permits – the agreements are renewed every ten years.

\$\$\$Commissioner Kramer moved to approve the Wasco County/ODOT IGA 31553 for Continuous Operations Variance Permit Authorization. Commissioner Hege seconded the motion which passed unanimously.}}

Mr. Smith announced that the Oregon Trail Rally has contacted him to let him know they want to have their 2017 even in the Dufur/Friend area. He said that he is working with them on their proposed routes for late April.

Discussion

Ms. White explained that the amendment reflects changes to the budget for the Mid-Columbia Center for Living Community Development Block Grant project. She stated that some additional funds were added to the budget for the environmental review and funds are no longer allocated for an Owner's Representative as the group has elected to bring those responsibilities in-house.

\$\$\$Commissioner Hege moved to approve Amendment Number 1 to the Contract

between Wasco County and the IFA for Project Number C15007 for the construction of the Mid-Columbia Center for living Mental Health Clinic. Commissioner Kramer seconded the motion which passed unanimously.}}

Discussion Item – Joint Resolutions for the Community Dispute Resolution Program

Ms. White explained that this is a biennial process to select a provider for the Community Dispute Resolution Program. Wasco County does this in conjunction with our neighboring counties to select one provider servicing all five counties – Wasco, Hood River, Sherman, Gilliam and Wheeler. Wasco County acts as the coordinator for the application process to eliminate duplication of efforts among the five counties. The two resolutions being considered today commit to participating in the funding process and designating Wasco County to act as coordinator.

}}{Commissioner Kramer moved to approve the Joint Resolution designating a Community Dispute Resolution Coordinator. Commissioner Hege seconded the motion which passed unanimously.}}

}}{Commissioner Hege moved to approve the Joint Resolution to participate in the funding activities of the Oregon Office for Community Dispute Resolution. Commissioner Hege seconded the motion which passed unanimously.}}

Discussion Item – Financial Report

Finance Manager Siri Olson reviewed the February financial report included in the Board Packet. She noted that the treatment counseling grant funding in Community Corrections' budget has moved from contracted services to personnel as a treatment counselor was hired. She announced that budget meetings for the 2017-2018 Fiscal Year will begin soon. She added that the Finance Department is working on a plan to have more current information available on the website.

Chair Runyon called a recess at 3:44 p.m.

The session reconvened at 3:51 p.m.

Agenda Item – Wasco County Building Codes

Administrative Officer Tyler Stone joined the meeting by phone. Mr. Stone explained that prior to 2007, Building Codes in Wasco County was run by the State of Oregon. He stated that in 2007 MCCOG requested to take over that program on behalf of the

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counties served by MCCOG; MCCOG has run the program from that time forward. He went on to say that by statute only a county or city can take Building Codes out of State hands. He reported that the County is being asked to sign for those responsibilities which we can perform in-house or contract out to another organization such as MCCOG.

Mr. Stone stated that the State is giving Wasco County until April 1, 2017 to make that decision. There are basically three options:

1. The County can accept the program and be responsible. We can then seek to put it out to bid, shop for private programs, bring it in-house or continue with MCCOG.
2. The County can ask the State to take the program over on a short term basis (6 months) while we determine how to proceed.
3. The County can take the position that the program was never accepted by the County and is not ours, in which case the State will take it over and run it. Under that scenario, the County could not apply to take the program for a period of two years.

MCCOG Executive Director Bob Francis noted that he does not believe MCCOG asked for the program but rather was approached by the State to do so. Apparently, when MCCOG applied directly to the state, they approved the application and MCCOG has provided services to all five counties since that time. He said that this has come up now because the State determined that each county needed to sign an MOU for the services – MCCOG signed the last one on behalf of the member counties. He said that the State is not recognizing MCCOG as a government entity although he believes that MCCOG qualifies as such having been formed under Oregon Statute. He stated that there have been a lot of discussions; questions still remain.

Chair Runyon pointed out that no current member of the County Board of Commissioners, the County Administrative Officer or the current MCCOG Executive Director were here when the 2007 change occurred. He added that there is no record of a Wasco County Court vote on the matter or any action taken by that Court. He noted that Wasco County is a member of MCCOG and as such would already bear some liability for the MCCOG Building Code program. He went on to say that the County has asked the State for more time to work through this but that request was denied – either we accept the program, give it to the State or do nothing and the State will take it over as of April 1st. He said that it is frustrating because the current circumstances are the result of an error made by the State.

Mr. Stone stated that the County is being asked to sign a contract to take over Building Codes. That same process was done four years ago through MCCOG; according to the State, that shouldn't have happened. This time they are making sure that all the counties and/or cities are signing those agreements.

The City of The Dalles Mayor Steve Lawrence asked if the agreement addresses liability for actions that occurred prior to the agreement. County Counsel Kristen Campbell replied that the State is absolutely unwilling to indemnify the County. Mayor Lawrence asked if the contract specifically makes the County liable for prior actions. He suggested that if it does not, a follow-up letter should be sent reserving our rights going forward.

Commissioner Hege asked if there is an agreement from the State going to the City as well. Mr. Francis responded that the City does not at this time have their own program. Commissioner Hege stated that his concern is more of a customer service issue. He said that if the State takes over, inspectors would probably be coming from out of the area and not be as responsive.

Commissioner Kramer commented that he is not in favor of State control – he prefers local control. He said that he recognizes the liability risk. Chair Runyon observed that the other members of MCCOG would share that risk. Mr. Stone reported that the State's position is that this program has been Wasco County's since 2007 and the liability was and continues to be ours.

Chair Runyon concurred with the consensus that the program should not go back to the State. He suggested that if needed there is time to have a special session to do more work. Mr. Stone responded that if there is consensus to not have the program go back to the State, we might as well take the program and move forward.

Local Contractor Mark McCavic from The Dalles stated that most of the contractors work up and down the Gorge and need continuity of service; we have good inspectors that are trained and started as tradespeople. He said that he believes the liability for the County is limited. He said that the permitting process doesn't get any easier than it is here.

Mr. Lease stated that all of this is covered by Oregon State Statutes. He said that by signing articles of agreement with MCCOG the counties all became partners granting permission to MCCOG to run the program. He said that there are also loans out there with comingled money which needs to be straightened out.

Local contractor Scott Ziegenhagen stated that he will leave the legalities to the authorities but wants to make it known that he has done permits elsewhere and this is by far the best

Building Codes program through which he has worked. He said that he is happy with the service and does not want to see it change.

Commissioner Hege asked for Ms. Campbell's assessment of the County's liability. Ms. Campbell replied that there is not a clear answer. She said that going forward we will do our best to reserve our rights and disclaim liability for past practices whether the County retains Building Codes or turns it over to the State. She said the only way to truly know is for the issue to be tested in court. She said that the decision here is what is best for the constituents. She said we may also ask that MCCOG indemnify us.

Local contractor Dave Adams noted that there was a meeting around Building Codes last year to go over Building Codes issues. He asked why this was not brought up at that time. Chair Runyon responded that we simply did not know. Mr. Adams asked if the County wants to take over the program.

Commissioner Kramer said those discussions will happen. Right now we are faced with the resignation of the MCCOG Executive Director along with the issues with the State. He said that his goal is to maintain local control so we can provide the services that we want in this area. Mr. Adams responded that the local contractors believe the program is being run well.

Local contractor Randy Seibel said he would like to echo the previous comments. He said that we have a great inspection crew and we do not want to lose them – whether the program is run by MCCOG or someone else.

Local contractor Mike Bustos stated that he agrees. He said that his company has not laid off one man in 25 years which is in part due to how well the Building Codes program is run in this area.

Commissioner Hege said that there seems to be consensus that we want to keep the Building Codes program local. He said that he would like to give Ms. Campbell authority to review and approve; if there is an issue, we can come back for more discussion. He said that signing the agreement will allow us to move into the second phase of the process.

Mr. Stone said that what the County received just 20 minutes ago are two contracts for options 2 and 3; we already have the agreement for option 1. He said that staff has spent the last month trying to figure out if we can sign an agreement for a program that we did not accept when it originally moved out of State jurisdiction.

Commissioner Kramer summarized by saying there are three documents to consider; one

places jurisdiction with the County for four years; a second places it with the State for 6 months at which time it can move to the County; the third gives it to the State long-term. Mr. Stone commented that the 6-month option still allows us to give it to the State long-term - it just delays that decision for 6 months. A separate issue is the operating plan which has expired.

Further discussion ensued regarding a prospective motion to take action on this issue. Mr. Stone stated that if he were to make a motion it would be to approve the MOA pending legal review and then direct staff to begin the process of identifying a contractor, whether that is with MCCOG or through an RFP process. He said that if the consensus is to keep the program local, the Board will need to approve the agreement between Wasco County and the State for an Operating Plan and the MOA. He said that MCCOG already has an Operating Plan, we would just be certifying that to the State. He said there would have to be some minor changes for the names in the Plan. He said that the MOA needs to happen prior to April 1, 2017.

Commissioner Hege asked if we have seen the agreements. Mr. Stone replied that they have been forwarded through email. Commissioner Hege expressed disappointment that the documents were not included in the Board Packet saying that it makes it difficult to approve them when they are not readily available.

Ms. Campbell pointed out that there will be a gap between signing the MOA which formally places the program in the County's jurisdiction and signing an agreement with MCCOG to run the program. Mr. Stone responded that that is essentially what the situation has been for the last ten years.

{{{Commissioner Kramer moved to approve the MOA with the State of Oregon for the provision of Building Codes Services pending legal review. Commissioner Hege seconded the motion which passed unanimously.}}}

Mr. Stone stated that the Operation Plan does not need to be addressed today; the MOA is the key document for today. He asked the Board to provide direction for next steps – does the Board want to move right through with MCCOG, bring it in-house, go out for an RFP?

Chair Runyon asked how long State approval will take. Mr. Stone replied that if the State has already approved the same Operating Plan for the other member counties, this will just be a rubber stamp. Mr. Francis reported that the plans for the other member counties have been approved by the State – it took 2-3 weeks. He said that he would update the

Operating Plan and get to Ms. Campbell.

Mayor Lawrence observed that The Dalles is the largest city making payments to MCCOG and as such would like to ask for consideration in the Operating Plan. He said that City is currently considering whether or not to stay with MCCOG for Building Codes. He said they receive a lot of complaints regarding the program at MCCOG.

Commissioner Kramer said that he agrees with Mayor Lawrence in that the homeowner is probably not getting what they should expect. He said that he wants to make sure that it remains local where we can make corrections to the program.

Consent Agenda – 2.15.2017 Regular Session Minutes

{{{Commissioner Hege moved to approve the Consent Agenda. Commissioner Kramer seconded the motion which passed unanimously.}}}

Commission Call

Commissioner Kramer stated that there are two letters he would like to have the Board consider. One letter is in support of a drug take-back program which operates much like the recycle program and will be no cost to the County. The other is for Senate Bill 199 which establishes a product stewardship program for household hazardous waste. He provided the letters (attached) to the Commissioners for review.

*****The Board was in consensus to sign a letter in support of SB 199 Establishing and Extended Producer Responsibility Program for Household Hazardous Waste and a letter in support of HB 2386 and HB 2645 Establishing a Drug Take-Back Program.*****

Chair Runyon adjourned the session at 4:56 p.m.

Summary of Actions

Motions Passed

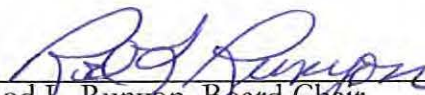
- To approve USFS Grant Agreement 12-LE-11060600-010 Modification #5.
- To approve the 2017-2020 agreement between Wasco County and the Federation of Parole and Probation Officers.
- To accept the 2015-2016 Fiscal Year Audit.
- To approve the GIS Cadastral Data License Agreement.
- To approve the ORMAP Grant Application pending legal review and

- granting authority to GIS staff to complete the application.
- To approve the Wasco County/ODOT IGA 31553 for Continuous Operations Variance Permit Authorization.
 - to approve Amendment Number 1 to the Contract between Wasco County and the IFA for Project Number C15007 for the construction of the Mid-Columbia Center for living Mental Health Clinic.
 - To approve the Joint Resolution designating a Community Dispute Resolution Coordinator.
 - To approve the Joint Resolution to participate in the funding activities of the Oregon Office for Community Dispute Resolution.
 - To approve the MOA with the State of Oregon for the provision of Building Codes Services pending legal review.
 - To approve the Consent Agenda – 2.15.2017 Regular Session Minutes.

Consensus


- To postpone to a future session a decision regarding the Wasco County Employee Handbook.
- To sign a letter in support of SB 199 Establishing and Extended Producer Responsibility Program for Household Hazardous Waste and a letter in support of HB 2386 and HB 2645 Establishing a Drug Take-Back Program.

Wasco County
Board of Commissioners



Rod L. Runyon, Board Chair

Scott C. Hege, County Commissioner



Steven D. Kramer, County Commissioner

**WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MARCH 15, 2017**

DISCUSSION LIST

ACTION AND DISCUSSION ITEMS:

1. [QLife Bid Opening](#) – Tawny Wade-Cramer
2. [USFS Agreement](#) – Lane Magill
3. [FOPPO Agreement](#) – Lane Magill
4. [Employee Handbook](#) – Nichole Beichler
5. [CDBG Amendment](#) – Kathy White
6. [Joint Resolutions for Community Dispute Resolution Grant Funds](#) – Kathy White
7. [Monthly Financial Report](#) – Mike Middleton

Discussion Item
QLife Bid Opening
Maupin Expansion FTTX

- [No documents have been submitted for this item](#)
[– Return to Agenda](#)

Discussion Item
USFS Agreement

- [Modification 5 of 12-LE-11060600-010 Agreement](#)



MODIFICATION OF GRANT OR AGREEMENT	PAGE 1	OF PAGES 9
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1. U.S. FOREST SERVICE GRANT/AGREEMENT NUMBER: 12-LE-11060600-010	2. RECIPIENT/COOPERATOR GRANT or AGREEMENT NUMBER, IF ANY:	3. MODIFICATION NUMBER: 5
4. NAME/ADDRESS OF U.S. FOREST SERVICE UNIT ADMINISTERING GRANT/AGREEMENT (unit name, street, city, state, and zip + 4): Mt. Hood National Forest 16400 Champion Way Sandy, OR 97055	5. NAME/ADDRESS OF U.S. FOREST SERVICE UNIT ADMINISTERING PROJECT/ACTIVITY (unit name, street, city, state, and zip + 4): SAME	
6. NAME/ADDRESS OF RECIPIENT/COOPERATOR (street, city, state, and zip + 4, county): Wasco County Sherriff's Department 511 Washington Street, Suite 102 The Dalles, OR 97058	7. RECIPIENT/COOPERATOR'S HHS SUB ACCOUNT NUMBER (For HHS payment use only):	

8. PURPOSE OF MODIFICATION

CHECK ALL THAT APPLY:	This modification is issued pursuant to the modification provision in the grant/agreement referenced in item no. 1, above.
<input type="checkbox"/>	CHANGE IN PERFORMANCE PERIOD:
<input checked="" type="checkbox"/>	CHANGE IN FUNDING: Add funds for 2017 not to exceed \$11,103.59
<input checked="" type="checkbox"/>	ADMINISTRATIVE CHANGES: See box 9 for added provisions
<input checked="" type="checkbox"/>	OTHER (Specify type of modification): Add 2017 Annual Operating & Financial Plan-Exhibit A

Except as provided herein, all terms and conditions of the Grant/Agreement referenced in 1, above, remain unchanged and in full force and effect.

9. ADDITIONAL SPACE FOR DESCRIPTION OF MODIFICATION (add additional pages as needed):

This modification adds the FY17 Annual Operating and Financial Plan and the following provisions:

PROHIBITION AGAINST INTERNAL CONFIDENTIAL AGREEMENTS:

All non federal government entities working on this agreement will adhere to the below provisions found in the Consolidated Prohibition Act, 2016, Pub. L. 114-113, relating to reporting fraud, waste and abuse to authorities:

(a)The recipient may not require its employees, contractors, or subrecipients seeking to report fraud, waste, or abuse to sign or comply with internal confidentiality agreements or statements prohibiting or otherwise restricting them from lawfully reporting that waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

(b)The recipient must notify its employees, contractors, or subrecipients that the prohibitions and restrictions of any internal confidentiality agreements inconsistent with paragraph (a) of this award provision are no longer in effect.

(c)The prohibition in paragraph (a) of this award provision does not contravene requirements applicable to any other form issued by a Federal department or agency governing the nondisclosure of classified information.

(d)If the Government determines that the recipient is not in compliance with this award provision, it:

(1) Will prohibit the recipient's use of funds under this award, in accordance with sections 743, 744 of Division E of the Consolidated Appropriations Act, 2016, (Pub. L. 114-113) or any successor provision of law; and

(2) May pursue other remedies available for the recipient's material failure to comply with award terms and conditions.

SYSTEM FOR AWARD MANAGEMENT REGISTRATION REQUIREMENT (SAM): Cooperator shall maintain current information in the System for Award Management (SAM) until receipt of final payment. This requires review and update to the information at least annually after the initial registration, and more frequently if required by changes in information or agreement term(s). For purposes of this agreement, System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a Cooperative. Additional information about registration procedures may be found at the SAM Internet site at www.sam.gov.

10. ATTACHED DOCUMENTATION (Check all that apply):

<input type="checkbox"/>	Revised Scope of Work
<input type="checkbox"/>	Revised Financial Plan
<input checked="" type="checkbox"/>	Other: 2017 Annual Operating and Financial Plan-Exhibit A



11. SIGNATURES

AUTHORIZED REPRESENTATIVE: BY SIGNATURE BELOW, THE SIGNING PARTIES CERTIFY THAT THEY ARE THE OFFICIAL REPRESENTATIVES OF THEIR RESPECTIVE PARTIES AND AUTHORIZED TO ACT IN THEIR RESPECTIVE AREAS FOR MATTERS RELATED TO THE ABOVE-REFERENCED GRANT/AGREEMENT.

11.A. Wasco County SO SIGNATURE See Attached for signatures	11.B. DATE SIGNED	11.C. U.S. FOREST SERVICE SIGNATURE See Attached for signatures	11.D. DATE SIGNED
(Signature of Signatory Official)		(Signature of Signatory Official)	

11.E. NAME (type or print): LANE MAGILL	11.F. NAME (type or print): LISA A. NORTHROP
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11.G. TITLE (type or print): Sheriff, Wasco County Sheriff's Department	11.H. TITLE (type or print): Forest Supervisor, Mt. Hood National Forest
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11.C. U.S. FOREST SERVICE SIGNATURE See Attached for signatures	11.D. DATE SIGNED 2/24/17
(Signature of Signatory Official)	

11.F. NAME (type or print): MICHAEL L. LOUDERMILK

11.H. TITLE (type or print): Special Agent in Charge, Pacific Northwest Region
--

12. G&A REVIEW

12.A. The authority and format of this modification (12-LE-11060600-010 M5) have been reviewed and approved for signature by: See Attached for signatures _____ KRISTEN BOWLES U.S. Forest Service Grants & Agreements Specialist	12.B. DATE SIGNED
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Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.



EXHIBIT A

**COOPERATIVE LAW ENFORCEMENT ANNUAL OPERATING PLAN &
FINANCIAL PLAN**

**Between The
WASCO COUNTY SHERIFF'S DEPARTMENT
And the
USDA, FOREST SERVICE
MT. HOOD NATIONAL FOREST**

2017 ANNUAL OPERATING AND FINANCIAL PLAN

This Annual Financial and Operating Plan (Annual Operating Plan), is hereby made and entered into by and between the Wasco County Sheriff's Department, hereinafter referred to as the "Cooperator", and the USDA, Forest Service, Mt. Hood National Forest, hereinafter referred to as the "U.S. Forest Service", under the provisions of Cooperative Law Enforcement Agreement # 12-LE-110606-010 executed on May 21, 2012. This Annual Operating Plan is made and agreed to as of the last date signed below and is for the estimated period beginning January 1, 2017, through September 30, 2017.

Previous Year Carry-over: \$7,156.41
Fiscal Year 2017 Obligation: \$11,103.59
FY 2017 Total Annual Operating Plan: \$18,260.00

I. GENERAL:

- A. The following individuals shall be the designated and alternate representative(s) of each party, so designated, to make or receive requests for special enforcement activities:

Principle Cooperator Contacts:

Cooperator Program Contact	Cooperator Administrative Contact
Lane Magill, Chief Deputy 511 Washington Street, Suite 102 The Dalles, OR 97058 Telephone: 541-506-2580 FAX: 541-506-2581 Email: lanem@co.wasco.or.us	Brenda Borders 511 Washington Street, Suite 102 The Dalles, OR 97058 Telephone: 541-506-2586 FAX: 541-506-2581 Email: brendab@co.wasco.or.us



Principle U.S. Forest Service Contacts:

U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Andy Coriell, Captain 16400 Champion Way Sandy, OR 97055 Telephone: 503-668-1789 FAX: 503-668-1738 Email: acoriell@fs.fed.us	Maria Grevstad, Admin Assistant 16400 Champion Way Sandy, OR 97055 Telephone: 503-668-1625 FAX: 503-668-1771 Email: mgrevstad@fs.fed.us

U.S. Forest Service Agreement Contact
Jessica Clark Grants and Agreements Specialist 501 E. 5 th St., Bldg. 404 Vancouver, WA 98661 Telephone: 360-891-5168 Email: jessicac Clark@fs.fed.us

- B. Reimbursement for all types of enforcement activities shall be at the following rates unless specifically stated otherwise:

Wages at the prevailing rate of \$50.00 per hour and overtime rate of \$75.00.
 Vehicle use rate of \$90.00 per 10 hour day.

II. PATROL ACTIVITIES:

- A. Time schedules for patrols will be flexible to allow for emergencies, other priorities, and day-to-day needs of both the Cooperator and the U.S. Forest Service. Ample time will be spent in each area to make residents and visitors aware that law enforcement officers are in the vicinity.

Timely reports and/or information relating to incidents or crimes that have occurred on National Forest System lands should be provided to the U.S. Forest Service as soon as possible.

The primary patrol activities will be during the summer months of May through September; the tour of duty will be ten hours per day on Friday, Saturday and Sunday, and include the national holidays of May 29, 2017, July 4, 2017 and September 4, 2017. Patrol activities may also occur during other months, as funding permits and as agreed to between the Cooperator and U.S. Forest Service. Patrol dates may be varied to address operational needs after mutual agreement between the Cooperator's and the U.S. Forest Service's representatives.

Each tour of duty should begin between 12:00 PM and 4:00 PM and remaining work hours may be varied as agreed to between the Cooperator and U.S. Forest Service.

The assigned Deputies will check in, as practical with the Ranger District Office or U.S. Forest Service Law Enforcement Officer when they begin their tour of duty, in person, by radio or telephone.

During scheduled vacations the cooperator, when possible, provide fill in Deputies for patrol.



The assigned Deputies would be available for other support and assistance as requested by the U.S. Forest Service.

There are patrol related activities, which will impact the Cooperating Deputy's time and will cause them to be away from the patrol route (court, reports, or responding to incidents off National Forest). No adjustment to this plan will be required so long as the activities are held to, not more than 5 percent of the Deputy's scheduled time.

1. Patrol in the following campgrounds, developed sites, or dispersed areas:

- | | |
|---------------------------|--------------------------------|
| Clear Lake Campground | Rock Creek Campground |
| Eightmile Campground | McCubbins Gulch |
| Frog Lake Picnic Area | Barlow Crossing Campground |
| Barlow Creek Campground | White River Station Campground |
| Bear Springs Campground | Clear Creek Campground |
| Forest Creek Campground | Little Badger Campground |
| Fifteenmile Campground | Pebble Ford Campground |
| Knebal Springs Campground | Lower Crossing Campground |
| Underhill Site | |

Patrol routes may be varied at the discretion of the assigned Deputy in order to effectively deal with incidents at other locations as they occur.

Search and rescue within the Mt. Hood National Forest, within Wasco County, is the responsibility of the Wasco County Sheriff. The role of the assigned Deputies to this agreement is to take initial action on search and rescue incidents and to coordinate subsequent (short term) activities.

Total reimbursement for this category shall not exceed the amount of \$18,260.00.

III. TRAINING:

See Cooperative Law Enforcement Agreement Provisions IV-K for additional information.

IV. EQUIPMENT:

See Cooperative Law Enforcement Agreement Provisions IV-K, IV-L and IV-M for additional information.

- A. The U.S. Forest Service agrees to reimburse Cooperator for equipment and supplies in an amount not to exceed \$1,000.00. All purchases must be approved by the U.S. Forest Service prior to purchase. Documentation of such purchases shall become part of the Cooperative Agreements' official file.
- B. The U.S. Forest Service may loan Cooperator equipment as needed, when mutually agreed. While in possession of Cooperator, maintenance of this equipment shall be the responsibility of the Cooperator and shall be returned in same condition as time of transfer.

Total reimbursement for this category will be paid out of the Patrol Activity funds in Section II.

**U.S. FOREST SERVICE SHALL:**

1. Grant permission, subject to U.S. Forest Service limitations and regulations, and those included herein, to the Cooperator for law enforcement purposes, for use of the Mt. Hood National Forest radio frequencies. Various channel guard tones are also authorized for use as required.
2. Restrict the use of radio frequency to official business.
3. Retain control of the use of these radio frequencies.
4. Not charge for the use of the radio frequencies.

COOPERATOR SHALL:

1. Grant permission, subject to State limitations and regulations, and those included herein, to the U.S. Forest Service for law enforcement purposes, for use of the Cooperator radio frequencies. Various channel guard tones are also authorized for use as required.
2. Restrict use of the radio frequency to official business.
3. Retain control of the use of these radio frequencies.
4. Recognize that fire traffic may have priority use of the frequency and that any transmissions during the time of a fire shall be coordinated with the on-scene Incident Commander and/or Columbia River Interagency Dispatch Center.
5. Ensure any radio transmissions in the 162-174 VHF Band are operating in the narrowband mode.

V. SPECIAL ENFORCEMENT SITUATIONS:

- A. Special Enforcement Situations include but are not limited to: Fire Emergencies, Drug Enforcement, and certain Group Gatherings.
- B. Funds available for special enforcement situations vary greatly from year to year and must be specifically requested and approved prior to any reimbursement being authorized. Requests for funds should be made to the U.S. Forest Service designated representative listed in Item I-A of this Annual Operating Plan. The designated representative will then notify the Cooperator whether funds will be authorized for reimbursement. If funds are authorized, the parties will jointly prepare a revised Annual Operating Plan.

1. **Drug Enforcement:** This will be handled on a case by case basis. The request will normally come from the Patrol Captain; however, it may come from the Special Agent in Charge or their designated representative. Reimbursement shall be made at the rates specified in Section I-B. Deputies assigned to the incident will coordinate all of their activities with the designated officer in charge of the incident.

Authorized activities associated with Drug Enforcement will be identified separately on billings supplied by the Cooperator.

2. **Fire Emergency:** During emergency fire suppression situations and upon request by the U.S. Forest Service pursuant to an incident resource order, the Cooperator agrees to provide special services and equipment beyond those provided under Section II-A and IV-A, within the Cooperator's resource capabilities, for the enforcement of State and local laws related to the protection of persons and their property. The Cooperator will be compensated at the rate specified in Section I-B; the U.S. Forest Service will specify times and schedules. Upon concurrence of the local Patrol Captain or their designated representative, an official from the Incident Management Team managing the incident, Cooperator personnel assigned to an incident where



meals are provided will be entitled to such meals.

3. **Group Gatherings/Other Situations:** This includes but is not limited to situations which are normally unanticipated or which typically include very short notice, large group gatherings such as rock concerts, demonstrations, and organizational rendezvous. Upon authorization by a U.S. Forest Service representative listed in Section I-A for requested services of this nature, reimbursement shall be made at the rates specified in Section I-B. Deputies assigned to this type of incident will normally coordinate their activities with the designated officer in charge of the incident.

C. Billing Documentation:

The billing for each incident shall include individual employee times and their agreement rate. Such times will be documented on Crew Time Reports, shift tickets or other agreed upon form, and must be approved by incident management personnel.

For billing done using procedures specified in Section V-B-2, original documentation will be maintained by the U.S. Forest Service in the appropriate fire documentation boxes or appropriate incident management personnel; the Cooperator will maintain copies of all such documentation.

VI. BILLING FREQUENCY:

See Cooperative Law Enforcement Agreement Provisions II-H and III-B for additional information.

- A. The Cooperator will submit invoices for reimbursement of services provided under Section II of this agreement monthly or quarterly, at the discretion of the Cooperator.

Each invoice must include, at a minimum:

1. Cooperator's name, address, and telephone number
2. U.S. Forest Service agreement number
3. Invoice date
4. Performance dates of the work completed (start & end)
5. Total invoice amount for the billing period
6. Statement that the invoice is a request for payment by 'reimbursement'
7. If using SF-270, a signature is required.
8. Invoice Number, if applicable

The invoice must be sent to:

USDA Forest Service
Albuquerque Service Center
Payments-Grants and Agreements
101B Sun Ave NE
Albuquerque, NM 87109
FAX: (877) 687-4894
E-Mail: asc_ga@fs.fed.us

The Cooperator will prepare an itemized statement for each invoice submitted to the Albuquerque Service Center. The statement will be in sufficient detail to allow the Forest Service to verify expenditures authorized. The itemized statement for reimbursement will also include the following information:

1. Areas patrolled and miles traveled on NFS lands.



- 2. Person-hours worked in NFS patrol areas.
- 3. Copies of completed Daily Activity Reports.
- 4. Copies of invoice submitted.

By execution of this modification, Wasco County Sheriff's Department certifies that the individuals listed in this document, as representatives of Wasco County Sheriff's Department, are authorized to act in their respective areas for matters related to this instrument.

The statement should be sent to the following address:

USDA Forest Service, Law Enforcement & Investigations
 Northern Oregon Zone
 ATTN: Andy Coriell, Captain
 16400 Champion Way
 Sandy, OR 97055

- B. For reimbursement of services provided under Sections V-B-1 and V-B-3 of this agreement, billing instructions will be specified in the revised Operating Plan.
- C. For reimbursement of services provided under Section V-B-2 of this agreement, the following billing procedure will be used.

Incident management personnel will prepare an Emergency Use Invoice and, upon concurrence of the Cooperator, will submit the invoice for payment along with all required documentation using normal incident business procedures.

The designated representative, IMT official, or a designated forest incident business official, will approve the invoice and submit to the Albuquerque Service Center, Incident Finance, for payment along with a copy of the current Operating Plan.

- D. Any remaining funding in this Annual Operating Plan may be carried forward to the next fiscal year and will be available to spend through the term of the Cooperative Law Enforcement Agreement, or deobligated at the request of the U.S. Forest Service. *See Cooperative Law Enforcement Agreement Provision IV-D.*
- E. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this agreement.

In witness whereof, the parties hereto have executed this Operating Plan as of the last date written below.

LANE MAGILL, Sheriff
 Wasco County Sheriff's Department

Date


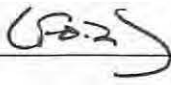


Wasco County Commissioner, Rod Runyon - Chair 3.15.2017
Date

Wasco County Commissioner, Scott Hege 3.15.2017
Date

Wasco County Commissioner, Steve Kramer 3.15.2017
Date


LISA A. NORTHROP, Forest Supervisor Date
U.S. Forest Service, Mt. Hood National Forest


MICHAEL L. LOUDERMILK Date
Special Agent in Charge Approved as to Form
Pacific Northwest Region

Kristen Campbell, Wasco County Counsel

The authority and format of this instrument (12-LE-11060600-010 M5) have been reviewed and approved for signature.



KRISTEN BOWLES 2/14/2017
Date
U.S. Forest Service Grants & Agreements Specialist

Burden Statement

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Discussion Item
FOPPO Agreement

- [Federation of Parole and Probation Officers Agreement](#)

2017 – 2020

A G R E E M E N T

B e t w e e n

WASCO COUNTY

and

FEDERATION OF

PAROLE AND PROBATION OFFICERS

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ARTICLE 1 - SCOPE OF AGREEMENT AND RECOGNITION

Section 1.1

This Agreement is made and entered into by and between Wasco County (hereinafter the “County”), and the Federation of Parole and Probation Officers (hereinafter the “Federation”). This document represents the full agreement between the County and the Federation. The purpose of this Agreement is to set forth matters pertaining to the rates of pay, hours of work, fringe benefits, and other matters pertaining to employment and to promote the general efficiency of the employees covered in providing services to the citizens of the County.

Section 1.2

The County recognizes the Federation as the sole and exclusive bargaining agent for all Adult Parole and Probation Officers as defined in ORS 243.736, excluding supervisory and confidential employees.

ARTICLE 2 - MANAGEMENT RIGHTS

Section 2.1

Except as otherwise specifically limited by the terms of this Agreement, the County retains all the customary, usual and exclusive rights, decision-making prerogatives, functions and authority connected with or in any way incident to its responsibility to manage the affairs of the County or any part of it.

Except as required by ORS 243.650, *et seq.*, the County shall have no obligation to bargain with the Federation with respect to any subjects or the exercise of its discretion and decision-making on any subjects not covered by the terms of this Agreement. Without limitation, but by way of illustration, the exclusive prerogatives, functions and rights of the County shall include the following, subject to the terms of this Agreement and the Federation’s rights to bargain over changes in mandatory subjects in ORS 243.650, *et seq.*:

- (a) To determine the services to be rendered to the citizens of the County.
- (b) To determine and to follow the County’s financial, budgetary and accounting procedures.
- (c) To direct and supervise all operations, functions and policies of the County and its departments, and requirements of facilities and other operations in which the employees in the bargaining unit are employed, and such other operations, functions and policies in the remainder of the County as they may affect employees in the bargaining unit.
- (d) To close or liquidate any office, branch, operations or facility or combination of facilities, or to relocate, reorganize or combine the work of divisions, offices, branches, operations or facilities for budgetary or other reasons.

- (e) To manage and direct the work force, including, but not limited to, the right to determine the methods, process and manner of performing work; the right to hire, promote and retain employees, and to transfer them within the same pay range; the right to lay off; the right to abolish positions or reorganize the departments; the right to determine schedules of work; the right to purchase, dispose of and assign equipment or supplies.
- (f) To determine the need for a reduction or an increase in the work force and the implementation of any decision with regard thereto.
- (g) To establish, revise and implement standards for hiring, classification, promotion, quality of work, safety, materials, equipment and appearance.
- (h) To implement new, and to revise or discard, wholly or in part, old methods, procedures, materials, equipment, facilities and standards.
- (i) To contract or subcontract work as may be determined by the County, provided that as to work which has been previously and regularly provided by employees in the bargaining unit, the County agrees to afford an opportunity for the Federation to negotiate with it as to the effect of such action on employees in the unit prior to finalizing or implementing new decisions concerning such contracting or subcontracting.
- (j) To assign shifts, workdays, hours of work and work locations.
- (k) To designate and to assign all work duties.
- (l) To introduce new duties within the unit.
- (m) To determine the need for the qualifications of new employees, transfers and promotions.
- (n) To discipline, suspend, demote or discharge an employee so long as such action is not arbitrary, in bad faith or without cause.
- (o) To determine the need for additional educational courses, training programs, on-the-job training and cross-training, and to assign employees to such duties for periods to be determined by the County.

Section 2.2-Future Rules: The parties jointly recognize that the elected officials of the County are directly responsible to the citizens of the County and to the public for the performance of the functions and services performed by the County. It is jointly recognized that the County must and does retain broad authority to fulfill and implement its responsibilities and may do so by adoption of written work rules. It is agreed that no existing work rule or new work rule will be promulgated or implemented which is inconsistent with a specific provision of this Agreement, provided that the requirements of Oregon law will always be paramount. All work rules which have been or shall hereafter be reduced to writing shall be posted within the department for a period of ten days and shall be furnished to a Federation officer at the time the rule is posted. In the event the Federation considers a work rule to be inconsistent with a specific provision of this Agreement or to be a bargainable subject, the Federation shall so notify the County in writing within the ten-day posting period. In such event, the rule shall be negotiated between the County Court and/or its designee and the Federation. A copy of an updated Policy and Procedure Manual shall be accessible to each employee and furnished to the Federation upon request.

Section 2.3 Nothing in this Agreement, or in this Article, will be construed to prevent the County from initiating any program or change which is not contrary to an express provision of this Agreement. In the event the County desires to amend, modify or change any of its policies affecting existing conditions involving a mandatory subject of bargaining over which the Federation has not otherwise waived its right to bargain, the County will provide the Federation with written and oral notice of the proposed change. The Federation shall have ten days to object in writing and orally to the person proposing the change or their designee. The failure of the Federation to object in writing to the proposed change within ten days of the notice provided for above shall serve as a waiver of the Federation's right to bargain. The Federation's written objection shall specify the nature of the objection and identify whether the Federation believes the proposed change involves a mandatory bargainable subject or a mandatory bargainable impact of a permissive subject.

If the County agrees that the proposed change or its impact is mandatory, the parties shall bargain in good faith over said changes for a period not to exceed 20 days. If, after the passage of 20 days, the parties have not reached agreement, either party may declare an impasse and initiate interest arbitration pursuant to ORS 243.746 by requesting a list of 13 arbitrators from the Employment Relations Board ("ERB"). Within seven days of receipt of the list from ERB, the parties, by lot, will alternately strike names from the list until only one arbitrator remains on the list, who shall serve as the arbitrator. The arbitrator shall make a binding decision on the parties as to whether the County's proposal or the Federation's proposal shall be adopted pursuant to the interest arbitration criteria established by law.

ARTICLE 3 - ASSOCIATION RIGHTS

Section 3.1-Fair Share:

- A. Dues/Fair Share Deduction: All employees covered by the terms and conditions of this Agreement shall become members of the Federation or shall make payments in lieu of dues (fair share payments) to the Federation. The parties agree to a fair share agreement, and in accordance with such, it is agreed that each employee who is a member of the bargaining unit herein defined but who is not a member of the Federation shall be liable to contribute to the Federation as representation costs an amount as determined by the Federation's Executive Board. The County agrees to deduct dues or an amount equal to the required monthly dues (fair share), as determined by the Federation's Executive Board, from the wages of each employee covered by this Agreement. The County agrees to remit payment of the total amount deducted from all covered employees to the Federation, in care of the designated Federation officer, on a monthly basis. The County will provide a listing of each bargaining unit member and fair share employee and the amount deducted to the Federation, on a semi-annual basis.

- B. Religious Exemption: If an employee certifies in writing to the Federation and the County the presence of bona fide religious tenets or teachings of a church or religious body of which such employee is a member, and if such employee provides concurrently authorization for a non-religious charity deduction equal to the fair share amount as mutually

agreed between the Federation and the employee, the provisions of Section 3.1A hereof shall not apply. An in-lieu-of fair share payment other than a non-religious charity may be mutually agreed between the Federation and the employee. In such instance, the Federation and the employee shall provide written notification and/or authorization to the County as applicable.

- C. Hold Harmless: The Federation agrees to indemnify and hold the County harmless from and against any and all claims, suits, orders or judgments brought against the County as a result of the County's compliance with the provisions of this section and to reimburse any fees, costs or expenses incurred by the County in connection with same.

Section 3.2-Labor Relations Training: Subject to the operating requirements of the Department, members of the Federation Executive Board shall be allowed an unpaid leave of absence or shall be allowed to use accrued vacation or compensatory time for the purpose of attending labor relations training and conferences.

Section 3.3-Bulletin Boards: The County agrees to provide a designated bulletin board or designated bulletin board space for use by the Federation.

Section 3.4-Visits by Federation Representatives: Accredited representatives of the Federation will be granted reasonable access to County facilities and employees for the purposes of investigation of grievances and official Federation business, provided such visitation does not unduly interrupt the employees' work.

ARTICLE 4 - NO STRIKE CLAUSE

No employee covered by this Agreement shall engage in any work stoppage, slowdown, picketing or strike at any location in the County during the duration of this Agreement. If any such work stoppage, slowdown, picketing or strike shall take place, the Federation will take all reasonable steps to immediately notify such employees so engaging in such activities to cease and desist. Employees in the bargaining unit, while acting in the course of their employment, shall not refuse to cross any picket line established in the County by a labor organization when called upon to cross such picket line in the line of duty. Any employee engaging in any activity in violation of this Article shall be subject to disciplinary action, including discharge by the County. The County will not lock out employees in this unit as a consequence of any dispute arising under the terms of this Agreement.

ARTICLE 5 - GRIEVANCE AND ARBITRATION

Section 5.1-Grievance Procedure: A grievance is a claim by an employee that the County has violated a provision of this Agreement. The purpose of this procedure is to secure, at the lowest possible level, mutually-acceptable solutions to grievances which may arise from time to time affecting bargaining unit employees.

Step 1:

The aggrieved employee, with or without an employee representative, may take up the grievance or dispute with the Department Head within ten working days of its occurrence.

Step 2:

- (a) If the matter is not settled within five working days of reference to the supervisor, the matter shall be reduced to writing by the grievant, including, but not limited to, the facts on which the grievance is based, the section or sections of the Agreement alleged to have been violated, and the relief sought. Such written grievance shall be presented to the Department Head in charge of the department within ten working days of reference of the matter to the supervisor. Before proceeding to the next step, the aggrieved employee, the Department Head, and the Director of Human Resources shall meet to attempt to resolve the grievance.
- (b) Such meeting shall be held within ten working days of the date the grievance is submitted to the Department Head. The purpose of the meeting is to assure that the grievance has been properly and thoroughly investigated.
- (c) The Department Head shall submit a reply to the Federation stating the disposition of the grievance and the reasons for the decision within five working days after the Step 2 meeting.

Step 3:

Should the Federation wish to pursue the grievance further, it shall have the right to submit the grievance in writing to the County Board of Commissioners, provided that such submission shall be within ten days from the date of the written response from the Department Head at Step 2. After submission of the grievance to the County Board of Commissioners, the County Board of Commissioners shall provide a written response within ten days to the Federation representative.

Section 5.2-Arbitration: Should the Federation wish to submit a case to arbitration following Step 3, it shall do so by providing written notice of such submission to the County Board of Commissioners within ten working days from the issuance of the County Board of Commissioners' decision at Step 3.

- (a) Within one week of the submission of a dispute to arbitration, the Federation shall request from the State Conciliation Service a list of names of seven arbitrators. The parties shall alternately strike names from such list, with the Federation striking the first name. The last name remaining on the list shall be that of the arbitrator selected.
- (b) The arbitrator selected shall hold a hearing on the grievance and thereafter issue his/her decision on it. The arbitrator's decision shall be final and binding on both parties, but s/he shall have no power to alter in any way the terms of this Agreement. The arbitrator's decision shall be within the scope and terms of this Agreement, and s/he shall be requested to issue a decision within 30 days after the conclusion of the proceedings, including filing briefs, if any.

- (c) Expenses for the arbitrator's services shall be borne by the losing party as determined by the arbitrator. However, each party shall be responsible for its own representatives and witnesses and for any other expenses incurred by them.

Section 5.3: The time periods specified in this Article shall be binding on all parties, unless extended or modified, or modified by written mutual consent. If either party fails to follow such time limits, the following shall result:

- (a) If the grievant or the Federation fails to present the grievance at the next step in a timely fashion, the grievance shall be deemed waived.
- (b) If the County fails to respond to the grievance in a timely fashion at any step, the grievance shall be considered denied and may be pursued to the next step.

Section 5.4-Grievance Meetings: Meetings between the Department Head and/or the County Court or their designee(s) and representatives of the Federation shall be arranged at mutually-convenient times. The purpose of meetings with the Federation will be to adjust pending grievances and to discuss procedures for avoiding future grievances. In addition, the Federation may discuss with the County other issues which would improve relationships between the parties. Prior written notice of topics for discussion at such meetings shall be furnished by each party to the other. If the parties agree to meet for the purpose of processing a grievance during the regularly-scheduled work hours of some or all of the employees involved in processing such grievance, those employees shall suffer no loss of pay for the time involved.

ARTICLE 6 - PROBATIONARY PERIOD

Section 6.1-Probationary Period: The probationary period is an integral part of the employee selection process and provides the County with the opportunity to upgrade and improve the quality of its services to the citizens of the County by observing a new employee's work, training new employees, and assisting new employees in adjusting to their positions, and by providing an opportunity to reject any employee whose work performance fails to meet required work standards. Probationary employees are covered by this Agreement.

Section 6.2-Length of Probationary Period: Whenever a new employee is hired, promoted or transferred into a bargaining unit position, he/she shall serve a probationary period of eighteen (18) full months of employment or until certification by DPSST, whichever occurs later. If the employee is already certified by DPSST at the time of hire, he/she shall serve a probationary period of twelve (12) full months of employment. Every new employee who successfully completes his/her initial probationary period shall become a regular employee. It is understood that, regardless of any other provision of this Agreement, an employee who does not obtain his/her Oregon DPSST certification within the time allowed may be discharged from employment for that reason.

ARTICLE 7 - DISCIPLINE AND DISCHARGE

Section 7.1: An employee who has completed the probationary period as defined in Article 6 of this Agreement shall not be disciplined or discharged without just cause. When appropriate, discipline shall be progressive in nature.

Section 7.2: Any disciplinary action other than an oral reprimand shall be in written form. A copy of the written statement of discipline shall be presented to the employee and the Federation and a copy shall be placed in the employee's personnel file. If an employee is suspended, demoted or discharged, he/she shall receive written notice specifying the reason or reasons for that action. If the County has reasons to discipline an employee, it shall attempt to do so in a manner that will not unduly embarrass the employee before other employees or the public.

Section 7.3-Disciplinary Investigations:

- A. When any bargaining unit member is under investigation and subjected to an interview which could reasonably lead to suspension or discharge, the interview shall be conducted under the following conditions:
1. The interview shall be conducted at a reasonable hour, preferably at a time when the member is on duty, or during the normal working hours for the member, unless the seriousness of the investigation requires otherwise. If such interview does occur during off-duty time of the member being interviewed, the member shall be compensated for such off-duty time in accordance with regular department procedures and the provisions of this Agreement.
 2. The interview shall take place at a location designated by the investigating officer, preferably at the Wasco County Sheriff's Office.
 3. The member under investigation shall be informed, in writing, prior to such interview that he/she has a right to have Federation representation during the interview, the names of the interviewer and all other persons to be present during the interview.
 4. Unless release of information would otherwise compromise the investigation, the member under investigation shall be informed, in writing, of the nature of the investigation, the specific facts which form the basis of the allegation(s) against the member, the specific rules, regulations, policies, procedures and/or laws the member is alleged to have violated, the name and address of the persons making the complaint unless the complainant requests the information not be disclosed, and statement and/or reports which state the facts upon which the allegation(s) are based, prior to any interview. If an anonymous complaint against a member is received, the County may determine if there are other known persons or evidence to substantiate it. If there are, then the County may pursue the complaint. If not, no record of the anonymous complaint may be retained. The member may be informed of the receipt of the anonymous complaint, but the member shall not be interviewed unless other known persons or evidence substantiate the complaint.

5. The interview session shall be for a reasonable period taking into consideration the gravity and complexity of the issue being investigated. The member being interviewed shall be allowed to attend to his/her own personal physical necessities.
 6. The member being interviewed shall not be subjected to offensive language or threatened with disciplinary action, except that a member refusing to respond to questions or submit to interview shall be informed that failure to answer questions directly related to the investigation or interview may result in disciplinary action. No promise of reward shall be made as an inducement to answering any question. The member's home address, telephone number, or photograph shall not be given to the press or news media without his/her express consent, unless otherwise required by law.
 7. The complete interview of the member may be recorded. If a tape recording is made of the interview, the member shall be provided a complete copy of the tape if further proceedings are contemplated or prior to any further interview at a subsequent time. Upon request, the member shall be provided a transcribed copy of any notes made by a stenographer or to any reports or complaints made by investigators or other persons, except those which are confidential. The member being interviewed shall have the right to bring a recording device and record any and all aspects of the interview.
 8. If prior to or during the interview of the member it is deemed that he/she may be charged with a criminal offense, he/she shall be immediately informed of his/her constitutional rights.
 9. Upon the filing of a formal written statement of charges, or whenever an interview focuses on matters which are likely to result in disciplinary action against the member, that member, at his/her request, shall have the right to be represented by a Federation representative of his/her choice who may be present at all times during such interview. However, if the Federation representative is subject to the same investigation, the employee will be required to select an alternate representative. This section does not apply to any communications with a member in the normal course of duty, including administrative inquiries (matters which experience and common sense indicate are subject to resolution at the supervisory/command level and which are unlikely to lead to discipline of an economic nature), counseling, instruction, or informal admonishment, or other routine or unplanned contact with a supervisor or any other member, nor shall this section apply to an investigation concerned solely and directly with alleged criminal activities.
- B. No member shall be subjected to disciplinary action, or denied promotion, or be threatened with any such treatment, because of the lawful exercise of rights granted herein, or the exercise of any rights under any existing administrative grievance procedure. Nothing in this section shall preclude the County from ordering a member to cooperate with other agencies involved in criminal investigations. If any member fails to comply with such order, the County may officially charge such member with insubordination, consistent with the member's constitutional rights

- C. No member shall be compelled to submit to a polygraph examination against his/her will. No disciplinary action or other recrimination shall be taken against a member refusing to submit to a polygraph examination, nor shall any comment be entered anywhere in the investigator's notes or anywhere else that the member refused to take a polygraph examination, nor shall any testimony or evidence be admissible at a subsequent hearing, trial, or proceeding, judicial or administrative, to the effect that the member refused to take a polygraph examination. Nothing contained herein shall preclude or prohibit any member from pursuing civil litigation for false or malicious complaints.

ARTICLE 8 - PERSONNEL FILES

- A. No material reflecting critically upon an employee shall be placed in his/her personnel file that does not bear either the signature or the initials of the employee indicating that he/she has been shown the material or a notation that the employee has been provided a copy of the material and refused to sign. A copy of any such material shall be furnished to the employee when it is placed in the personnel file.
- B. An employee, or his/her Federation representative with written authorization of the employee, may inspect the contents of his/her personnel file upon either the employee's or the Federation representative's written request to do so to Human Resources. If the employee believes that material which is in or is to be placed in his/her personnel file is incorrect or derogatory, he/she shall be entitled to prepare in writing his/her explanation or opinion regarding the particular materials, and this shall be included as a permanent part of the file, provided such written explanation or opinion is presented to Human Resources within 30 calendar days of the date the material in question is presented to the employee for signature. Any derogatory material placed in an employee's personnel file which is subsequently determined by Human Resources to be unfounded or without basis shall be removed.
- C. All written records of disciplinary action taken against an employee will be placed in the employee's personnel file within 14 calendar days of the issuance of the discipline. Any other material placed in an employee's personnel file will be entered within 30 calendar days of the occurrence giving rise to the entry or 30 calendar days after the occurrence comes to the attention of the County, whichever occurs later.
- D. If any material reflecting critically or adversely on an employee is proven to be materially incorrect, it shall be removed from the personnel file. Any reports, correspondence or documents of an adverse nature, three years after the date they were written, may not be used against the employee for disciplinary purposes, provided no incident of a similar nature occurred in the intervening time. The County, however, may retain these dated disciplinary records in the file.

ARTICLE 9 - HOURS OF WORK

Section 9.1-Regular Hours: The regular hours of work each day shall be consecutive except for interruptions for rest and meal periods. The normal workday shall consist of eight hours exclusive of meal periods. The normal work schedule shall consist of 40 hours in a seven-day workweek with at least two consecutive days off. However, an employee may work a regular alternative schedule of 40 hours per week with the approval of the Department Head. Employees may also “flex” their schedule with the approval of the Department Head. Agreed-upon flex schedules will not result in overtime expense to the County unless the employee works more than 40 hours in the workweek involved.

Section 9.2: Except where continuous operations are involved, and insofar as consistent with the normal operations of the Community Corrections Department, all employees shall be scheduled to work a regular shift and each shift shall have a regular starting and ending time. Changes in regular work schedules may be made, provided that the employees are given at least 72 hours’ advanced notice of such schedule change. Such advanced notice will not be required in an emergency where the County reasonably believes that immediate action on its part is necessary to limit or avoid serious injury or damage.

Section 9.3: Employees shall receive a paid lunch break of at least 30 minutes and two paid breaks of 15 minutes during each work shift. Breaks shall be scheduled by the County.

Section 9.4-Call-Back: Employees may be subject to call-back during their off-duty periods in response to job emergencies. Employees shall maintain their current telephone number with the County. An employee who is called back into work outside of his/her regular shift shall receive a minimum of two hours’ pay at his/her overtime rate. This provision will not apply when the call back results from employee oversight, i.e., taking home necessary keys, equipment necessary at the County, etc. The provision does not prevent the County from calling employees for information not requiring call-back. The employee would not be required to remain home or available unless on standby. The County agrees that when employees are contacted at home by phone to conduct work, as authorized by a supervisor, they shall be compensated a minimum of one-half hour and compensated in one-half-hour increments for all time after the initial one-half hour. Phone calls on off-duty time that require a detainer be faxed will be compensated at least one-half hour.

Section 9.5-Overtime: All time for which an employee is compensated at the regular, straight-time rate of pay, except on-call time but including holiday time off, compensatory time off, and other paid leave, shall be counted as time worked. An employee who works beyond 40 hours shall be compensated at the time-and-one-half rate. Employees shall receive permission from their supervisor before working overtime. Employees are encouraged to work with their supervisor to flex their schedules to avoid overtime liability. It is the employee’s responsibility to report overtime hours worked to his/her supervisor. Working on an employee’s regular scheduled day off will be compensated at the overtime rate, unless mutually agreed to be flexed. Overtime shall be paid at the time-and-one-half rate, unless the County and the employee mutually agree to have the employee accrue compensatory time off in lieu of overtime. If compensatory time is used, it

shall be credited at the appropriate overtime rate. Any compensatory time accrued in excess of 80 hours will be paid off in the pay period in which it was earned. All compensatory time accrued before June 1 will be used or paid prior to June 30 of each year.

No application of this Article shall be construed or interpreted to provide for compensation for overtime at a rate exceeding time and one-half, or to effect a “pyramiding” of overtime, i.e., time and one-half.

Overtime shall be voluntary except during periods of emergency or unless management is unable to fill a work assignment by voluntary means.

The parties agree that an employee’s compensatory time is payment for work already accomplished. Compensatory time may be used by the employee in lieu of vacation or sick leave.

ARTICLE 10 - HOLIDAYS

Section 10.1-Recognized Holidays: The following shall be recognized as holidays:

New Year’s Day	Labor Day
Martin Luther King Day	Veterans Day
President’s Day	Thanksgiving Day
Memorial Day	Christmas Day
Independence Day	

Section 10.2-Eligible Employees: Each regular full-time employee who works or is on paid leave on his/her last regularly-scheduled day before and his/her regularly-scheduled day after any of the above holidays shall be eligible for holiday pay.

Employees who are on layoff or unpaid leave of absence are not eligible for holiday pay for holidays occurring during the layoff or leave.

Section 10.3-Holiday Pay: An eligible, full-time employee shall receive eight hours’ pay for each of the holidays listed above which falls on a regularly-scheduled workday and on which they will perform no work.

A regular part-time employee who is regularly scheduled for not less than one-half the regular scheduled hours per month for the department in which he/she works and who satisfies all other conditions for holiday pay eligibility as stated in Section 10.2 above, shall receive each paid holiday which occurs on his/her regularly-assigned duty hours or days, on a pro rata basis.

Employees on an alternative work schedule may accrue holiday hours up to a maximum of 80 hours. The use of the accrued hours will be scheduled by mutual agreement between the employee and his/her supervisor.

Section 10.4-Weekend Holidays: Whenever a holiday shall fall on Sunday, the succeeding Monday shall be observed as the holiday. Whenever a holiday shall fall on a Saturday, the preceding Friday shall be observed as the holiday. However, where continuous operations are involved, should a day of holiday observance fall on an employee's regularly-scheduled workday, in lieu of observance of the holiday on that date, another day off may be scheduled as the employee's holiday.

Section 10.5-Holiday During Leave: Should an employee be on authorized leave when a holiday occurs, each holiday shall not be charged against such leave.

Section 10.6-Holiday Work: Subject to the exception provided for continuous operations in Section 10.4 above, if an employee works on any of the holidays listed in Section 10.1 he/she shall, if eligible, receive 8 hours' pay, and one and one-half times his/her hourly rate for each hour he/she actually works on the holiday.

ARTICLE 11 – FAMILY AND MEDICAL LEAVE

Leaves of absence to which an employee is entitled under state and federal law governing family and medical leave and pregnancy disability will be provided to employees in accordance with applicable law. Pursuant to the Family Medical Leave Act (FMLA) and the Oregon Family Leave Act (OFLA), employees may be eligible for family or medical leave for certain qualifying reasons. Eligibility is based upon length of employment and/or hours worked. When the reason for leave is eligible under more than one law, the leave is applied concurrently. FMLA and OFLA provide for unpaid time off. However, an employee's accrued paid leave will be applied at the same time. After the exhaustion of paid leave, the remaining leave period will be unpaid. The employee's health insurance coverage continues while on FMLA as if the employee had continued to work. In all other situations, the employee's health insurance coverage continues in compliance with the applicable federal or state law during a family and medical leave of absence.

ARTICLE 12 - SICK LEAVE

Section 12.1-Accumulation: After an employee has completed six full months of employment, he/she shall be credited with 48 hours of accrued sick leave. Thereafter, the employee shall continue to accrue sick leave at the rate of 8 hours per month for each calendar month of active employment. Sick leave is provided by the County to cover "sickness" and is not to be used as a supplement for vacation. Sick leave may be taken only for the purposes specified in Section 12.2 hereof.

Section 12.2-Utilization of Sick Leave: Employees may utilize their allowance for sick leave when unable to perform their work duties by reason of:

- (a) Illness;
- (b) Injury;
- (c) Necessary medical or dental care;

- (d) Quarantine – Exposure to contagious disease which will endanger the health of the employee if he/she continues to work or the health of those who associate with him/her;
- (e) Serious illness in the employee’s immediate family, which shall be defined to include the employee’s mother, father, spouse, same-gender domestic partner, brother, children and grandparents, or any relative residing in the employee’s immediate household.

In addition, employees may utilize their allowance for sick leave for any of the reasons set forth in OAR 839-007-0020 after three months of employment (i.e., credited with 24 hours of sick leave) to the extent that the County is legally required to comply with the Oregon Sick Time law and its related regulations.

Section 12.3: Accumulated sick leave shall be payable at the employee’s regular straight-time rate commencing with his/her first scheduled workday absent because of illness or injury and continue for the duration of the illness or injury or until the employee’s sick leave bank is exhausted.

Section 12.4:

- (a) The County may require a physician’s certification of the nature and duration of an employee’s disability from work (including the current status and condition of a disabled employee), of an employee’s ability to return to work, or an employee’s ability to physically or mentally perform his/her job. If the County specifies the physician to be visited by the employee, the County will pay any costs of the exam not covered by insurance.
- (b) Should the County have reasonable cause to believe an employee is misusing sick leave, certification by an attending physician or practitioner showing sufficient disability to require the employee’s absence from his/her duties may be required of an employee as a precondition to receipt of compensable sick leave. If the certification does not show such disability, sick leave shall not be paid and the employee will be subject to disciplinary action.
- (c) Employees shall be expected to schedule medical and dental appointments at times that will minimize the interference with the employee’s work time.

Section 12.5: In the event an employee suffers from “sickness” and is unable to perform his/her duties, he/she shall notify his/her supervisor of this expected absence and the nature and expected length thereof prior to the start of the employee’s regular work shift.

Section 12.6-Workers’ Compensation: When an injury occurs in the course of employment, the injured employee’s accrued sick leave shall be utilized to pay the employee the difference between payments received under Workers’ Compensation and his/her regular salary until his/her sick leave is exhausted. In such instances, prorated charges will be made against the employee’s accrued sick leave. Regular salary for the purposes of this section shall be defined as the employee’s gross salary less the state and federal tax deductions and FICA.

Section 12.7: Sick leave is provided by the County solely in the nature of insurance against loss of income, due to “sickness” as defined above. Except as provided in Section 12.9 below, no compensation for accrued sick leave shall be provided for any employee upon his/her death or termination of employment, for whatever reason. Sick leave shall not accrue during any period of layoff or leave of absence, except for a leave of absence required by the County for job-related education or training purposes.

Section 12.8: A regular part-time employee who is regularly scheduled for not less than one-half the regular scheduled hours per month for the department in which he/she works shall accrue sick leave on a pro rata basis.

Section 12.9: Upon the service or disability retirement of an employee, the full amount of the employee’s accumulated sick leave shall be reported to the Public Employees Retirement System (“PERS”), and, pursuant to procedures of PERS, taken into account in determining the employee’s retirement benefits.

ARTICLE 13 - VACATION LEAVE

Section 13.1-Amount of Vacation and Eligibility Requirements:

- A. Regular full-time employees who have at least one year of continuous employment with the County shall be entitled to annual paid vacation in accordance with the following schedule:

LENGTH OF EMPLOYMENT	AMOUNT OF VACATION
1 to 4 years	10 workdays
4 years	11 workdays
5 years	12 workdays
6 years	13 workdays
7 years	14 workdays
8 years	15 workdays
9 years	16 workdays
10 years	17 workdays
12 years	18 workdays
14 years	19 workdays
15 years	20 workdays

- B. For the purposes of this Article, a workday shall be considered as eight straight-time hours.

Section 13.2-Continuous Employment: Continuous employment for the purpose of accumulating vacation leave credit shall be service unbroken by separation from employment with the County. Periods of excused absence of less than one month shall be included as continuous employment.

Layoffs of one month or more, or leave of absences of one month or more, including absences due to sick leave, will not be counted as part of continuous employment for accrual purposes, but employees returning from any such leave and from layoff status within one year of the layoff shall be entitled to credit for service prior to the leave or layoff.

Section 13.3-Scheduling: Employees shall be permitted to request either a split or single vacation. Whenever possible, consistent with the judgment of the Department Head as to the needs and requirements for vacation relief, employees may schedule their vacation times. Subject to such requirements, vacation time shall be scheduled as between employees on the basis of seniority; provided, however, each employee will be permitted to exercise seniority only once a year. The County shall have the final determination of vacation times based on operations and the availability of vacation relief.

Section 13.4-Vacation Leave Accumulation: Employees may accumulate vacation leave up to 25 working days (200 straight-time hours). An employee who is about to lose vacation credit because of accrual limitations and who, because of County insistence, has been unable to schedule and take sufficient amounts of vacation in the current year in order to avoid exceeding such maximum accrual, may, by notifying his/her supervisor at least 30 days in advance, absent him/herself to prevent loss of this vacation time. In such instances, such action taken by the employee shall not constitute a basis for disciplinary action or loss of pay.

Section 13.5-Part-Time Employees: A regular part-time employee who is regularly scheduled for not less than one-half the regular scheduled hours per month for the department in which he/she works shall accrue vacation on a pro rata basis.

Section 13.6-Termination or Death: Upon termination or death of a regular full-time employee who has completed at least one year of continuous employment, compensation for all accumulated vacation shall be paid to the employee or his/her heirs.

ARTICLE 14 - OTHER LEAVES OF ABSENCE

Section 14.1-Leave of Absence:

- (a) Leaves of absence without pay for a limited period not to exceed 30 calendar days may be granted for job-related educational or training purposes or for other reasons satisfactory to the County where in the judgment of the Department Head the work of the department would not be seriously handicapped by the temporary absence of the employee requesting such leave. Any such leave must be requested in writing and must be approved by the Department Head and the County Court. At the discretion of the County, upon further written request by the affected employee, such leave may be renewed or extended for any reasonable period.
- (b) Leaves of absence shall not be approved for the purpose of accepting employment outside of the service of the County, and notice that the employee has accepted employment or entered into a full-time business or occupation may be accepted by the

County as resignation. Any employee who is granted a leave of absence without pay under this section and who for any reason fails to return immediately upon the expiration or termination of said leave shall be considered as having resigned his/her position with the County.

- (c) Employees on leave without pay, for any reason, shall not accrue any benefits and must utilize any paid leave which is available to cover the absence before they may take unpaid leave.

Section 14.2-Jury Duty: Regular full-time employees shall be granted leave with full pay any time they are required to report for jury duty or jury service. Any eligible employee shall endorse any jury fee (excluding mileage and meal allowances) to the County as a condition to the receipt of jury pay. If an employee is excused or dismissed from jury duty or service prior to noon, he/she shall promptly report for work.

Section 14.3-Funeral Leave: Regular full-time employees shall be allowed up to three days' leave with pay (24 hours' pay) for scheduled work time lost when necessary to arrange for and/or attend the funeral of a member of the employee's immediate family. Immediate family for the purpose of this section shall mean the employee's spouse, parent, child, brother, sister, grandparent, father-in-law, mother-in-law, grandchild, and any relative residing in the employee's immediate household. Time off for funeral leave shall run concurrent with time off under the Oregon Family Leave Act (OFLA).

Section 14.4-Military Leave: An employee who has received official orders from any Reserve component of the armed forces of the United States shall be given such military leave without pay as may be provided by law.

Section 14.5: Each eligible employee, as defined by Section 10.2, shall receive three paid personal leave days each year on his/her anniversary date. The days shall be scheduled by mutual agreement between the employee and his/her supervisor. If a personal day is not used prior to his/her next anniversary date, it will be lost.

ARTICLE 15 - HARDSHIP LEAVE POLICY

Wasco County, in coordination with the Family Medical Leave Act ("FMLA") and Oregon Family Leave Act ("OFLA"), shall allow a permanent County employee, who has an eligible family member or who him/herself is suffering from a serious health condition, as defined by FMLA/OFLA, and has exhausted all other paid leave, to receive additional sick leave through a voluntary transfer of vacation leave from a donating County employee under the following circumstances:

- (a) Donating Employees:

1. A permanent Wasco County employee, working half time or greater, who chooses to donate leave must donate accrued vacation leave in full 8-hour blocks.
2. Donating employees must maintain a minimum vacation accrual balance of five working days (40 hours) after the number of donated days has been subtracted from their vacation balance.
3. Donating employees shall complete and sign a form approved by the County authorizing the donated hours to be credited to the recipient employee.

(b) Recipient Employees:

1. Employees eligible for leave under FMLA/OFLA may receive donated vacation days from donating employees. Donated vacation days shall be credited to the recipient employee's sick leave accrual balance on a day-for-day basis.
2. To receive donated leave, an employee must apply for, and receive, approval for leave under FMLA/OFLA. An employee may only request leave for a serious health condition for his/herself, spouse, parent, parent-in-law, child, or step-child.
3. The period in which an employee may received donated leave is the period of FMLA/OFLA-qualified leave which would otherwise be unpaid because all leave balances have been reduced to zero. Employees may not be receiving non-duty disability or workers' compensation benefits while receiving donated leave.

(c) Procedure and Limitations:

1. FMLA/OFLA eligibility must be established prior to implementing procedures for hardship leave. To apply for FMLA/OFLA, an employee needs to obtain a request form from the Employee & Administrative Services Office.
2. Employees must arrange for the donation of days on the appropriate forms, available at the Employee & Administrative Services Office, seven days in advance of the need of the recipient employee. Donating employees will have 14 days to make their donations after the posting of the request for donations. The Director of Employees & Administrative Services may extend the time limits at his/her discretion.
3. All donated days are subject to all sick leave rules and policies. In the event donated days are not used by the recipient employee, they will remain as accrued sick leave available to the recipient employee, subject to all sick leave

rules and policies. In the event the recipient employee dies or leaves the County employment, the sick leave will be forfeited.

4. Donation and receipt of donated days may be between employees without regard to bargaining unit membership. Any employee federation or association representing Wasco County employees must agree to participate in this program for leave to be donated to other Wasco County employees. If a federation or association opts out of participation for the employees they represent, all other eligible Wasco County employees may still participate in this program.
5. The County shall not assume any tax liabilities that would otherwise accrue to the employee.
6. The County shall keep the source of all donated leave confidential.

ARTICLE 16 - COMPENSATION

Section 16.1: Employees on the payroll as of the date of ratification of the contract shall be compensated at the following rates of pay, based on a 40-hour workweek, for the following periods:

July 1, 2017 to June 30, 2018 (reflects 2% wage increase)

Step	1	2	3	4	5
Monthly Pay	\$3,813.41	\$4,004.15	\$4,204.18	\$4,413.52	\$4,635.65

Effective July 1, 2018, employees shall receive a wage increase of 2%, and the wage scale shall be as follows:

Step	1	2	3	4	5
Monthly Pay	\$3,889.68	\$4,084.23	\$4,288.26	\$4,501.79	\$4,728.36

Effective July 1, 2019, employees shall receive a wage increase of 2%, and the wage scale shall be as follows:

Step	1	2	3	4	5
Monthly Pay	\$3,967.47	\$4,165.91	\$4,374.03	\$4,591.83	\$4,822.93

Section 16.3-Movement on the Schedule:

- (a) An employee shall be eligible for a step increase as provided in 16.1, provided his/her performance has been satisfactory. If denial of a step increase is contemplated, the employee shall be notified of his/her unsatisfactory performance prior to his/her anniversary date. Such notification will include specific objective areas of deficiency. Within 30 days of such notification, the employee and his/her supervisor will meet to establish a work plan which will set specific goals for the employee to meet in order to correct his/her deficient performance. The work plan will set forth regular review times. The employee will be granted the step increase upon successful completion of the work plan.

Section 16.4-Paychecks: Payroll checks will be issued on, or the nearest business day prior to, the 25th and the 10th of the month. Emergency pay draws will only be allowed with the consent of the Director of Human Resources, or the Department Director, and the Board of Commissioners.

Section 16.5-Longevity Pay: Employees covered by this Agreement shall be paid per month \$25 at five years of service with the County, \$50 at ten years of service with the County, \$75 at 15 years of service with the County and \$100 at 20 years of service with the County as longevity pay. The longevity amount is pro-rated for part-time employees who work over 21.75 hours per week. Employees who work less than 21.75 hours per week are ineligible for longevity pay.

Section 16.6-Certificates:

- (a) Any employee who has been employed by the Wasco County Community Corrections Department for at least six months and who possesses an Intermediate Certificate from DPSST in the field in which he/she is then working shall receive a premium of 2.5 percent per month in addition to his/her regular salary.
- (b) Any employee who has been employed by the Wasco County Community Corrections Department for at least six months and who possesses an Advanced Certificate from DPSST in the field in which he/she is then working shall receive a premium of 5 percent per month in addition to his/her regular salary.

Section 16.7-Premiums: While assigned to perform duties of a lead officer, the employee shall receive a 6.5 percent differential.

Section 16.8-FTO Pay: An employee assigned to train an employee shall receive an additional \$50.00 per month for each month or part thereof the employee is so assigned.

ARTICLE 17 - LAYOFF AND RECALL

In the event of a layoff of employees in a department, selection of employees retained will be in accordance with the seniority of the employees in that department. Seniority shall be defined as

length of employment as a Parole and Probation Officer for the County. Seniority shall be lost if an employee quits, is discharged or has a break-in-service of over one (1) year.

Except in unusual circumstances, employees shall normally be given at least two (2) weeks' notice of layoff. Employees shall be recalled from layoff in the reverse order of the layoff.

ARTICLE 18 - INSURANCE AND RETIREMENT

Section 18.1-Health and Welfare:

- A. The County will make available the health insurance plan in place as of the execution of this Agreement or reasonably comparable medical, vision and prescription insurance to bargaining unit employees and their eligible dependents through the remaining term of this Agreement. The County will provide this coverage to all employees who have had paid hours for that month.
- B. Effective July 1, 2014, and effective on July 1 of each subsequent year of this Agreement, the County will adjust its contribution in an amount equal to 100 percent for employees and 75 percent for the employees plus one and/or employee plus family of the total premium cost in effect on those dates.
- C. In the event that any of the insurance coverage provided shall have a net premium in an amount per covered employee greater than the applicable basic County contribution, then the individual employee shall be responsible for paying any such difference and the County is hereby authorized to advance such sums for the express purpose of premium payment and then to make automatic payroll deductions from the earnings of any and all covered employees for reimbursement to the County of any such amount advanced. Where the condition of the insurance contract calls for premium payment before the covered month has ended, should an employee not remain on the payroll for the entire calendar month, the employee is automatically liable to the County for any such amounts advanced and the County is hereby authorized to deduct such amounts from the earnings of the employee.
- D. Bargaining unit employees will be allowed to participate in a Section 125 Plan offered by the County to pay any insurance premium amounts for which they are responsible, as well as for other eligible medical and/or dependent care expenses.

Section 18.2-Dental Insurance: The County agrees to make available through the term of this Agreement for all regular employees who are covered by this Agreement and who qualify under the terms of the program, the dental insurance plan in place as of the execution of this Agreement or reasonably comparable dental insurance plan. The County will contribute 100 percent of the employee-only rate per month towards the premium cost of such dental insurance through the remaining term of this agreement.

Section 18.3-Long-Term Disability Insurance: The County shall continue to provide a long-term disability insurance program for all employees who are covered by this Agreement and who qualify under the terms of such program. It is understood and agreed that the premium for such

insurance, and the County's obligation under this section, shall not exceed ten dollars (\$10.00) per month for each eligible employee.

Section 18.4-Liability Insurance: The County agrees to adequately insure all employees in the bargaining unit against claims by third persons for personal injury or property damage resulting from the performance of an employee, including the use or operation of vehicles or equipment of the County, while engaged in the regular course of assigned duties.

Section 18.5-Retirement:

- A. The County agrees to continue participation in the Public Employees Retirement System (PERS), and/or the Oregon Public Service Retirement Plan (OPSRP), whichever is applicable, subject to the terms and conditions thereof. The County agrees to pay the employee contribution in the amount of 6 percent of the employee's gross salary.
- B. The "pick-up" or contribution payment of employee member monthly contributions to the PERS/OPSRP system shall continue for the life of this Agreement.
- C. The full amount of required employee contributions "picked up" or paid by the County on behalf of employees pursuant to this Agreement shall be considered as "salary" (within the meaning of ORS 238.005) for the purposes of computing an employee member's "final average salary" within the meaning of ORS 238.005, but shall not be considered as "salary" for the purposes of determining the amount of employee contributions required to be contributed under the PERS/OPSRP plans. Such "picked up" or paid employee contributions shall be credited to employee accounts and shall be considered to be employee contributions for the purposes of ORS Chapter 238 and ORS Chapter 238A.

Section 18.6-Life Insurance: The County shall pay the premium for life insurance coverage at the same level as the Sheriff's Deputies throughout the term of this Agreement.

ARTICLE 19 - MISCELLANEOUS

Section 19.1-Nondiscrimination: The County and the Federation agree that each will fully comply with applicable laws and regulations regarding discrimination.

Any claimed violation of this section may be processed under the provisions of Article 5 of this Agreement or the County's ADA/Section 504 grievance procedure. However, if an employee files a complaint with any external public agency or with a state or federal court, the discrimination complaint procedure or the grievance shall automatically terminate. The grievance will proceed to binding arbitration under the provision of Article 5 (grievance procedure) only if the employee signs a waiver of her/his right to file a complaint with a state or federal agency or court and agrees to accept the arbitrator's decision as final and binding.

Section 19.2-Safety Committee: The Federation may select an employee representative to be included as a member of the County Safety Committee. The Federation may also bring safety

issues to the attention of the County, and will work with the County to address these issues and otherwise promote health and safety in the workplace.

Section 19.3-Off-Duty Activities: Off-duty activities of employees will not subject them to disciplinary action by the County unless such activities are illegal or a conflict of interest with the employees' duties or the mission of the County.

ARTICLE 20 - SAVINGS CLAUSE AND FUNDING

Section 20.1-Savings Clause: Should any article, section, or portion thereof of this Agreement be held unlawful and unenforceable by any court of competent jurisdiction or any administrative agency having jurisdiction over the subject matter, such decision shall apply only to the specific article, section, or portion thereof, directly specified in the decision; upon the issuance of any such decision, the parties agree immediately to negotiate a substitute, if possible, for the invalidated article, section, or portion thereof. All other portions of this Agreement, and the Agreement as a whole, shall continue without interruption for the term hereof.

Section 20.2-Funding: The parties recognize that revenue needed to fund the wages and benefits provided by the Agreement must be approved annually by established budget procedures. All such wages and benefits are therefore contingent upon sources of revenue and annual budget approval. The County has no intention of cutting the wages and benefits specified in this Agreement because of budgetary limitations, but cannot and does not guarantee any level of employment in the bargaining unit covered by this Agreement. The County agrees to include in its annual budget request amounts sufficient to fund the wages and benefits provided by this Agreement, but makes no guarantee as to passage of such budget requests pursuant to established budget procedures.

ARTICLE 21 - TERM OF AGREEMENT

This Agreement shall be in full force and effect from the date of signing of this Agreement, unless otherwise indicated in this Agreement, through June 30, 2020. It shall be automatically renewed from year to year thereafter unless either party notifies the other in writing not later than March 1, 2020 or subsequent March 1 that it wishes to modify this Agreement for any reason. In the event such notice is given, negotiations shall begin not later than 30 calendar days after said notice. The Federation’s negotiating team, to be composed of no more than two on-duty employees, shall be permitted to attend negotiation meetings with the County relative to securing a successor agreement without loss of pay, unless such absences hamper the normal operations of the Community Corrections Department. The Agreement shall remain in full force and effect during the period of negotiations.

WASCO COUNTY FOPPO

WASCO COUNTY COURT

_____ Date _____
Chris Carey, President

_____ Date 3.15.2017
Rod L. Runyon, Commission Chair

_____ Date 3.15.2017
Scott C. Hege, County Commissioner

_____ Date 3.15.2017
Steven D. Kramer, County Commissioner

ATTEST:

Kathy White
Administrative Assistant

Discussion Item
Employee Handbook

- [Wasco County Employee Handbook](#)

EMPLOYEE

Handbook



Pioneering pathways to prosperity

| UPDATED: FEBRUARY 2017 |

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INTRODUCTION

WELCOME TO WASCO COUNTY!

Welcome to Wasco County – we're glad you've joined us! You have been selected to become part of a high performing team, which prides itself on dedication, hard work, and support of each other.

We hope you will enjoy a productive and pleasant association with us. We have created a work environment, compensation and benefits program, and culture that foster positive work relationships and high performance. We expect that you will enhance this atmosphere by contributing your best efforts in whatever is asked of you.

We feel that the best way to help you achieve this goal is to help you understand Wasco County, your role, and the expectations that come with your job. This Manual has been prepared as a guide to give you a better understanding of Wasco County's policies, procedures, and practices. Please familiarize yourself with its contents and keep it handy for reference.

Wasco County supports an "open door" policy and encourages you to ask questions if there are policies or procedures you don't understand. We welcome your ideas and suggestions for ways to improve our operations and/or services or to save unnecessary costs during your employment with us.

Again, welcome to our team. We wish you success in your new position and truly value you and the contribution you will make during your employment with us.

Sincerely,

Board of Wasco County Commissioners

Scott Hege
Steve Kramer
Rod Runyon

OUR HISTORY

Wasco County is named for the Wasco (or Wascopam) tribe of Indians that lived south of the Columbia River, near The Dalles. When Wasco County was created from portions of Clackamas, Marion, Linn, and Lane Counties on January 11, 1854, it consisted of all of the Oregon Territory between the Cascade Range and the Rocky Mountains. This was the largest county ever formed in the United States, originally consisting of 130,000 square miles. The Dalles was designated the county seat when the county was formed in 1854

Portions of Wasco County, as it was originally drawn now lie in Idaho, Montana, and Wyoming. Over the years, seventeen other counties in eastern Oregon were created from Wasco County, which now consists of 2,387 square miles. It is bordered by three rivers, the Columbia to the north and the Deschutes and John Day to the east, and by the Warm Springs Indian Reservation on the south and Mt. Hood National Forest on the west. Wasco County shares political boundaries with Sherman, Wheeler, Jefferson, Clackamas, and Hood River Counties.

OUR VISION

Pioneering Pathways to Prosperity

Pioneering: the definition means to invent new things, go into unexplored territory, or act as pioneer. Wasco County (as a government agency serving the citizens), will look to find innovative ways to open doors and create opportunities for Wasco County (the geographic area and its citizens) to prosper while at the same time ensuring that we don't forget our past.

Pathways: We are a County of pathways, from the past to the present. We have a constant tie to our past, and we live with a constant tension between preservation and progress. Embodied in our story are the pathways of the Oregon Trail, the rivers, railroads and Interstate. These pathways not only serve as avenues to market, recreation, and agriculture, they are the intangible pathways that allow us to move forward toward an opportunity. Pathways are also the key to a successful future. Finding the right path — both internally and externally, tangible and intangible — for Wasco County is at the core of achieving our Vision.

Prosperity: This means that our county prospers from our past and into our future. It is a vision of our county that balances where we came from and where we are going. It ensures that we are prosperous while we move forward, and at the same time does not discount where we have come from. Travelers on the Oregon Trail headed west in search of prosperity for their families, we follow a similar trail in search of prosperity for Wasco County (both the entity and the geographic area).

Together these three words embody what Wasco County envisions to be: a County that looks for new ways to open opportunities for ourselves, our citizens and creates landscapes in which we will prosper, all while balancing the tension between preservation and progress.

OUR MISSION

Partner with our citizens to proactively meet their needs and create opportunities.

County government is usually the first agency citizens turn to when they need help doing something they can't do themselves. Our mission statement reflects that we will work with citizens, in an active versus reactive way, to create opportunities that "pioneer pathways to prosperity.

OUR VALUES

- ✓ Embody the 100% Love Culture
 - Equity and fairness in all things
 - Keep an open mind and be open to change
 - Kindness and compassion for people who live in our community
 - Love what you do and have fun doing it
 - Build a strong team
 - Excellence in service

- ✓ Relationships are primary
 - Relationships come first, whether individuals or organizations
 - Be a good neighbor
 - Use honest and active communication
 - Say what you mean, with 100% Love

- ✓ Do the right thing, even when no one is watching
 - Provide open access and transparency
 - Accountable for actions and decisions
 - Be impeccable stewards of our resources
 - Strive to be the best performing rural county government

OUR STORY-100% LOVE CULTURE

Following a particularly negative interaction with another entity on a project, the County Clerk and the County Administrator were reviewing the meeting and how difficult it had been. For the Clerk it was the first project where it became apparent that some citizens don't like county government, no matter how we try to help. The Administrator jokingly said, "Welcome to county government. 50% of the people love you, and 50% of the people love to hate you." To which the Clerk replied "Yes, but that's still 100% LOVE!" Then the Executive Assistant to the Commissioners chimed in and said, "Truthfully, it's more like 20% love us, 20% love to hate us, and 60% are indifferent."

The 100% Love statement really began to grow and take shape over the next couple of weeks. It started out as a tongue-in-cheek remark, but upon further reflection it began to emerge as a concept with much deeper meaning. It grew into a way of thinking about all aspects of what we do. The questions started to be asked: what could 100% Love mean to me as an individual and as a team/department? What could it mean as a County, and to our citizens? This concept began to resonate with some of the management staff as we began to talk about it and look for examples of 100% Love. What came out of this thinking was a critical question: could the concept of 100% Love be the guide for how we serve ourselves and our citizens, recognizing that the goal is to move some of the people who "love to hate us" into the "indifferent" category, and move some of the "indifferent" citizens into "love to love us" category? And more importantly, use the 100% Love concept as our guiding principle for serving people, regardless of whether they love us or hate us?

The 100% Love concept immediately started showing up in actions in the courthouse. The Assessor's office created the Christmas door decoration for the Administrative team, who were too swamped to decorate their own door (despite it being a favorite activity). The Clerk's office and Assessor's office traded spaces in the courthouse so that the 14-person Assessor's team could have more room. This effort involved multiple people – Facilities, IT, help from youth offenders doing community service, the Commissioners and other managers. It is amazing how often the 100% Love concept shows up when you look for it. In essence, the concept started to get legs and show up in all aspects of the work environment and our actions. From that point on an emerging culture began to show itself and has since permeated our organization. It is reflected in our actions, our approach to doing business and to our overall being. It is this culture, based on the 100% Love concept that is most important to the organization. This culture, should you choose to participate in it, is a guiding principle for everything at Wasco County. Through everyone's commitment, dedication, and unwavering focus we can create the momentum that will carry the County forward.

ABOUT THIS MANUAL

This Employee Manual is a guide to help you to understand our employment provisions and expectations. The Manual applies to all employees and is intended to be a resource on your employment journey with Wasco County.

Please remember this Manual contains only general information and guidelines. It is not intended to address all the possible applications of, or exceptions to, general policies, procedures or a collective bargaining agreement. Our policies are based on the belief that common sense, good judgment, and consideration for the rights of others are paramount to our ability to serve our citizens and ourselves. These policies are not intended to provide contractual or property rights.

The procedures, practices, policies, and benefits described here may be modified or discontinued from time to time. In order to keep employees informed of changes to this manual, an electronic copy of the most updated handbook will be maintained on the county shared drive on our computer network. A copy will also be provided on the Wasco County website Human Resources page.

This Manual is not intended to confer any property right in continued employment, to constitute a contract, or to contradict any binding practice under any collective bargaining agreement. Please note that the policies and procedures in this Manual are not intended to contradict any provision of a current labor agreement. In the event of a conflict between the provisions of this Manual and the provisions of an in-force collective bargaining agreement, the provisions of the bargaining agreement will prevail provided they meet the minimum requirements of the law.

Some subjects described in this Manual, such as benefit plan information, are covered in detail in official policy documents and or collective bargaining agreements. You should refer to these documents for specific information since this Manual provides summaries only. Please note that when discrepancies occur between benefit language in this Manual and in the official policy documents, the terms of the written insurance policies are controlling.

Please note: If you are a member of a collective bargaining agreement it is important that you refer to that agreement in conjunction with this handbook. Many of the areas of this handbook are also discussed in more detail in your collective bargaining agreement. Benefits, processes or procedures described in this manual may be different.

EMPLOYMENT POLICIES

EMPLOYMENT-AT-WILL

Employment with Wasco County is on an at-will basis. This means that both employees and Wasco County reserve the right to end the employment relationship, with or without cause, at any time. No one in Wasco County has the authority to enter into any agreement contrary to this at-will relationship and it cannot be altered except when in writing and signed by the County Commission and you. Wasco County is not bound by any oral promises concerning the length or terms of your employment.

BACKGROUND SCREENING

Wasco County may conduct various types of background investigations as part of the hiring process or upon promotion or transfer. You will be notified if a background investigation is going to be conducted as part of the personnel action. Wasco County stores background screening information in access-protected files. This file is not considered part of your personnel file, so it is not available to employees for review.

VETERANS' PREFERENCE IN HIRING

All things being equal, Wasco County may give preference to veterans, when making hiring decisions. Wasco County does not discriminate against individuals based on current or prior military service.

EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of Wasco County to provide equal employment opportunities to all employees and employment applicants without regard to unlawful considerations of race, religion, creed, color, national origin, sex, pregnancy, sexual orientation, gender identity, age, ancestry, physical or mental disability, genetic information, marital status or any other classicization protected by applicable local, state or federal laws. This policy prohibits unlawful discrimination based on the perception that anyone has any of those characteristics, or is associated with a person who has or is perceived as having any of those characteristics. This policy applies to all aspects of employment, including, but not limited to, hiring, job assignment, working conditions, compensation, promotion, benefits, scheduling, training, discipline and termination.

Wasco County expects all employees to support our equal employment opportunity policy and to take all steps necessary to maintain a workplace free from unlawful discrimination and harassment and to accommodate others in line with this policy to the fullest extent required by law.

All employees in Wasco County are responsible for following and carrying out this policy according to the spirit and intent of our equal employment commitment. Management provides and supports a dispute resolution procedure for complaints alleging discrimination. Employees are expected to bring any questions, issues, or complaints to management's attention immediately. If you believe you have been harassed, or if you witness or suspect any violation of this policy, you should report the matter immediately to the Director of your department who will in turn notify the Human Resources Department. We will not retaliate against you for filing a complaint or cooperating in an investigation, and we will not tolerate or permit retaliation by management or co-workers.

AMERICANS WITH DISABILITIES ACT

It is Wasco County's policy not to discriminate against qualified individuals with a disability with regard to any aspect of employment. Wasco County is committed to complying with the American with Disabilities Act (ADA), to provide reasonable accommodations in employment to qualified individuals with disabilities unless the accommodation would impose an undue hardship on the operation of Wasco County's business or would change the essential functions of the position. Retaliation against an individual with a disability for utilizing this policy is prohibited.

Wasco County recognizes some individuals with disabilities may require reasonable accommodations. If you are disabled or become disabled (meaning you have a mental or physical impairment substantially limiting one or more of the major life activities) and you require a reasonable accommodation, you must contact the Human Resources Department to begin the interactive process. This process will include discussing your disability, limitations and possible reasonable accommodations that may enable you to perform the functions of your position, make the workplace readily accessible to and useable by you, or otherwise allow you to enjoy equal benefits and privileges of employment.

ANTI-HARASSMENT AND DISCRIMINATION

Wasco County is committed to providing a work environment free of sexual or any form of unlawful harassment or discrimination. Harassment or unlawful discrimination against individuals on the basis of race, religion, creed, color, national origin, sex, pregnancy, sexual orientation, gender identity, age, ancestry, physical or mental disability, genetic information, marital status or any other classification protected by local, state or federal law is illegal and prohibited by Wasco County policy. Such conduct by or towards any employee, contract worker, customer, vendor or anyone else who does business with Wasco County will not be tolerated. Any employee or contract worker who violates this policy will be subjected to disciplinary action, up to and including termination of his or her employment or engagement. To the extent a customer, vendor or other person with whom Wasco County does business engages in unlawful harassment or discrimination, Wasco County will take appropriate corrective action.

Prohibited Conduct:

Prohibited harassment or discrimination includes any verbal, physical or visual conduct based on sex, race, age, national origin, disability or any other legally protected basis if:

- a. submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or engagement;
- b. submission to or rejection of such conduct by an individual is used as a basis for decisions concerning that individual's employment or engagement; or
- c. it creates a hostile or offensive work environment.

Prohibited harassment includes (but is not limited to) unwelcome sexual advances, requests for sexual favors and lewd, vulgar or obscene remarks, jokes, posters or cartoons, and any unwelcome touching, pinching or other physical contact. Other forms of unlawful harassment or discrimination may include

racial epithets, slurs and derogatory remarks, stereotypes, jokes, posters or cartoons based on race, national origin, age, disability, marital status or other legally protected categories. Prohibited harassment might also be transmitted using Wasco County's electronic communications system, or through on-line conduct.

Complaint Procedure for Anti-Harassment and Discrimination:

Management provides and supports a dispute resolution procedure for receiving and resolving complaints alleging discriminatory practices in employment relations. As an employee of Wasco County, you have the responsibility to immediately report any actions or words by a supervisor, co-worker, vendor, or other individual that you believe to be unwelcome harassment. You should report the incident immediately to your manager/supervisor. You may report the incident to the next level of management or to the Human Resources Department if the complaint involves your direct supervisor or manager. Wasco County will not retaliate against you for filing a complaint or cooperating in an investigation and will not tolerate or permit retaliation by management, co-workers, or non-employees such as citizens, vendors, or contractors.

All complaints of harassment will be investigated promptly and impartially. Discretion will be used during the investigation in order to maintain as much confidentiality as possible while effectively completing the investigation. If you are not satisfied with the handling of a complaint or the action taken by management, you should bring the complaint to the next higher level of authority. In all cases, you will be advised of the findings and conclusion.

Nothing in this policy is intended to restrict an employee's right to file a complaint with the Bureau of Labor and Industries, or the Equal Employment Opportunity Commission, or to file a grievance under a union contract. However, notifying a union representative or other union official does not constitute filing a complaint with Wasco County under the complaint procedure outlined in this policy.

Any employee or manager who is found, after appropriate investigation, to have engaged in harassment of another employee or to have retaliated against an employee for reporting harassment will be subject to appropriate corrective action, depending on the circumstances, up to and including termination.

Religious Accommodation

Wasco County may provide reasonable accommodation for religious observances or practices of employees, unless providing the accommodation would impose an undue hardship Wasco County; this may also include accommodating the wearing of religious clothing.

With management approval, an employee may use vacation or other available leave for religious activities; if accrued leave is not available, then an employee may request to take unpaid leave.

Genetic Information Non-discrimination Act (GINA)

The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of employees or their family members. In order to comply with this law, Wasco County does not discriminate against applicants or employees based upon either the employee's or the employee's family genetic information; nor does Wasco County use genetic information in employment decisions.

Whistleblower

In accordance with Oregon Revised Statute 659A.200 to 659A.224, Wasco County does not discriminate against employees who report in good faith alleged violations of state or federal laws, rules, or regulations.

Wasco County encourages any employee with knowledge of or concern of an illegal or dishonest fraudulent County activity to report it to the Administrative Services Director or Human Resources Department. All such issues will be investigated in a timely manner to determine fault and institute any appropriate corrective measures. Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. For any employee wishing more information, further details can be obtained from the Human Resources Department.

The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing may be subject to corrective action up to and including termination.

Whistleblower protections are provided to maintain confidentiality and to prevent retaliation. While identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their due course, the privacy of the individual making the report will be protected as much as possible. Wasco County will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Department or designee immediately. The right of a whistle blower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of illegal and dishonest activities will be promptly submitted to the Human Resources Department who is responsible for investigating and coordinating corrective action.

Domestic Violence

Wasco County does not discriminate against employees who are victims of domestic violence, sexual assault, or stalking.

Retaliation

If you believe you have been discriminated against or harassed, or if you witness or suspect any violation of our policies, you should report the matter immediately to any member of management or to the Human Resources Department or to the Administrative Services Director. Wasco County will not retaliate against you for filing a complaint or cooperating in an investigation, and will not tolerate or permit retaliation by management, employees or co-workers.

Wasco County will not tolerate unlawful retaliation against employees for engaging in protected activity. Federal Laws such as Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act, and The American with Disabilities Act, all prohibit an employer from retaliating against an employee engaged in a protected activity.

A protected activity is defined as: opposing an unlawful practice prohibited by employment discrimination laws, or participating in any way in an investigation, proceeding, or hearing of an Equal Employment Opportunity charge.

Any act of retaliation by a manager and/or coworker may result in serious adverse disciplinary action up to and including termination. Any staff member may file a complaint with Human Resources Department or the Administrative Services Director if he/she feels that they have experienced retaliation in any form.

Reporting Incidents of Harassment, Discrimination or Violence in the Workplace

If you believe that you have been harassed, have witnessed harassment or discrimination, violence at work, or suspect any violation of our policies, you must immediately report the matter to your Department Director, the next management level or to the Human Resources Department. The Department Director and Human Resources Department are responsible for ensuring that all complaints are promptly and thoroughly investigated without prejudice or retaliation. In all cases, you will be notified of the outcome of the investigation. You will not be informed about any disciplinary actions as we feel that discipline is between The County and the employee; and is considered confidential.

DISPUTE RESOLUTION

Wasco County is committed to providing a work environment free from harassment, discrimination, and workplace violence. To address issues that come up we have developed a dispute resolution procedure. Our procedure is to resolve less serious problems and misunderstandings informally at the lowest level possible and to provide employees an opportunity to clarify any misunderstandings that may arise between you and your co-workers. We believe that undisclosed problems will remain unresolved and will lead to impaired working relationships and dissatisfaction with working conditions. Wasco County has made available to its employees the option of utilizing the Employee Assistance Program (EAP) to attempt to resolve issues at the lowest level possible. Please keep in mind that the following steps may change depending on the level of conflict.

Minor Disputes with Other Employees

Step 1: Respectfully approach the person with whom you are having the problem(s) and discuss the reason(s) behind the way that you feel.

Step 2: If the two parties are unable to come to a resolution both parties agree to schedule a meeting with the department Director. The Director may act as a mediator between the two parties. From this meeting a formal written plan of action will be developed and implemented. All parties agree to sign any formal plan of action. The Director may choose to involve the EAP plan at this point to mediate any disputes.

Step 3: If the two parties are still not able to work together, the Director of the department will make a final and binding decision that may include restructuring the department, or starting the disciplinary process. See the section on disciplinary action.

For Matters Involving Discriminatory or Harassing Activity

Issues that involve discriminatory or harassing activity should be immediately reported to the Director of the Department or the Human Resources Department. These matters will be investigated as described in the Harassment section of this handbook.

Appeal Process

Honest differences of opinions occur, and some situations will need the review or decision of a higher management (Human Resources or Administrative Officer) level. However, a higher-management review is intended to occur only after you have discussed a situation with your immediate Director and a satisfactory solution has not been reached. We realize there may be valid reasons to forego this step. For those unusual circumstances, as noted above, you may present a written appeal to the Human Resources Office or Administrative Officer.

If you feel you have been unfairly treated or unjustly disciplined by your Director, you may present the matter in writing to the Human Resources Department or Administrative Officer, who will act as a neutral party to the matter, review the issue(s), and make a decision. The decision will be final.

Wasco County cannot promise that an employee's point of view will always be accepted, but supervisors will listen and make every effort to ensure that problems are resolved fairly and in the public interest. This procedure is intended to provide you a fair and objective review of any concern. All issues will be dealt with without prejudice or retaliation. This policy in no way limits any employee's recourse to any civil or legal process. All cases will be reviewed on an individual basis.

Represented employees should also refer to their collective bargaining agreement for any applicable grievance procedures. This process does not take the place of any dispute resolution processes outlined in a collective bargaining agreement.

EMPLOYMENT POLICIES

Employment Classifications

The following terms are used to describe employees and their employment status:

For purposes of the Civil Service Act and the Wasco County Personnel Ordinances; positions are included in three different categories of service:

Excluded Service:

The Wasco County Personnel Ordinances do not apply to employees in the Excluded Service, which include:

1. any officer chosen by popular election or appointed to fill a vacancy caused by the death, resignation or removal of any such officer;
2. any person appointed to a position to serve without compensation from the County other than reimbursement for his expense incurred in such position;
3. any person employed jointly by the County and by another governmental unit or body for their mutual benefit;
4. any person providing services to the County as an independent contractor;
5. any official reporter, bailiff or crier, subject to appointment by any Court or Judge or Justice thereof;
6. any deputy district attorney;
7. any person holding a position subject to the jurisdiction of the Civil Service Commission created by ORS 242.706, or any chief examiner appointed under ORS 242.716; and
8. any temporary employee.

9. seasonal employee.
10. on call employee.

Unclassified Service:

Except where specifically provided otherwise, the Personnel Ordinances shall apply to persons in the unclassified service of the County. The unclassified service shall include:

1. any person contracted with to perform manual labor, skilled or unskilled, in the construction, maintenance and repair of County property; provided, however, that electrical workers, members of road and bridge crews and laborers permanently employed shall be considered within the classified service unless otherwise provided by the Civil Service Act or the rules of the Civil Service Commission;
2. any home maintained by the County for the detention or care of juveniles;
3. any assistant to the County Court;
4. any Roadmaster of the County; and
5. any part-time or seasonal employee.

Classified Service:

The Personnel Ordinances shall apply to all persons within the classified service, except where such application is specifically prohibited by the terms of the Civil Service Act. The classified service shall include all offices and positions in the County service which are not covered by Excluded or Unclassified service.

Employee Types:

Employee status is categorized to make distinctions in benefits and other employment conditions and to aid in a better understanding of employment relationships within Wasco County. Employees may be considered as introductory/probationary, full-time, part-time, temporary, seasonal, or on-call. The following definitions apply:

Introductory/Probationary Status: Newly hired or promoted employees within the Introductory/probationary period. Newly hired employees normally earn, but cannot use, benefits.

Regular Full-time: An employee who has successfully passed the introductory/probationary period and is regularly scheduled to work 21.75 hours or more per week. Classification normally is eligible for benefits.

Regular Part-time: An employee who is regularly scheduled to work less than 21.75 hours per week but more than 10.88 hours per week. Classification is not normally eligible for benefits.

Temporary/ Seasonal: An employee who is hired for a specified period of time, usually no more than six months. This classification is not eligible for benefits. This can be a full-time or part-time employee.

On-Call: An employee who is not regularly scheduled to work and does not have a set schedule thereby working only when called upon. This classification is not eligible for benefits.

Employees are further classified according to federal and state wage and hour laws as exempt or non-exempt, as described below. The Human Resources Department will make the appropriate designation regarding the status for each position. If you are uncertain as to your status, ask your supervisor/manager. If you have questions regarding the classification of your position as exempt or non-exempt, or feel that it has not been properly classified, please discuss the matter with your supervisor.

Exempt: An employee who is exempt from the overtime pay requirements under federal and state wage and hour laws. Exempt employees typically include managers, executives, supervisors, professional staff, and others who are paid on a salaried basis *and* whose duties and responsibilities allow them to be exempt under federal and state law. In order to be classified as exempt, a position must meet very strict guidelines as defined by the Fair Labor Standards Act (FLSA) and Oregon wage and hour laws.

Non-exempt: An employee whose job calls for overtime payment as appropriate under state and federal regulations. Non-exempt employees are usually paid on an hourly basis and are assigned a regular work shift of not more than 40 hours per week. Non-exempt employees may be paid on a salaried basis, but are entitled to accrue compensatory time or are eligible to get additional overtime payment at a rate of one and one half times their regular rate for all hours worked over 40 within a workweek.

NEW EMPLOYEES, PROMOTIONS AND TRANSFERS

New Employee Orientation

New employees are asked to attend an orientation on their first day of employment. This helps ensure positive integration into our operations and helps new employees start a productive and satisfying employment relationship. At the orientation, you will receive detailed information about general policies, procedures, benefits, and basic information on pay and leave policies.

Introductory/Probationary Period

As a new employee, you are hired on a six-month (18 months for public safety) introductory/probationary period. The introductory/probationary period is an extension of the employee selection process. During this period, you are considered to be in training and under observation and evaluation by supervisors. Evaluation of your adjustment to work tasks, conduct and other work rules, attendance, and job responsibilities will be conducted during the introductory/probationary period. This period gives you an opportunity to demonstrate satisfactory performance for the position and provides an opportunity to see if your abilities and the requirements of the position match. It is also a chance to see if we meet your expectations as an employer.

Your performance will be evaluated at the end of the introductory/probationary period and a decision about your employment status will be made. If you have successfully completed the introductory/probationary period, you will be moved to regular status. If skills border on satisfactory, but fall a little short, the introductory/probationary period may be extended if there is reason to believe that your skills will improve within the next 90 days. If expectations are not met or skills are not satisfactory, it is unlikely that your employment will be continued.

Completion or extension of the introductory/probationary period does not alter the at-will employment relationship.

Reinstatement

Employees who resign from Wasco County in good standing may be eligible for re-employment consideration. To determine eligibility, former employees must re-file an employment application with Wasco County and await notification of an available position. Applications received from former employees will be considered and processed using the same procedures and standards that govern all other applicants. When a position becomes available, the hiring manager/supervisor will review the former employee's performance record and the circumstances surrounding his/her departure from Wasco County. We are not obligated to rehire former employees. Reinstated employees will not retain previous seniority, banks, or benefit eligibility unless specifically stated in a collective bargaining agreement.

Prior Service Credit

Employees who are rehired by Wasco County will receive credit for prior time worked as follows:

Employees who were terminated because of a reduction in workforce will receive credit for prior time worked for the purposes of benefit eligibility if they are re-employed within one year after the termination date.

Employees who voluntarily terminated their employment with Wasco County will receive credit for prior time worked for the purposes of benefit eligibility, subject to management approval, if re-employed within 30 days after the termination date. However, a new anniversary date will be established based on the date of reinstatement.

Rehired employees will be subject to the introductory/probationary period and may be asked to attend to all assessments required of employees otherwise hired.

EMPLOYMENT RECORD KEEPING

Work-Place Privacy and Confidentiality

Wasco County recognizes our employees' right to privacy. In achieving this goal, Wasco County adopts these basic principles:

The collection of employee information typically is limited to information Wasco County needs for business and legal purposes. Personal information and information in confidential records ordinarily will not be disclosed, except as permitted or required by law, or as authorized by the employee. Verifications of employment dates, job title and wages may be provided without written approval.

All employees have a responsibility not to accidentally disclose information about employees through overheard conversations, mislaid documentation, faxes, e-mails and hard copies of correspondence sent to a wrong destination. Unauthorized communication of confidential information is regarded as a serious matter.

Wasco County's Information Services Department maintains reasonable safeguards to ensure the security, confidentiality and integrity of personal identifying information stored in Wasco County's systems.

All employees are required to follow these principles, as well as any other Wasco County policy or practice related to confidential information. Violations of this may result in corrective action, up to and including termination.

Background Screening

Wasco County stores background screening information in access-protected files. This file is not considered part of your personnel file, so it is not available to employees for review.

Access to Personnel Files

Wasco County maintains a personnel record for each employee; access to those records is restricted to authorized persons only. The records contain applications, written evaluations, performance counseling notices, correspondence, and other information pertinent to employment. Authorized persons are individuals in a direct line of supervision over the employee to whom the file applies.

Your personnel file is available for review by making advance arrangements with the Human Resources Department. We will provide copies of personnel records or files as required by law. You are permitted to review your personnel file, except for exceptions listed below, and you may correct inaccurate factual information or submit written comments in disagreement with any material contained in your personnel records. Personnel records do not include: records relating to the conviction, arrest, or investigation of conduct constituting a violation of criminal laws; confidential reports from previous employers; or records maintained in compliance with the law dealing with access to personnel records from institutions of higher education.

Employees also may review their medical records, which are kept in a separate locked file. Although all medical information is confidential, Wasco County complies with the Health Insurance Portability Administration Act (HIPAA) when allowing access to employee medical records. All requests must be made in writing and signed and dated by the employee wishing to review their own medical file.

Change in Personal Data

Keeping your personnel records current and up-to-date is important, especially in regards to pay, payroll deductions, benefits, and other matters. If you have changes in any of the following items of information, it is your responsibility to notify the Human Resources Department and your Supervisor:

- Name
- Marital status
- Address
- Telephone number
- Dependents
- Person to be notified in case of emergency
- Job related physical or other limitations that impact employment
- Changes in status of driver's license or CDL if required to drive for Wasco County
- Changes in job related professional licenses
- Other information having a bearing on your employment

All changes in personal information must be made in writing and signed/dated by the employee who the changes affect and returned to Human Resources.

SEPARATION FROM EMPLOYMENT

Separation from employment with Wasco County occurs when you voluntarily resign, or are laid off, or discharged by Wasco County.

Resignation

For non-represented employees, employment with us is “at-will” which means you are free to resign at any time, with or without notice. However, in order to achieve an orderly transition, we would appreciate receiving notification of intent to resign at least 30 days before departure, and 90 days before departure for supervisors and management-level personnel.

Job Elimination, Reduction in Work Hours or Staff

Our desire is to avoid circumstances that require a reduction in hours or staff, but we also recognize that situations may arise where such reductions would be necessary. Depending upon the circumstances, we may respond in a variety of ways, including offering a voluntary reduction in hours or days of work, reducing your work hours or days of work, giving you the opportunity to accept a part-time, seasonal or temporary position if available and appropriate, reducing the workforce, or reducing expenses by other means. Among the factors we will consider in selecting employees for any reduced hours or reduction in force are:

- Provisions under applicable collective bargaining agreements;
- Seniority within the affected job classification;
- Your department, location, or job;
- Your job knowledge, skills, and ability to do the required work;
- Your performance, attendance, and safety and corrective action history and records;
- Your possession of licenses, registrations, and certifications required by the job;
- Your creativity and teamwork skills, if required for the job;
- Your demonstrated willingness to go the extra mile for Wasco County, co-workers, and citizens; and the efficiency of our operation.

With the exception of provisions under applicable collective bargaining agreements, and seniority within effected job classifications; evaluation of these factors is at our discretion. The immediate supervisor/manager will personally notify employees of a layoff. After explaining the layoff procedure, you will be given a letter describing the conditions of the layoff, such as the effects on benefits, the possibility of reemployment, procedures, and any outplacement services.

If practicable at the time of lay-off, we will provide limited re-employment rights to any employee laid off. The order of recall will be in the reverse order of layoff by seniority. An offer of re-employment may be made orally or in writing to the last address reflected in your personnel records. It is your obligation to keep us informed of any changes in your telephone number and address. The offer will identify the available job and the date you are to report to work. If you decline re-employment or fail to report on the date specified, you will be deemed to have waived any re-employment privileges and will be treated as a voluntary termination.

Discharge

Our philosophy and general practice is to provide employees who have completed the initial introductory/probationary period of employment with an opportunity to correct minor performance and conduct problems before discharge is implemented.

Wasco County has a corrective action policy that describes the actions management may take to correct performance infractions prior to discharging employees.

The decision to discharge employees is based not only on the seriousness of the current performance infraction but also on the individual's overall performance record and length of service.

We also believe that our employees should be given an opportunity to be heard in matters involving corrective action, including discharge, and we have provided a formal dispute resolution procedure for that purpose. You are encouraged to use the procedure to resolve any issues you may have that cannot be resolved by first consulting with your supervisor.

Exit Interview

An exit interview will be arranged to give you an opportunity to address unresolved issues and allow us to solicit your opinions about working for Wasco County and any suggestions for improvement. We encourage all employees to participate in an exit interview when they separate from employment. We value all opinions and suggestions we receive in the process.

Return of Wasco County Property

Upon separation from your employment, either voluntarily or otherwise, you must return all Wasco County property in your possession by your last day of employment. Wasco County property includes credit cards, Wasco County vehicles, keys, ID cards, pagers, tools, software, computer disks, uniforms, this employee manual, and any other items in your possession that belong to Wasco County.

**EMPLOYMENT RELATIONS
AND CONDUCT**

ETHICS

We believe in treating people with respect and adhering to ethical and fair practices. We expect employees to avoid situations that might cause their personal interests to conflict with the interests of Wasco County or to compromise our reputation or integrity. Employees who violate the Ethics Policy or who create an equally detrimental impact on Wasco County will be subject to disciplinary action, depending upon the circumstance, up to and including termination.

Employees are required to maintain a cooperative working relationship with staff, other organizations and citizens. Employees must follow all general and departmental safe work rules and policies.

Conflict of Interest

Employees may not solicit, obtain, accept, or retain any personal benefit from any supplier, vendor, citizen, or any individual or organization doing or seeking business with Wasco County. This means you may not maintain an outside business or financial interest or engage in any outside business or financial activity that conflicts with the interests of Wasco County or interferes with your ability to fully perform job responsibilities. For example, if job responsibilities include purchasing, or being in a position to influence purchasing, the individual responsible should have no proprietary or financial interest in any business that furnishes products, materials, or services to Wasco County or in any related transaction. Nor may he/she benefit directly or indirectly from a third party who furnishes products, materials, or services to Wasco County.

Misrepresentation

As a public employee, you should be aware that you represent Wasco County in your work interactions. You should handle yourself in a professional manner and consider how you communicate with the public and other employees. You should take care not to misrepresent Wasco County's policies, practices, procedures, or misrepresent your status and authority to enter into agreements. Refer to the Government Standards and Practices Commission (GSPC) standards for conduct of "public officials" and employees of public entities, ORS Chapter 244. Employees may not enter into any contracts, except as provided by our public contracting rules.

Gifts, Prizes and Promotional Items

Employees agree not to accept any gift, service, or favor, which would lead toward favoritism or the appearance of favoritism in any way. Meals under \$50 in value are permissible on an occasional basis provided that the person purchasing the meal is in attendance with the employee and they are conducting County business. Other small gifts such as Holiday baskets of \$50 or less are acceptable and should be shared with the department. Please refer to the Fringe Benefits and Employee Reimbursement Policy on "de minimis fringe" for additional information.

Employees may keep prizes and awards offered to attendees of conferences, seminars, or professional gatherings as a result of attendance or for winning a contest or game as long as they are in compliance with our Taxable Fringe Benefits Policy. Promotional items, such as pens, pencils, notebooks, notepads, cloth or canvas bags, snack foods, etc., that are offered to all attendees, or that are meant to be used during the course of the event are excluded from this rule. Employees may keep these items for their personal use.

Outside Employment

While employed at Wasco County you may not engage in outside employment that conflicts with the business of Wasco County, conducts business with Wasco County or otherwise interferes with your

ability to perform according to established standards of performance and work rules. You also may not conduct business connected to outside employment during hours you are scheduled to work at Wasco County.

Off Duty Conduct

Generally, we regard off-duty activities of employees to be their own personal matters. However, certain types of off-duty activities concern us because of the potential negative impact on Wasco County's reputation within the communities we serve. Therefore, employees who engage in or are associated with illegal or otherwise harmful conduct that adversely affects Wasco County or their own ability or credibility to carry out employment responsibilities may be subject to disciplinary action, up to and including termination.

Solicitation

To make sure employees aren't disturbed or interrupted while on work duty, we have established the following no-solicitation policy:

Individuals who are not employed at Wasco County may not solicit our employees or distribute literature on Wasco County property at any time.

If you wish to solicit or distribute literature to other employees by or on behalf of any individual, organization, club, or society, you may do so only during times when you are on a rest or lunch break. You may solicit or distribute literature only to those employees who are also on a rest or lunch break. The distribution of literature in work areas is prohibited at all times, but you may place it in established break areas or lunchrooms.

Obscene, profane, or inflammatory items and political advertisements or solicitations are strictly prohibited.

You may not solicit, expect, or accept contributions of any kind to your person from vendors, citizens, or anyone doing business with Wasco County unless you are doing so on behalf of Wasco County.

You may not sell merchandise or collect funds of any kind during working hours.

Political Campaigning

Engaging in political campaigning such as distributing literature, and campaigning for or against political parties, ballot measures, signatures or a candidate is prohibited during the workday. Employees may express personal views, including wearing buttons, while on the job as long as it does not interfere with the job.

CONFIDENTIALITY

Employee

Wasco County recognizes our employees' rights to privacy. In achieving this goal, Wasco County adopts these basic principles:

The collection of employee information will be limited to information Wasco County needs for business and legal purposes.

Personal information and information in personnel records ordinarily will not be disclosed except as permitted or required by law or as authorized by the employee. Verifications of employment, dates, last position held, and last salary may be provided without written approval.

Internal access to employee records will be limited to those employees having an authorized need-to-know reason.

You are permitted to see the personal information maintained about you in our records, and you may correct inaccurate factual information or submit written comments in disagreement with any material contained in your personnel records.

All employees involved in record keeping will be required to follow these policies and practices. Violations of this policy will result in corrective action, up to and including termination.

Medical records are kept in a separate file and are only accessible to the employee, an employee representative with written consent, and the employer, on a need-to-know basis.

Entity

Oregon law provides that “every person has a right to inspect any public record of a public body in this state.” “Public body” includes cities and counties and other public entities. Although there are some exceptions, most records in a public body are available to the public for inspections. It is the intent of the Entity to be responsive to requests for public records. Employees are to forward all requests for public information to their Director who will distribute these requests to the Executive Administrative Assistant, for the Administration Services Director, for action.

WORKPLACE RULES

Wasco County believes policies and procedures are essential for orderly operation and for the protection and fair treatment of all employees. As a result, we have identified performance expectations so that everyone conducts themselves in accordance with our workplace standards. The following work rules are not all-inclusive, but serve as guidelines to demonstrate work behaviors considered important to Wasco County.

General Rules

All employees agree to maintain a positive and cooperative working relationship with co-workers, other staff, citizens and any others who do business with Wasco County.

Employees agree to work and complete assignments that meet job standards.

Employees agree not to neglect their job duties or responsibilities, nor refuse any assigned work, which is within or related to their job responsibilities.

Employees must fulfill their responsibilities to Wasco County. No willful action, which detracts from the quality or quantity of work, service, safety and health or public image, will be acceptable.

An employee must be available for work as scheduled. Normally, the schedule will not be changed except in case of emergency.

You are expected to be at work on time, remain until your workday ends, and perform the work assigned to or requested of you. If you are unable to be at work on time, you are expected to contact your manager prior to the start of your work shift. If that individual cannot be reached, you are expected to contact an alternate managerial representative. Employees will not leave their scheduled workday early unless authorized by their supervisor.

Employees are expected to comply with scheduled times for break and meal periods.

Employees agree not to gather on work premises to conduct personal business during their working time.

Employees agree to be responsible for all organization property that has been placed in their custody.

Employees must immediately report all work-related injuries, accidents, or illnesses to their supervisor or Human Resources.

Employees are required to promptly notify the Human Resources Department of any changes in personal status, such as name, address, or telephone number.

Employees are expected to comply with the established personal grooming and appropriate dress code. Your personal appearance at work should be neat and consistent with a professional atmosphere, keeping in mind the impression made on members, visitors, and other employees, and the need to promote Wasco County and employee safety. Good individual judgment is the best guideline, but management retains the right to decide what appearance at work is appropriate.

You are expected to act in accordance with all appropriate codes, laws, regulations, and policies, regardless of whether they are set by Wasco County or outside regulatory bodies.

Examples of Offenses That May Result in Immediate Termination of Employment

It should be noted that this is not an all-inclusive list but a general guideline of terminable offenses.

- Bringing firearms or weapons of any kind, intoxicating beverages, drugs or chemicals not medically required onto the premises.
- Use of alcohol or drugs or being under the influence of alcohol or drugs, or intoxicants of any type, or any criminal activity involving alcohol or drugs while at work. (Any employees on prescription or over-the-counter medication, which may affect performance, are required to notify their supervisor **prior** to beginning the work shift.)
- Falsifying forms, reports, or records, including timecards.
- Falsely stating or making claims of injury or illness.
- Leaving work before the end of the shift without authorization of the supervisor.
- Unauthorized removal of any Wasco County property, equipment, products, records or other materials, or property belonging to another employee or Wasco County.
- Striking out or hitting another employee, regardless of the reason or provoking another employee into striking or threatening another employee.
- Destroying Wasco County property, tools, or equipment.

- Willfully recording time on another employee's time records.
- Insubordination and/or refusing to follow your supervisor's or other authorized employee's directions or instructions.
- Violating safety or health rules or practices, or engaging in conduct that creates a safety or health hazard.
Physical or verbal abuse of a citizen, vendor, other employee, or any other individual.
- Engaging in any form of harassment, including sexual harassment, with another employee or visitor.
- Sleeping while on duty.

This information regarding unacceptable practice/behavior is to provide guidance for employee actions. You are urged to use reasonable judgment and to seek supervisory advice in doubtful or unclear situations. If all employees do their best to meet both the spirit and intent of these guidelines, employee disciplinary issues should be minimal. It is our policy to resolve conduct and performance problems in the most informal and positive manner possible. However, violations of workplace rules will result in corrective action, up to and including termination.

We also believe that all of our employees should be heard in matters involving discipline; therefore, we have adopted a formal Dispute Resolution Procedure.

COMMUNICATIONS AND SOFTWARE SYSTEMS

Electronic Communications Systems

Wasco County provides electronic communication systems to maintain superior communications both within Wasco County and with outside parties. You are encouraged to learn about these tools and how to use them. This policy provides directions for you regarding access and disclosure of information when using these communication systems. All employees and others outside Wasco County who may use the systems are expected to be aware of and support this policy. All electronic equipment is owned by Wasco County and can be reviewed, removed, or changed at any time.

Our electronic communications systems include but are not limited to: computers, software, electronic mail (e-mail), network equipment, wireless devices, copiers, fax machines, telephones, voice mail, mobile devices, printers, surface messengers, and various on-line services. All of these systems are operated and managed based upon this policy.

These systems and any other informational, storage, or retrieval services that Wasco County provides are Wasco County tools and are to be used for County purposes only.

The use of these systems is not private or confidential. All communications are considered to be public record and subject to disclosure. Wasco County, within the bounds of current and future laws, reserves and intends to exercise the right to review, audit, intercept, access, and search these systems at will, monitor data and messages within them at any time for any reason, and disclose selected contents without notice or other restrictions. Messages sent through these systems remain the property of Wasco County.

These systems will not be used to receive copyrighted materials, trade secrets, proprietary information, or similar materials from outside Wasco County without prior authorization.

Any messages or communications used through this system are subject to our anti-harassment, anti-discrimination, and non-solicitation policies. You are expected to carefully compose and review the wording, tone, and content of your communications before transmission.

You should check with your supervisor if you have any questions about the proper use of communication or software systems. All system users who discover violations of this policy are expected to notify their supervisors or managers immediately. Improper use or violation of this policy can result in disciplinary action, up to and including termination.

Employees are allowed limited use of email and internet services for personal use. Such circumstances are allowed only on an employee's scheduled lunch or breaks. Wasco County reserves the right to determine what constitutes limited use. Additionally, uses such as instant messaging, online auction monitoring, or chatting generally will not constitute limited use unless the electronic interaction is entirely limited to a break or lunch period.

Scope and Applicability

These policies apply to anyone with access to Wasco County systems, protected health information or technology resources, including, but not limited to, all employees, elected officials, contractors, consultants, customers, vendors, business associates, volunteers and temporary staff. It is the responsibility of each individual to comply with policies and protect property and proprietary or confidential information.

General Information Security Procedure

Wasco County information must be protected in a manner commensurate with its sensitivity, value, and criticality. Security measures must be employed regardless of the media on which information is stored (paper, overhead transparency, electronic, etc.), the systems that process it (microcomputers, mainframes, networks, voicemail systems, mobile devices, etc.), or the methods by which it is moved (electronic mail, face-to-face conversation, etc.). Such protection includes restricting access to information based on a “need-to-know” basis.

Responsibilities

Individuals accessing Wasco County technology resources must comply with information security policies, standards, guidelines, and procedures.

Access Control Mechanisms and Individual Accountability

Individuals at all levels are responsible for the secure operation of their activities. All system users must take reasonable actions to guarantee this security, maintained mainly through access control mechanisms (user IDs and passwords). Individually assigned user IDs and passwords must not be shared. Automated sign-on scripts should not be used.

Requests for access to technology resources require documented management (or designee) approval as well as any other required approval and user agreements (depending upon the information classification and owner/approver’s requirements).

Documents and/or data created by a user should not be stored on the local drive of the computer they are using, but on the appropriate network drive to allow for greater security and regular backup. Information stored on a computer’s local drive is not backed up. If you are unsure what constitutes the “local drive,” please contact the IS Department.

If you will be away from your computer for an extended period of time (meetings, lunch, etc.) you are required to log off or otherwise secure your computer.

Virus Prevention

Anti-virus software with up-to-date virus definitions must be actively in use on all workstations connected to Wasco County technology resources. Software, utilities and files from outside sources, including the Internet, must be scanned using virus detection software prior to use or installation on Wasco County technology resources if not certified virus-free by the vendor.

Communications and the Internet

Firewalls (hardware/software security interfaces between the internal network and the outside Internet) and other methods may be used to control, filter and monitor Internet access. Subscriptions to services designed to block access to inappropriate web sites also may be used. Internet use will be actively monitored and reports may be provided to management.

Remote and External Access Controls

Any and all remote or external access to Wasco County technology resources will be provided through a centrally administered remote access control system, or other approved secure connection. Connection via the Internet for purposes of electronic commerce requires special attention to security and privacy issues in order to protect our business and that of our members. Installations of such remote access systems or other external connections require the approval of the Information Services Department.

Remote computers connected to Wasco County technology resources must be actively protected by anti-virus software with up-to-date virus definitions.

Policy Exceptions

Exceptions or waivers to these policies require the approval of the Wasco County Information Services Department. Appropriate documentation providing business justification for non-compliance is required, as well as full documentation of the business and technical reasons for granting the waiver.

Electronic Mail System

You are reminded to be courteous to other users of the e-mail system and always conduct yourself in a professional manner. E-mail messages are sometimes misdirected or forwarded and may be viewed by persons other than the intended recipient. You should write e-mail communications with no less care, judgment, and responsibility than you would use for letters or internal memoranda written on Wasco County letterhead. As with all other communications, email messages are part of the public record and subject to disclosure.

You should know that even when a message is erased through e-mail it is still possible to retrieve and read that message. We expect employees to respect others' privacy, and not retrieve or read electronic messages unintended for them unless authorized to do so. The use of passwords for security does not guarantee confidentiality.

Wasco County Personal Computers

To protect the integrity of our systems, all software used on Wasco County computers must be registered with the Information Services Department. Personal or downloaded software for business purposes may only be installed after written authorization. A virus check of all such software must be made immediately before it is installed on any Wasco County computer. A virus check must also be made of any disk originating or used on any computer outside of Wasco County prior to use on a Wasco County computer. Copy or transfer of Wasco County-owned software may occur only with the written authorization of the Information Services Department.

Telephone Usage

Wasco County realizes that employees must occasionally make and receive personal telephone calls at work. Such calls must be held to a minimum, and should impact your work as little as possible. Unauthorized, excessive or improper use of the telephone, including Wasco County provided cell phones, and charging long distance calls to Wasco County, will result in corrective action, up to and including termination.

Voice Mail System

The voice mail system at Wasco County belongs to Wasco County and is provided for use in conducting Wasco County business. All communications and information transmitted by, received from, or stored in this system are Wasco County records. You have no right of personal privacy in any matter stored in, created, received, or sent over the voice mail system. Wasco County in its discretion reserves and may exercise the right to monitor, access, retrieve, and delete any matter stored in, created, received, or sent over the system, for any reason and without employee permission. You are not authorized to retrieve or listen to any voice mail messages that are not sent to you. Any exception to this policy must receive prior approval from management officials with authority to waive the policy. Please remember that messages on the voicemail system are subject to public record and disclosure laws.

Cellular Telephones

Wasco County may provide a county owned cellular telephone or a monthly cellular telephone allowance to employees in designated positions who regularly make County business calls while away from the office.

Employees receiving a cellular telephone allowance must use the allowance to obtain a reliable cell phone and reliable cell phone service. The allowance and any reimbursement will be considered part of the employee's official compensation and will be reported as taxable income. The cell phones, because they are the property of the employee, may be used for both personal and Wasco County business. Cell phone expenses over and above the amount of the allowance will not be covered by Wasco County and will be considered the employee's responsibility. Wasco County may annually determine the amount of the cellular telephone allowance.

Employees provided with a Wasco County owned cellular telephone, must restrict the use of the telephone to County business.

Oregon law prohibits the use of cell phones while driving, unless use of the cell phone is (a) an integral part of individual's job duties (b) a one-way communication device used within the scope of their employment, or (c) employees are using a "hands-free accessory." Please note, the use of a speaker phone is not considered a "hands-free" accessory.

Social Media Policy

Wasco County's vision supports the use of technology in improving services to employees, customers and the citizens of Wasco County. The policy of Wasco County is to support technology advancements, including social media outlets, when they are determined to be work-related, show benefits to County business and create efficiencies or increased effectiveness of services.

The goal of the policy is to establish consistency in using Social Media to communicate with a determined audience and guidance to Department's that choose to develop or create social media tools for the purpose of the work conducted within Wasco County.

The complete Wasco County Social Media Policy, with procedural steps, can be referenced on the Wasco County share "s:" drive.

PERFORMANCE MANAGEMENT AND REVIEW

To establish a meaningful performance evaluation system upon which Wasco County can continuously monitor the effectiveness of Wasco County and its operations, all employees will receive regularly scheduled formal performance evaluations.

The objectives of our performance management and formal appraisal process are:

- To ensure that each employee knows how he/she is performing against established performance standards;
- To determine how well Wasco County is doing in assisting with work performance and objectives;
- To ensure communication and two-way feedback;
- To provide a tool for career planning; and,

- To provide a permanent record of employee performance and Wasco County contributions.

Managers and supervisory personnel are accountable for providing employee development actions designed to improve and enhance employee performance such as:

- Reasonable employee training;
- Assigning, directing, controlling, and reviewing employee work;
- Assisting employees in correcting deficiencies; and,
- Objectively evaluating employee performance during the evaluation period.

Our performance appraisal program is intended to be participatory and equally involves both your input and your supervisor's input. This allows you to contribute to the growth and improvement of Wasco County. You are encouraged to:

- Inquire about your performance periodically;
- Accept additional responsibilities and show initiative;
- Review opportunities for advancement within Wasco County;
- Ask for assistance in developing a goal-oriented path for advancement within the department or Wasco County; and,
- Learn about training available to assist you in improving your skills or qualifying for a promotion or lateral transfer.

Performance evaluations serve as one factor in decisions related to employment such as training, merit pay increases, job assignments, employee development, promotions, and retention. Reports are to identify specific performance levels as compared to established standards, to acknowledge the merit of outstanding performance, and to prescribe the means and methods of improving performance deficiencies to the required level of performance.

CORRECTIVE ACTION

Our high performance expectations reflect our belief that everyone benefits when we work together and conduct ourselves in a manner that reflects the best interests of both Wasco County and its employees. It is the philosophy of Wasco County to correct performance deficiencies and address violations of policies and work rules in order to correct situations and avoid repetition. You will be informed if corrective action is necessary as soon as possible after any performance problem has been identified. Your manager or supervisor will discuss the situation with you, explaining the policy and the necessity of corrective action to avoid other disciplinary actions. You will be informed of the facts and observations leading to the decision to take corrective action as well as the proposed corrective action measures to be taken. You will be given the opportunity to provide additional information for consideration or to clarify any misunderstandings before corrective action is taken.

Corrective action may include any of a variety of actions depending on the circumstances and severity of the particular situation. Although the seriousness of a particular violation may warrant skipping any of these steps, the process is generally administered in the following order:

1. Verbal counseling with you for minor offenses. The counseling will be conducted in private, as soon as possible after the offense has occurred. It will be documented in writing by your supervisor for your personnel file.
2. Written warning for more serious violations or when an employee has had a previous verbal warning for minor offenses and has repeated them or fails to take the necessary corrective action. Written documentation will contain the facts surrounding the offense, previous verbal counseling, if any, plan of action for correcting the offense, and reference to the fact that further disciplinary action will be necessary if the offense is not corrected. The employee will be asked to sign a copy of the documentation before it is placed in the personnel file. Employees are given a copy of all written warnings. A letter of expectation may be presented to the employee that clearly outlines changes to be made and what the specific expectations are to be met and by when.
3. Suspension will be used for major violations of policy or when previous verbal counseling and/or written warning have been ineffective in correcting the offense(s). Suspension may also be used to remove an employee from Wasco County premises during an investigation to determine appropriate disciplinary action. This may be the final step in the disciplinary procedure before discharge. A suspension may be paid or unpaid. If you are suspended, it will be documented in your personnel file and you will receive a copy.
4. Discharge may result for violations of a nature that warrant it, or when previous disciplinary action has not been effective. Supervisors are required to obtain approval prior to initiating any discharge action. All documentation and decisions must be reviewed and approved by Human Resources and the Administrative Officer prior to discharge. Discharge decisions are confirmed in writing for the personnel file. The discharged employee also receives a copy.

At any step in this process, referral to the Employee Assistance Program (EAP) may be another tool used in lieu of other forms of discipline. In some cases the EAP may be used in conjunction with other discipline to elicit the change in performance or behavior. Use of the EAP does not constitute one of the steps of corrective action as it is described here.

The corrective action process will not always commence with verbal counseling or include each step. A referral to the Employee Assistance Program (EAP) may be considered one of the steps taken in lieu of other discipline. The above options are not to be seen as a process in which one step always follows another. Some acts, particularly those that are intentional or serious, warrant more severe action on the first or a subsequent offense. Consideration will be given to the seriousness of the offense, your intent and motivation to change the performance, and the environment in which the offense took place.

Another form of corrective action for employees that are new to their position may be the extension of their probationary period to allow the employee more time to correct any deficiencies in their performance.

Wasco County supports use of the Dispute Resolution Procedure if you feel you have been unfairly treated or unjustly disciplined. Represented employees should also refer to their collective bargaining agreement for applicable disciplinary processes.

COMPENSATION

PAY PRACTICES

Paydays

You will be paid semi-monthly. Paydays are generally on the 10th and 25th day of each month with timesheets due to payroll on the 1st and 16th of each month. If the payday falls on Saturday or Sunday it will be paid on the preceding Friday. If a Wasco County holiday falls on payday, you will receive your check on the last workday prior to the holiday unless it falls on Saturday or Sunday as described above.

Payroll Deductions

Certain mandatory and elective deductions are made from employee pay, and are noted on the paycheck stub. The only deductions made are those mandated by law, authorized by you in writing, or through collective bargaining agreements, provided such deductions are not otherwise prohibited by state regulations.

HOURS OF WORK AND WORK SCHEDULES

Wasco County Hours

The general office hours at Wasco County will be between 8:00 a.m. to 5:00 p.m., Monday through Friday however some departments may have different hours and workdays. Please consult your supervisor for the hours of work that are specific to your department.

Specific workday and workweek schedules for each employee will be determined by the appropriate Director based on Wasco County's needs. We will attempt to notify you of any changes in workdays or workweek schedules two weeks prior to the effective date of change. Management reserves the right to modify schedules consistent with the needs of Wasco County.

The normal schedule is 7.5 hours per day and 37.5 hours per week Monday through Friday; however, specific departments may have different working hours. The County's workweek is Sunday 12:00 midnight to Saturday at 11:59 p.m. If you are a non-exempt employee, you should not begin work before your normal starting time nor continue working beyond the normal quitting time without advance approval from your supervisor. Working through a lunch period is also not permitted unless approval from your supervisor is obtained prior to the scheduled lunch break.

Overtime

You may occasionally be required to work overtime. Overtime hours will be paid to non-exempt employees at one and one-half times the basic straight time hourly rate for all hours worked in excess of 40 in a given workweek, or as otherwise required by state and/or federal laws or collective bargaining agreement. Paid time off will not be considered in computing the 40 hours after which overtime is paid. Your department supervisor must approve any overtime hours in advance. Supervisors/managers are responsible to ensure that no unauthorized overtime hours are worked. Represented employees should also refer to their collective bargaining agreement for additional information on overtime pay.

Compensatory Time Off

Compensatory time off in lieu of overtime pay is allowed at the County's discretion. Requests for compensatory time off must be authorized in writing by the employee or by provisions in a collective bargaining agreement or memorandum of agreement. Authorizations will remain in effect until withdrawn in writing by the employee or collective bargaining agreement. Use of compensatory time off must be arranged by mutual agreement between the employee and supervisor. Accrual of

compensatory time will be capped at 40 hours within a 6 month period. All compensatory time must be taken within a 6 month period of the time that it was initially accrued.

Meal and Rest Periods

Meal and rest periods will be provided for you according to federal and state law. Non-exempt employees are not permitted to work through a meal period or a break and are not legally allowed to reserve their break times to be added to their meal period. While some state law exclusions do apply, it is not the practice of Wasco County to have non-exempt employees skip their meal or break periods.

Voluntary, Social and Recreational Activities

Participation in trainings or seminars that are not required as part of your employment are voluntary and are not considered time worked. Wasco County may or may not reimburse you for expenses associated with voluntary trainings or seminars at its sole discretion. Participation in off-duty social or recreational activities such as Wasco County picnics and holiday parties is entirely voluntary. Participation or nonparticipation will not affect your wages, hours, working conditions, or present or future employment opportunities.

Emergency Closing

The safety of our employees is a priority for Wasco County. We know that there may be circumstances beyond our control, such as inclement weather, national crises, or other emergencies that may affect our hours of operation. On these occasions, Wasco County offices may close for all or part of a regularly scheduled workday.

When an emergency situation occurs where Wasco County is closed, all full-time exempt and non-exempt employees will receive pay for the closure. No overtime will be paid during this time.

Exceptions may apply to emergency personnel and those individuals who are required to report to their designated work location, to ensure the operation of essential functions or departments during an emergency. Employees will continue to receive health benefits and any other benefit that do not require a physical presence for eligibility.

Should inclement weather occur during the work day, the Wasco County Board of Commissioners and the Administrative Officer will make the determination regarding what time, if and when, the business will close. All employees will be paid for their scheduled hours for the remainder of the day, if closure occurs.

Upon determination that Wasco County will be closed due to an emergency situation, all efforts will be made to notify employees properly. The company website will reflect the closure; the local radio station will reflect the closure and each supervisor will be expected to notify their team members.

Upon the company reopening all employees are expected to return to work. For any employee who needs more time to tend to repairs or damage beyond the norm, our normal leave of absence policies will apply. In these cases, employees should stay in close communication with their manager to ensure the time off is considered properly.

EMPLOYEE-INCURRED EXPENSES AND REIMBURSEMENT

Wasco County will pay all actual and reasonable business-related expenses you incur while performing your job responsibilities. All such expenses must be pre-approved by your supervisor before payment will be made.

Expense reports must be supported by proofs of purchase, e.g., line item detailed receipts. Expense reports are due to the Finance Office within five days following the end of the month. Please see the Wasco County Fringe Benefits and Employee Reimbursements' Policy for specific details.

Mileage Reimbursement

It is the policy of Wasco County to use County vehicles when available for all business related travel. When you use your own vehicle for Wasco County business, you will be reimbursed for Wasco County-related business travel at the current rate per mile determined by the IRS, provided that you are not on a vehicle plan.

In order to recover these costs, an expense report must be signed by you and dated, initialed by your supervisor/manager, and submitted to the Finance Office for processing according to policy. If you have questions about expense reports and mileage allowances, ask your supervisor.

You assume liability for your vehicle when you use it for business purposes. All employees who want to use their personal vehicles for Wasco County business must sign statements verifying that they have a current driver's license and the minimum vehicle liability insurance required by state law. Your auto insurance will be primary. You will be responsible for your vehicle upkeep, premiums and deductibles related to its use. Any employee that drives a County vehicle will be required to participate in vehicle safety measures, including annual driving record checks.

BENEFITS

HEALTH INSURANCE BENEFITS

Collective Bargaining agreements will generally identify and clarify all benefits as they pertain to their members. If you are a member of a collective bargaining group please refer to your agreement for specific information on Wasco County benefits.

Wasco County currently provides health insurance coverage for all employees and their dependents if they are eligible to participate in the plan. You will be provided with information about the plan at the time you become eligible to participate. You are asked to review the summary plan description for answers to questions you may have. Any need for further information should be referred to the plan provider or Human Resources.

Policies, provisions, and procedures that govern Wasco County's benefit program apply to all regular full-time and part-time employees, whether exempt or non-exempt, unless otherwise stated in a particular benefit plan. Benefits do not apply to temporary or on-call employees.

Medical, Vision and Dental Insurance

Employees working 21.75 hours or more per week are eligible for insurance on the first of the month following two complete months of employment. Temporary and on-call employees are not eligible to participate in the insurance coverage.

Public Employee Retirement System (PERS)

The Public Employees Retirement System was established on July 1, 1946, to help members plan for financial security after retirement from public employment. In addition to retirement benefits, PERS has provisions for death and disability benefits and for refunds of contributions, plus interest, to members who separate from public employment. PERS provides a range of retirement services to public employees in the state of Oregon. Wasco County is one of 900 public employers that participate in the PERS System. If you are an eligible employee you will be enrolled in the PERS system after six months of employment or 600 hours. Wasco County and you will be required to contribute a percentage of your gross income into the PERS system. For detailed information on the PERS systems go to www.oregon.gov/PERS.

Section 457 Retirement Account (Deferred Compensation Plan)

The Section 457 deferred compensation plan is a program that lets you, on a voluntary basis, authorize a portion of your salary to be withheld and invested in a group variable annuity for payment to you at a later date. Neither the contributed amount nor any investment earnings are subject to current federal and state income taxes. Taxes become payable when the deferred income plus earnings are distributed to you at a later date. As an employee of Wasco County you will have the choice to participate in a deferred compensation plan. Within these plans you have many different investment options to choose from. For additional details please see the plan literature.

Workers' Compensation

Workers' compensation is a "no-fault" system that provides compensation for medical expenses and wage losses to employees who are injured or who become ill because of employment. Wasco County pays the entire cost of workers' compensation insurance. The insurance provides coverage for related medical and rehabilitation expenses and a portion of lost wages to employees who sustain an injury on the job.

The company abides by all applicable state workers' compensation laws and regulations. If an employee sustains a job-related injury or illness, it is important to notify the supervisor and Human Resources immediately. The supervisor will complete an injury report with input from the employee and return the form to the Human Resources department. Human Resources will file the claim with the insurance company. In cases of true medical emergencies, report to the nearest emergency room. Workers' compensation benefits (paid or unpaid) will run concurrently with FMLA leave, if applicable, where permitted by state and federal law.

Group Life/ADD Insurance

We provide group life insurance coverage for eligible employees. Employees who are regularly scheduled to work 21.75 hours per week or more become eligible for this coverage after the completion of two full calendar months. The amount of insurance coverage is \$5000. Wasco County pays the full premium on behalf of the employee.

Long Term Disability

Wasco County provides a Group Long-term Disability plan. Employees who are regularly scheduled to work 21.75 hours or more per week become eligible for this plan on the first of the month following completion of two complete months of service. Wasco County pays the full premium.

Section 125 Plan

Wasco County provides premium only, medical reimbursement and childcare, Section 125 Plans that allow employees to use pre-tax dollars to pay for group medical or dental premium contributions, eligible healthcare expenses, and eligible dependent care expenses. Details will be provided to employees at the time of eligibility.

EMPLOYEE ASSISTANCE PROGRAM

Wasco County recognizes that employees and their family members may, from time to time, face personal issues that affect their careers and personal lives, or both. Solutions to some of these problems may not be readily apparent. To this end, we offer, at no expense to you, the services of outside professional counseling for you and your family to help deal with personal problems such as working relationships, family relationships, substance abuse, finance management, etc. You or a member of your family may consult with these professionals on a confidential basis at no cost for up to three visits. Literature describing plan provisions and how to contact our providers is made available during your orientation period and to all staff members as plan provisions change.

The EAP is provided by Reliant Behavioral Health (RBH) and they can be reached at 1-866-750-1327 or online at www.myrbh.com. The EAP carrier may be changed at any time.

On termination for any reason, employees are entitled only to those benefits that are offered at the time separation takes place. Any benefits offered in this manual apply only so long as the manual is current. They do not provide vested rights.

VACATION BENEFIT

Vacation benefits are outlined here and/or in any collective bargaining agreements. You may also refer to the Wasco County Vacation Policy for additional clarification. All employees that work 21.75 hours or more are eligible for vacation awards according to the schedule below. Awards are based on the employees FTE status at the time vacation is awarded. No vacation time may be taken or paid during the introductory/probationary period, unless specific arrangements have been made at the time of hire.

You will be awarded vacation benefits according to the following schedule:

- Awarded after 6 months one week
- Awarded after completing 1 year of service one week
- Awarded January 1st of each year two weeks*
- Awarded after 5 years of service three weeks
- Awarded after 10 years of service four weeks

*Two weeks will be awarded on January 1st of each year after a full year of employment has been completed.

Continuous service will be calculated from the first of the month following your date of hire.

We provide vacation so you can enjoy periods of time away from work. Vacation is intended for rest and recreation and may not be paid out. Time is not to be banked and never used; therefore, the employee has 15 months from the date that the vacation was awarded to use it or it will be lost (i.e. vacation must be used by March 31st of the calendar year).

Employees who want to use vacation time should request time off as early as possible so that arrangements for coverage can be made. Requests for vacation time are to be made in writing and submitted to your supervisor. Generally, employees will not be allowed more than two weeks off at a time. We will try to grant each request, but we cannot guarantee your request will be approved. In the event of competing requests for times submitted concurrently, approval will be given to the employee with the longest tenure for the first week of vacation each calendar year.

SICK LEAVE BENEFIT

A regular full-time employee will be awarded sick leave after three full months of continuous employment, which can be used any time after their 91st day of employment. Sick leave accrues according to the following table:

<u>Schedule</u>	<u>Sick Bank</u>
7.5/day	22.5 hours then 7.5 hours for each month worked thereafter
8.0/day	24 hours then 8 hours for each month worked thereafter

An employee must work the entire month in order to receive the monthly accrual.

It is in your best interest not to be at work when you are ill or injured. It is your supervisor's or manager's responsibility to send you home if you are incapacitated, and you are expected to cooperate with the decision.

Routine doctor or dentist appointments should be charged to sick time unless other arrangements have been made with your supervisor. To the extent possible, please try to schedule such appointments before or after work hours.

You must use accumulated sick leave in conjunction with income protection plans or other sources of disability income to achieve full pay for as long as possible. However, at no time can the combination of these exceed normal earnings.

You are expected to notify your supervisor/manager at the beginning of each workday during illness or injury. Exceptions to this include a serious accidental injury, hospitalization, or when you know in advance that you will be absent for a certain period and have informed management ahead of time. Illnesses lasting longer than 3 consecutive work days require a doctor's note prior to returning to work.

A medical release statement may be requested for review before you return to work in certain situations.

Sick leave is not accumulated while an employee is on a leave of absence. In the case of a work-related accident or injury, you may use sick time to offset any days not paid through workers' compensation, or to offset the reduction in regular pay until accumulated sick time is used. However, at no time can the combination of these exceed normal earnings, nor can you use more sick time than that accumulated.

PAID HOLIDAY BENEFIT

Wasco County observes the following holidays each year, and our offices are officially closed on these days:

New Year's Day	Labor Day
Martin Luther King Jr.'s Day	Veteran's Day
Presidents' Day	Thanksgiving Day
Memorial Day	Independence Day
Christmas Day	

Eligibility

Employees regularly scheduled to work 21.75 hours or more per week will be paid for the above holidays. Holiday pay will be pro-rated based on the FTE of the position that you fill. For instance, an employee with a 75% FTE working in a position that is classified as 40 hours per week would receive 6 hours of holiday pay because he/she is working 75% of full-time.

Floating Holidays

Each employee regularly scheduled to work 21.75 hours or more will be awarded; based on your FTE, one floating holiday each year starting on their 1st anniversary. This floating holiday must be used during your anniversary year or it will be lost.

LEAVES OF ABSENCE

LEAVE OF ABSENCE POLICY

We realize that our employees may encounter situations that require a temporary but extended absence from work. We offer several different types of leaves of absence for that purpose:

Bereavement Leave	Disability Leave (Non-FMLA)	Family and Medical Leave
Jury Duty	Military Leave	Personal Leave
Sick Leave	Educational Leave	Domestic Violence Leave
Pregnancy Leave		

The type of leave requested might determine which employees are eligible and what procedure should be followed in requesting and obtaining the leave. The effect of the leave on benefit accruals, benefits, and reinstatement rights also varies according to the type of leave you are requesting. Each of these leaves is discussed on the following pages. If you have any questions about your potential eligibility for a leave or your benefits and rights while on a leave, please contact the Human Resources Department.

BEREAVEMENT LEAVE

You are eligible to take a Bereavement Leave in the event of death of the following immediate family members:

Spouse/Domestic Partner	Child/Stepchild	Parent
Brother	Sister	Grandparent
Grandchild	Father-in-law	Mother-in-law

Any other relative residing in the same house or person acting in the capacity of an immediate family member. Further details about bereavement benefits will be defined in your collective bargaining agreement.

Vacation leave to attend the funeral of a non-immediate family member or person with some especially close relationship may be granted.

Length of Leave

You are allowed to take up to three consecutive regularly scheduled working days away from work for a bereavement leave for immediate family members. If you need additional time off for any bereavement purpose, you may ask your supervisor's approval, or you may use earned vacation leave.

Request Procedure

You are expected to give us as much notice as possible of the need for time off so that we can make arrangements to cover your absence. You may be asked to verify family relationship and death.

Pay While on Leave

If you are a regular full-time employee, you will continue receiving your regular pay for up to the three days of bereavement leave allowed (based on straight-time work hours missed up to 8 hours a day). Exempt employees will continue receiving their regular salaries for any additional partial days missed for any bereavement purpose.

Status of Benefits

Bereavement leave won't affect your eligibility for benefits or continuance of benefit accruals. If you're gone longer than the three day leave allowance and you are granted additional time off in the form of other leave, the effect of the additional leave on your benefits will be determined by our leave and benefits policy.

Reinstatement

Upon return from bereavement leave you will be reinstated to the same position you held at the time your leave began, subject to our general reinstatement policy.

CIVIC DUTY LEAVE

Jury or Witness Duty

Employees subpoenaed to serve as witnesses or on jury duty may obtain a leave of absence. If we feel that your absence would cause an undue hardship to you or Wasco County, we may request, that you be excused from jury duty. Voluntary service as a witness or court appearances you must make as part of your own legal proceedings or lawsuit are not paid leaves of absence.

Length of Leave

Jury or witness duty leave is available for the period of time covered by the initial subpoena or court order and any involuntary extensions.

Request Procedure

You must notify your manager or supervisor as soon as is practicable after you receive notice asking you to serve as a witness or on a jury so that arrangements can be made to cover your position. You are expected to provide us with a copy of the subpoena or notice within five days after you've received it.

Pay While on Leave

You will be compensated at your regular rate of pay for the duration of your service. Any pay or allowances that you receive for completing your civic duty must be signed over to Wasco County in order to receive your normal pay.

Status of Benefits

Benefits are not affected by jury or witness duty leaves.

Reinstatement

Upon return from jury or witness duty leave you will be reinstated to the same position you held at the time your leave began, subject to our general reinstatement policy. You are expected to report to work during regular work hours when not in court. If requested, you must supply proof of appearance in court or jury service.

FAMILY AND MEDICAL LEAVE

Purpose

Our Family and Medical Leave policy allows you to take a leave of absence for your own serious health condition. Leave is also granted for the birth or adoption of a child, for the placement of a foster child, for the care of a child, spouse or same sex domestic partner, parent or parent-in-law with a serious health condition and for the care of a sick child. This policy is intended to comply with federal and state laws regulating this practice.

Eligibility

You will be eligible to take a family and medical leave if you meet the following requirements:

- You have been employed for at least 180 days (26 weeks) or more before the first day of the family and medical leave; and,
- You have worked an average of 25 or more hours per week as of the day before the request for family and medical leave is made. This average is calculated over the 180 days preceding the request for leave. For the purpose of taking leave for the birth, adoption or placement of a child (parental leave), there is no hours worked requirement.

Family and Medical Leave

You are eligible to take family and medical leave in the following situations:

- To care for an infant or a newly placed adopted or placed foster child under the age of 18, or older than 18 if incapable of self-care due to mental or physical disability, within 12 months of the event (parental leave);
- To care for a family member with a serious health condition or your own serious health condition (serious health condition leave). [note: Oregon covers child, parent, parent-in-law, spouse and same sex domestic partner. Federal law covers only child, parent and spouse. This means an employee may be eligible for 12 weeks under Oregon and 12 weeks under federal in some situations];
- For a pregnancy disability or prenatal care (pregnancy disability leave). [Female employees who have used up their original 12 weeks for a serious health condition related to pregnancy are entitled to an additional 12 weeks of parental leave];
- To care for a sick child who does not have a serious health condition but requires home care (sick child leave). [Note: Employees who use up their original 12 weeks for parental leave are entitled to an additional 12 weeks of sick child leave].

Length of Leave

You may take a leave of up to twelve (12) weeks of family and medical leave during a 12-month period. A week is defined as your normal workweek schedule. The 12-month period will be measured forward from the date of leave. If medically necessary, family and medical leave may be taken on a reduced or intermittent schedule. Details of the proposed schedule should be attached to the "Request for Family Leave" form and should be verified by the certifying health care professional on the Health Care Provider Certification form.

Request and Certification Procedure

In situations where the need for medical leave is known, you must give thirty (30) days' written notice to take family and medical leave by filling out and turning in the Request for Family and Medical Leave form and the Health Care Provider Certification form.

We recognize that many times the need for family and medical leave can be caused by serious or emergency situations. We will make every attempt to work with you to ensure that you receive all benefits to which you are entitled. However, we ask that you call us and make every effort to communicate your situation to us immediately.

All requests for family and medical leave must be verified by a health care professional by using the Health Care Provider Certification form, which needs to be returned within 15 days of a request for leave. Furthermore, if you are taking family and medical leave to care for a family member with a serious health condition, you will be asked to provide proof of your relationship to this person. Please check with the Human Resources Department to discuss how best to provide this proof.

In the case of adoption, a legal representative who can attest to the validity of the adoption must verify the request for family and medical leave. In the case of placement of a foster child, a representative of the agency making the placement can verify the request.

Any medical information provided on either a personal health condition or the health condition of a family member is kept confidential. Only those with a valid business-related reason for knowing the details of a medical leave will have access to any of this personal health information. If you have any questions about how this information will be handled, please contact the Human Resources Department.

General Provisions

You are required to use any accrued vacation, sick leave, or other paid leave available to you during the family and medical leave. When this is exhausted, the balance of the leave will be unpaid. The organization will continue to pay our share of your medical benefits during family and medical leave. You are responsible for paying your share of medical insurance premiums prior to the due date of the premium payment. You may be required to provide periodic status reports to the organization while on a family and medical leave. You may continue other voluntary benefits by paying the full cost of the premium during your leave period. Premium payments must be received by the due date or coverage will be discontinued.

You are entitled to return to the same or an equivalent job with equivalent benefits, pay and other terms and conditions of employment at the end of a family and medical leave. You will be required to present a fitness-for-duty certificate before being reinstated.

Other details regarding family and medical leave are available from the Human Resources Department.

PERSONAL LEAVE OF ABSENCE

Full-time, regular employees may be granted an unpaid personal leave of absence under certain circumstances. A personal leave of absence is an approved period of time away from work for personal reasons that does not fall under the guidelines of the Family and Medical Leave Policy. A personal leave of absence is granted at our discretion on an exception basis with the approval of the County Commission.

Eligibility

You become eligible for a personal leave of absence after twelve months of service. If you want to take a personal leave of absence you must make arrangements with your appointing authority who will then seek the approval of the County Commission.

Length of Leave

Leave may be granted as a short term leave of absence (less than two weeks) or a long term leave of absence (more than two weeks but not to exceed six months). A personal leave of absence starts on the first regular workday following the last day worked. The maximum leave allowed under this policy is 6 months.

Request Procedure

A written request, using the Leave of Absence Request Form, should be submitted at least 90 days in advance of the leave, except in emergencies. Leave requests must include an expected date of return. If you do not return within three days of that date and no extension has been requested, we'll assume you have resigned.

Pay While on Leave

Personal leaves of absence are without pay. All available leave banks must be exhausted prior to the request for a leave of absence.

Status of Benefits

Benefit coverage will **not** be maintained for you while on a personal leave of absence. You may continue insurance coverage through COBRA by paying the full premium by the first of each month. Benefits do not accrue during a leave of absence, but are retained at the same level. Employees will not receive any accruals while on leave. Annual accruals will be prorated upon return from leave.

Reinstatement

Wasco County will attempt to arrange employment for individuals returning from a personal leave of absence, but no guarantees are made. While you are on a personal leave of absence, you are required to check in with your supervisor on a regular basis (monthly) to inform us of your status and to notify us of any change in personal data.

UNIFORMED SERVICES LEAVE AND RE-EMPLOYMENT

Regular employees requiring a leave of absence for service in the uniformed services are provided leave and will be re-employed at the end of the leave. Policies governing this leave are designed according to the Uniformed Services Leave and Re-employment Act and applicable state regulations. The policy covers employees who enter active military duty voluntarily and extends to Reservists, National Guard members, or other specially activated units who are called to limited active duty or extended training duty, including regularly scheduled annual training and military summer camp training.

Eligibility

All employees of Wasco County except those hired on a temporary basis are eligible for leave.

NOTE: Length of service requirements for benefits provided by Wasco County outside the minimum required by law would be stated here.

Length of Leave

The length of military leave is determined by the uniformed service calling you to active duty or military encampment.

Request Procedure

You must provide written notice, using the Leave of Absence Request Form, of your obligation or intention to perform service in the uniformed services, unless notice is precluded by military necessity or is otherwise unreasonable or impossible. Failure to do so may result in loss of re-employment rights.

Pay While on Leave

Military leaves are without pay unless you elect to utilize vacation benefits earned before commencement of the leave and are otherwise eligible to use such benefits. You must request and obtain approval to receive vacation pay during military leaves of absence.

Status of Benefits

Reservists, National Guard members, and veterans returning from military service in the Armed Forces have and retain rights with respect to seniority, vacation, compensation, and length of service pay increases, as may be from time to time provided by applicable statutes of the United States and the state of Oregon. You may maintain health care insurance benefits for up to 18 months while on leave by paying the insurance premium through COBRA for any leave extending beyond 30 days.

Reinstatement

If you are returning from a Uniformed Services Leave, you must report to work or request re-employment within prescribed time limits, which are based on the length of the leave as follows:

1 to 30 days: You are expected to report to work on the first regularly scheduled workday following completion of training and you will be reinstated to the same position you held at the time the service leave began.

31 to 180 days: If you are a Reservist or National Guard member returning from initial active duty for training you must submit an application for re-employment within 31 days after honorable release from service. You will be reinstated to the same position held at the time the service leave began, provided the leave has been for less than 90 days in length. If the leave is 91 days or longer, when you return

you will be reinstated to the same job, or comparable job in terms of like seniority, status, and pay, as long as you are qualified to perform the duties.

181 days or longer: If you are returning from active duty in the armed services, you must submit an application for re-employment within 90 days after completion of satisfactory service. You will be reinstated to an equivalent position as long as you are qualified to perform the duties and Wasco County's circumstances have not changed to the extent that it would be impossible or unreasonable to provide re-employment. When returning, you must provide documentation to verify your rights to re-employment, including your separation papers. Time limits for application for re-employment are extended for up to two years for disabled veterans.

Failure to file an application within the required time period forfeits the right to re-employment.

DOMESTIC VIOLENCE LEAVE

Employees who work an average of 25 hours or more per week for at least 180 days immediately before taking leave, and are victims of domestic violence, sexual assault or stalking, or are parents of victims (minor children), may be eligible for this leave.

Wasco County may grant an eligible employee a reasonable leave of absence if the employee or the employee's minor child or dependent needs time off to deal with issues of domestic violence, sexual assault, or stalking.

Employees may use accrued sick or vacation leave; or comp time, to pay for time off.

Wasco County may provide reasonable safety accommodations for an employee who is a victim of domestic violence, sexual assault, or stalking, if the employee requests it, and if it does not impose an undue hardship on Wasco County.

Examples of reasonable accommodation, but not limited to, may include: transfer, reassignment, modified schedule, unpaid leave from employment, changed work telephone number, changed work station, installed lock, implemented safety procedure, or any other adjustment to a job structure, workplace facility or work requirement.

HEALTH AND SAFETY

DRUG-FREE WORKPLACE

It is the policy of Wasco County to maintain a drug- and alcohol-free work environment that is safe and productive for employees and others having business with the company.

The unlawful use, possession, purchase, sale, distribution, or being under the influence of any illegal drug and/or the misuse of legal drugs while on company or client premises or while performing services for the company is strictly prohibited. Wasco County also prohibits reporting to work or performing services while impaired by the use of alcohol or consuming alcohol while on duty or during work hours.

To ensure compliance with this policy, substance abuse screening may be conducted in the following situations;

Pre-employment: As required by Wasco County for prospective employees who receive a conditional offer of employment.

For Cause: Upon reasonable suspicion that the employee is under the influence of alcohol or drugs that could affect or has adversely affected the employee's job performance

Random: As authorized or required by federal or state law or a collective bargaining agreement.

Compliance with this policy is a condition of employment. Employees who test positive or who refuse to submit to substance abuse screening will be subject to termination. Notwithstanding any provision herein, this policy will be enforced at all times in accordance with applicable state and local law. Any employee violating this policy is subject to discipline, up to and including termination, for the first offense.

SMOKE-FREE WORKPLACE

Smoking is not allowed in company buildings or work areas at any time. "Smoking" includes the use of any tobacco products, electronic smoking devices, and e-cigarettes containing nicotine cartridges. Smoking is only permitted during break times in designated outdoor areas. Employees using these areas are expected to dispose of any smoking debris safely and properly.

WORKPLACE VIOLENCE

Wasco County recognizes the importance of a safe workplace for employees. A work environment that is safe and comfortable enhances employee satisfaction with work, as well as employee productivity.

However, situations may occur that could present a risk of harm to employees and others. All employees have an obligation to report any incidents that pose a risk of harm to employees or others associated with Wasco County or that threatens the safety, security, property or financial interests of Wasco County. Employees should make such reports directly to their Department Director.

Some examples of workplace violence include but are not limited to:

- Hitting or slapping
- Verbal threats to person or property
- Threatening phone calls or e-mails
- Intentional destruction of personal or public property
- Stalking
- Suggestions of violence
- Verbal outbursts
- Firearms at work or on public property (exclusions may apply for law enforcement)

All information related to the reports, including the name of the reporting employees, will be kept as confidential, if possible, given the circumstances. We will notify the reporting employee of any action we take in response to the report.

If a worker feels threatened or in danger of imminent bodily harm s/he should take the following steps:
Leave the scene, if it can be done safely. Do not attempt to control a violent person.
Call law enforcement (911) if the situation warrants this action.
The incident should be reported to the supervisor immediately or as soon as possible.

If the threatening individual poses no immediate physical threat, but is making verbal threats or is otherwise intimidating workers or others in the area, then the employee should:
Keep back and move away from the individual, if possible in a way as not to provoke violence.
Notify a supervisor or law enforcement as soon as possible.

Any worker having knowledge of a violent act/threat involving other employees must report the incident immediately to a supervisor/manager. The supervisor/manager will promptly start an investigation into the incident. Upon completion of a thorough investigation, it will be determined as to what corrective action, if any, will be taken. Identification of any further safety or preventative measures will be discussed with department and safety committee members.

Wasco County understands that there may be situations that demand immediate action to protect oneself or others against an act of violence. If such an incident occurs and there is no time to follow procedures per these guidelines or wait for a law enforcement official to respond, workers may protect themselves or abandon their position in order to do so. Workers are still required to report the incident as soon as possible.

Wasco County may, out of business necessity, conduct an investigation of a current employee when the employee's behavior raises concerns about work performance, reliability, honesty, or potential threat to the safety of co-workers or others. An employee investigation may include investigation of criminal records and a search of Wasco County's property such as desks, work areas, lockers, file cabinets, entity cell phone records, voice mail systems, and computer systems.

The employee assistance program (EAP) is available to provide confidential and individual personal counseling to eligible employees involved in a violent incident.

Any intimidation, coercion, discrimination or retaliation against an individual who reports an act of workplace violence or who assists, participates or testifies in any manner in an investigation will not be

tolerated. All such acts should be reported immediately. Workers who engage in any act of retaliation, intimidation or harassment will be subject to discipline up to and including termination.

EMPLOYEE HEALTH AND SAFETY

Wasco County is committed to providing our employees with a safe and healthful work environment. To accomplish this goal, both management and employees must make diligent efforts to promote safety.

We develop and implement safety rules and regulations through our managers, supervisors and safety committees. This process is ongoing and requires periodic review. Safety audits are undertaken to determine the necessity and feasibility of providing devices, work practices, policies or other safeguards to make the workplace safe and healthful. We also provide training for our employees regarding workplace hazards and the proper and safe methods to use in performing their job tasks.

You are expected to give your full skill and attention to the performance of your duties, using the highest standard of care and good judgment. You are also expected to always follow safety rules and regulations, including using appropriate protective clothing and equipment, attending all training sessions related to your job, and following the directions of supervisory personnel.

Safety rules and regulations will be issued or modified from time to time and will be effective immediately upon communication. General safety rules and regulations will be distributed to you, if necessary. Departments will have specific job/task related rules and procedures that you are expected to know and follow. Please contact your Department Director for a copy of all safety and health regulations that are specific to the department.

Accident Investigation and Reporting

All job-related injuries or illnesses should be reported to your supervisor immediately, regardless of severity. (In the case of serious injury, your reporting obligation will be deferred until circumstances reasonably permit a report to be made). Failure to report an on-the-job injury or illness may preclude or delay the payment of any benefits you may be eligible for and could subject Wasco County to fines and penalties. An accident/ incident report form must be completed for every accident or incident and forwarded to the Human Resources Department.

OR-OSHA requires each employer to investigate the cause of every time-loss accident and determine the means in which to prevent recurrence. Employers are required to install any safeguards or take corrective measures indicated or found advisable.

Safety committees are responsible for establishing procedures to investigate all safety related incidents. This doesn't mean that they take the responsibility away from supervisors for the actual investigation. However, committees should evaluate the cause, look for any trends or identify tools, equipment, procedures or training that will serve to prevent the accident/injury from recurring.

Wasco County is responsible to report "Occupational Fatalities" to OR-OSHA within 8-hours of the fatality or 24-hours for any "Occupational Catastrophe" that results in an employee being admitted for an overnight stay in a hospital.

If an injury occurs:

Take immediate actions and/or render remedial first aid.
Seek emergency medical care if necessary – call 9-1-1.
Report the injury to your (or a) supervisor as soon as possible.

Employee responsibilities:

Fill out the accident/ incident report form.
Cooperate in an accident investigation.
Complete the 801 Form if medical attention is sought.
Provide supervisor with a medical release from doctor/medical provider.
Review the incident with the supervisor/manager.
Discuss ability to return to a temporary modified job (if possible) and job restrictions.

Supervisor/Manager responsibilities:

Conduct an investigation into the cause of the injury or illness
Fill out the accident/ incident report form.
Send the completed 801 Form (if treated medically).
Locate temporary light duty for the injured worker as soon as they are released.
Monitor light duty to assure that worker stays within the restrictions and co-workers support injured worker on completing job tasks.
Continue to communicate and cooperate with claims manager.

Early Return-to-Work Program

Our Return-to-Work program provides guidelines and procedures for returning employees who become ill or injured, to meaningful employment as soon as possible. The program is not intended to be a substitute for reasonable accommodation when an injured employee also qualifies as an individual with a disability, nor is it intended to deny time off rights under any family or medical leave laws.

Our Return-to-Work program for work related injuries/illness consists of a team effort by supervisors, injured workers and their treating physicians, management, and our workers' compensation claims staff. All team members will take an active role in returning injured employees to productive work.

Participating in this program helps our employees to recover and return to full employment as soon as their medical condition permits. This Return-to-Work program is a transitional program designed to help ease employees back into their full duties or full work shift. It is not intended to become a replacement for a regular job.

If you are injured on the job and your doctor determines that you are able to perform temporary modified work, Wasco County will attempt to provide available and suitable temporary work until you are able to resume your regular duties, except where provided as an accommodation for a disability. All modified work is temporary and may be offered at any location or on any shift. If you are offered a modified position that has been medically approved, failure to report at the designated time and place may affect your workers' compensation time loss benefits.

Not all light duty jobs will be in the department at injury. You may be asked to do other work in another department such as file, enter data, answer phones or complete a chemical inventory in another department.

Employees returning from a work injury or illness will be required to provide their supervisor with a doctors certificate prior to resuming work or temporary light duty. The certificate will specify whether the employee may resume full duties or has any restriction and the length of any restrictions.

If suitable temporary modified work is not available, employees may be placed on medical or personal leave running concurrently with applicable family medical leave laws.

OR-OSHA Regulatory Compliance

Emergency Procedures

We have adopted a Disaster Preparedness Plan to assist in preventing an emergency from occurring. If we have an emergency this plan will minimize the impact on our staff and the public who use our facilities. Emergency exit maps posted in each of our buildings support this plan.

Our main responder in all emergencies is the local Fire Department or other local Emergency organizations (i.e. law enforcement agencies, emergency services or the Coast Guard).

The following is a list of some of the potential emergencies that may occur:

Fire

Chemical Spills or Releases

Medical Emergency due to an accident or illness

National Homeland Security Threat

Bomb Threat

Violence

Environmental Emergency: Windstorm, Flood, or Earthquake.

Reporting Emergencies

1. All losses including fire, explosion, windstorm, flood damage, electrical, etc. will be reported to the supervisors or managers. Report any incident, which results in the operation of fire extinguishers even though there may not be an actual loss.

Emergency escape procedures and emergency escape route assignments.

1. The types of immediate actions are based on the nature of the emergency. Use the nearest exit that will take personnel away from the emergency situation.
2. For an IMMEDIATE TOTAL SITE EMERGENCY EVACUATION, employees and public are to all leave by using the nearest exit doors and assemble in the areas shown on the building evacuation maps that are posted in each of the departments and in the lobbies.

Procedures to account for all employees after emergency evacuation:

1. A supervisors or lead worker will account for the employees and public in their work areas. If a person is missing, the information will be communicated to the outside emergency

responders. Employees are not to re-enter any facility that has been evacuated due to an emergency.

2. The supervisor or lead worker will designate someone to direct emergency responders and give the status of the emergency situation.
3. No one is to leave the evacuation area unless instructed by the person in charge.

The preferred means of reporting fires and other emergencies: CALLING 9-1-1

Employee Right to Know/Hazard Communication Program

Wasco County provides a Hazard Communication Program so that all employees are aware of chemical hazards in the workplace. By becoming familiar with this information you can help prevent injuries and illnesses from chemical exposure. If you have any questions regarding chemical hazards, do not delay in asking your supervisor.

The following safety precautions have been taken to prevent injuries and illnesses from chemical exposure:

Container Labeling

The supervisor of each department will verify that all containers received for use will:

- Be clearly labeled as to the contents.
- Note the appropriate hazard warning.
- List the manufacturer's name and address.

It is our policy that no container will be released for use until the above data is verified.

The supervisor in each department will ensure that all secondary containers have either an extra copy of the original manufacturer's label or a generic label that has identification and hazard warning blocks. For help with labeling, see the Facilities Manager.

Material Safety Data Sheets (MSDS)

Copies of material safety data sheets for all hazardous chemicals that employees of Wasco County may be exposed to will be kept in the Facilities Department. Data sheets will be available to all employees in their work areas for review during each work shift. If data sheets are not available or if you begin using a new chemical for which you do not have a Material Safety Data Sheet you should immediately contact the Facilities Manager before using the chemical or the machine containing it.

Employee Information and Training

Employees will complete Hazard Communication training, through their departments, if applicable. The training will provide information about the following:

1. An overview of the requirements contained in the Hazard Communication Rules;
2. Chemicals present in your workplace operations;
3. Location and availability of our written hazard communication program;
4. Physical and health effects of the hazardous chemicals;
5. Methods and observation techniques used to determine the presence or release of hazardous chemicals in the work area; and,
6. How to reduce or prevent exposure to these hazardous chemicals through the use of control/work practices and personal protective equipment.

After attending training, you will sign a form to verify that you attended, received our written materials, and understood our policies on hazard communication.

Prior to a new hazardous chemical being used by any employee, each employee of that department will be given information as outlined above. The Facilities Manager in cooperation with the supervisor who ordered the chemical is responsible for ensuring that Material Safety Data Sheets (MSDS) on new chemicals are available.

Safety Committee

A Safety Committee has been established to help monitor job safety and increase employee involvement in workplace safety. The purpose of the Safety Committee is to bring managers and employees together in an effort to promote safety and health in the workplace. Safety Committees meets monthly and minutes from these meeting are posted on the intranet and on the public works bulletin board. Each employee is encouraged to read these minutes and to report any problems or questions to any of our designated Safety Committee members. In addition to holding monthly meetings to discuss and resolve safety issues, the Committee conducts periodic inspections to document hazards and to make recommendations for corrective action. It is important for all employees to cooperate with Safety Committee members during these inspections. It is everyone's responsibility to make workplace safety the first priority.

Your 2017 Safety Committee Members are;

Marci Beebe	Michelle Fox	Chris McNeel
Nichole Biechler	Juston Huffman	Siri Olson
Brent Bybee	Jeff McCall	Lena Watson
Fred Davis	David McGaughey	

Blood Bourne Pathogen Program

Wasco County has a Blood Bourne Pathogen program that is administered through the CIS training portal. This course will train employees on eliminating or minimizing occupational exposure to blood or certain other body fluids and comply with the OSHA Blood Borne Pathogens Standard 29 CFR 1910.1030

The Blood Bourne Pathogen Program includes a list of job classifications in which the employee may be exposed to blood borne pathogens and a list of potential hazards that are performed within the organization. OSHA requires employers to perform an exposure determination concerning which employees may incur occupational exposure to blood or other potentially infectious materials. The exposure determination is made without regard to the use of personal protective equipment (i.e. employees are considered to be exposed even if they wear personal protective equipment). This exposure determination is required to list all job classifications in which all employees may be expected to incur such occupational exposure regardless of frequency. At this facility, the following job classifications are in this category:

Janitorial
Sheriff

Parole and Probation Officers
Juvenile Counselors

Universal precautions will be observed at this facility in order to prevent contact with blood or other potentially infectious materials. All blood or other infectious material will be considered infectious regardless of the perceived status of the source individual.

Engineering and work practice controls will be utilized to eliminate or minimize exposure to employees at this facility. If you fall into one of the job classifications covered by this policy upon hire your supervisor will provide you with a copy of the policy and training.

OSHA can help answer questions or concerns from employers and workers. To reach your regional or area OSHA office, go to the OSHA Offices by State webpage or call 1-800-321-OSHA (6742).

Personal Protective Equipment (PPE)

The purpose of the Personal Protective Equipment is to protect the employees of Wasco County from exposure to work place hazards and the risk of injury through the use of personal protective equipment (PPE). PPE is not a substitute for more effective control methods and its use will be considered only when other means of protection against hazards are not adequate or feasible.

Personal protective equipment will be provided, used, and maintained when it has been determined that its use is required to ensure the safety and health of our employees and that such use will lessen the likelihood of occupational injury and/or illness. Your supervisor will train you on PPE and the tasks that will require you to use PPE.

Lock Out /Tag Out

Lock out tag out is a safety procedure which is used to ensure that dangerous machines are properly shut off and not started up again prior to the completion of maintenance or servicing work. It requires that hazardous power sources be "isolated and rendered inoperative" before any repair procedure is started. The process will be used in all situations involving isolating, immobilizing, depressurizing or de-energizing valves, piping, vessels, circuits, instruments, motors or other equipment. If you have questions about a locked out piece of equipment or this program please consult with the Facilities Manager or the person whose name appears on the locking device. Never remove a tag from a piece of equipment.

Wasco County Manual Receipt Acknowledgment Form

As an employee of Wasco County, I acknowledge the following:

I have received a copy of the Employee Manual. I understand that the Manual contains important information about Wasco County's policies, work rules, and my benefits. I also understand that the Manual outlines my responsibilities as an employee of Wasco County. I understand that I have the responsibility to read and understand the information in the Manual, and to ask my supervisor for clarification of any information I do not understand.

I understand that this Manual is not a contract of employment or a guarantee of specific treatment in specific situations. Except for any supplemental safety policies and rules that apply to employees in certain jobs or work areas, or otherwise stated in a written employment contract, I understand that this Manual supersedes all prior Manuals, policies, and understandings on the subjects contained in it.

I understand that unless stated in an employment contract or collective bargaining agreement, Wasco County has the right to change, modify, add to, substitute, eliminate, interpret, and apply in its sole judgment, the policies, rules, and benefits described in this Manual. I understand that should the content be changed in any way, Wasco County will require an additional signed acknowledgement from me to indicate that I am aware of the changes.

Unless otherwise stated in a written employment contract, I understand that my employment relationship with Wasco County is at-will – either Wasco County or I can terminate the relationship at any time, with or without reason or notice.

I understand that the County Commission or their designee is the only person who is authorized to make changes in the policies, rules, and benefits described in this Manual and that all such changes must be in writing to be valid. I also understand that The Commission Chair is the only person who will ever have the authority to enter into an employment contract, and that all such contracts must be in writing and signed by both parties to be valid.

I also acknowledge that, before signing this form, I have asked for and received clarification on any of the items listed within this manual that I did not understand.

Employee Signature

Date

Print Employee's Name

This page intentionally left blank.

Discussion Item
Mid-Columbia Center for Living
Community Development Block Grant
Construction Project
Amendment #1

- [Staff Memo](#)
- [Original Exhibit – Project Budget](#)
- [CDBG Amendment #1](#)

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS
FROM: KATHY WHITE
SUBJECT: MCCFL CDBG CONSTRUCTION PROJECT AMENDMENT #1
DATE: 3/10/2017

BACKGROUND

This amendment provides more detail and reflects changes to the budget for the Project.

Exhibit F: Project Budget

	IFA Funds	Other / Matching Funds
Activity	Approved Budget	Approved Budget
Architecture / Engineering	\$120,000	\$240,000
Construction	1,880,000	2,348,000
Construction Contingency		422,800
Land Acquisition		496,255
Legal Fees		10,000
Construction Management		75,000
Permits, Development, Furniture, Fixtures, Communications		210,000
System Development Charges		100,000
Permits and Inspections		65,000
Site Review, Estimating, Reimbursement		67,670
Total	\$2,000,000	\$4,034,725

Amendment Number 1

Project Name: Mid-Columbia Center for Living Mental Health Clinic

This amendment is made and entered into by and between the State of Oregon, acting by and through the Oregon Infrastructure Finance Authority (“IFA”), and Wasco County (“Recipient”), and amends the Grant Contract between Recipient and IFA, Project Number C15007, dated 14 January 2016, (“Contract”) for the above-named Project. Capitalized terms not defined in this amendment have the meanings assigned to them by the Contract.

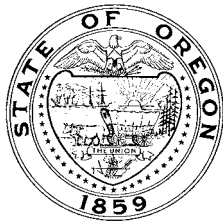
Recital: The purpose of this amendment is to decrease the amount of matching funds and to adjust the budget by moving amounts between line items of those matching funds.

The parties agree to: Delete Exhibit F (Project Budget) and replace it with the attached new Exhibit F.

IFA will have no obligation under this amendment, unless within 60 days after receipt, the Recipient delivers to IFA the following items, each in form and substance satisfactory to IFA and its Counsel:

- (i) this amendment duly executed by an authorized officer of the Recipient; and
- (ii) such other certificates, documents, opinions and information as IFA may reasonably require.

Except as specifically provided above, this amendment does not modify the Contract, and Contract shall remain in full force and effect during the term thereof. This amendment is effective on the date it is fully executed and approved as required by applicable law.



STATE OF OREGON
acting by and through the
Oregon Infrastructure Finance Authority

775 Summer Street NE Suite 200
Salem OR 97301-1280
Phone 541-786-4630



WASCO COUNTY

511 Washington Street
The Dalles, OR 97058-2237
Phone 541-506-2552

By: _____
Robert Ault, Section Manager
Business & Community Development

By: _____
Rod Runyon, County Commission Chair

Date: _____

Date: _____

APPROVED AS TO LEGAL SUFFICIENCY IN ACCORDANCE WITH ORS 291.047:

Not required by OAR 137-045-0050

EXHIBIT F - PROJECT BUDGET

	IFA Funds	Other / Matching Funds
Activity	Approved Budget	Approved Budget
Architecture	\$216,000	\$5,250
Engineering	144,000	
Construction	1,590,000	2,638,000
Construction Contingency		422,800
Grant Administration	20,000	
Environmental Review	15,000	1,980
Labor Standards Compliance	15,000	
Legal Fees		10,000
Furniture, Fixtures, Equipment, Telephone, Data		210,000
Permits, SDC, Independent Const. Inspection, Project Manager		197,170
Total	\$2,000,000	\$3,485,200

Discussion Item
Community Dispute Resolution Program

- [Staff Memo](#)
- [Joint Resolution Designating a Community Dispute Resolution Coordinator](#)
- [Joint Resolution to Participate in Funding Activities of the Oregon Office for Community Dispute Resolution](#)

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS
FROM: KATHY WHITE
SUBJECT: JOINT RESOLUTIONS FOR COMMUNITY DISPUTE RESOLUTION SERVICES
DATE: 3/9/2017

BACKGROUND

This is a biennial grant process for community dispute resolution funding. We have partnered with Gilliam, Sherman, Wheeler, and Hood River Counties for this funding with Wasco County managing the process. The Joint Participation Resolution starts the process which will conclude with the selection of a grantee by the Boards/Courts of the participating counties after which OOCDR will enter into a grant agreement with the selected Grantee. Although the process will include an RFP for service providers, to my knowledge 6 Rivers Mediation is the only qualified provider in our region.

The designation of a coordinator eliminates duplication of efforts for the five counties – Wasco will create the notice for the grant opportunity which will be posted to all five counties' web sites. We will also receive and distribute submitted responses.

BEFORE THE COUNTY COURTS/BOARDS OF COMMISSIONERS
FOR GILLIAM, HOOD RIVER, SHERMAN, WASCO AND WHEELER
COUNTIES, OREGON

IN THE MATTER OF THE DESIGNATION OF)
A COMMUNITY DISPUTE RESOLUTION) JOINT
COORDINATOR) RESOLUTION

WHEREAS, The County Courts/Boards of Commissioners have signed a
Joint Resolution to partner for participation in the Community Dispute Resolution
Grant selection process; and

WHEREAS: The County Courts/Boards have determined that it would be
more efficient and cost effective to designate one Community Dispute Resolution
Coordinator to act on behalf of all participating counties to notice and distribute
RFA's and notify each County of eligible applicants.

NOW, THEREFORE, IT IS HEREBY RESOLVED: That Wasco County
will act as Community Dispute Resolution Coordinator for Gilliam, Hood River,

Sherman, Wasco and Wheeler Counties for the 2017-2019 Biennium Community
Dispute Resolution Grant process.

GILLIAM COUNTY COURT

County Judge Steve Shaffer

Date:_____

HOOD RIVER COUNTY
BOARD OF COMMISSIONERS

Chair Ron Rivers

Date:_____

SHERMAN COUNTY COURT

County Judge Gary Thompson

Date:_____

WASCO COUNTY BOARD OF
COMMISSIONERS

Chair Rod Runyon

Date:_____

WHEELER COUNTY COURT

County Judge Lynn Morley

Date:_____

APPROVED AS TO FORM

Kristen Campbell
Wasco County Counsel

Date:_____

BEFORE THE COUNTY COURT/BOARDS OF COMMISSIONERS
FOR GILLIAM, HOOD RIVER, SHERMAN, WASCO AND WHEELER
COUNTIES, OREGON

IN THE MATTER OF PARTICIPATION IN FUNDING)
ACTIVITIES OF THE OREGON OFFICE FOR) JOINT
COMMUNITY DISPUTE RESOLUTION) RESOLUTION

WHEREAS, the County Courts/Boards of Commissioners believes that the settlement of disputes by mediation may lead to more long-lasting and mutually satisfactory agreements; and

WHEREAS, the Oregon Legislature has charged the University of Oregon on behalf of the University of Oregon School of Law (Grantor) with the responsibility to foster the development of community mediation programs by making grant monies available to participating Counties; and

WHEREAS, any County wishing to participate must formally notify Grantor of its desire to be a participant in the expenditure of funds for community dispute resolution programs within Gilliam, Hood River, Sherman, Wasco and Wheeler Counties, and Gilliam, Hood River, Sherman, Wasco and Wheeler Counties agree to engage in a selection process and to select as funding recipients those entities both qualified by the standards and

guidelines adopted by Grantor and capable of and willing to provide community dispute resolution services according to the rules adopted by Grantor.

GILLIAM COUNTY COURT

County Judge Steve Shaffer

Date:_____

HOOD RIVER COUNTY
BOARD OF COMMISSIONERS

Chair Ron Rivers

Date:_____

SHERMAN COUNTY COURT

County Judge Gary Thompson

Date:_____

WASCO COUNTY BOARD OF
COMMISSIONERS

Chair Rod Runyon

Date:_____

WHEELER COUNTY COURT

County Judge Lynn Morley

Date:_____

APPROVED AS TO FORM

Kristen Campbell
Wasco County Counsel

Date:_____

Agenda Item
Financial Report

- [Finance Director's February 2017 Report](#)
- [February 2017 Financials](#)

Wasco County Financial Report – through February 28th, 2017

This review is on unaudited numbers and is for the use of Management. There may be differences due to timing and/or end of year entries that may result in a difference from audited figures.

As of the end of February, 67% of the budget year was completed. This number is one factor to consider in determining if the County is proceeding according to the budget plan.

Discussion of Revenue

General Fund

- Property taxes are at 94.8% of budget execution compared to 95.2% last year at this time. The actual dollar value is \$397 thousand ahead of last year at this time. Last month, the difference was \$62 thousand more. The closing of the gap is due to a large collection of prior year taxes in FY16 during February 2016. The result is property taxes are in line with budget projections.
- License fees and permits are at 72.2% of budget execution, compared to 93.8% at the same time last year. However, due to the higher budgeted in fiscal year 2017, the actual increase over last year is \$15 thousand to date. Last year the county brought in about \$79 thousand per month for the last 5 months of the fiscal year. This year should easily match that amount – specifically the solid waste host fee will be higher even. Biggest problem though was the receipts for February were lower than expected. I believe this to be weather related and the County will still make the budgeted revenue.
- Transfers are up \$485 thousand over last fiscal year at this point, however, the budget execution is at 67% so there is nothing happening here outside of the budget plan

Public Works Fund

- The Intergovernmental Revenue – Non Single Audit is \$391 thousand ahead of last year and at 63% of the budget execution. Last year at this time, the budget execution was at 53.6%. This is primarily due to the Motor Vehicle Funds received. This revenue source is doing well.
- Petroleum products sold is down by \$40 thousand. This appears to be a timing issue and is in the process of being caught up. Due to the nature of the process, the catch-up has not happened yet.

Library Fund

- Revenues are at \$170 thousand which is right at 100% of budget execution. This was reached by the lottery distribution coming in.

Community Corrections Fund

- Revenue is down \$108 thousand compared to last fiscal year. This is due to not having the same treatment grant received last fiscal year for \$103 thousand. This was identified in prior reports.

Commission on Children's and Families Fund

- Currently this fund is only at 29% of the planned revenue and is \$67 thousand less than the prior fiscal year. This decrease in revenue is primarily due to not receiving the State Healthy Start funds for fiscal year 2017. The amount was not budgeted, so this is as planned. The timing on receipts for the other grants are the reason for the low budget execution percentage. This was identified in prior reports

Expenditures

General Fund

- County Clerk is has decreased to \$17 thousand over the cost for last year at this date. Budget execution is at 61.9% so is within the planned budget. Last report this amount was \$30 thousand.
- Sheriff's Office has swung from being \$63 thousand over the prior year in January to \$29 thousand under in February. This was due to a expenses in FY15 being significantly higher for Personnel and Materials & Services in February.. Sheriff's Office is still at 58.4% of budget execution and is in good shape.
- All other General Fund departments appear to be within budget expectations.

Public Works

- Public Works is at 54.2% of budget execution which is within the linear expectations based on the budget.

Summary

Overall, Wasco County is in good shape for the fiscal year. Management is watch the budget and unplanned events are being held to within expectations. Bumps are to be expected and are being addressed.



Wasco County Monthly Report

General Fund Revenue - February

2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data								
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year	
Revenue								
GENERAL FUND								
NON-DEPARTMENTAL RESOURCES-R								
GENERAL FUND RESOURCES-R								
PROPERTY TAXES-R	8,596,285	8,148,412	7,851,147	94.8%	95.2%	3.8%	297,265.18	
LICENSES FEES & PERMITS-R	876,500	633,202	560,137	72.2%	93.8%	13.0%	73,065.26	
INTERGOV'T REV - NON SINGLE AUDIT-R	528,480	384,143	369,155	72.7%	72.4%	4.1%	14,987.81	
INTERGOV'T REV - SINGLE AUDIT-R	3,200	-	-	0.0%	0.0%	#DIV/0!	-	
INVESTMENT EARNINGS-R	32,200	37,440	24,467	116.3%	86.8%	53.0%	12,973.43	
RENTS-R	1,335	1,344	1,314	100.7%	98.4%	2.3%	29.75	
MISCELLANEOUS-R	134,277	119,660	122,990	89.1%	79.9%	-2.7%	(3,329.80)	
TRANSFERS IN-R	1,482,882	988,588	503,752	66.7%	64.5%	96.2%	484,835.92	
GENERAL FUND RESOURCES-R Total	11,655,159	10,312,789	9,432,962	88.5%	91.4%	9.3%	879,827.55	
NON-DEPARTMENTAL RESOURCES-R Total	11,655,159	10,312,789	9,432,962	88.5%	91.4%	9.3%	879,827.55	
ASSESSMENT & TAXATION-R								
ASSESSMENT & TAXATION-R	17,550	25,332	28,337	144.3%	133.0%	-10.6%	(3,004.80)	
ASSESSMENT & TAXATION-R Total	17,550	25,332	28,337	144.3%	133.0%	-10.6%	(3,004.80)	
COUNTY CLERK-R								
COUNTY CLERK-R	125,600	109,058	99,532	86.8%	86.7%	9.6%	9,525.84	
ELECTIONS-R	9,100	4,074	9,901	44.8%	96.6%	-58.8%	(5,826.44)	
COUNTY CLERK-R Total	134,700	113,132	109,433	84.0%	87.5%	3.4%	3,699.40	
SHERIFF-R								
EMERGENCY MANAGEMENT-R	110,487	31,309	30,341	28.3%	31.1%	3.2%	967.79	
MARINE PATROL-R	52,145	26,226	43,335	50.3%	83.1%	-39.5%	(17,109.05)	
LAW ENFORCEMENT-R	283,460	141,348	167,907	49.9%	57.8%	-15.8%	(26,559.62)	



Wasco County Monthly Report General Fund Revenue - February

Account	Current Budget	2017		Current	Prior Year	Year to	Current Year - Prior Year
		Current Actual YTD	Prior Year Actual YTD	Year Budget Executed	Budget Executed	Year % Change	
SHERIFF-R Total	446,092	198,883	241,584	44.6%	54.9%	-17.7%	(42,700.88)
ADMINISTRATIVE SERVICES-R							
INFORMATION TECHNOLOGY-R	106,250	76,273	46,995	71.8%	45.2%	62.3%	29,278.05
EMPLOYEE & ADMINISTRATIVE SERVICES-R	2,650	4,016	598	151.5%	23.0%	571.2%	3,417.45
FACILITIES-R	289,476	151,147	139,665	52.2%	70.0%	8.2%	11,481.90
ADMINISTRATIVE SERVICES-R Total	398,376	231,436	187,259	58.1%	61.2%	23.6%	44,177.40
ADMINISTRATION-R	294,220	169,848	160,972	57.7%	52.8%	5.5%	8,875.71
DISTRICT ATTORNEY-R	174,326	106,233	110,084	60.9%	67.4%	-3.5%	(3,851.07)
PLANNING-R	146,150	111,283	113,320	76.1%	78.6%	-1.8%	(2,037.00)
PUBLIC WORKS-R	16,065	8,495	8,450	52.9%	64.7%	0.5%	45.00
YOUTH SERVICES-R	43,300	34,727	32,646	80.2%	107.4%	6.4%	2,081.18
GENERAL FUND Total	13,325,938	11,312,160	10,425,047	84.9%	87.8%	8.5%	887,112.49
Revenue Total	13,325,938	11,312,160	10,425,047	84.9%	87.8%	8.5%	887,112.49



Wasco County Monthly Report General Fund - Expenditures - February 2017

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND							
ASSESSMENT & TAXATION-E	853,087	444,148	471,988	52.1%	55.0%	-5.9%	(27,839.59)
COUNTY CLERK-E							
COUNTY CLERK-E	227,352	134,453	154,317	59.1%	75.8%	-12.9%	(19,863.70)
ELECTIONS-E	117,484	79,065	42,464	67.3%	38.3%	86.2%	36,600.63
COUNTY CLERK-E Total	344,836	213,518	196,781	61.9%	62.5%	8.5%	16,736.93
SHERIFF-E							
EMERGENCY MANAGEMENT-E	139,861	97,742	40,368	69.9%	32.7%	142.1%	57,373.53
MARINE PATROL-E	50,370	24,961	21,669	49.6%	41.4%	15.2%	3,292.41
LAW ENFORCEMENT-E	2,142,314	1,239,581	1,329,029	57.9%	65.5%	-6.7%	(89,448.49)
SHERIFF-E Total	2,332,545	1,362,284	1,391,066	58.4%	63.1%	-2.1%	(28,782.55)
ADMINISTRATIVE SERVICES-E							
INFORMATION TECHNOLOGY-E	875,077	519,024	454,358	59.3%	55.2%	14.2%	64,665.66
COUNTY COMMISSION-E	198,042	120,276	127,849	60.7%	66.2%	-5.9%	(7,573.05)
EMPLOYEE & ADMINISTRATIVE SERVICES-E	904,631	489,586	342,228	54.1%	53.8%	43.1%	147,358.31
FACILITIES-E	952,396	456,344	377,569	47.9%	52.1%	20.9%	78,775.23
ADMINISTRATIVE SERVICES-E Total	2,930,145	1,585,230	1,302,004	54.1%	54.8%	21.8%	283,226.15
ADMINISTRATION-E							
ADMINISTRATION-E	900,550	475,812	468,619	52.8%	54.9%	1.5%	7,192.53
PASS-THROUGH GRANTS-E	186,092	116,439	114,143	62.6%	59.5%	2.0%	2,295.79
NORCOR-E	1,943,848	1,449,337	1,547,203	74.6%	74.5%	-6.3%	(97,865.23)
VETERANS-E	145,251	89,591	83,505	61.7%	63.6%	7.3%	6,086.66
SPECIAL PAYMENTS-E	407,525	281,040	237,083	69.0%	62.5%	18.5%	43,957.59
ADMINISTRATION-E Total	3,583,266	2,412,219	2,450,552	67.3%	67.4%	-1.6%	(38,332.66)



Wasco County Monthly Report General Fund - Expenditures - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
DISTRICT ATTORNEY-E	576,865	343,728	360,133	59.6%	66.7%	-4.6%	(16,404.80)
PLANNING-E	759,017	410,298	330,186	54.1%	48.5%	24.3%	80,112.20
PUBLIC WORKS-E	67,614	37,677	39,392	55.7%	59.5%	-4.4%	(1,714.60)
YOUTH SERVICES-E	534,020	334,293	314,793	62.6%	63.7%	6.2%	19,499.59
NON-DEPARTMENTAL EXPENDITURES-E							
GENERAL FUND EXPENDITURES-E							
TRANSFERS OUT-E	2,907,500	1,925,108	1,490,641	66.2%	65.8%	29.1%	434,467.44
GENERAL FUND EXPENDITURES-E Total	2,907,500	1,925,108	1,490,641	66.2%	65.8%	29.1%	434,467.44
NON-DEPARTMENTAL EXPENDITURES-E Total	2,907,500	1,925,108	1,490,641	66.2%	65.8%	29.1%	434,467.44
GENERAL FUND Total	14,888,894	9,068,503	8,347,535	60.9%	62.2%	8.6%	720,968.11
Expense Total	14,888,894	9,068,503	8,347,535	60.9%	62.2%	8.6%	720,968.11



Wasco County Monthly Report Public Works - Revenue Expense - February 2017

Filters

Fd	(Multiple Items)
Cat	(Multiple Items)

Data							
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
PUBLIC WORKS FUND							
NON-DEPARTMENTAL RESOURCES-R							
PUBLIC WORKS RESOURCES-R							
INVESTMENT EARNINGS-R	23,600	25,943	14,787	109.9%	81.7%	75.4%	11,155.87
INTERNAL SERVICES-R	3,180	2,120	2,120	66.7%	66.7%	0.0%	-
PUBLIC WORKS RESOURCES-R Total	26,780	28,063	16,907	104.8%	79.4%	66.0%	11,155.87
NON-DEPARTMENTAL RESOURCES-R Total	26,780	28,063	16,907	104.8%	79.4%	66.0%	11,155.87
PUBLIC WORKS-R							
PUBLIC WORKS-R							
LICENSES FEES & PERMITS-R	10,000	6,231	-	62.3%	0.0%	#DIV/0!	6,230.75
INTERGOV'T REV - NON SINGLE AUDIT-R	2,371,200	1,500,457	1,109,796	63.3%	53.6%	35.2%	390,660.86
INTERGOV'T REV - SINGLE AUDIT-R	100,200	550	-	0.5%	0.0%	#DIV/0!	549.70
MISCELLANEOUS-R	1,000	21,160	8,250	2116.0%	1649.9%	156.5%	12,910.01
SALE OF FIXED ASSETS-R	10,000	-	-	0.0%	0.0%	#DIV/0!	-
CHARGES FOR SERVICES-R							
CONT WORK-OTHER GOVT	25,000	45,766	40,320	183.1%	161.3%	13.5%	5,445.57
PETROLEUM PRODUCTS - 21 CENTS	6,000	7,443	15,624	124.0%	260.4%	-52.4%	(8,181.36)
PETROLEUM PRODUCTS SOLD	165,000	56,573	95,626	34.3%	58.0%	-40.8%	(39,053.11)
CHARGES FOR SERVICES-R Total	196,000	109,782	151,570	56.0%	77.3%	-27.6%	(41,788.90)
PUBLIC WORKS-R Total	2,688,400	1,638,179	1,269,616	60.9%	45.1%	29.0%	368,562.42
PUBLIC WORKS-R Total	2,688,400	1,638,179	1,269,616	60.9%	45.1%	29.0%	368,562.42
PUBLIC WORKS FUND Total	2,715,180	1,666,242	1,286,523	61.4%	45.4%	29.5%	379,718.29
Revenue Total	2,715,180	1,666,242	1,286,523	61.4%	45.4%	29.5%	379,718.29
Expense							



Wasco County Monthly Report

Public Works - Revenue Expense - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
PUBLIC WORKS FUND							
PUBLIC WORKS-E							
PUBLIC WORKS-E							
PERSONAL SERVICES-E	1,624,939	1,003,922	897,659	61.8%	63.5%	11.8%	106,262.88
MATERIALS & SERVICES-E	1,332,400	723,601	391,959	54.3%	37.0%	84.6%	331,642.18
CAPITAL OUTLAY-E	230,000	-	10,000	0.0%	13.3%	-100.0%	(10,000.00)
PUBLIC WORKS-E Total	3,187,339	1,727,523	1,299,618	54.2%	51.0%	32.9%	427,905.06
PUBLIC WORKS-E Total	3,187,339	1,727,523	1,299,618	54.2%	51.0%	32.9%	427,905.06
PUBLIC WORKS FUND Total	3,187,339	1,727,523	1,299,618	54.2%	51.0%	32.9%	427,905.06
Expense Total	3,187,339	1,727,523	1,299,618	54.2%	51.0%	32.9%	427,905.06



Wasco County Monthly Report

All Funds Revenue Expense Summary - February 2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data								
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year	
Revenue								
911 COMMUNICATIONS FUND	994,687	805,787	521,068	81.0%	56.3%	54.6%	284,719.10	
911 EQUIPMENT RESERVE	1,200	1,214	741	101.2%	61.7%	63.9%	473.10	
CAPITAL ACQUISITIONS FUND	912,650	611,278	471,109	67.0%	66.8%	29.8%	140,169.40	
CDBG GRANT FUND	5,478,670	145,159	-	2.6%	0.0%	#DIV/0!	145,158.84	
CLERK RECORDS FUND	7,425	6,720	6,412	90.5%	97.9%	4.8%	307.93	
COMM ON CHILDREN & FAMILIES FUND	147,600	42,267	108,924	28.6%	103.8%	-61.2%	(66,657.35)	
COMMUNITY CORRECTIONS FUND	1,506,382	1,173,488	1,281,596	77.9%	116.8%	-8.4%	(108,107.79)	
COUNTY FAIR FUND	169,550	170,032	135,080	100.3%	77.2%	25.9%	34,951.82	
COUNTY SCHOOL FUND	280,200	64,469	98,359	23.0%	34.0%	-34.5%	(33,890.39)	
COURT FACILITIES SECURITY FUND	3,855	17,421	19,943	451.9%	64.9%	-12.6%	(2,522.61)	
DISTRICT ATTORNEY	2,600	2,794	1,736	107.5%	105.2%	60.9%	1,057.80	
FACILITY CAPITAL RESERVE	912,000	609,974	469,803	66.9%	66.9%	29.8%	140,170.69	
FOREST HEALTH PROGRAM FUND	380	505	521	132.8%	0.9%	-3.2%	(16.63)	
GENERAL FUND	13,325,938	11,312,160	10,425,047	84.9%	87.8%	8.5%	887,112.49	
GENERAL OPERATING RESERVE	812,000	544,519	404,714	67.1%	66.9%	34.5%	139,805.01	
HOUSEHOLD HAZARDOUS WASTE FUND	331,250	200,198	190,239	60.4%	60.1%	5.2%	9,958.68	
KRAMER FIELD FUND	165	167	102	101.3%	68.0%	63.9%	65.17	
LAND CORNER PRESERVATION FUND	32,470	22,418	21,772	69.0%	78.6%	3.0%	645.75	
LAW LIBRARY FUND	25,700	26,279	25,975	102.3%	126.1%	1.2%	303.87	
MUSEUM	112,475	82,933	51,770	73.7%	59.6%	60.2%	31,163.84	
PARKS FUND	70,360	58,401	49,164	83.0%	61.9%	18.8%	9,236.92	
PUBLIC WORKS FUND	2,715,180	1,666,242	1,286,523	61.4%	45.4%	29.5%	379,718.29	
ROAD RESERVE FUND	15,000	14,240	8,690	94.9%	66.8%	63.9%	5,549.80	
SPECIAL ECON DEV PAYMENTS FUND	1,242,000	1,148,611	347,709	92.5%	27.0%	230.3%	800,901.36	



Wasco County Monthly Report All Funds Revenue Expense Summary - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
WEED & PEST CONTROL FUND	214,100	135,840	143,758	63.4%	64.6%	-5.5%	(7,917.80)
Revenue Total	29,313,837	18,863,114	16,070,757	64.3%	59.5%	17.4%	2,792,357.29
Expense							
911 COMMUNICATIONS FUND	1,000,111	619,243	664,183	61.9%	68.1%	-6.8%	(44,940.33)
911 EQUIPMENT RESERVE	240,600	-	-	0.0%	0.0%	#DIV/0!	-
CAPITAL ACQUISITIONS FUND	2,802,650	-	-	0.0%	0.0%	#DIV/0!	-
CDBG GRANT FUND	5,508,670	143,548	-	2.6%	0.0%	#DIV/0!	143,547.93
CLERK RECORDS FUND	50,825	-	731	0.0%	1.8%	-100.0%	(731.12)
COMM ON CHILDREN & FAMILIES FUND	209,846	86,232	110,220	41.1%	64.2%	-21.8%	(23,988.44)
COMMUNITY CORRECTIONS FUND	1,899,882	792,668	677,352	41.7%	56.1%	17.0%	115,315.96
COUNTY FAIR FUND	223,653	138,134	152,508	61.8%	75.3%	-9.4%	(14,374.43)
COUNTY SCHOOL FUND	290,000	-	61,872	0.0%	16.5%	-100.0%	(61,872.06)
COURT FACILITIES SECURITY FUND	36,000	-	-	0.0%	0.0%	#DIV/0!	-
DISTRICT ATTORNEY	21,325	3,585	5,177	16.8%	18.8%	-30.8%	(1,592.48)
FACILITY CAPITAL RESERVE	2,734,000	16,667	-	0.6%	0.0%	#DIV/0!	16,666.64
FOREST HEALTH PROGRAM FUND	77,219	50,000	66,667	64.8%	28.9%	-25.0%	(16,666.64)
GENERAL FUND	14,888,894	9,068,503	8,347,535	60.9%	62.2%	8.6%	720,968.11
GENERAL OPERATING RESERVE	2,812,000	-	-	0.0%	0.0%	#DIV/0!	-
HOUSEHOLD HAZARDOUS WASTE FUND	397,506	174,126	165,476	43.8%	48.0%	5.2%	8,650.44
KRAMER FIELD FUND	33,145	-	-	0.0%	0.0%	#DIV/0!	-
LAND CORNER PRESERVATION FUND	69,539	38,451	44,122	55.3%	66.1%	-12.9%	(5,671.34)
LAW LIBRARY FUND	48,000	13,916	14,726	29.0%	30.7%	-5.5%	(810.40)
MUSEUM	275,149	47,284	59,525	17.2%	23.9%	-20.6%	(12,240.88)
PARKS FUND	85,263	27,001	27,398	31.7%	32.1%	-1.4%	(396.54)
PUBLIC WORKS FUND	3,187,339	1,727,523	1,299,618	54.2%	51.0%	32.9%	427,905.06
ROAD RESERVE FUND	2,815,000	-	-	0.0%	0.0%	#DIV/0!	-
SPECIAL ECON DEV PAYMENTS FUND	2,130,800	1,612,118	329,998	75.7%	25.5%	388.5%	1,282,120.64
WEED & PEST CONTROL FUND	252,338	128,778	180,578	51.0%	72.0%	-28.7%	(51,800.36)
Expense Total	42,089,754	14,687,776	12,207,687	34.9%	33.2%	20.3%	2,480,089.76



Wasco County Monthly Report Personnel - All Funds - February 2017

Filters

Fd	(All)
Cat	(Multiple Items)

Data

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND							
ASSESSMENT & TAXATION-E	765,243	397,897	421,241	52.0%	53.9%	-5.5%	(23,344.21)
COUNTY CLERK-E	278,066	167,146	180,092	60.1%	70.5%	-7.2%	(12,946.43)
SHERIFF-E	1,996,421	1,180,049	1,232,638	59.1%	65.0%	-4.3%	(52,588.69)
ADMINISTRATIVE SERVICES-E	1,695,202	959,872	839,765	56.6%	55.6%	14.3%	120,106.99
ADMINISTRATION-E	152,351	80,353	78,190	52.7%	56.1%	2.8%	2,163.56
DISTRICT ATTORNEY-E	518,265	313,129	326,774	60.4%	67.8%	-4.2%	(13,644.60)
PLANNING-E	710,991	379,456	300,859	53.4%	47.2%	26.1%	78,596.51
PUBLIC WORKS-E	56,699	33,533	35,833	59.1%	67.3%	-6.4%	(2,300.40)
YOUTH SERVICES-E	502,248	316,675	301,224	63.1%	66.4%	5.1%	15,451.72
GENERAL FUND Total	6,675,485	3,828,109	3,716,615	57.3%	59.9%	3.0%	111,494.45
PUBLIC WORKS FUND							
PUBLIC WORKS-E	1,624,939	1,003,922	897,659	61.8%	63.5%	11.8%	106,262.88
PUBLIC WORKS FUND Total	1,624,939	1,003,922	897,659	61.8%	63.5%	11.8%	106,262.88
911 COMMUNICATIONS FUND							
SHERIFF-E	825,122	514,371	544,734	62.3%	67.5%	-5.6%	(30,363.53)
911 COMMUNICATIONS FUND Total	825,122	514,371	544,734	62.3%	67.5%	-5.6%	(30,363.53)
COMM ON CHILDREN & FAMILIES FUND							
YOUTH SERVICES-E	73,971	46,892	47,635	63.4%	66.3%	-1.6%	(743.25)
COMM ON CHILDREN & FAMILIES FUND Total	73,971	46,892	47,635	63.4%	66.3%	-1.6%	(743.25)
COMMUNITY CORRECTIONS FUND							
SHERIFF-E	675,870	378,550	306,231	56.0%	57.1%	23.6%	72,319.12
COMMUNITY CORRECTIONS FUND Total	675,870	378,550	306,231	56.0%	57.1%	23.6%	72,319.12
COUNTY FAIR FUND							



Wasco County Monthly Report Personnel - All Funds - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
ADMINISTRATION-E	44,103	12,709	16,276	28.8%	39.8%	-21.9%	(3,567.20)
COUNTY FAIR FUND Total	44,103	12,709	16,276	28.8%	39.8%	-21.9%	(3,567.20)
HOUSEHOLD HAZARDOUS WASTE FUND	117,584	65,442	55,411	55.7%	48.6%	18.1%	10,030.15
LAND CORNER PRESERVATION FUND	56,039	36,634	35,848	65.4%	67.3%	2.2%	785.66
MUSEUM	44,669	17,529	24,358	39.2%	48.7%	-28.0%	(6,828.98)
PARKS FUND	36,343	8,473	10,851	23.3%	33.1%	-21.9%	(2,378.20)
WEED & PEST CONTROL FUND	93,588	65,366	58,937	69.8%	63.9%	10.9%	6,429.77
Expense Total	10,267,713	5,977,996	5,714,555	58.2%	60.7%	4.6%	263,440.87



Wasco County Monthly Report

Materials and Services All Funds - February 2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data								
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year	
Expense								
GENERAL FUND								
ASSESSMENT & TAXATION-E	87,844	46,252	50,747	52.7%	66.9%	-8.9%	(4,495.38)	
COUNTY CLERK-E	66,770	46,372	16,688	69.4%	28.3%	177.9%	29,683.36	
SHERIFF-E	262,322	125,831	156,648	48.0%	61.0%	-19.7%	(30,816.82)	
ADMINISTRATIVE SERVICES-E								
INFORMATION TECHNOLOGY-E	395,223	262,838	240,272	66.5%	65.8%	9.4%	22,566.58	
EMPLOYEE & ADMINISTRATIVE SERVICES-E	130,750	35,314	60,987	27.0%	126.7%	-42.1%	(25,673.64)	
FACILITIES-E	357,970	166,310	131,634	46.5%	48.2%	26.3%	34,676.68	
ADMINISTRATION-E								
ADMINISTRATION-E	767,450	365,691	362,062	47.7%	49.8%	1.0%	3,629.21	
PASS-THROUGH GRANTS-E	186,092	116,439	114,143	62.6%	59.5%	2.0%	2,295.79	
NORCOR-E								
MATERIALS & SERVICES-E	1,943,848	1,449,337	1,547,203	74.6%	74.5%	-6.3%	(97,865.23)	
VETERANS-E	15,500	9,015	6,294	58.2%	43.1%	43.2%	2,720.26	
SPECIAL PAYMENTS-E	407,525	281,040	237,083	69.0%	62.5%	18.5%	43,957.59	
DISTRICT ATTORNEY-E	58,600	30,599	33,359	52.2%	57.4%	-8.3%	(2,760.20)	
PLANNING-E	48,026	30,842	29,327	64.2%	68.7%	5.2%	1,515.69	
PUBLIC WORKS-E								
SURVEYOR-E	8,500	1,946	1,332	22.9%	14.4%	46.1%	614.02	
WATERMASTER-E	2,415	2,199	2,227	91.0%	59.7%	-1.3%	(28.22)	
YOUTH SERVICES-E	31,772	17,618	13,570	55.5%	33.3%	29.8%	4,047.87	
GENERAL FUND Total	4,770,607	2,987,643	3,003,575	62.6%	65.0%	-0.5%	(15,932.44)	
PUBLIC WORKS FUND								
PUBLIC WORKS-E								



Wasco County Monthly Report Materials and Services All Funds - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
PUBLIC WORKS-E							
MATERIALS & SERVICES-E	1,332,400	723,601	391,959	54.3%	37.0%	84.6%	331,642.18
PUBLIC WORKS FUND Total	1,332,400	723,601	391,959	54.3%	37.0%	84.6%	331,642.18
911 COMMUNICATIONS FUND							
SHERIFF-E	174,989	104,872	119,449	59.9%	70.7%	-12.2%	(14,576.80)
911 COMMUNICATIONS FUND Total	174,989	104,872	119,449	59.9%	70.7%	-12.2%	(14,576.80)
CLERK RECORDS FUND							
COUNTY CLERK-E	30,825	-	731	0.0%	4.7%	-100.0%	(731.12)
CLERK RECORDS FUND Total	30,825	-	731	0.0%	4.7%	-100.0%	(731.12)
COMM ON CHILDREN & FAMILIES FUND							
YOUTH SERVICES-E	135,875	39,340	62,585	29.0%	62.7%	-37.1%	(23,245.19)
COMM ON CHILDREN & FAMILIES FUND Total	135,875	39,340	62,585	29.0%	62.7%	-37.1%	(23,245.19)
COMMUNITY CORRECTIONS FUND							
SHERIFF-E	853,080	166,830	131,036	19.6%	42.2%	27.3%	35,794.20
COMMUNITY CORRECTIONS FUND Total	853,080	166,830	131,036	19.6%	42.2%	27.3%	35,794.20
COUNTY FAIR FUND							
ADMINISTRATION-E							
COUNTY FAIR-E	179,550	125,425	136,232	69.9%	84.3%	-7.9%	(10,807.23)
COUNTY FAIR FUND Total	179,550	125,425	136,232	69.9%	84.3%	-7.9%	(10,807.23)
COUNTY SCHOOL FUND							
ADMINISTRATION-E							
COUNTY SCHOOL-E	290,000	-	61,872	0.0%	16.5%	-100.0%	(61,872.06)
COUNTY SCHOOL FUND Total	290,000	-	61,872	0.0%	16.5%	-100.0%	(61,872.06)
COURT FACILITIES SECURITY FUND							
ADMINISTRATION-E							
COURT FACILITIES-E	36,000	-	-	0.0%	0.0%	#DIV/0!	-
COURT FACILITIES SECURITY FUND Total	36,000	-	-	0.0%	0.0%	#DIV/0!	-
DISTRICT ATTORNEY							
DISTRICT ATTORNEY-E	19,525	2,385	1,844	12.2%	8.2%	29.3%	540.88
DISTRICT ATTORNEY Total	19,525	2,385	1,844	12.2%	8.2%	29.3%	540.88
FOREST HEALTH PROGRAM FUND							



Wasco County Monthly Report Materials and Services All Funds - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
ADMINISTRATION-E							
FOREST HEALTH-E	2,219	-	-	0.0%	0.0%	#DIV/0!	-
FOREST HEALTH PROGRAM FUND Total	2,219	-	-	0.0%	0.0%	#DIV/0!	-
HOUSEHOLD HAZARDOUS WASTE FUND							
PUBLIC HEALTH-E	251,829	108,684	110,064	43.2%	49.5%	-1.3%	(1,379.71)
HOUSEHOLD HAZARDOUS WASTE FUND Total	251,829	108,684	110,064	43.2%	49.5%	-1.3%	(1,379.71)
KRAMER FIELD FUND	33,145	-	-	0.0%	0.0%	#DIV/0!	-
LAND CORNER PRESERVATION FUND	3,000	150	450	5.0%	15.0%	-66.7%	(300.00)
LAW LIBRARY FUND	40,000	8,582	9,393	21.5%	23.5%	-8.6%	(810.40)
MUSEUM	62,700	29,755	35,167	47.5%	69.7%	-15.4%	(5,411.90)
PARKS FUND	48,920	18,529	16,547	37.9%	31.4%	12.0%	1,981.66
SPECIAL ECON DEV PAYMENTS FUND							
ADMINISTRATION-E							
DESIGN LLC-E	1,131,150	945,685	143,331	83.6%	14.1%	559.8%	802,354.00
SPECIAL ECON DEV PAYMENTS FUND Total	1,131,150	945,685	143,331	83.6%	14.1%	559.8%	802,354.00
WEED & PEST CONTROL FUND	158,750	63,411	121,641	39.9%	76.7%	-47.9%	(58,230.13)
Expense Total	9,554,564	5,324,893	4,345,877	55.7%	50.7%	22.5%	979,015.94



Wasco County Monthly Report Capital All Funds - February 2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data							
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Expense							
GENERAL FUND	535,302	327,643	136,705	61.2%	40.7%	139.7%	190,938.66
PUBLIC WORKS FUND	230,000	-	10,000	0.0%	13.3%	-100.0%	(10,000.00)
911 EQUIPMENT RESERVE	240,600	-	-	0.0%	0.0%	#DIV/0!	-
CAPITAL ACQUISITIONS FUND	2,802,650	-	-	0.0%	0.0%	#DIV/0!	-
CDBG GRANT FUND	5,508,670	143,548	-	2.6%	0.0%	#DIV/0!	143,547.93
CLERK RECORDS FUND	20,000	-	-	0.0%	0.0%	#DIV/0!	-
FACILITY CAPITAL RESERVE	2,709,000	-	-	0.0%	0.0%	#DIV/0!	-
GENERAL OPERATING RESERVE	2,812,000	-	-	0.0%	0.0%	#DIV/0!	-
HOUSEHOLD HAZARDOUS WASTE FUND	28,093	-	-	0.0%	0.0%	#DIV/0!	-
LAND CORNER PRESERVATION FUND	8,000	-	6,157	0.0%	77.0%	-100.0%	(6,157.00)
MUSEUM	167,780	-	-	0.0%	0.0%	#DIV/0!	-
ROAD RESERVE FUND	2,815,000	-	-	0.0%	0.0%	#DIV/0!	-
Expense Total	17,877,095	471,191	152,862	2.6%	1.0%	208.2%	318,329.59



Wasco County Monthly Report Reserve Funds - February 2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data							
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
FACILITY CAPITAL RESERVE	912,000	609,974	469,803	66.9%	66.9%	29.8%	140,170.69
GENERAL OPERATING RESERVE	812,000	544,519	404,714	67.1%	66.9%	34.5%	139,805.01
ROAD RESERVE FUND	15,000	14,240	8,690	94.9%	66.8%	63.9%	5,549.80
Revenue Total	1,739,000	1,168,733	883,207	67.2%	66.9%	32.3%	285,525.50
Expense							
FACILITY CAPITAL RESERVE	2,734,000	16,667	-	0.6%	0.0%	#DIV/0!	16,666.64
GENERAL OPERATING RESERVE	2,812,000	-	-	0.0%	0.0%	#DIV/0!	-
ROAD RESERVE FUND	2,815,000	-	-	0.0%	0.0%	#DIV/0!	-
Expense Total	8,361,000	16,667	-	0.2%	0.0%	#DIV/0!	16,666.64



Wasco County Monthly Report Investment/Interest All Funds - February 2017

Filters	
Fd	(Multiple Items)
Cat	(Multiple Items)

Data							
Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current Year Budget Executed	Prior Year Budget Executed	Year to Year % Change	Current Year - Prior Year
Revenue							
INTEREST EARNED							
911 COMMUNICATIONS FUND	150	149	26	99.1%	8.6%	477.5%	122.95
911 EQUIPMENT RESERVE	1,200	1,214	741	101.2%	61.7%	63.9%	473.10
CAPITAL ACQUISITIONS FUND	12,650	11,278	4,442	89.2%	88.8%	153.9%	6,836.04
CDBG GRANT FUND	200	262	-	131.0%	#DIV/0!	#DIV/0!	262.00
CLERK RECORDS FUND	175	181	119	103.3%	118.5%	52.5%	62.29
COMM ON CHILDREN & FAMILIES FUND	600	505	365	84.1%	72.9%	38.5%	140.17
COMMUNITY CORRECTIONS FUND	2,000	5,327	1,699	266.3%	85.0%	213.5%	3,627.47
COUNTY FAIR FUND	470	298	284	63.3%	56.8%	4.8%	13.76
COUNTY SCHOOL FUND	200	166	611	83.1%	152.8%	-72.8%	(445.04)
COURT FACILITIES SECURITY FUND	355	512	223	144.3%	89.4%	129.2%	288.70
DISTRICT ATTORNEY	100	97	90	97.5%	59.7%	8.9%	7.93
FACILITY CAPITAL RESERVE	12,000	9,974	3,654	83.1%	121.8%	172.9%	6,319.33
FOREST HEALTH PROGRAM FUND	380	505	521	132.8%	52.1%	-3.2%	(16.63)
GENERAL FUND	32,000	33,080	24,408	103.4%	87.2%	35.5%	8,672.26
GENERAL OPERATING RESERVE	12,000	11,186	4,714	93.2%	94.3%	137.3%	6,471.65
HOUSEHOLD HAZARDOUS WASTE FUND	450	1,163	572	258.5%	127.1%	103.4%	591.23
KRAMER FIELD FUND	165	167	102	101.3%	68.0%	63.9%	65.17
LAND CORNER PRESERVATION FUND	470	354	307	75.2%	43.9%	15.0%	46.17
LAW LIBRARY FUND	700	748	444	106.9%	74.1%	68.4%	303.87
MUSEUM	975	1,004	626	103.0%	62.6%	60.3%	377.90
PARKS FUND	575	934	439	162.4%	109.9%	112.5%	494.57
PUBLIC WORKS FUND	23,500	25,943	14,687	110.4%	81.6%	76.6%	11,255.87
ROAD RESERVE FUND	15,000	14,240	8,690	94.9%	66.8%	63.9%	5,549.80



Wasco County Monthly Report Investment/Interest All Funds - February 2017

Account	Current Budget	Current Actual YTD	Prior Year Actual YTD	Current	Prior Year	Year to	Current Year - Prior Year
				Year Budget Executed	Budget Executed	Year % Change	
SPECIAL ECON DEV PAYMENTS FUND	2,000	3,438	433	171.9%	#DIV/0!	693.6%	3,004.36
WEED & PEST CONTROL FUND	600	1,102	584	183.7%	97.4%	88.7%	517.91
INTEREST EARNED Total	118,915	123,825	68,783	104.1%	83.6%	80.0%	55,042.83
LID INTEREST							
PUBLIC WORKS FUND	100	-	100	0.0%	100.0%	-100.0%	(100.00)
LID INTEREST Total	100	-	100	0.0%	100.0%	-100.0%	(100.00)
UNSEG TAX INTEREST EARNED							
GENERAL FUND	200	4,360	59	2180.0%	29.4%	7308.7%	4,301.17
UNSEG TAX INTEREST EARNED Total	200	4,360	59	2180.0%	29.4%	7308.7%	4,301.17
Revenue Total	119,215	128,185	68,941	107.5%	83.5%	85.9%	59,244.00

**WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MARCH 15, 2017**

CONSENT AGENDA

1. [2.15.2017 Minutes:](#)



WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
FEBRUARY 15, 2017

PRESENT: Scott Hege, County Commissioner
Steve Kramer, County Commissioner
Rod Runyon, Commission Chair

STAFF: Tyler Stone, Administrative Officer
Kathy White, Executive Assistant

At 9:00 a.m. Chair Runyon opened the Regular Session of the Board of Commissioners with the Pledge of Allegiance.

Public Comment

Richard Murray appeared before the Board to say that he has been trying to meet since last March about problems that he has. He said that he has been trying to do a minor partition since last August and in October was told by the Planning Director that on advice of counsel she could not speak with him. He said that he would like to have a meeting with Mr. Stone there and County Counsel; the meeting could be recorded. He said that he has also had some things happen with the Sheriff's Department. He stated that he talked on the radio. He stated that he threatened to shoot a deputy for not doing his job, but the deputy did his job. He said that he will send a letter explaining why it happened. He added that he has a neighbor that creates a problem for him as well. He said that years ago he had a subdivision that took five years to obtain. He said that the Road Master would not sign off on it. He stated that he had gotten into a fight and then proposed to settle the matter with guns. He said that they then signed his subdivision. He advised the Board to think that over.

Commissioner Hege said that he is not sure he understands – you tried to submit a minor partition? Mr. Murray replied that the Planning Department can't talk to him because he has filed suit but he stated that he has not filed suit. He said that he is not suing the County but has filed a tort to start the clock for resolution – it is not a suit.

Chair Runyon said he has not received any requests from Mr. Murray to talk to him. Mr. Murray said that he wants to talk to the Board together and on the record. He said that if Mr. Stone did not tell them that, he has not done his job.

Discussion Item - Raffle

Fair Board Member Ken Polehn said that this year's Fair Queen wants to hold a raffle for a 10-day stay at her grandmother's time share unit. He stated that the Queen has done the research but the Fair Board wants to make sure that it is being done correctly. He stated that Finance Manager Siri Olson has been in communication with the State Gaming Commission and counseled that the raffle must be conducted under the umbrella of Wasco County rather than the Fair Board; he is here to ask permission to do so.

Ms. Olson stated that the raffle has to be held under the County's tax-exempt status and we cannot raise more than \$10,000 in a calendar year. She added that we need to be fiscally responsible for the funds that are raised which is the reason for the log sheets; all the funds raised will come into the Finance Department and be deposited into the Queen's fund which is actually a line item within the Fair Fund.

Chair Runyon asked if there are other counties that do this. Mr. Polehn responded that there are some rodeos that hold raffles but he does not know of any other counties that are doing that. Ms. Olson concurred saying that some of the high schools hold raffles but she is not aware of another fair that does so.

Chair Runyon stated that he needs more information before putting the County in the position of being responsible for gaming activities. Ms. White noted that there will not be another Board session until March 15th which will be only two weeks before the Queen's silent auction, leaving little time to hold the raffle. Chair Runyon said that he would still like to know more.

Commissioner Hege said that in terms of raffles he does not really think of it as gaming. He asked if there are other issues for holding raffles versus an auction. Ms. Olson replied with the example of the Senior Center which holds bingo every week. Because they raise more than \$10,000 in a calendar year, they have to have a license. If we were not tax-

WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
FEBRUARY 15, 2017
PAGE 3

exempt, we would have to have a license regardless of the amount of money raised. She said that accountability has been built into this raffle and we have communicated the rules to be followed.

Commissioner Hege asked if we have to file with the Gaming Commission. Ms. Siri replied that we do not but the raffle will be documented in the financial records which are audited annually. She stated that she does not expect the raffle proceeds to be substantial but it will probably be something that the auditors examine.

Chair Runyon said that it sounds t like there is enough time to delay the decision to gather more information.

Commissioner Kramer stated that the Fair Queen is responsible for raising her own funds to travel in representing the County and the Fair which is a unique circumstance for the County. He said that the Queen is a young lady of good standing and is doing well in representing the County. He stated that he thinks it is a great idea to move this forward – the funds raised are voluntary donations and not taxpayer dollars. He said that it is good for us and it is an educational piece for the Queen.

Chair Runyon stated that he wants time to look at the facts.

Commissioner Hege observed that based on Ms. Olson’s conversation with the Gaming Commission; there is not a suggestion that we cannot hold the raffle. He said that his concern is the idea of the County engaging in “gaming.” He pointed out that raffles are only successful if you can sell a lot of tickets. He said that he would not want to do it on a regular basis.

Mr. Stone said that it won’t be branded as the County but needs to be done under our tax-exempt status to meet the State’s requirements.

}}}Commissioner Kramer moved to approve the Fair Board’s request to hold a raffle as a fund raiser for the Queen’s Fund. Commissioner Hege seconded the motion. Commissioners Kramer and Hege voted “yay;” Chair Runyon voted “nay.” The motion passed.}}}

Mr. Polehn announced that Clock Tower has run the Beer Garden at the County Fair, donating a portion of the proceeds to the Fair. He reported that they just presented the Fair Board with a donation check in the amount of \$5,000.

*****The Board was in consensus to send a letter of appreciation to Clock Tower for**

their support of the Fair.***

Chair Runyon stated that this is the second meeting in a row where the Board has been asked to make a financially related decision under pressure of time. He stated that he wants more time for these types of decisions.

Discussion Lists – Common Interest and Joint Defense Agreements

Mr. Stone explained that these are similar to an agreement signed at a previous session – it adds two more parties joining in the defense for the Union Pacific Railroad appeal; two more Tribes are entering into the agreement.

Commissioner Hege noted that this is an interesting situation where we find ourselves working with some groups that traditionally do not agree with our positions. He stated that his vote on the UPRR decision was not based on the testimony provided by these groups but we find ourselves on the same side.

{{{Commissioner Kramer moved to approve the Common Interest and Joint Defense Agreement with the Yakama Tribes. Commissioner Hege seconded the motion which passed unanimously.}}}

{{{Commissioner Kramer moved to approve the Common Interest and Joint Defense Agreement with the Umatilla and Warm Springs Tribes. Commissioner Hege seconded the motion which passed unanimously.}}}

Agenda Item – GIS Fee Waiver Request

GIS Coordinator Tycho Granville stated that Cascade Utilities has requested GIS data to assist with their project; the fee for the data is \$415 for which they are requesting a waiver. He stated he has spoken with three of our GIS partners who are opposed to the waiver. He noted that the last request for a waiver was in 2013 and was denied.

Commissioner Hege said that there is no mention as to what the Board would base a decision to grant a waiver. Mr. Granville responded that the documents state only that it is at the discretion of the County.

Commissioner Hege noted that he had seen an earlier waiver request from Cascade Utilities for over \$1,000. Mr. Granville stated that the company had thought that if they were going to get the information for free, they might as well ask for more but have since

decided to reduce the request for only the information needed.

Commissioner Hege observed that this is a private company and he cannot see that a \$415 fee would stop the company's project. He said that he appreciates the services they will be offering in the more rural portions of the County – without a strong case, he cannot support the waiver, especially with our GIS partners in opposition.

Chair Runyon asked why they cannot get the information they need through our online interactive GIS map. Mr. Granville replied that they need the information in a format that can be imported into their own GIS system; they cannot get that through the online program.

}}}Commissioner Hege moved to deny Cascade Utilities' request for a \$415 GIS fee waiver. Commissioner Kramer seconded the motion which passed unanimously.}}

Discussion List – Pine Hollow Agreement

County Clerk Lisa Gambee stated that this is the final document needed to allow South Wasco Park and Recreation District to own/lease properties at Pine Hollow Reservoir and apply for grant funding to support the repair of the boat ramps at the Reservoir. She stated that the agreement acknowledges that both Wasco County and Badger Irrigation District have entered into separate agreements with SWPRD to move this forward.

Commissioner Hege asked if County Counsel Kristen Campbell has reviewed the document. Ms. Gambee replied that she has.

Commissioner Hege noted that the deed shows him as Chair. Ms. White stated that it has been corrected.

}}}Commissioner Hege moved to approve the Pine Hollow Agreement between Wasco County, South Wasco Park and Recreation District and Badger Irrigation District. Commissioner Kramer seconded the motion which passed unanimously.}}

Agenda Item – NWPRD Immediate Opportunity Project Update

North Wasco Park and Recreation District Executive Director Scott Baker stated that they have two ongoing projects using Enterprise Zone funding. He said that one is for

Movies in the Park. He stated that there will be an inflatable screen and they plan to have six movies over the course of the season. He stated that they are looking at Sirosis Park as one venue and perhaps using some of the school grounds to bring it to neighborhoods as a walk-to event.

Commissioner Hege asked about the licensing fees for movies. Mr. Baker replied that to get a recent movie, it is around \$350 for one night. He stated that it is an expense they have budgeted for and they will look for sponsors for the event. He said that it is usually not difficult to find sponsors for the movie events.

Mr. Baker went on to say that the Immediate Opportunity Project is to build shade structures at Thompson Skate Park and the Splash Park. He stated that some engineering challenges delayed installation and the weather has caused further delays. He stated that it is scheduled to go in before the 6-month deadline so he is hopeful that he will not have to ask for an extension.

Mr. Baker went on to say that they are building their summer schedule and anticipates a fun year. He said that he just started in this position in October; the community has been very welcoming and County staff has been wonderful to work with. Commissioner Hege pointed out that Mr. Baker was the assistant director in Hood River. He stated that these are great projects and he appreciates the report. He stated that he was on the interview committee and everyone was very excited to have Mr., Baker on board.

**Agenda Item – Economic Development Commission Enhancement
Projects**

MCEDD Project Manager Carrie Pipinich reviewed the report included in the Board Packet. She stated that they are beginning to flesh out the work plan for next year. She said that the ranking is a process in which the EDC Commissioners rank projects individually which is the beginning of the conversation. She stated that while they look at basic infrastructure, they are looking at readiness to proceed and thinking about equity across the County. EDC Chair Kathy Ursprung noted that outlying communities offer more opportunity to network and help with technology.

Ms. Pipinich stated that the EDC is seeking the Board's approval with any adjustments they may want to make.

Commissioner Hege said that he was at the ranking meeting and supports the work; he

stated that he has no changes. Chair Runyon commented that this process has come a long way in recent years. Commissioner Hege agreed saying there has been a good focus on economic development. Ms. Ursprung responded by saying that they continue to work on that process, moving it as close to perfection as they can.

Ms. Pipinich pointed out that the last two pages of the report show the progress of projects from last year. She said it was great to put it together and see the growth. She stated that the Enterprise Zone helped to move many of the projects forward.

Ms. Pipinich stated that the second piece in the packet looks at the broader conversation and committee structure. She stated that they want to have an active commission and are utilizing their skills and talents. She said that they have proposed a committee structure similar to last year. She noted that the big change is a widening of the Wamic group that has been looking at the water issues; they want to expand that to include the boat ramp issue.

Commissioner Kramer noted that Dufur Park and Recreation has accepted a bid and is ready to move forward with that Immediate Opportunity Project.

Commissioner Hege pointed out that Wasco County does not have any projects on the list. He stated that it is not that we do not have projects; we just need to organize them and start pursuing them. Ms. Pipinich said she would be happy to work with Mr. Stone on that. Mr. Stone commented that this was put out to the Management Team; we did not feel we were ready; we need to get through Strategic Planning first.

{{{Commissioner Hege moved to approve the Economic Development Commission's Enhancement Projects Ranking List. Commissioner Kramer seconded the motion which passed unanimously.}}}

Discussion List – Financial Report

Ms. Olson reviewed the Finance Director's report included in the packet. She pointed out that the numbers are unaudited numbers and there may be differences based on the timing of transactions. She stated that we are 58% through the fiscal year and are on track. She noted that the few things that are off are due to grant timing or the collection of fees. She stated that NORCOR is at 66.2% of budget but that is largely due to the inclusion of their February fees being included in this calculation.

Chair Runyon commented that he very much likes the summary and would like to see an edited version of it posted to our website for the public.

Commissioner Kramer asked for an explanation of the term linear as it applies to the budget. Commissioner Hege stated that it refers to bills that are consistent in their amount rather than those that fluctuate such as utilities.

Commissioner Kramer pointed out that the Commission on Children and Families was shut down a few years ago and yet still appears in the budget. Ms. White explained that the Commission had been the parent to Youth Think which still operates; that item still houses the Youth Think budget.

Further discussion ensued regarding the need for that item to be renamed to more accurately reflect its current purpose.

Commissioner Hege observed that the Youth Think budget is at 25% for their revenue and asked if that is a concern. Ms. Olson stated that it is in part due to the timing of their grant funding. Mr. Stone added that we are supporting them more than we have in previous budgets and that was planned.

Further discussion ensued regarding the posting of the financial summary outside of the Commission minutes. Chair Runyon suggested that it would be a good conversation to have with the Finance Director upon his return.

Discussion Lists – Appointments

}}}Commissioner Hege moved to approve Order 17-008 appointing Robert Larsell to the Veterans Services Advisory Committee. Commissioner Kramer seconded the motion.

DISCUSSION

Chair Runyon noted that Mr. Larsell is the father of the Committee Chair. He reported that the Committee is aware of the relationship.

The motion passed unanimously.}}

}}}Commissioner Kramer moved to approve Order 17-009 appointing Loyal Quackenbush to the Fort Dalles Museum Commission. Commissioner Hege

seconded the motion.

DISCUSSION

Chair Runyon noted that Mr. Quackenbush lives out of the area six months of the year. He reported that the Museum Commission is aware of the planned absence.

The motion passed unanimously.}}

{{{Commissioner Hege moved to approve Order 17-010 appointing Rod Runyon as alternate Wasco County representative to the Lower John Day Area Commission on Transportation. Commissioner Kramer seconded the motion which passed unanimously.}}

{{{Commissioner Kramer moved to approve Order 17-011 appointing Arthur Smith as Wasco County's representative to the Lower John Day Area Commission on Transportation. Commissioner Hege seconded the motion which passed unanimously.}}

{{{Commissioner Hege moved to approve Order 17-012 appointing Dave Anderson as Cities of Wasco County representative to the Lower John Day Area Commission on Transportation. Commissioner Kramer seconded the motion which passed unanimously.}}

{{{Commissioner Kramer moved to approve Order 17-013 appointing Dale McCabe as alternate Cities of Wasco County representative to the Lower John Day Area Commission on Transportation. Commissioner Hege seconded the motion which passed unanimously.}}

Chair Runyon pointed out that the Cities representatives appointments are for a term of two years while the County representatives appointments are at the pleasure of the Board.

Consent Agenda – Minutes/Transportation Resolution

{{{Commissioner Hege moved to approve the Consent Agenda. Commissioner Kramer seconded the motion which passed unanimously.}}

Commission Call

Chair Runyon reported that he and Commissioner Kramer spent a long time in Salem on Monday. He said that he wants to encourage anyone traveling to Salem to alert the AOC and LOC – they may have a bill that you could speak about. He said that it is helpful to have local people speak to the legislature.

Commissioner Kramer stated that he will be in Salem on Thursday and Friday for Justice Reinvestment meetings and to meet with Greg Smith on transportation. He added that he will also be testifying along with Hazardous Waste Coordinator David Skakel. He said that things are moving fast and testimony from locals is helpful.

Commissioner Hege pointed out that on our new site there is an easy way for the public to contact the Commissioners on the Your County/Your Voice page. He stated that he tested it and found that it works quickly.

Commissioner Hege asked Mr. Stone to report on his trip to Vancouver. Mr. Stone stated that he and Port of The Dalles Executive Director Andrea Klaas and Wasco County Planning Director Angie Brewer traveled to Vancouver on Monday to testify before the Gorge Commission regarding the need to engage local communities in the process for their Management Plan Update. He stated that although the update is supposed to occur every 10 years, this is the first update in 30 years. He stated that this is an important opportunity to create a plan that is more significant to our communities and we are working to help them be more engaged in the process. He said that one of our goals is to have them acknowledge the economic development portion of the act as we do the planning function that must adhere to the Management Plan.

Gorge Commissioner Rodger Nichols stated that he was present at that meeting and reported that the local testimony was impactful to the Board of Commissioners. He added that in preparation for this process, the Commission did a lot of work to be sure that the Scenic Area legal descriptions are accurate and reflect the intent of the Act. Mr. Stone commented that we will be getting a new layer of GIS information for those adjustments.

Chair Runyon commented that Wasco County had representation at a listening session in Hood River; it had been packed with environmentalists which made it easy to get lost.

Mr. Stone said that the Gorge Commission is actively soliciting feedback; there is a

comment form on the Gorge Commission site and a link on the County site. He encouraged the public to express their needs.

Chair Runyon recessed the session at 10:33 p.m.

Agenda Item – Public Hearing for SOAK 2017 OMG Permit Application

Chair Runyon resumed the session at 6:13 p.m. at the Tygh Valley Community Center; he opened a public hearing for the PLAOMG 16-02-003 application requesting an Outdoor Mass Gathering permit for a music and art festival entitled “SOAK 2017,” (also known as “burning Man Portland”) May 25th-May 29th, 2017. Estimated attendance is 1,500-1,800 including staff and volunteers. Chair Runyon and Commissioner Hege were in attendance. Commissioner Kramer was absent (traveling to Salem for Thursday meetings).

Chair Runyon explained the process for the hearing and asked the following questions:

- Do any Commissioners wish to disqualify themselves for any personal or financial interest in this matter? There were none.
- Does any member of the audience wish to challenge the right of any Commissioner to hear this matter? There were none.
- Is there any member of the audience who wishes to question the jurisdiction of this body to act on behalf of Wasco County in this matter? There were none.
- Do any Commissioners need to disclose ex-parte contacts? There were none.

Chair Runyon called upon Senior Planner Dustin Nilson to present the staff report. Mr. Nilson reviewed the report included in the Board Packet. He noted that the gathering is to be held at the same site as last year. He stated that the maximum attendance increased by 300 last year but there is no increase being requested for this year.

Mr. Nilson reminded everyone that this is not a land use decision; so long as the applicant meets or demonstrates the ability to meet the requirements, the Board shall approve the application. He explained that the County cannot add additional regulations but can expand the definition of mass gathering.

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After a review of the report, Mr. Nilson stated that staff recommends approval with the listed conditions.

Chair Runyon called upon the applicant to present their request. Xandra Greene stated that this is the third year for the SOAK gathering and it will be almost an exact duplicate of last year's event. She said that they plan to cap attendance at 1,650. She went on to say that based on recommendations, the Life Flight landing zone has been moved from the parking lot area. She said that they are requesting an exception for the refuse container as they require attendees to pack out anything they bring in. She noted that they also ask attendees to bring their own water and therefore only have an additional water supply on-call rather than on-site.

Chris Schneider, Event Producer, stated that he believes they have worked out any kinks; the event went as planned last year. He said that that in an effort to keep traffic from backing up, they have made some adjustments to the entry process. He said that they have an agreement with the Sheriff to increase patrols. They have engaged licensed security for the event plus volunteers; there will be at least one security staff on duty for every 84 attendees with a night crew of about 16.

Chair Runyon asked if there will be bands. Mr. Schneider replied that they do have bands with low amplification – much like you would find at a bar. He noted that last year, the sound could barely be heard in the event parking lot. He said that this is not a music festival and it is not the focus of the event. He commented that they had no complaints about noise from last year's event.

Chair Runyon asked if rain had been a problem last year. Mr. Schneider responded that the rain had been transitory. He reported that last year they had conducted on-site training with a bon fire before the event. He said that during the event, the wind conditions are carefully monitored; the first year they had delayed the start of a fire event waiting for the wind to die down. He reported that they have a hose around the burn area as well as a safety perimeter to make sure attendees do not get too close. He stated that they also have spotters on the ridge line to look for lofted embers.

Commissioner Hege asked about the height of the structures. Mr. Schneider replied that the major sculpture this year will be 20 feet high; the safety perimeter is determined by the height – 1.5 times wider than the structure is high.

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Commissioner Hege asked about the coordination with local EMS. Mr. Schneider replied that it went better last year than the first year. He said that they have an amateur radio operator on-site and access to a phone if needed. He said that on the Wednesday before the event, they invite local agencies to tour the site and EMS is welcome anytime.

Chair Runyon opened the hearing to public testimony. Virginia Fuller (the only member of the public in attendance) with South Wasco Ambulance Service stated that she is just here to listen. She expressed concern regarding the new landing spot. She stated that it is not legal for the Cracker Jack crew to transport patients even if it is just to the landing site. She said that there was one ground and one air transport at last year's event. She stated that the Cracker Jack team is a sharp outfit and well qualified but not certified to transport. She said it would be wonderful if they can transport to the landing site, but she believes it would be illegal to do so.

Chair Runyon noted that the applicant is asking for an exemption for the refuse container. He said that his concern is that when you don't have something, that is just when you need it. Mr. Nilson responded that it is covered under condition J; they will provide a plan for unanticipated refuse storage – that obligates them to take care of it. Chair Runyon added that there is a letter from the Justesens saying that the site was cleaner following the event than it had been prior to the event.

Commissioner Hege asked about the water situation. Mr. Nilson responded that Tygh Valley has the means to provide water. The event planners do not believe they will need it, but it is available.

Chair Runyon asked if there was anyone opposed to the event who wished to be heard. There were none.

Chair Runyon closed the public testimony portion of the hearing.

Commissioner Hege asked if there will be any other changes from last year's event. Mr. Schneider stated they may to a little more land improvement. Ms. Greene stated that they will be repositioning the porta potties for easier use.

Commissioner Hege said that he appreciates the professionalism of the organizers for both outdoor mass gatherings that are held annually in Wasco County. He said that he commends the integrity of the organizations and appreciate the positive economic impact

that they bring to the County. He noted that some attendees return after attending the festival which is an added benefit.

}}}Commissioner Hege moved to approve the application for an Outdoor Mass Gathering as proposed in planning file number PLAOMG 16-02-003, and to accept the findings and conditions contained in the Summary and Staff Report dated February 8, 2017. Chair Runyon seconded the motion which passed unanimately.}}}

Chair Runyon closed the hearing and adjourned the session at 6:44 p.m.

Summary of Actions

Motions Passed

- To approve the Fair Board's request to hold a raffle as a fund raiser for the Queen's Fund.
- To approve the Common Interest and Joint Defense Agreement with the Yakama Tribes.
- To approve the Common Interest and Joint Defense Agreement with the Umatilla and Warm Springs Tribes.
- To deny Cascade Utilities' request for a \$415 GIS fee waiver.
- To approve the Pine Hollow Agreement between Wasco County, South Wasco Park and Recreation District and Badger Irrigation District.
- To approve the Economic Development Commission's Enhancement Projects Ranking List.
- To approve Order 17-008 appointing Robert Larsell to the Veterans Services Advisory Committee.
- To approve Order 17-009 appointing Loyal Quackenbush to the Fort Dalles Museum Commission.
- To approve Order 17-010 appointing Rod Runyon as alternate Wasco County representative to the Lower John Day Area Commission on Transportation.
- To approve Order 17-011 appointing Arthur Smith as Wasco County's representative to the Lower John Day Area Commission on Transportation.
- To approve Order 17-012 appointing Dave Anderson as Cities of Wasco

County representative to the Lower John Day Area Commission on Transportation.

- **To approve Order 17-013 appointing Dale McCabe as alternate Cities of Wasco County representative to the Lower John Day Area Commission on Transportation.**
- **To approve the Consent Agenda:**
 - **2.1.2017 Regular Session Minutes**
 - **Resolution 17-002 Supporting State Transportation Funding Package.**
- **To approve the application for an Outdoor Mass Gathering as proposed in planning file number PLAOMG 16-02-003, and to accept the findings and conditions contained in the Summary and Staff Report dated February 8, 2017.**

Consensus

- **To send a letter of appreciation to Clock Tower for their support of the Fair.**

Wasco County
Board of Commissioners

Rod L. Runyon, Board Chair

Scott C. Hege, County Commissioner

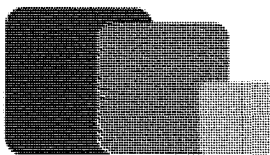
Steven D. Kramer, County Commissioner

Agenda Item
District Sessions

- [4H & Extension Service District Packet](#)
- [Library Service District Packet](#)

Agenda Item
Fiscal Year 2015-2016 Audit

- [Letter to Commissioners](#)
- [Audit for Year Ended June 30, 2016](#)



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

Wasco County Commissioners
511 Washington St.
The Dalles, OR 97058

Dear Commissioners,

In planning and performing our audit of the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Wasco 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 Wasco County's internal control. Accordingly, we do not express an opinion on the effectiveness of Wasco County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 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. 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. We consider the following deficiencies in Wasco County's internal control to be material weaknesses:

2016-1) Tax receipts and taxes receivable for the 2015-16 fiscal year in the unadjusted trial balance did not agree with the amount reported by the Assessor's office. In addition, other tax related accounts were incorrect in the unadjusted general ledger. This is a repeat finding. Tax receipts and related accounts should be reconciled and correctly reported in the general ledger. The County has established policies and procedures to correct this finding, but they were not effectively implemented during the fiscal year.

2016-2) Bank reconciliations were not performed in a timely fashion during the year ended June 30, 2016. Bank reconciliations should be completed with 15-30 days of month end. This is a repeat finding. The County has established policies and procedures to correct this finding, but they were not effectively implemented during the fiscal year,

This communication is intended solely for the information and use of management, Wasco County Commissioners, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

For Friend & Reagan, PC
The Dalles, OR
January 31, 2017

Wasco County, Oregon
Annual Financial Report
For the Year Ended June 30, 2016

Wasco County, Oregon
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For the Year Ended June 30, 2016

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**Wasco County, Oregon
Elected Officials and Agent of Record
For the Year Ended June 30, 2016**

WASCO COUNTY BOARD OF COMMISSIONERS:

Commissioner

Scott Hege
The Dalles, Oregon 97058

Commissioner

Rod Runyon
The Dalles, Oregon 97058

Commissioner

Steve Kramer
Dufur, OR 97021

OTHER ELECTED OFFICIALS:

Treasurer

Chad Krause
The Dalles, Oregon 97058

Clerk

Lisa Gabee
The Dalles, Oregon 97058

Sheriff

Lane Magill
The Dalles, Oregon 97058

Assessor

Jill Amery
The Dalles, Oregon 97058

District Attorney

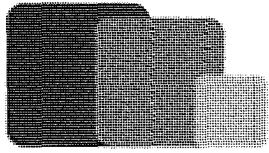
Eric Nisley
The Dalles, Oregon 97058

OTHER:

Insurance Agent of Record

Mike Courtney-Courtney
Insurance Agency
414 East Second
The Dalles, Oregon 97058

FINANCIAL SECTION



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Wasco County, Oregon
The Dalles, Oregon 97058

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2016, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon, as of June 30, 2016, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and Public Works 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 on pages 10-14 and the required supplementary information on pages 50-54 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 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements, and other financial schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining non-major statements, the individual budgetary basis fund financial statements, the schedule of expenditures of federal awards and the other financial schedules as listed in the table of contents are the responsibility of management and were derived from and relate 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 combining non-major statements, the individual budgetary basis fund financial statements, the schedule of expenditures of federal awards and the other schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has 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 it.

Reports on 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 January 31, 2017, on our consideration of Wasco 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 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 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 Wasco County's internal control over financial reporting and compliance.

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

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have issued our report dated January 31, 2017, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Friend & Reagan, PC
The Dalles, Oregon 97058
January 31, 2017

Wasco County, Oregon
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2016

This discussion and analysis is intended to be an easily readable analysis of Wasco County's financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the financial statements in the audit.

REPORT LAYOUT

This discussion and analysis is intended to serve an introduction to Wasco County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The first several statements are highly condensed and present a government-wide view of the County's finances including the Statement of Net Position and the Statement of Activities.

Government-Wide Financial Statements

Statement of Net Position: The focus of the Statement of Net Position is to present the difference between Assets, Liabilities and Deferred Inflows/Outflows divided into three components: net investment in capital assets, restricted and unrestricted. 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.

Statement of Activities: The focus of the Statement of Activities is to present the major program costs and match major resources with each. To the extent a program's cost is not recovered by grants and direct charges, it is paid from general taxes and other resources. This Statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

The government wide financial statements include two service districts as discretely presented component units. Requests for copies of the separately issued financial statements for the service districts should be addressed to Wasco County, 511 Washington Street, Room 207, The Dalles, Oregon 97058.

Fund Financial Statements

Following the government-wide statements is a section containing fund financial statements. The County's major funds are presented in their own column and the remaining funds are combined into a column titled "Non-Major Governmental Funds". For each major fund, a Budgetary Comparison Statement is presented. Readers who wish to obtain information on non-major funds can find it in the Combining Schedules of Non-Major Funds and/or the Supplemental Information-Budgetary Comparison Schedules sections of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the financial data provided in the government-wide and fund financial statements.

Finally, completing the document is a series of other financial and statistical schedules, and the reports by the independent certified public accountants, as required by statute.

The MD&A is intended to explain the significant changes in financial position and differences in operations between the current and prior years.

COUNTY AS A WHOLE

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This section discusses and analyzes significant difference between fiscal year 2016 and fiscal year 2015. A condensed version of the Primary Government Statement of Net Position at June 30, 2016 and 2015 follows:

TABLE 1
NET POSITION AS OF YEAR END

	June 30, 2016	June 30, 2015
ASSETS		
Cash and investments	24,565,104	20,854,438
Other Assets	1,700,942	1,810,827
Capital Assets	11,151,222	11,710,058
Net Pension Asset	-	2,190,700
TOTAL ASSETS	37,417,268	36,566,023
DEFERRED OUTFLOW OF RESOURCES		
Related to Pensions	926,536	604,704
TOTAL DEFERRED OUTFLOW OF RESOURCES	926,536	604,704
LIABILITIES		
Other Liabilities	976,893	900,465
Long Term Liabilities	888,163	944,996
Net Pension Liability	4,451,262	
TOTAL LIABILITIES	6,316,318	1,845,461
DEFERRED INFLOW OF RESOURCES		
Related to Pensions	1,598,312	4,391,638
TOTAL DEFERRED INFLOWS OF RESOURCES	1,598,312	4,391,638
NET POSITION		
Invested in Capital Assets Net of Related Debt	11,151,221	11,710,059
Restricted	1,634,906	1,130,768
Unrestricted	17,643,047	18,092,801
TOTAL NET POSITION	30,429,173	30,933,628

Governmental Activities

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$30,429,173 at the close of fiscal year 2016.

A large portion of the County's net position reflects investment in capital assets (land, buildings, improvements, machinery and equipment, bridges and infrastructure), net of accumulated depreciation and the debt used to acquire the assets. Fixed Assets account for almost 37% of the total Net Assets of the County.

The total net position decreased \$504 thousand. There are changes involving the Net Pension Asset, Net Pension Liability and the deferred outflow and inflow Related to Pensions resulting in a net decrease to total net position due to pensions of \$2.1 million. However, the significant increase in cash and investments kept the net change down to the \$504 thousand decrease – a decrease of 1.6%.

TABLE 2
STATEMENT OF ACTIVITIES
For fiscal years ending June 30th

	<u>FY2016</u>	<u>FY2015</u>
Program revenues		
Charges for Services	3,178,458	3,079,378
Operating Grants and Contributions	7,480,725	5,638,118
Capital Grants and Contributions	222,040	171,924
General revenues		
Taxes for General Purpose	8,247,523	8,116,640
Other Taxes	589,419	536,896
Interest	121,100	92,280
Miscellaneous	309,085	387,546
Gain (Loss) on Sale of Capital Assets	(26,405)	96,055
Transfers	-	-
Total Program and General Revenues	<u>20,121,945</u>	<u>18,118,837</u>
Expenses		
General Government	6,358,453	4,409,402
Public Safety	9,019,976	6,137,677
Highways and Streets	3,592,165	2,282,543
Health and Welfare	957,322	462,053
Culture and Recreation	354,051	239,232
Capital Projects	344,433	605,641
Interest	-	-
Total Expenses	<u>20,626,400</u>	<u>14,136,548</u>
Change in net assets	(504,455)	3,982,289
Net position, beginning	<u>30,933,628</u>	<u>26,951,339</u>
Net position, ending	<u>30,429,173</u>	<u>30,933,628</u>

Governmental Activities

The ending net position is a decrease of \$504 thousand or 1.6%. This is due to personnel costs increasing \$268 thousand plus an additional \$51 thousand due to utilizing a contracted interim director level position. The remaining difference is made up on small increases in multiple areas.

BUDGETARY HIGHLIGHTS

The General Fund revenue exceeded the budgeted amount by \$550,876. This was primarily due to Taxes coming in with \$111,923 more than budgeted and Licenses, Fees & Permits generating \$336,061 more than budgeted. The General Fund Departments controlled costs and managed to come in under budget by 8.4% (\$912,088).

Combining the revenue exceeding budget with the expenses under the budget amount, the County had revenues exceeding expenditures by \$1,493,065 instead of the budgeted amount of \$(519,667).

The Public Works fund was originally budgeted for expenditures to exceed revenues resulting in the planned use of fund balance. However, due to budgetary savings of \$221,189 on material and services coupled with not using contingency funds, resulted in expenditures being \$659,390 under budget which resulted in actual excess revenue over expenditure of \$613,124 instead of the \$(101,393) revenues under expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2016 the County had invested over \$24.1 million in capital assets, after depreciation the net value of the assets is \$11.2 million.

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
Land	1,464,113	16,430	(73)	-	1,480,469
<i>Depreciable Assets</i>					
Buildings	7,511,086	54,038	-	-	7,565,124
Furniture and Equipment	9,716,695	243,010	(295,527)	-	9,664,178
Infrastructure	5,433,139	-	-	-	5,433,139
	22,660,920	297,048	(295,527)	-	22,662,441
<i>Accumulated Depreciation</i>					
Buildings	3,830,788	109,947	-	-	3,940,735
Furniture and Equipment	6,978,924	483,601	(225,639)	-	7,236,886
Infrastructure	1,605,260	208,807	-	-	1,814,067
	12,414,972	802,355	(225,639)	-	12,991,688
Depreciable Assets - Net	10,245,949	(505,307)	(69,888)	-	9,670,753
Net Fixed Assets	11,710,059	(488,877)	(69,961)	-	11,151,221

While the net value of the fixed assets decreased, this is due to the additions being less than the depreciation for the fiscal year.

DEBT OUTSTANDING

At the close of the fiscal year, the only long term liabilities (debt) for the County consisted of Compensated Absences, OPEB obligation and the Net Pension Liability.

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	218,521	-	(66,659)	151,862	-
OPEB Obligation	726,475	9,826	-	736,301	-
Net Pension Liability	(2,190,700)	6,641,962	-	4,451,262	-
Total Long Term Liabilities	(1,245,704)	6,651,788	(66,659)	5,339,425	-

ECONOMIC FACTORS

Wasco County's permanent rate is \$4.2523 per thousand. This absolute limitation on tax revenues and the County's dependence on property taxes do not allow it to keep pace with increased demands for services. Counties are highly susceptible to economic pressures given the large reliance on property taxes to fund County services. This creates a certain amount of financial uncertainty for Counties as we move through economic cycles. Budgeting in this type of an environment where such a large percent of a county's budget can be impacted by market conditions creates challenges for forecasting budgets into the future. Property taxes represent approximately 58% of total General Fund revenues. Operating and capital grants contributions, fees, fines and charges for services account for 32% of General Fund revenues. The County does monitor all of its resources and determines the need for program adjustments or fee increases accordingly.

2016 – 2017 YEAR BUDGET

The budget for fiscal year 2017 is starting to be compiled. The major guideline is to maintain the current service levels. Any additional service must be supported by a sustainable revenue source. The retirement fund contribution rate will increase effective 7/1/2017 by 2.66% (General Service), 3.32% (Public Safety) and 3.93% (Tier 1/Tier 2).

FINANCIAL CONTACT

The County's financial statements are designed to be presented to users (citizens, taxpayers, customers, investors and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Director at 511 Washington Street, Room 207, The Dalles Oregon 90758.

BASIC FINANCIAL STATEMENTS

Wasco County, Oregon
Statement of Net Position
June 30, 2016

(all amounts are in dollars)

	<u>Primary Government Governmental Activities</u>	<u>Aggregate Discretely Presented Component Units</u>
ASSETS:		
Cash & Investments	24,565,104	1,639,528
Receivables (Net of Allowances):		
Property Taxes	596,316	125,797
Other	608,871	-
Inventory	371,555	-
Prepaid Expenditures	124,200	-
Capital Assets		
Land (non-depreciable)	1,480,470	-
Depreciable Assets (Net of Depreciation)	9,670,751	-
TOTAL ASSETS	37,417,268	1,765,325
DEFERRED OUTFLOWS OF RESOURCES:		
Related to Pensions	926,536	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	926,536	-
LIABILITIES:		
Accounts Payable	527,913	103,400
Accrued Liabilities	448,980	-
Noncurrent Liabilities		
Due in more than one year		
Compensated Absences	151,862	-
OPEB Obligation	736,301	-
Net Pension Liability	4,451,262	-
TOTAL LIABILITIES	6,316,318	103,400
DEFERRED INFLOWS OF RESOURCES:		
Related to Pensions	1,598,312	-
TOTAL DEFERRED INFLOWS OF RESOURCES	1,598,312	-
NET POSITION		
Net Investment in Capital Assets	11,151,221	-
Restricted for:		
General Government	32,280	-
Public Safety	898,324	-
Highways and Streets	66,189	-
Health and Welfare	111,441	-
Culture and Recreation	526,672	-
Unrestricted	17,643,047	1,661,924
TOTAL NET POSITION	30,429,173	1,661,924

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

Wasco County, Oregon
Statement of Activities
For the year ended June 30, 2016
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES			Net (Expenses) Revenues and changes in Net Position	
		Fees, Fines and Charges	Operating Grants and Contributions	Capital Grants and Contributions	PRIMARY GOVERNMENT	COMPONENT UNITS
		for Services			Total Governmental Activities	
General Government	6,358,453	1,504,394	2,068,317	172,834	(2,612,908)	-
Public Safety	9,019,977	683,110	2,248,116	-	(6,088,751)	-
Highways and Streets	3,592,165	493,364	2,611,501	-	(487,299)	-
Health and Welfare	957,322	344,013	401,808	-	(211,501)	-
Culture and Recreation	354,051	153,577	150,983	-	(49,491)	-
Capital Projects	344,433	-	-	49,206	(295,227)	-
Interest	-	-	-	-	-	-
Total Primary Government	20,626,400	3,178,458	7,480,725	222,040	(9,745,177)	-
Component Units	1,699,239	-	-	-	-	(1,699,239)
General Revenues:						
Property Taxes					8,247,522	1,755,251
Other Taxes					589,419	-
Interest and Investment Earnings					121,100	10,876
Miscellaneous					309,085	-
Gain (Loss) on Sale of Fixed Assets					(26,405)	-
Total General Revenues and Transfers					9,240,722	1,766,128
Change in net position					(504,456)	66,889
Net position, beginning					30,933,629	1,595,035
Net position, ending					30,429,173	1,661,924

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

Wasco County, Oregon
Balance Sheet - Governmental Funds
June 30, 2016
(all amounts are in dollars)

	101 General <u>Fund</u>	202 Public Works <u>Fund</u>	Non-Major Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS:				
Deposits and Investments	12,590,103	7,883,113	4,091,889	24,565,104
Receivables:				
Accounts Receivable	193,638	365,636	49,597	608,871
Taxes Receivable	596,316	-	-	596,316
Prepaid Expenditures	124,200	-	-	124,200
Inventories	-	371,555	-	371,555
	<u>13,504,257</u>	<u>8,620,304</u>	<u>4,141,486</u>	<u>26,266,047</u>
<u>TOTAL ASSETS</u>				
<u>LIABILITIES, DEFERRED INFLOWS</u>				
<u>AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts Payable	309,198	42,040	176,676	527,913
Accrued Liabilities	322,426	80,471	46,083	448,980
Compensated Absences	87,808	41,249	22,805	151,862
<u>Total Liabilities</u>	<u>719,431</u>	<u>163,760</u>	<u>245,564</u>	<u>1,128,755</u>
<u>Deferred Inflows of Resources</u>				
Unavailable Revenue	518,571	15,143	-	533,714
<u>Total Deferred Inflows of Resources</u>	<u>518,571</u>	<u>15,143</u>	<u>-</u>	<u>533,714</u>
<u>Fund Balances:</u>				
Non-Spendable	124,200	371,555	-	495,756
Restricted	-	5,218,554	1,634,905	6,853,459
Committed	2,063,168	2,810,043	2,262,215	7,135,426
Assigned	3,562,808	41,249	22,805	3,626,862
Unassigned	6,516,078	-	(24,003)	6,492,075
<u>Total Fund Balances</u>	<u>12,266,255</u>	<u>8,441,401</u>	<u>3,895,922</u>	<u>24,603,578</u>
<u>TOTAL LIABILITIES, DEFERRED</u>				
<u>INFLOWS AND FUND BALANCES</u>				
	<u>13,504,257</u>	<u>8,620,304</u>	<u>4,141,486</u>	<u>26,266,047</u>

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

Wasco County, Oregon
Reconciliation of Balance Sheet to Statement of Net Position
June 30, 2016
(all amounts are in dollars)

Fund Balances - Governmental Funds		24,603,578
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets:

Land	1,480,470	
Depreciable assets net of accumulated depreciation	<u>9,670,751</u>	11,151,221

Certain non-current assets and deferred outflows of resources recorded in the Statement of Net Position are not recognized in the government funds until actually expended.

Deferred outflow related to pensions	<u>926,536</u>	926,536
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Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Other post employment benefits	(736,301)	
Net pension assets	<u>(4,451,262)</u>	(5,187,563)

Deferred inflows of resources represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.

Related to pensions	(1,598,312)	
Related to deferred revenue	<u>533,714</u>	<u>(1,064,598)</u>

Net Position of Governmental Activities		<u><u>30,429,173</u></u>
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The notes to the financial statement are an integral part of this statement

Wasco County, Oregon
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2016
(all amounts are in dollars)

	101 General Fund	202 Public Works Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>REVENUES:</u>				
Taxes	8,357,210	-	-	8,357,210
Licenses, Fees & Permits	1,330,261	-	606,248	1,936,508
Intergovernmental Revenues	1,461,378	2,034,560	1,874,764	5,370,703
Federal Revenues	299,495	576,941	279,760	1,156,196
Charges for Services	715,993	218,124	13,700	947,818
Internal Service Charges	6,618	3,180	-	9,798
Fines and Restitution	45,892	-	34,422	80,315
Investment Earnings	62,014	40,545	18,540	121,100
Rents	197,849	-	-	197,849
Contributions and Donations	1,712,557	-	58,899	1,771,456
Miscellaneous	279,199	17,551	7,175	303,925
Pass Through Payments	5,160	-	-	5,160
<u>TOTAL REVENUES</u>	<u>14,473,627</u>	<u>2,890,902</u>	<u>2,893,509</u>	<u>20,258,038</u>
<u>EXPENDITURES:</u>				
Current				
General Government	5,365,397	-	12,382	5,377,779
Public Safety	6,114,226	-	828,391	6,942,617
Highways and Streets	232,270	2,363,884	61,165	2,657,319
Health and Welfare	116,031	-	836,308	952,339
Culture and Recreation	81,662	-	244,745	326,407
Capital Outlay	234,102	59,625	50,707	344,433
<u>TOTAL EXPENDITURES</u>	<u>12,143,687</u>	<u>2,423,508</u>	<u>2,033,698</u>	<u>16,600,892</u>
Excess of Revenues Over (Under) Expenditures	<u>2,329,940</u>	<u>467,394</u>	<u>859,811</u>	<u>3,657,145</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Gain/Loss on Sale of Fixed Assets	19,625	23,931	-	43,556
Transfers from Other Funds	2,191,589	-	700,000	2,891,589
Transfers to Other Funds	(2,520,961)	-	(370,628)	(2,891,589)
<u>TOTAL OTHER FINANCING SOURCES(USES)</u>	<u>(309,747)</u>	<u>23,931</u>	<u>329,372</u>	<u>43,556</u>
Net Changes in Fund Balance	2,020,193	491,325	1,189,183	3,700,702
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>10,246,062</u>	<u>7,988,477</u>	<u>2,668,338</u>	<u>20,902,877</u>
Restatement of Beginning Fund Balance	-	(38,401)	38,401	-
<u>FUND BALANCE - END OF YEAR</u>	<u>12,266,255</u>	<u>8,441,401</u>	<u>3,895,922</u>	<u>24,603,579</u>

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

Wasco County, Oregon
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the year ended June 30, 2016
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds 3,700,702

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets	313,478	
Disposal of capital assets	(69,961)	
Less current year depreciation	<u>(802,355)</u>	(558,839)

Expenditures reported for other post employment benefits in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (9,826)

Revenues in the funds that do not provide current financial resources are not reported as revenues in the Statement of Activities as follows:

Change in unavailable revenues	(109,688)
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Changes in pension assets and liabilities are not reported in governmental funds as they do not require the current use of financial resources. However, the Statement of Activities reports such changes as increases or decreases in the related expense accounts (3,526,804)

Change in Net Position of Governmental Activities	<u><u>(504,456)</u></u>
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The notes to the financial statement are an integral part of this statement

FIDUCIARY FUNDS

These funds account for resources received and held by the County in a fiduciary capacity. The modified accrual basis of accounting is used to record transactions in the agency funds.

TRUST FUND: The County collects revenues and pays expenditures for the Mid-Columbia Interagency Task Force, a collaborative agreement between local law enforcement agencies.

AGENCY FUNDS: The funds received and disbursed through Wasco County's Agency Funds are, for the most part, taxes collected for other taxing districts within the county. The County Treasurer collects these funds for the various governmental units and either invests the monies for these governments or disburses the money to them.

Wasco County, Oregon
Statement of Fiduciary Net Position
June 30, 2016
(all amounts are in dollars)

	<u>Trust Fund</u>	<u>Agency Funds</u>
<u>ASSETS:</u>		
Cash with Treasurer	74,021	1,094,739
Taxes Receivable	-	1,797,448
	74,021	2,892,188
<u>TOTAL ASSETS</u>	<u>74,021</u>	<u>2,892,188</u>
 <u>LIABILITIES:</u>		
Accounts Payable	652	-
Due to Other Governments	-	2,892,188
	652	2,892,188
<u>TOTAL LIABILITIES</u>	<u>652</u>	<u>2,892,188</u>
 <u>NET POSITION</u>	<u>73,369</u>	<u>-</u>

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

Wasco County, Oregon
Statement of Changes in Fiduciary Net Position - Trust Only
MINT Trust Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

<u>ADDITIONS:</u>	
Investment Earnings	421
Miscellaneous	32,798
<u>TOTAL ADDITIONS</u>	<u>33,219</u>
<u>DEDUCTIONS</u>	
Materials & Services	57,255
<u>TOTAL DEDUCTIONS</u>	<u>57,255</u>
Change in Net Position	(24,036)
<u>Net Position held for MINT-Beginning</u>	<u>97,406</u>
<u>Net Position held for MINT-Ending</u>	<u><u>73,369</u></u>

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

MAJOR GOVERNMENTAL FUNDS

GENERAL AND SPECIAL REVENUE FUNDS

Major governmental funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds for the same items. The general fund is always classified as a major fund.

GENERAL FUND: Most of the activities relating to the operations of Wasco County are accounted for through the General Fund. Primary sources of revenues are taxes, fees and licenses, fines and forfeits, intergovernmental revenues, supplies and services sold, interest on investments, rents and other miscellaneous revenues. Expenditures are for personal services, materials and services, capital outlay and transfers to other funds.

PUBLIC WORKS FUND: The Public Works Fund accounts for revenues and expenditures used in constructing and maintaining County roads. Most of the fund's revenues are from intergovernmental revenues, Federal Forest Receipts and Motor Vehicle funds. Expenditures are for personal services, materials and services and capital outlay.

Wasco County, Oregon
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Taxes	8,245,287	8,245,287	8,357,210	111,923
Licenses, Fees & Permits	970,935	970,935	1,306,996	336,061
Intergovernmental Revenues	968,232	975,732	1,014,654	38,922
Federal Revenues	314,488	314,488	299,495	(14,993)
Charges for Services	73,965	73,965	81,571	7,606
Internal Service Charges	-	-	6,618	6,618
Fines and Restitution	40,125	40,125	45,892	5,767
Investment Earnings	28,200	28,200	39,867	11,667
Rents	179,311	179,311	197,849	18,538
Contributions and Donations	5,000	5,000	-	(5,000)
Miscellaneous	231,493	246,493	278,599	32,106
Pass Through Payments	3,500	3,500	5,160	1,660
<u>TOTAL REVENUES</u>	<u>11,060,536</u>	<u>11,083,036</u>	<u>11,633,912</u>	<u>550,876</u>
<u>EXPENDITURES:</u>				
<i>Current by Department</i>				
Assessor	855,265	857,765	737,905	119,860
Clerk	314,598	314,598	265,110	49,488
Sheriff	2,131,171	2,152,171	2,054,685	97,486
EAS	2,202,560	2,195,560	1,897,938	297,622
Administration	3,409,215	3,529,215	3,326,383	202,832
District Attorney	529,782	539,782	554,890	(15,108)
Planning	680,247	680,247	542,812	137,435
Public Works	66,217	66,217	59,428	6,789
Youth Services	494,154	494,154	478,470	15,684
<i>Total Current by Department</i>	<u>10,683,209</u>	<u>10,829,709</u>	<u>9,917,621</u>	<u>912,088</u>
<i>Capital Outlay by Department</i>				
Sheriff	51,627	51,627	30,545	21,082
EAS	165,000	180,000	87,102	92,898
Administration	104,000	104,000	105,578	(1,578)
<i>Total Capital Outlay by Department</i>	<u>320,627</u>	<u>335,627</u>	<u>223,226</u>	<u>112,401</u>
<i>Contingency</i>	<u>468,367</u>	<u>437,367</u>	<u>-</u>	<u>437,367</u>
TOTAL EXPENDITURES	<u>11,472,203</u>	<u>11,602,703</u>	<u>10,140,847</u>	<u>1,461,856</u>

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

Wasco County, Oregon
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Excess of Revenues Over (Under) Expenditures	(411,667)	(519,667)	1,493,065	2,012,732
<u>OTHER FINANCING SOURCES</u>				
<u>AND (USES):</u>				
Sale of Fixed Assets	4,000	4,000	19,625	15,625
Transfers from Other Funds	780,628	780,628	655,628	(125,000)
Transfers to Other Funds	<u>(2,264,961)</u>	<u>(2,264,961)</u>	<u>(2,235,961)</u>	<u>-</u>
<u>TOTAL OTHER FINANCING SOURCES</u> <u>AND USES</u>	<u>(1,480,333)</u>	<u>(1,480,333)</u>	<u>(1,560,708)</u>	<u>(109,375)</u>
Net Changes in Fund Balance	(1,892,000)	(2,000,000)	(67,643)	1,903,357
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>5,018,000</u>	<u>5,126,000</u>	<u>6,948,774</u>	<u>1,822,774</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>3,126,000</u>	<u>3,126,000</u>	<u>6,881,131</u>	<u>3,726,131</u>

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

Wasco County, Oregon
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
202 Public Works Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Licenses, Fees & Permits	11,500	11,500	-	(11,500)
Intergovernmental Revenues	2,071,455	2,071,455	2,034,560	(36,895)
Federal Revenues	520,407	520,407	576,941	56,534
Charges for Services	196,000	196,000	218,124	22,124
Internal Service Charges	3,180	3,180	3,180	-
Investment Earnings	18,100	18,100	25,913	7,813
Miscellaneous	500	500	17,551	17,051
<u>TOTAL REVENUES</u>	<u>2,821,142</u>	<u>2,821,142</u>	<u>2,876,270</u>	<u>55,128</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	1,414,535	1,414,535	1,366,710	47,825
<i>Current: Materials & Services</i>	1,058,000	1,058,000	836,811	221,189
Capital Outlay	75,000	75,000	59,625	15,375
Contingency	367,000	375,000	-	375,000
<u>TOTAL EXPENDITURES</u>	<u>2,914,535</u>	<u>2,922,535</u>	<u>2,263,145</u>	<u>659,390</u>
Excess of Revenues Over (Under) Expenditures	(93,393)	(101,393)	613,124	714,517
<u>OTHER FINANCING SOURCES(USES)</u>				
Sale of Assets	15,000	15,000	23,931	8,931
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>15,000</u>	<u>15,000</u>	<u>23,931</u>	<u>8,931</u>
Net Changes in Fund Balance	(78,393)	(86,393)	637,056	723,449
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>3,903,666</u>	<u>3,903,666</u>	<u>4,702,398</u>	<u>798,732</u>
Restatement of Beginning Fund Balance	-	-	(38,401)	(38,401)
<u>FUND BALANCE - END OF YEAR</u>	<u>3,825,273</u>	<u>3,817,273</u>	<u>5,301,052</u>	<u>1,483,779</u>

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

Wasco County, Oregon
Notes to the Basic Financial Statements
For the Year Ended June 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of Wasco County, Oregon conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. REPORTING ENTITY:

Wasco County, Oregon is a non-home rule county governed by an elected Board of Commissioners consisting of three County Commissioners, one whom serves as County Chair. Other elected officials include the County Clerk, County Treasurer, County Sheriff, County Assessor, County District Attorney and County Surveyor.

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 by GASB 61, as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the organization, or b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the primary government.

Wasco County reports two component units. These are the Wasco County 4-H and Extension Service District and the Wasco County Library Service District. These Districts began operations July 1, 2008 and are included in the County's statements as discretely presented component units. Each District has separate audited financial statements available upon request through Wasco County.

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 nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segments. *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 segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PREPARATION:

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 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 eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, excise taxes, business income taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditure/expense of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The County reports the following major governmental funds:

GENERAL FUND: This is the County's primary operating fund and is always considered a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

PUBLIC WORKS FUND: This fund accounts for revenues and expenditures used in constructing and maintaining County roads.

Additionally, the County reports the following fund types:

SPECIAL REVENUE FUNDS: These funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

CAPITAL PROJECTS FUNDS: Expenditures for major construction projects or equipment acquisitions are accounted for in the capital projects funds.

FIDUCIARY FUNDS: Trust and Agency Funds are used to account for assets held by the County in a trustee capacity. Agency Funds are custodial in nature and do not involve measurement of result of operations.

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Deposits and investments:* The County maintains a cash and investment pool that is

available for use by all funds. Each fund's portion of this pool is shown on the Combined Balance Sheet as "Cash with Treasurer". Deposits and Investments are shown at cost which approximates market value at June 30, 2016. Earnings on the pooled monies are apportioned and credited to the funds monthly, based on the average daily balances of each participating fund.

2. *Inventories and Prepaid Expenses*: Inventory-type items are considered to be an expenditure when purchased. Except for the Public Works Fund, the amount of inventory at year end was not considered significant and is not reported on the balance sheet. The Public Works Fund inventory is recorded at cost or estimated cost and is offset by a reservation of fund balance. Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses.

3. *Net Position*: Classified and displayed in the following three components:
Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
Restricted - Consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
Unrestricted - Consists of all other net position that is not included in "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

4. *Fund Balance*: In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable- Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted- Consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed- Consists of amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned- Consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Commissioners, or their designee as established in the County's Fund Balance Policy.

Unassigned- This residual classification of fund balance includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the County's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

Below is a schedule of ending fund balances, based on the standards in GASB Statement 54:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Nonmajor Funds</u>	<u>Total all Funds</u>
Fund Balances				
Total Nonspendable in form	-	371,555	-	371,555
Restricted for:				
Public Works Fund	-	5,218,554	-	5,218,554
County Fair Fund	-	-	79,742	79,742
Land Corner Preservation Fund	-	-	66,189	66,189
Forest Health Program Fund	-	-	273,245	273,245
Law Library Fund	-	-	129,645	129,645
Parks Fund	-	-	173,684	173,684
Community Corrections Fund	-	-	671,958	671,958
Court Facilities Security Fund	-	-	96,721	96,721
CCFC Fund	-	-	111,441	111,441
Clerk Records Fund	-	-	32,280	32,280
Total Restricted	-	5,218,554	1,634,905	6,853,459
Committed to:				
Household Hazardous Waste	-	-	181,488	181,488
Road Reserve Fund	-	2,810,043	-	2,810,043
Capital Acquisitions Fund	-	-	2,076,071	2,076,071
Equipment Reserve Fund	239,548	-	-	239,548
Facility Reserve Fund	1,823,620	-	-	1,823,620
CDBG Fund	-	-	4,656	4,656
Total Committed	2,063,168	2,810,043	2,262,215	7,135,426
Assigned for:				
Economic Development Payments Fund	949,236	-	-	949,236
District Attorneys Fund	19,721	-	-	19,721
Museum Fund	187,379	-	-	187,379
Weed & Pest Fund	210,495	-	-	210,495
Kramer Field Fund	32,994	-	-	32,994
General Operating Reserve	2,075,176	-	-	2,075,176
Compensated Absences	87,808	41,249	22,805	151,862
Total Assigned	3,562,808	41,249	22,805	3,626,862
Total Unassigned	6,516,078	-	(24,003)	6,492,075
Total Fund Balances	<u>12,142,054</u>	<u>8,441,401</u>	<u>3,895,922</u>	<u>24,479,378</u>

5. *Capital Assets:* Include property and equipment, infrastructure and land, and are reported in the government-wide financial statements. Capital assets (other than infrastructure) are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the County, are depreciated using the straight-line method over the following estimated useful lives:

Equipment and Software	5 to 45 years
Buildings and Improvements	45 to 100 years
Infrastructure	25 to 100 years

6. *Compensated Absences:* Vacation time for employees who are members of bargaining units accumulates based on the number of years of service, ranging from ten to twenty working days per year. Vacation pay is vested when earned.

Vacation time for employees who are not members of bargaining units is awarded based on the number of years of service, ranging from 10 to 20 working days per year. Vacation is awarded on January 1, of any given year. Vacation pay is expected to be liquidated with expendable available financial resources and is reported as an expenditure and fund liability of the appropriate Governmental Fund.

Sick leave accumulates at the rate of twelve days per year for full time employees. There is no limit on accumulation, and it is not compensable upon termination of employment.

7. *Long-Term Obligations:* In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

8. *Property tax revenues and receivables:* Property taxes are collected by the Wasco County Tax Collector and distributed to County funds monthly. The fund financial statements reflect property taxes as revenue when collected by the Tax Collector and available to the County to pay current period expenditures. The government-wide financial statements reflect property taxes as revenue in the year levied.

Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. In the fund financial statements, taxes receivable considered not available for payment of current year expenditures have been offset as deferred inflows of resources – unavailable revenue.

Property taxes are levied on July 1 pursuant to Oregon Revised Statute 310.030. Taxes are

payable in full on November 15 or are payable in installments the last of which is due on May 15 of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1 and July 1 tax liens attach to personal and real property respectively to secure payment of all taxes, penalties and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

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

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

10. *Pensions:* 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 the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. 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.

11. *Interfund Activity:*

Transfers - Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., current portion of interfund loans).

12. *Use of Estimates:* The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

13. *Other Post-Employment Benefits (OPEB) Obligation:* The County's net OPEB obligation is recognized as a liability and the Annual Required Contribution (ARC) is expensed, as

determined by the County's actuary, in the government-wide financial statements.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A. **BUDGETS AND BUDGETARY ACCOUNTING:**

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30. The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the County Commission enacts the resolutions to adopt the budget, make appropriations and declare the ad valorem tax levy for all funds.

The Appropriations Resolution contains amounts for department expenditures, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required to prevent over-expenditures. Final budget amounts shown in the budget to actual schedules include appropriation transfers and supplemental budget increases pursuant to ORS 294.480. All appropriations transfers and supplemental budget increases are approved by the Board of Commissioners. Appropriations for all funds lapse at the end of each fiscal year.

Excess of expenditures over appropriations

Expenditures exceeded appropriations by \$15,108 in the District Attorney's Department of the General Fund for the year ended June 30, 2016.

Deficit fund balance

The County has two funds with deficit fund balances for the year ended June 30, 2016, Fund 204, County School Fund and Fund 220, 911 Communications Fund.

NOTE 3 - DETAILED NOTES ON ALL FUNDS:

A. **CASH AND INVESTMENTS:**

Cash and Investments (recorded at cost) for the county, its discretely presented component units and fiduciary funds, consisted of petty cash of \$3,108, deposits with financial institutions totaling \$5,403,941 and investment in the LGIP of \$21,964,817, for a total of \$27,371,866.

	<u>Fair Value</u>
Primary Government	24,565,104
Component Units	1,639,528
Fiduciary Funds	<u>1,168,760</u>
Total Deposits and Investment:	<u>27,373,392</u>

DEPOSITS:

Custodial Credit Risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds become members of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% 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 depositories, it does not guarantee that all funds are 100% protected. All of the County's June 30, 2016 bank balance of \$5,647,164 was collateralized by the FDIC or the PFCP.

INVESTMENTS:

The County participates in an external investment pool (State of Oregon Treasury Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company and is not rated by any national rating service. The State's investment policies are governed by the ORS and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St. NE., Salem, Oregon 97310-0840.

The County's position in the Pool at June 30, 2016 is stated at cost which approximates the fair value.

Custodial Credit Risk – Investments is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2016, the County did not have any investments exposed to custodial credit risk.

Credit Risk – Investments is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The State of Oregon Local Government Investments Pool is unrated.

Concentration of Credit Risk – Investments is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the County's total investments.

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

B. CAPITAL ASSETS:

The following schedule shows the changes in Capital Assets for the year ended June 30, 2016:

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
Land	1,464,113	16,430	(73)	-	1,480,469
<i>Depreciable Assets</i>					
Buildings	7,511,086	54,038	-	-	7,565,124
Furniture and Equipment	9,716,695	243,010	(295,527)	-	9,664,178
Infrastructure	5,433,139	-	-	-	5,433,139
	22,660,920	297,048	(295,527)	-	22,662,441
<i>Accumulated Depreciation</i>					
Buildings	3,830,788	109,947	-	-	3,940,735
Furniture and Equipment	6,978,924	483,601	(225,639)	-	7,236,886
Infrastructure	1,605,260	208,807	-	-	1,814,067
	12,414,972	802,355	(225,639)	-	12,991,688
Depreciable Assets - Net	10,245,949	(505,307)	(69,888)	-	9,670,753
Net Fixed Assets	11,710,059	(488,877)	(69,961)	-	11,151,221

Depreciation expense for the year was charged to the following programs:

General Government	113,840
Public Safety	247,457
Highways and Streets	383,751
Health and Welfare	35,027
Culture and Recreation	22,281
	<u>802,355</u>

C. LONG-TERM DEBT:

Changes in Long-Term Liabilities:

Long-term liability activity for the year ended June 30, 2016 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	218,521	-	(66,659)	151,862	-
OPEB Obligation	726,475	9,826	-	736,301	-
Net Pension Liability	(2,190,700)	6,641,962	-	4,451,262	-
Total Long Term Liabilities	(1,245,704)	6,651,788	(66,659)	5,339,425	-

D. EMPLOYEE PENSION PLANS:

General Information about the Pension Plan

Plan description

Employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to

administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

Benefits provided

1. Tier One/Tier Two Retirement Benefit ORS Chapter 238

Pension Benefits

If the retiree selects the annuity option, the PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 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. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
- the member died within 120 days after termination of PERS-covered employment,
- the member died as a result of injury sustained while employed in a PERS covered job, or
- the member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-

duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

Benefit Changes

After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

2. OPSRP Pension Program (OPSRP DB)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

3. OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Recordkeeping

OPERS contracts with VOYA Financial to maintain IAP participant records.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2015. Employer contributions for the year ended June 30, 2016 were \$686,501, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2016 were 15.87 percent for Tier One/Tier Two General Service Member, 15.87 percent for Tier One/Tier Two Police and Fire, 8.86 percent for OPSRP Pension Program General Service Members, 12.97 percent for OPSRP Pension Program Police and Fire Members, and 6 percent for OPSRP Individual Account Program

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

At June 30, 2016, the County reported a liability of \$4,451,262 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013 rolled forward to June 30, 2015. 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 entities, actuarially determined. At June 30, 2015, the County's proportion was .07752839 percent, which was decreased from its proportion of .09664647 percent, measured as of June 30, 2014.

For the year ended June 30, 2016, the County recognized pension expense (income) of

\$4,223,846. At June 30, 2016, 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	240,035	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	933,086
Changes in proportion	-	328,242
Differences between County contributions and proportionate share of contributions	-	336,984
County contributions subsequent to the measurement date	686,501	-
Total	<u>926,536</u>	<u>1,598,312</u>

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Deferred Outflows</u>		<u>Deferred Inflows</u>	
FY2017	741,054	FY2017	602,896
FY2018	54,553	FY2018	602,896
FY2019	54,553	FY2019	602,896
FY2020	54,553	FY2020	(259,151)
FY2021	21,823	FY2021	48,775
Thereafter	-	Thereafter	-
Total	<u>926,536</u>	Total	<u>1,598,312</u>

Actuarial assumptions

The employer contribution rates effective July 1, 2013 through June 30, 2015, and effective July 1, 2015 through June 30, 2017, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (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, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2013 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2013
Measurement Date	June 30, 2015
Experience Study Report	2014, published September 2015
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Inflation Rate	2.75 percent
Long-Term Expected Rate of Return	7.75 percent
Discount Rate	7.75 percent
Projected Salary Increases	3.75 percent overall payroll growth
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and grade COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service
Mortality	<p>Health retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.</p> <p>Active Members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (65% for males, 90% for females) of the RP-2000 statistic combined disabled mortality sex-distinct table.</p>

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 past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2014 Experience Study which reviewed experience for the four-year period ending on December 31, 2014.

Long-term expected rate of return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class/Strategy	Assumed Asset Allocation		
	Low Range	High Range	Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	16.0%	24.0%	20.0%
Real Estate	9.5%	15.5%	12.5%
Alternative Equity	0.0%	10.0%	10.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	7.20%	4.50%
Short-Term Bonds	8.00%	3.70%
Intermediate -Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equities	20.00%	8.26%
Opportunity Funds/Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	1.25%	6.07%
Total	100.00%	
Assumed Inflation - Mean		2.75%

Depletion date projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

Discount rate

The discount rate used to measure the total pension liability was 7.75 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.

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 7.75 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 (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability (asset)	10,742,956	4,451,263	(850,983)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

Changes in plan provisions during the measurement period

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2 percent increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

This change in benefit terms was reflected in the current valuation.

Changes in plan provisions subsequent to measurement date

There were no changes subsequent to the June 30, 2015 measurement date.

E. OPERATING LEASES:

The County leases equipment, primarily copiers, under non-cancelable lease agreements. Operating lease expenditures were \$30,524 for the year ended June 30, 2016. Future payments associated with operating leases are due as follows:

FYE	
<u>30-Jun</u>	<u>Amount</u>
2017	28,069
2018	25,126
2019	22,255
2020	20,250
2021	10,995

F. OTHER POST-EMPLOYMENT BENEFITS:

Plan Description: The County participates in a defined benefit postemployment healthcare plan, administered by City County Insurance Services (CIS), which offers medical, dental and vision benefits to eligible retired employees and their beneficiaries. The plan is an agent multiple-employer postemployment healthcare plan. As the administrator of the plan, CIS has the authority to determine post-retirement benefit increases and decreases. CIS does not issue a separate, publicly available financial report for this plan.

The plan allows County employees retiring under PERS or PRSRP to continue their healthcare on a self-pay basis until eligible for Medicare, usually at age 65. This plan creates an “implicit rate subsidy” because the healthcare insurance premiums paid by the County for its employees are based on a blended premium of both employees and retirees combined, which is a higher premium than would have been paid for employees alone.

Funding Policy: The County’s policy is to pay the implicit rate subsidy on a pay-as-you-go basis. For the fiscal year 2016 the County paid healthcare insurance premiums of \$1,450,652.

Annual OPEB Cost and Net OPEB Obligation: The County’s annual OPEB expense is calculated based on the County’s annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over thirty years. The following table shows the components of the County’s annual OPEB expense for the year, the amount actually contributed to the plan and changes in the County’s net OPEB obligation.

	<u>6/30/2016</u>
Determination of Annual Required Contribution	
1) Normal Cost at year end	\$ 37,814
2) Amortization of UAAL	<u>67,027</u>
3) Annual Required Contribution (ARC) (1) + (2)	\$ 104,841
Determination of Net OPEB Obligation	
4) Annual Required Contribution	\$ 104,841
5) Interest on prior year Net OPEB Obligation	25,427
6) Adjustment to ARC	<u>87,352</u>
7) Annual OPEB Cost (4) + (5) - (6)	\$ 42,916
8) Explicit Benefit Payments	-
9) Implicit Benefit Payments	<u>33,090</u>
10) Increase in Net OPEB Obligation (7) - (8) - (9)	\$ 9,826
11) Net OBEP Obligation - beginning of year	<u>726,475</u>
12) Net OBEP Obligation - end of year	<u>736,301</u>

The following table shows the annual OPEB cost and net OPEB obligation for the prior three years:

<u>Three Year Trend Information for Wasco County</u>			
<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2014	142,451	38%	639,066
6/30/2015	145,489	40%	726,475
6/30/2016	42,916	77%	736,301

Funded Status and Funding Progress: As of August 1, 2014, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$540,131 and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$540,131.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions: Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Valuation Date	8/1/2014
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level % of Payroll
Open Amortization Period	10 Years
Actuarial Assumptions:	
Projected Salary Increases	2.75% plus merit component
Initial Healthcare Inflation Rates	5.75%
Ultimate Healthcare Inflation Rates	4.75%

Retirement Health Insurance Account

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

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, currently 0.59 percent of annual covered OPERF payroll and 0.50 percent of OPSRP payroll. The OPERS Board of Trustees sets the employer contribution rate based on the ARC of the employers, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The County’s contributions to RHIA, which equaled the required contributions each year were included with the payments for the retirement plan described in Note D.

G. INTERFUND TRANSFERS:

The following table reflects the interfund transfers completed during the year ended June 30, 2016.

	<u>Transfers In</u>	<u>Transfers Out</u>
101- General Fund	655,628	2,235,961
208 - Economic Dev. Payments Fund	-	280,000
210 - District Attorney Fund	-	5,000
211 - Museum Fund	17,500	-
220 - 911 Communications Fund	219,238	-
326 - Facility Capital Reserve	699,223	-
327 - General Operating Reserve	600,000	-
Total General Fund GASB 54	<u>2,191,589</u>	<u>2,520,961</u>
Non-Major Funds		
205 - Land Corner Preservation Fund	-	2,500
209 - Law Library Fund	-	8,000
227 - CCF	-	360,128
322 - Capital Acquisitions Fund	700,000	-
Total Non-Major Funds	<u>700,000</u>	<u>370,628</u>
Total All Transfers	<u>2,891,589</u>	<u>2,891,589</u>

All transfers are budgeted to provide for operations of individual funds.

H. BUDGET/G.A.A.P. RECONCILIATION:

The following schedule reconciles the amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance to the amounts on the individual fund statements prepared on the budgetary basis.

	General <u>Fund</u>	Public <u>Works Fund</u>	Other Nonmajor <u>Funds</u>
Net change in fund balances - GAAP basis	2,020,193	491,325	1,189,183
<i>Expenditures required by GAAP not recorded under budgetary basis:</i>			
Change in Inventory	-	163,647	-
Change in compensated absences	(62,014)	(3,284)	(1,361)
<i>Net change in fund balance for budgeted funds that do not meet the GASB 54 definition of Special Revenue funds and so are included in the General Fund or the Public Works Fund:</i>			
208 - Economic Dev. Payments Fund	(852,432)	-	852,432
210 - District Attorney Fund	9,625	-	(9,625)
211 - Museum Fund	14,654	-	(14,654)
219 - Weed & Pest Control Fund	(9,377)	-	9,377
220 - 911 Communications Fund	128,477	-	(128,477)
233 - Kramer Field Fund	(172)	-	172
321 - Road Reserve Fund	-	(14,633)	14,633
324 - Equipment Reserve	(1,247)	-	1,247
326 - Facility Capital Reserve	(706,472)	-	706,472
327 - General Operating Reserve	(608,878)	-	608,878
Net change in fund balances - budgetary basis	<u>(67,643)</u>	<u>637,055</u>	<u>3,228,277</u>

I. LIABILITY FOR DEFERRED COMPENSATION:

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan, available to all full time regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan are held in trust by the plan administrator for the sole benefit of the participants. The assets of the plan totaled \$3,343,333 and \$3,170,026 at June 30, 2015 and 2016, respectively.

NOTE 4 – OTHER INFORMATION:

A. RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Any liability for claims or judgments would be reported in the appropriate governmental fund.

The County has elected to finance the liability for unemployment compensation benefits to County employees by reimbursing the State of Oregon Employment Division for the County's actual costs for the unemployment benefits.

B. JOINTLY GOVERNED ORGANIZATION:

Wasco County, Oregon, in conjunction with Sherman County, Hood River County, and Gilliam County, has created a regional jail facility in Wasco County known as Northern Oregon Corrections (NORCOR). The board of NORCOR is composed of five members, one from each of the participating governments, along with one sheriff. Wasco County budgeted expenditures to NORCOR for the year ended June 30, 2016 totaled \$2,050,558. Financial information for this entity may be obtained from the Administrator, Northern Oregon Corrections, 201 Webber Road, The Dalles, Oregon 97058.

C. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through the date of this financial statement with management. The issuance date of this financial statement is the same as the report date.

D. RESTATEMENT OF BEGINNING FUND BALANCES:

During the 2015 fiscal year, the money received from Title III funding for Forest Health activities was incorrectly allocated to the Public Works and County School Funds, instead of the Forest Health Fund. The restated beginning fund balances correct the allocation by moving the dollars to the Forest Health Fund.

	<u>As originally reported</u>	<u>Correction</u>	<u>Restated</u>
Public Work Fund	4,702,398	(38,401)	4,663,996
County School Fund	62,167	(12,800)	49,367
Forest Health Fund	176,079	51,202	227,281
Total	<u>4,940,643</u>	<u>-</u>	<u>4,940,643</u>

REQUIRED SUPPLEMENTARY INFORMATION

Wasco County, Oregon
Schedule of Funding Progress Required by GASB 45
For the year ended June 30, 2016
(all amounts are in dollars)

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>AAL</u> <u>Unit Credit</u>	<u>UAAL</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>UAAL as a</u> <u>% of</u> <u>Covered</u> <u>Payroll</u>
8/1/2008	-	1,225,563	1,225,563	0%	6,331,674	19%
8/1/2010	-	1,251,853	1,251,853	0%	6,964,303	18%
8/1/2012	-	911,773	911,773	0%	6,671,504	14%
8/1/2014	-	540,131	540,131	0%	6,480,919	8%

Wasco County, Oregon
Schedule of the Proportionate Share of the Net Pension Liability
For the Last Three Fiscal Years
June 30, 2016

Year Ended June 30,	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability (asset) as a percentage of its	Plan fiduciary net position as a percentage of the total pension liability
2016	0.07752839%	\$ 4,451,263	\$ 5,852,439	76.06%	91.90%
2015	0.09664647%	(2,190,700)	6,480,919	-33.80%	103.60%
2014	0.09664647%	4,932,011	7,170,616	68.78%	91.97%

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

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

**Wasco County, Oregon
Schedule of Contributions
For the Last Three Fiscal Years
June 30, 2016**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2016	686,501	686,501	-	6,032,973	11.38%
2015	604,704	604,704	-	5,852,439	10.33%
2014	692,025	692,025	-	6,480,919	10.68%

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

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

Wasco County, Oregon
Notes to Required Supplementary Information
For the Year Ended June 30, 2016

Changes in Benefit Terms

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2 percent increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

This is a change in benefit terms was not included in the net pension liability (asset) proportionate shares provided by OPERS for the years ending June 30, 2015 and June 30, 2014.

Changes of Assumptions

Details and a comprehensive list of changes in methods and assumptions can be found in the 2012 and 2014 Experience Study for the System, which were published on September 18, 2013 and September 23, 2015. These reports can be found at:
http://www.oregon.gov/pers/Pages/section/financial_reports/mercer_reports.aspx.

OTHER INFORMATION

Wasco County, Oregon
Combining Balance Sheet
Non-Major Funds
June 30, 2016
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Total Non-Major Funds
<u>ASSETS:</u>			
Deposits and Investments	1,991,215	2,100,674	4,091,889
Receivables:			
Accounts Receivable	<u>49,597</u>	<u>-</u>	<u>49,597</u>
<u>TOTAL ASSETS</u>	<u>2,040,812</u>	<u>2,100,674</u>	<u>4,141,486</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	156,729	19,947	176,676
Compensated Absences	22,805	-	22,805
Accrued Payroll & Related Liabilities	46,083	-	46,083
<u>Total Liabilities</u>	<u>225,617</u>	<u>19,947</u>	<u>245,564</u>
<u>Fund Balances:</u>			
Restricted	1,634,905	-	1,634,905
Committed	181,488	2,080,727	2,262,215
Assigned	22,805	-	22,805
Unassigned	<u>(24,003)</u>	<u>-</u>	<u>(24,003)</u>
<u>Total Fund Balances</u>	<u>1,815,195</u>	<u>2,080,727</u>	<u>3,895,922</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>2,040,812</u>	<u>2,100,674</u>	<u>4,141,486</u>

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Funds

For the year ended June 30, 2016

(all amounts are in dollars)

	Special Revenue <u>Funds</u>	Capital Project <u>Funds</u>	Total Non-Major <u>Funds</u>
Licenses, Fees & Permits	606,248	-	606,248
Intergovernmental Revenues	1,874,764	-	1,874,764
Federal Revenues	255,157	24,603	279,760
Charges for Services	13,700	-	13,700
Fines and Restitution	34,422	-	34,422
Investment Earnings	9,964	8,577	18,540
Contributions and Donations	34,296	24,603	58,899
Miscellaneous	7,175	-	7,175
<u>TOTAL REVENUES</u>	<u>2,835,726</u>	<u>57,782</u>	<u>2,893,509</u>
 <u>EXPENDITURES:</u>			
<i>Current: Personal Services</i>	756,722	-	756,722
<i>Current: Materials & Services</i>	1,226,269	-	1,226,269
Capital Outlay	6,157	44,550	50,707
<u>TOTAL EXPENDITURES</u>	<u>1,989,148</u>	<u>44,550</u>	<u>2,033,698</u>
 Excess of Revenues Over (Under) Expenditures	 846,578	 13,233	 859,811
 <u>OTHER FINANCING SOURCES(USES)</u>			
Operating Transfers In	-	700,000	700,000
Operating Transfers Out	(370,628)	-	(370,628)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(370,628)</u>	<u>700,000</u>	<u>329,372</u>
 Net Changes in Fund Balance	 475,950	 713,232	 1,189,183
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 1,300,843	 1,367,495	 2,668,338
 <u>Restatement of Beginning Fund Balance</u>	 38,401	 -	 38,401
 <u>FUND BALANCE - END OF YEAR</u>	 <u>1,815,195</u>	 <u>2,080,727</u>	 <u>3,895,922</u>

SPECIAL REVENUE FUNDS
NONMAJOR GOVERNMENTAL FUNDS

** These funds do not meet the GASB 54 definition of Special Revenue Funds and are included in the General Fund or other Major Fund GAAP basis financial statements. They are budgeted as Special Revenue Funds under Oregon Budget Law.

203 COUNTY FAIR FUND: Revenues and expenditures from the operation of the County Fair are recorded in this fund. The primary source of revenue for the Fair is money earned from the annual County Fair operation. Revenues are also received from the State Video Lottery Commission. Expenditures are mainly for the fair and year round maintenance of the fair grounds.

204 COUNTY SCHOOL FUND: The County School Fund is used to account for the receipt of forest reserve rental revenues and distributions from the State of Oregon Common School Fund. By law, these funds are distributed to the school districts in Wasco County.

205 LAND CORNER PRESERVATION FUND: This fund was created by statute to account for revenues and expenditures relating to the surveying of all section corners in Wasco County. Revenues are mainly derived from fees charged for recording and interest on investments. Expenditures are for personal services and materials and services.

206 FOREST HEALTH FUND: The County receives Federal Title III money to be used to maintain the health of forests within county boundaries. Revenues are from grants and interest. Expenditures were for materials and services.

207 HOUSEHOLD HAZARDOUS WASTE FUND: Income is from DEQ grants and surcharges on local garbage services. Monies were expended for the Sanitarian and the Public Health Business Manager to supervise the collection of fees and the contracting of services and building projects relating to the disposal of Household Hazardous Waste.

**208 SPECIAL ECONOMIC DEVELOPMENT PAYMENTS FUND: This fund was established to account for Enterprise Zone Tax Abatement Agreement Project fees. The agreement states that "Project Fees will be deposited with the County, and budgeted, expended and distributed by the Sponsor for projects and programs for local services or infrastructure". This fund is included in the General Fund in the GAAP basis financial statements.

209 LAW LIBRARY FUND: This fund is used to maintain a law library within the County. Revenues are mainly from filing fees and expenditures are for materials and services.

**210 DISTRICT ATTORNEY FUND: Established to account for forfeiture proceeds, Victim and Drug Court donation balances in the General Fund are also transferred and accounted for in this fund. Revenues are mainly from Victim and Drug Court donations and forfeiture proceeds. Expenditures are for materials and services and capital expenses. This fund is included in the General Fund in the GAAP basis financial statements.

**211 MUSEUM FUND: Revenues are mainly from donations and supplements from the City of The Dalles and Wasco County. Expenditures are for personal services, materials and services and capital expenses. This fund is included in the General Fund in the GAAP basis financial statements.

**219 WEED AND PEST CONTROL FUND: Revenues and expenditures for the County's weed abatement and pest control are recorded in this fund. Major sources of revenue include federal and state grants and contracts. Expenditures are for personal services, materials and services and capital outlay. This fund is included in the General Fund in the GAAP basis financial statements.

**220 911 COMMUNICATIONS FUND: This fund was created to account for activities of the County acting as the administrative and fiscal agent for the 911 user group. Revenues are primarily from 911 contracts and phone taxes. Expenditures are for personal services and materials and services. This fund is included in the General Fund in the GAAP basis financial statements.

223 PARKS FUND: The Parks fund receives RV and campsite monies to pay for a Park Manager, and maintenance and utilities for Hunt Park.

227 COMMUNITY CORRECTIONS FUND: This fund is used to account for revenues from state grants and fees from participants in the community correction program. Expenditures are for personal services, materials and services and capital outlay.

229 COURT FACILITIES SECURITY FUND: This fund is used to account for revenues from assessments on court fines. Expenditures are for materials and services.

232 COMMISSION ON CHILDREN AND FAMILIES: This fund accounts for state and federal grant monies. The grants are used to redirect state and federal child and family services to the local level. Expenditures were for personal services and materials and services.

**233 KRAMER FIELD FUND: Amounts remaining after the construction of Kramer Field on Webber Street are recorded in this fund. Revenues were from interest earned on investments. Expenditures are for materials and services. This fund is included in the General Fund in the GAAP basis financial statements.

237 CLERK RECORDS FUND: During 1999, Oregon law required a separate fund be maintained to accumulate 5% of the Assessment and Taxations recording fee. These funds are to be used to acquire storage and retrieval systems, and pay expenditures related to collecting the fee and maintaining and storing records.

**321 ROAD RESERVE FUND: This fund was created to accumulate monies for future road equipment purchases and construction projects. Revenues were from interest on investments. Budgeted expenditures are for materials and services and capital outlay. This fund is included with the Public Works Fund in the GAAP basis financial statements.

**324 911 EQUIPMENT RESERVE FUND: This fund was created to accumulate monies for the purchase of 911 equipment. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

**326 FACILITY CAPITAL RESERVE FUND: This fund was created to accumulate monies for potential capital expenditures required by county facilities. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

**327 GENERAL OPERATING RESERVE FUND: This fund was created to accumulate monies to support operating expense as determined by the Commissioners. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

Wasco County, Oregon
Combining Balance Sheet
Special Revenue Funds
June 30, 2016
(all amounts are in dollars)

	203 <u>County Fair</u> <u>Fund</u>	204 <u>County</u> <u>School</u> <u>Fund</u>	205 <u>Land</u> <u>Corner</u> <u>Pres Fund</u>	206 <u>Forest</u> <u>Health</u> <u>Fund</u>	207 <u>HHW</u> <u>Fund</u>
ASSETS:					
Deposits and Investments	87,861	-	76,154	273,245	195,712
Receivables					
Accounts Receivable	-	-	-	-	36,126
<u>TOTAL ASSETS</u>	<u>87,861</u>	<u>-</u>	<u>76,154</u>	<u>273,245</u>	<u>231,838</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Due to Other Funds	-	24,003	-	-	-
Accounts Payable	6,617	-	691	-	41,244
Accrued Liabilities	1,501	-	4,472	-	6,521
Compensated Absences	-	-	2,401	-	1,292
<u>Total Liabilities</u>	<u>8,118</u>	<u>24,003</u>	<u>7,564</u>	<u>-</u>	<u>49,057</u>
<u>Fund Balances:</u>					
Restricted	79,742	-	66,189	273,245	-
Committed	-	-	-	-	181,488
Assigned	-	-	2,401	-	1,292
Unassigned	-	(24,003)	-	-	-
<u>Total Fund Balances</u>	<u>79,742</u>	<u>(24,003)</u>	<u>68,590</u>	<u>273,245</u>	<u>182,780</u>
<u>TOTAL LIABILITIES AND</u>					
<u>FUND BALANCES</u>	<u>87,861</u>	<u>-</u>	<u>76,154</u>	<u>273,245</u>	<u>231,838</u>

<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
130,886	173,010	828,023	93,245	116,097	40,985	2,015,218
-	8,331	1,665	3,476	-	-	49,597
<u>130,886</u>	<u>181,341</u>	<u>829,688</u>	<u>96,721</u>	<u>116,097</u>	<u>40,985</u>	<u>2,064,815</u>
-	-	-	-	-	-	24,003
1,241	6,657	90,549	-	1,024	8,705	156,729
-	1,001	28,957	-	3,632	-	46,083
-	-	19,112	-	-	-	22,805
<u>1,241</u>	<u>7,657</u>	<u>138,618</u>	<u>-</u>	<u>4,656</u>	<u>8,705</u>	<u>249,620</u>
129,645	173,684	671,958	96,721	111,441	32,280	1,634,905
-	-	-	-	-	-	181,488
-	-	19,112	-	-	-	22,805
-	-	-	-	-	-	(24,003)
<u>129,645</u>	<u>173,684</u>	<u>691,070</u>	<u>96,721</u>	<u>111,441</u>	<u>32,280</u>	<u>1,815,195</u>
<u>130,886</u>	<u>181,341</u>	<u>829,688</u>	<u>96,721</u>	<u>116,097</u>	<u>40,985</u>	<u>2,064,815</u>

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
Special Revenue Funds
For the year ended June 30, 2016
(all amounts are in dollars)

	203 <u>County Fair</u> <u>Fund</u>	204 <u>County</u> <u>School</u> <u>Fund</u>	205 <u>Land</u> <u>Corner</u> <u>Pres Fund</u>	206 <u>Forest</u> <u>Health</u> <u>Fund</u>	207 <u>HHW</u> <u>Fund</u>
REVENUES:					
Licenses, Fees & Permits	76,591	-	31,424	-	330,313
Intergovernmental Revenues	53,667	97,748	-	-	-
Federal Revenues	-	192,314	-	45,243	-
Charges for Services	-	-	-	-	7,200
Fines and Restitution	-	-	-	-	-
Investment Earnings	504	865	491	721	1,009
Contributions and Donations	13,288	-	-	-	7,500
Miscellaneous	3	-	-	-	7,031
TOTAL REVENUES	<u>144,053</u>	<u>290,926</u>	<u>31,915</u>	<u>45,965</u>	<u>353,053</u>
EXPENDITURES:					
<i>Current: Personal Services</i>	24,429	-	58,465	-	101,805
<i>Current: Materials & Services</i>	168,127	364,296	2,700	-	214,377
Capital Outlay	-	-	6,157	-	-
TOTAL EXPENDITURES	<u>192,556</u>	<u>364,296</u>	<u>67,322</u>	<u>-</u>	<u>316,182</u>
Excess of Revenues Over (Under) Expenditures	(48,503)	(73,370)	(35,407)	45,965	36,871
OTHER FINANCING SOURCES(USES)					
Operating Transfers Out	-	-	(2,500)	-	-
NET OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	(48,503)	(73,370)	(37,907)	45,965	36,871
FUND BALANCE - BEGINNING OF YEAR	128,245	62,167	106,497	176,079	145,909
Restatement of Beginning Fund Balance	-	(12,800)	-	51,202	-
FUND BALANCE - END OF YEAR	<u>79,742</u>	<u>(24,003)</u>	<u>68,590</u>	<u>273,245</u>	<u>182,780</u>

<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
25,531	37,680	95,316	-	-	9,393	606,248
-	63,987	1,530,061	-	129,301	-	1,874,764
-	-	-	-	17,600	-	255,157
-	-	-	-	6,500	-	13,700
-	-	-	34,422	-	-	34,422
727	765	3,638	408	629	206	9,964
-	-	-	3,658	9,850	-	34,296
-	-	18	-	123	-	7,175
<u>26,258</u>	<u>102,432</u>	<u>1,629,033</u>	<u>38,489</u>	<u>164,003</u>	<u>9,599</u>	<u>2,835,726</u>
-	16,286	484,084	-	71,654	-	756,722
14,041	35,903	326,587	3,678	84,176	12,382	1,226,269
-	-	-	-	-	-	6,157
<u>14,041</u>	<u>52,189</u>	<u>810,672</u>	<u>3,678</u>	<u>155,830</u>	<u>12,382</u>	<u>1,989,148</u>
12,217	50,243	818,361	34,811	8,173	(2,783)	846,578
(8,000)	-	(360,128)	-	-	-	(370,628)
(8,000)	-	(360,128)	-	-	-	(370,628)
4,217	50,243	458,233	34,811	8,173	(2,783)	475,950
125,428	123,441	232,837	61,910	103,267	35,063	1,300,843
-	-	-	-	-	-	38,401
<u>129,645</u>	<u>173,684</u>	<u>691,070</u>	<u>96,721</u>	<u>111,441</u>	<u>32,280</u>	<u>1,815,195</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
203 County Fair Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Licenses, Fees & Permits	85,000	85,000	76,591	(8,409)
Intergovernmental Revenues	51,000	51,000	53,667	2,667
Investment Earnings	500	500	504	4
Contributions and Donations	9,550	9,550	13,288	3,738
Miscellaneous	-	-	3	3
<u>TOTAL REVENUES</u>	<u>146,050</u>	<u>146,050</u>	<u>144,053</u>	<u>(1,997)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	40,874	40,874	24,429	16,445
<i>Current: Materials & Services</i>	161,560	161,560	168,127	(6,567)
Contingency	17,000	17,000	-	17,000
<u>TOTAL EXPENDITURES</u>	<u>219,434</u>	<u>219,434</u>	<u>192,556</u>	<u>26,878</u>
Excess of Revenues Over (Under) Expenditures	(73,384)	(73,384)	(48,503)	24,881
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	29,000	29,000	-	(29,000)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>29,000</u>	<u>29,000</u>	<u>-</u>	<u>(29,000)</u>
Net Changes in Fund Balance	(44,384)	(44,384)	(48,503)	(4,119)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>102,500</u>	<u>44,384</u>	<u>128,245</u>	<u>83,861</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>58,116</u>	<u>-</u>	<u>79,742</u>	<u>79,742</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
204 County School Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental Revenues	63,600	63,600	97,748	34,148
Federal Revenues	225,190	225,190	192,314	(32,876)
Investment Earnings	400	400	865	465
<u>TOTAL REVENUES</u>	<u>289,190</u>	<u>289,190</u>	<u>290,926</u>	<u>1,736</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	314,690	374,690	364,296	10,394
<u>TOTAL EXPENDITURES</u>	<u>314,690</u>	<u>374,690</u>	<u>364,296</u>	<u>10,394</u>
Net Changes in Fund Balance	(25,500)	(85,500)	(73,370)	12,130
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>25,500</u>	<u>85,500</u>	<u>62,167</u>	<u>(23,333)</u>
<u>Restatement of Beginning Fund Balance</u>	<u>-</u>	<u>-</u>	<u>(12,800)</u>	<u>(12,800)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>(24,003)</u>	<u>(24,003)</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
205 Land Corner Preservation Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Licenses, Fees & Permits	27,000	27,000	31,424	4,424
Investment Earnings	700	700	491	(209)
TOTAL REVENUES	27,700	27,700	31,915	4,215
EXPENDITURES:				
<i>Current: Personal Services</i>	53,234	53,234	56,064	(2,830)
<i>Current: Materials & Services</i>	3,000	3,000	2,700	300
Capital Outlay	8,000	8,000	6,157	1,843
Contingency	8,800	800	-	800
TOTAL EXPENDITURES	73,034	65,034	64,921	113
Excess of Revenues Over (Under) Expenditures	(45,334)	(37,334)	(33,006)	4,328
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(2,500)	(2,500)	(2,500)	-
NET OTHER FINANCING SOURCES (USES)	(2,500)	(2,500)	(2,500)	-
Net Changes in Fund Balance	(47,834)	(39,834)	(35,506)	4,328
FUND BALANCE - BEGINNING OF YEAR	99,900	99,900	106,497	6,597
FUND BALANCE - END OF YEAR	52,066	60,066	70,991	10,925

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
206 Forest Health Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal Revenues	55,000	55,000	45,243	(9,757)
Investment Earnings	1,000	1,000	721	(279)
<u>TOTAL REVENUES</u>	<u>56,000</u>	<u>56,000</u>	<u>45,965</u>	<u>(10,035)</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	<u>131,000</u>	<u>131,000</u>	-	131,000
<u>TOTAL EXPENDITURES</u>	<u>131,000</u>	<u>131,000</u>	-	<u>131,000</u>
Excess of Revenues Over (Under) Expenditures	(75,000)	(75,000)	45,965	120,965
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	-	100,000
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(100,000)</u>	<u>(100,000)</u>	-	<u>100,000</u>
Net Changes in Fund Balance	(175,000)	(175,000)	45,965	220,965
<u>FUND BALANCE - BEGINNING OF YEAR</u>	175,000	175,000	176,079	1,079
<u>Restatement of Beginning Fund Balance</u>	-	-	51,202	51,202
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>273,245</u>	<u>273,245</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
207 Household Hazardous Waste
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Licenses, Fees & Permits	295,000	295,000	330,313	35,313
Charges for Services	7,200	7,200	7,200	-
Investment Earnings	450	450	1,009	559
Contributions and Donations	-	-	7,500	7,500
Miscellaneous	7,000	7,000	7,031	31
<u>TOTAL REVENUES</u>	<u>309,650</u>	<u>309,650</u>	<u>353,053</u>	<u>43,403</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	113,441	113,941	100,513	13,428
<i>Current: Materials & Services</i>	201,129	222,529	214,377	8,152
Capital Outlay	28,093	8,093	-	8,093
Contingency	75,000	73,100	-	73,100
<u>TOTAL EXPENDITURES</u>	<u>417,663</u>	<u>417,663</u>	<u>314,890</u>	<u>102,773</u>
Excess of Revenues Over (Under) Expenditures	(108,013)	(108,013)	38,163	146,176
<u>OTHER FINANCING SOURCES(USES)</u>				
Sale of Assets	7,000	7,000	-	(7,000)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>
Net Changes in Fund Balance	(101,013)	(101,013)	38,163	139,176
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>226,013</u>	<u>226,013</u>	<u>145,909</u>	<u>(80,104)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>125,000</u>	<u>125,000</u>	<u>184,072</u>	<u>59,072</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
208 Special Economic Development Payments Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>REVENUES:</u>				
Intergovernmental Revenues	190,000	190,000	190,153	153
Investment Earnings	-	-	2,279	2,279
Contributions and Donations	250,000	1,100,000	1,700,000	600,000
<u>TOTAL REVENUES</u>	<u>440,000</u>	<u>1,290,000</u>	<u>1,892,432</u>	<u>602,432</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	165,693	1,015,693	760,000	255,693
<u>TOTAL EXPENDITURES</u>	<u>165,693</u>	<u>1,015,693</u>	<u>760,000</u>	<u>255,693</u>
Excess of Revenues Over (Under) Expenditures	274,307	274,307	1,132,432	858,125
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(90,000)	(280,000)	(280,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(90,000)</u>	<u>(280,000)</u>	<u>(280,000)</u>	<u>-</u>
Net Changes in Fund Balance	184,307	(5,693)	852,432	858,125
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>5,693</u>	<u>5,693</u>	<u>96,804</u>	<u>-</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>190,000</u>	<u>-</u>	<u>949,236</u>	<u>858,125</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
209 Law Library Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES:</u>				
Licenses, Fees & Permits	20,000	20,000	25,531	5,531
Investment Earnings	600	600	727	127
<u>TOTAL REVENUES</u>	<u>20,600</u>	<u>20,600</u>	<u>26,258</u>	<u>5,658</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	40,000	40,000	14,041	25,959
Contingency	98,600	98,600	-	98,600
<u>TOTAL EXPENDITURES</u>	<u>138,600</u>	<u>138,600</u>	<u>14,041</u>	<u>124,559</u>
 Excess of Revenues Over (Under) Expenditures	(118,000)	(118,000)	12,217	130,217
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(8,000)	(8,000)	(8,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
 Net Changes in Fund Balance	(126,000)	(126,000)	4,217	130,217
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>126,000</u>	<u>126,000</u>	<u>125,428</u>	<u>(572)</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>129,645</u>	<u>129,645</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
210 District Attorney Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment Earnings	150	150	137	(13)
Contributions and Donations	1,500	1,500	2,387	887
TOTAL REVENUES	<u>1,650</u>	<u>1,650</u>	<u>2,524</u>	<u>874</u>
EXPENDITURES:				
<i>Current: Materials & Services</i>	22,500	22,500	7,150	15,350
Contingency	1,750	1,750	-	1,750
TOTAL EXPENDITURES	<u>24,250</u>	<u>24,250</u>	<u>7,150</u>	<u>17,100</u>
Excess of Revenues Over (Under) Expenditures	(22,600)	(22,600)	(4,625)	17,975
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(5,000)	(5,000)	(5,000)	-
NET OTHER FINANCING SOURCES (USES)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Changes in Fund Balance	(27,600)	(27,600)	(9,625)	17,975
FUND BALANCE - BEGINNING OF YEAR	<u>27,600</u>	<u>27,600</u>	<u>29,347</u>	<u>1,747</u>
FUND BALANCE - END OF YEAR	<u>-</u>	<u>-</u>	<u>19,721</u>	<u>19,721</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
211 Museum Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Licenses, Fees & Permits	21,200	21,200	23,264	2,064
Intergovernmental Revenues	17,500	17,500	16,042	(1,458)
Charges for Services	-	-	9,871	9,871
Investment Earnings	1,000	1,000	1,037	37
Contributions and Donations	19,793	29,664	10,170	(19,494)
<u>TOTAL REVENUES</u>	<u>59,493</u>	<u>69,364</u>	<u>60,384</u>	<u>(8,980)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	56,267	49,967	33,831	16,136
<i>Current: Materials & Services</i>	38,946	50,446	47,831	2,615
Capital Outlay	138,780	148,651	10,876	137,775
Contingency	8,000	2,800	-	2,800
<u>TOTAL EXPENDITURES</u>	<u>241,993</u>	<u>251,864</u>	<u>92,538</u>	<u>159,326</u>
Excess of Revenues Over (Under) Expenditures	(182,500)	(182,500)	(32,154)	150,346
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	17,500	17,500	17,500	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
Net Changes in Fund Balance	(165,000)	(165,000)	(14,654)	150,346
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>185,000</u>	<u>165,000</u>	<u>202,032</u>	<u>37,032</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>20,000</u>	<u>-</u>	<u>187,379</u>	<u>187,379</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
219 Weed & Pest Control Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for Services	221,900	221,900	240,636	18,736
Investment Earnings	600	600	1,011	411
<u>TOTAL REVENUES</u>	<u>222,500</u>	<u>222,500</u>	<u>241,646</u>	<u>19,146</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	92,171	92,171	90,952	1,219
<i>Current: Materials & Services</i>	158,650	158,650	141,318	17,332
Contingency	35,000	35,000	-	35,000
<u>TOTAL EXPENDITURES</u>	<u>285,821</u>	<u>285,821</u>	<u>232,270</u>	<u>53,551</u>
Net Changes in Fund Balance	(63,321)	(63,321)	9,377	72,698
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>170,000</u>	<u>170,000</u>	<u>201,118</u>	<u>31,118</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>106,679</u>	<u>106,679</u>	<u>210,495</u>	<u>103,816</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
220 911 Communications Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental Revenues	316,000	316,000	240,529	(75,471)
Charges for Services	389,932	389,932	383,915	(6,017)
Investment Earnings	300	300	138	(162)
Miscellaneous	100	100	600	500
<u>TOTAL REVENUES</u>	<u>706,332</u>	<u>706,332</u>	<u>625,182</u>	<u>(81,150)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	781,522	806,522	810,918	(4,396)
<i>Current: Materials & Services</i>	169,048	169,048	161,979	7,069
Contingency	30,000	5,000	-	5,000
<u>TOTAL EXPENDITURES</u>	<u>980,570</u>	<u>980,570</u>	<u>972,897</u>	<u>7,673</u>
Excess of Revenues Over (Under) Expenditures	(274,238)	(274,238)	(347,715)	(73,477)
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	219,238	219,238	219,238	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>219,238</u>	<u>219,238</u>	<u>219,238</u>	<u>-</u>
Net Changes in Fund Balance	(55,000)	(55,000)	(128,477)	(73,477)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>55,000</u>	<u>55,000</u>	<u>63,239</u>	<u>8,239</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>(65,238)</u>	<u>(65,238)</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
223 Parks Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Licenses, Fees & Permits	31,000	31,000	37,680	6,680
Intergovernmental Revenues	48,000	48,000	63,987	15,987
Investment Earnings	400	400	765	365
<u>TOTAL REVENUES</u>	<u>79,400</u>	<u>79,400</u>	<u>102,432</u>	<u>23,032</u>
EXPENDITURES:				
<i>Current: Personal Services</i>	32,782	32,782	16,286	16,496
<i>Current: Materials & Services</i>	52,700	52,700	35,903	16,797
Contingency	1,800	1,800	-	1,800
<u>TOTAL EXPENDITURES</u>	<u>87,282</u>	<u>87,282</u>	<u>52,189</u>	<u>35,093</u>
Net Changes in Fund Balance	(7,882)	(7,882)	50,243	58,125
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>67,900</u>	<u>67,900</u>	<u>123,441</u>	<u>55,541</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>60,018</u>	<u>60,018</u>	<u>173,684</u>	<u>113,666</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
227 Community Corrections Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Licenses, Fees & Permits	78,150	78,150	95,316	17,166
Intergovernmental Revenues	1,017,320	1,017,320	1,530,061	512,741
Investment Earnings	2,000	2,000	3,638	1,638
Miscellaneous	-	-	18	18
<u>TOTAL REVENUES</u>	<u>1,097,470</u>	<u>1,097,470</u>	<u>1,629,033</u>	<u>531,563</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	536,546	536,546	489,138	47,408
<i>Current: Materials & Services</i>	310,240	310,240	326,587	(16,347)
Contingency	45,556	45,556	-	45,556
<u>TOTAL EXPENDITURES</u>	<u>892,342</u>	<u>892,342</u>	<u>815,726</u>	<u>76,616</u>
Excess of Revenues Over (Under) Expenditures	205,128	205,128	813,307	608,179
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(360,128)	(360,128)	(360,128)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(360,128)</u>	<u>(360,128)</u>	<u>(360,128)</u>	<u>-</u>
Net Changes in Fund Balance	(155,000)	(155,000)	453,179	608,179
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>155,000</u>	<u>155,000</u>	<u>257,003</u>	<u>102,003</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>710,182</u>	<u>710,182</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
229 Court Facilities Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines and Restitution	30,500	30,500	34,422	3,922
Investment Earnings	250	250	408	158
Contributions and Donations	-	-	3,658	3,658
<u>TOTAL REVENUES</u>	<u>30,750</u>	<u>30,750</u>	<u>38,489</u>	<u>7,739</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	36,000	36,000	3,678	32,322
Contingency	47,750	47,750	-	47,750
<u>TOTAL EXPENDITURES</u>	<u>83,750</u>	<u>83,750</u>	<u>3,678</u>	<u>80,072</u>
Net Changes in Fund Balance	(53,000)	(53,000)	34,811	87,811
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>53,000</u>	<u>53,000</u>	<u>61,910</u>	<u>8,910</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>96,721</u>	<u>96,721</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
232 Commission on Children and Families Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental Revenues	61,250	90,413	129,301	38,888
Federal Revenues	-	-	17,600	17,600
Charges for Services	13,000	13,000	6,500	(6,500)
Investment Earnings	500	500	629	129
Contributions and Donations	1,000	1,000	9,850	8,850
Miscellaneous	-	-	123	123
<u>TOTAL REVENUES</u>	<u>75,750</u>	<u>104,913</u>	<u>164,003</u>	<u>59,090</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	71,813	71,813	71,654	159
<i>Current: Materials & Services</i>	70,675	99,838	84,176	15,662
Contingency	21,000	21,000	-	21,000
<u>TOTAL EXPENDITURES</u>	<u>163,488</u>	<u>192,651</u>	<u>155,830</u>	<u>36,821</u>
Net Changes in Fund Balance	(87,738)	(87,738)	8,173	95,911
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>125,000</u>	<u>125,000</u>	<u>103,267</u>	<u>(21,733)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>37,262</u>	<u>37,262</u>	<u>111,441</u>	<u>74,179</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
233 Kramer Field Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	150	150	172	22
<u>TOTAL REVENUES</u>	<u>150</u>	<u>150</u>	<u>172</u>	<u>22</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	32,950	32,950	-	32,950
<u>TOTAL EXPENDITURES</u>	<u>32,950</u>	<u>32,950</u>	<u>-</u>	<u>32,950</u>
 Net Changes in Fund Balance	(32,800)	(32,800)	172	32,972
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>32,800</u>	<u>32,800</u>	<u>32,822</u>	<u>22</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>32,994</u>	<u>32,994</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
237 Clerk Records Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Licenses, Fees & Permits	6,450	6,450	9,393	2,943
Investment Earnings	100	100	206	106
TOTAL REVENUES	<u>6,550</u>	<u>6,550</u>	<u>9,599</u>	<u>3,049</u>
EXPENDITURES:				
<i>Current: Materials & Services</i>	15,600	15,600	12,382	3,218
Capital Outlay	24,950	24,950	-	24,950
TOTAL EXPENDITURES	<u>40,550</u>	<u>40,550</u>	<u>12,382</u>	<u>28,168</u>
Net Changes in Fund Balance	(34,000)	(34,000)	(2,783)	31,217
FUND BALANCE - BEGINNING OF YEAR	<u>34,000</u>	<u>34,000</u>	<u>35,063</u>	<u>1,063</u>
FUND BALANCE - END OF YEAR	<u>-</u>	<u>-</u>	<u>32,280</u>	<u>32,280</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
245 County Development Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal Revenues	4,000,000	4,000,000	-	(4,000,000)
<u>TOTAL REVENUES</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>(4,000,000)</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials & Services</i>	4,000,000	4,000,000		4,000,000
<u>TOTAL EXPENDITURES</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>4,000,000</u>
Net Changes in Fund Balance	-	-	-	-
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
321 Road Reserve Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	13,000	13,000	14,633	1,633
<u>TOTAL REVENUES</u>	<u>13,000</u>	<u>13,000</u>	<u>14,633</u>	<u>1,633</u>
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balance	13,000	13,000	14,633	1,633
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>(13,000)</u>	<u>(13,000)</u>	<u>2,795,410</u>	<u>2,808,410</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,810,043</u>	<u>2,810,043</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
324 911 Equipment Reserve Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	1,200	1,200	1,247	47
<u>TOTAL REVENUES</u>	<u>1,200</u>	<u>1,200</u>	<u>1,247</u>	<u>47</u>
<u>EXPENDITURES:</u>				
Capital Outlay	271,200	271,200	-	271,200
<u>TOTAL EXPENDITURES</u>	<u>271,200</u>	<u>271,200</u>	<u>-</u>	<u>271,200</u>
Net Changes in Fund Balance	(270,000)	(270,000)	1,247	271,247
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>270,000</u>	<u>270,000</u>	<u>238,301</u>	<u>(31,699)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>239,548</u>	<u>239,548</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
326 Facility Capital Reserve
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	3,000	3,000	7,249	4,249
<u>TOTAL REVENUES</u>	<u>3,000</u>	<u>3,000</u>	<u>7,249</u>	<u>4,249</u>
<u>EXPENDITURES:</u>				
Capital Outlay	1,837,223	1,837,223	-	1,837,223
<u>TOTAL EXPENDITURES</u>	<u>1,837,223</u>	<u>1,837,223</u>	<u>-</u>	<u>1,837,223</u>
Excess of Revenues Over (Under) Expenditures	(1,834,223)	(1,834,223)	7,249	1,841,472
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	699,223	699,223	699,223	-
Operating Transfers Out	(25,000)	(25,000)	-	25,000
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>674,223</u>	<u>674,223</u>	<u>699,223</u>	<u>25,000</u>
Net Changes in Fund Balance	(1,160,000)	(1,160,000)	706,472	1,866,472
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1,160,000</u>	<u>1,160,000</u>	<u>1,117,148</u>	<u>(42,852)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>1,823,620</u>	<u>1,823,620</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
327 General Operating Reserve
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	5,000	5,000	8,878	3,878
<u>TOTAL REVENUES</u>	<u>5,000</u>	<u>5,000</u>	<u>8,878</u>	<u>3,878</u>
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	5,000	5,000	8,878	3,878
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	600,000	600,000	600,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net Changes in Fund Balance	605,000	605,000	608,878	3,878
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>(605,000)</u>	<u>(605,000)</u>	<u>1,466,298</u>	<u>2,071,298</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,075,176</u>	<u>2,075,176</u>

CAPITAL PROJECTS FUNDS

NONMAJOR GOVERNMENTAL FUNDS

322 CAPITAL ACQUISITIONS FUND: This fund was established to accumulate monies for future capital improvements and tax dollar appeal settlements. Revenues are from interest on investments.

330 CBDG FUND: This fund was established to account for federal revenue received from a Community Block Development Grant and the use of those funds.

Wasco County, Oregon
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2016
 (all amounts are in dollars)

	322 Capital Acquisitions Funds	330 CDBG Grant Funds	Total Capital Project Funds
ASSETS:			
Deposits and Investments	<u>2,076,071</u>	<u>24,603</u>	<u>2,100,674</u>
<u>TOTAL ASSETS</u>	<u>2,076,071</u>	<u>24,603</u>	<u>2,100,674</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>			
<u>Liabilities:</u>			
Accounts Payable	<u>-</u>	<u>19,947</u>	<u>19,947</u>
<u>Total Liabilities</u>	<u>-</u>	<u>19,947</u>	<u>19,947</u>
<u>Fund Balances:</u>			
Committed	<u>2,076,071</u>	<u>4,656</u>	<u>2,080,727</u>
<u>Total Fund Balances</u>	<u>2,076,071</u>	<u>4,656</u>	<u>2,080,727</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>2,076,071</u>	<u>24,603</u>	<u>2,100,674</u>

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Capital Project Funds
For the year ended June 30, 2016
(all amounts are in dollars)

	322	330	
	Capital	CDBG	Total
	Acquisitions	Grant	Capital Project
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
Federal Revenues	-	24,603	24,603
Investment Earnings	8,577	-	8,577
Contributions and Donations	-	24,603	24,603
<u>TOTAL REVENUES</u>	<u>8,577</u>	<u>49,206</u>	<u>57,782</u>
 <u>EXPENDITURES:</u>			
Capital Outlay	-	44,550	44,550
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>44,550</u>	<u>44,550</u>
 Excess of Revenues Over (Under) Expenditures	 8,577	 4,656	 13,233
 <u>OTHER FINANCING SOURCES(USES)</u>			
Operating Transfers In	700,000	-	700,000
<u>NET OTHER FINANCING</u>	<u>700,000</u>	<u>-</u>	<u>700,000</u>
<u>SOURCES (USES)</u>	<u>700,000</u>	<u>-</u>	<u>700,000</u>
 Net Changes in Fund Balance	 708,577	 4,656	 713,232
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 <u>1,367,495</u>	 <u>-</u>	 <u>1,367,495</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>2,076,071</u>	 <u>4,656</u>	 <u>2,080,727</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
322 Capital Acquisitions Fund
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	5,000	5,000	8,577	3,577
<u>TOTAL REVENUES</u>	<u>5,000</u>	<u>5,000</u>	<u>8,577</u>	<u>3,577</u>
<u>EXPENDITURES:</u>				
Capital Outlay	2,072,000	2,072,000	-	2,072,000
<u>TOTAL EXPENDITURES</u>	<u>2,072,000</u>	<u>2,072,000</u>	<u>-</u>	<u>2,072,000</u>
Excess of Revenues Over (Under) Expenditures	(2,067,000)	(2,067,000)	8,577	2,075,577
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	700,000	700,000	700,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>-</u>
Net Changes in Fund Balance	(1,367,000)	(1,367,000)	708,577	2,075,577
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1,367,000</u>	<u>1,367,000</u>	<u>1,367,495</u>	<u>495</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,076,071</u>	<u>2,076,071</u>

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
330 CBDG Grant Fund
For the year ended June 30, 2016
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal Revenues	-	2,000,000	24,603	(1,975,397)
Contributions and Donations	-	2,038,470	24,603	(2,013,867)
<u>TOTAL REVENUES</u>	<u>-</u>	<u>4,038,470</u>	<u>49,206</u>	<u>(3,989,264)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	-	5,538,470	44,550	5,493,920
<u>TOTAL EXPENDITURES</u>	<u>-</u>	<u>5,538,470</u>	<u>44,550</u>	<u>5,493,920</u>
Excess of Revenues Over (Under) Expenditures	-	(1,500,000)	4,656	1,504,656
<u>OTHER FINANCING SOURCES(USES)</u>				
Loan Proceeds	-	1,500,000	-	(1,500,000)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>-</u>	<u>1,500,000</u>	<u>-</u>	<u>(1,500,000)</u>
Net Changes in Fund Balance	-	-	4,656	4,656
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>4,656</u>	<u>4,656</u>

AGENCY FUNDS

Wasco County, Oregon
Schedule of Changes in Assets and Liabilities
Agency Funds
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<u>ASSETS:</u>				
Cash with Treasurer	1,014,617	25,872,709	25,792,587	1,094,739
Taxes Receivable	<u>2,115,647</u>	<u>25,616,374</u>	<u>25,934,573</u>	<u>1,797,448</u>
<u>TOTAL ASSETS</u>	<u><u>3,130,264</u></u>	<u><u>51,489,083</u></u>	<u><u>51,727,160</u></u>	<u><u>2,892,187</u></u>
<u>LIABILITIES:</u>				
Due to Other Governments	<u>3,130,264</u>	<u>25,872,709</u>	<u>25,792,587</u>	<u>2,892,187</u>
<u>TOTAL LIABILITIES</u>	<u><u>3,130,264</u></u>	<u><u>25,872,709</u></u>	<u><u>25,792,587</u></u>	<u><u>2,892,187</u></u>

OTHER SCHEDULES

Wasco County, Oregon
Schedule of Accountability of Elected Officials
For the year ended June 30, 2016
 (all amounts are in dollars)

	<u>County Treasurer</u>	<u>County Clerk</u>	<u>County Sheriff</u>	<u>Assessor/Tax Collector</u>
Beginning Balance	23,682,131	200	200	150
Receipts	76,069,082	265,110	2,085,231	737,905
Disbursements	<u>(72,379,897)</u>	<u>(265,110)</u>	<u>(2,085,231)</u>	<u>(737,905)</u>
Ending Balance	<u><u>27,371,316</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>150</u></u>

Wasco County, Oregon
Schedule of Insurance
For the year ended June 30, 2016
(all amounts are in dollars)

<u>Company</u>	<u>Policy Number</u>	<u>Amount</u>	<u>Coverage</u>	<u>Annual Premium</u>	<u>Expiration</u>
CCIS	15PWASC	47,464,048	Property/Mobile Equip	97,949	7/1/2016
CCIS	15BWASC	Per Property	Boiler/Machinery	-	7/1/2016
CCIS	15LWASC	10,000,000	General & Auto Liability	93,000	7/1/2016
NUFIC	15ECWASC	200,000	Excess Crime	775	7/1/2016
Environmental Ins	STP-107726	1,000,000	Pollution Liability	5,416	6/7/2017
<u>Public Official Bonds</u>					
Ohio Casualty	3153510	20,000	Sheriff	100	12/31/2016
Ohio Casualty	601076797	5,000	Assessor	100	12/31/2016
Ohio Casualty	2930631	10,000	Fair Board	145	1/1/2017
Old Republic	W150235420	30,000	Clerk	100	1/3/2017
Old Republic	YPO0268634	100,000	Treasurer	375	12/21/2016

Wasco County, Oregon
Schedule of Expenditure of Federal Awards
For the year ended June 30, 2016
(all amounts are in dollars)

FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA* NUMBER	PROGRAM OR AWARD AMOUNT RECEIVED	PROGRAM OR AWARD AMOUNT EXPENDED
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
<i>Direct from U.S. Forest Service:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	45,000	45,000
<i>Passed through Oregon Department of Admin. Services:</i>			
Schools and Roads - Grants to States	10.665	814,498	769,255
<u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u>		<u>859,498</u>	<u>814,255</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Community Development Block Grants	14.228	24,603	24,603
<u>TOTAL U.S. DEPARTMENT OF DEFENSE</u>		<u>24,603</u>	<u>24,603</u>
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Distribution of Receipts to States and Local Governments-Taylor Grazing	15.227	3,268	3,268
<u>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>		<u>3,268</u>	<u>3,268</u>
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
<i>Direct from Office of Justice Programs:</i>			
State Criminal Alien Assistance Program	16.606	2,641	2,641
Bulletproof Vest Partnership Program	16.607	1,295	1,295
<i>Passed through Oregon Commission on Children and Families:</i>			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	32,942	32,942
<i>Passed through Oregon Department of Justice:</i>			
Crime Victim Assistance	16.575	44,777	44,777
<u>TOTAL U.S. DEPARTMENT OF JUSTICE</u>		<u>81,655</u>	<u>81,655</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>			
<i>Passed through Oregon Department of Transportation:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	76,804	76,804
<u>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</u>		<u>76,804</u>	<u>76,804</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES:</u>			
<i>Passed through Oregon Commission on Children and Families:</i>			
Substance Abuse and Mental Health Services	93.243	17,600	17,600
<i>Passed through Oregon Department of Administrative Services:</i>			
Child Support Enforcement	93.563	60,476	60,476
<u>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u>		<u>78,076</u>	<u>78,076</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
<i>Passed through Oregon State Police:</i>			
Emergency Management Performance Grants	97.042	29,568	29,568
State Homeland Security Program	97.073	2,725	2,725
<u>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</u>		<u>32,293</u>	<u>32,293</u>
<u>TOTAL FEDERAL AWARDS</u>		<u>1,156,196</u>	<u>1,110,953</u>

*Catalog of Federal Domestic Assistance

(See Notes to the Schedule of Expenditures of Federal Awards)

Wasco County, Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

NOTE 1 – Summary of Certain Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wasco County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance

NOTE 2 – Subrecipients

No amounts were provided to subrecipients.

Wasco County, Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2016

Section 1

Financial Statements:

Summary of Auditor's Results

- | | | |
|----|--|-------------|
| 1. | Type of auditor's report issued: | Unqualified |
| 2. | Internal controls over financial reporting: | |
| | a. Material weaknesses identified? | Yes |
| | b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 3. | Noncompliance material to financial statements noted? | No |

Federal Awards:

- | | | |
|----|---|-------------------------------------|
| 1. | Internal controls over major programs: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified not considered to be material weaknesses? | No |
| 2. | Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. | Any audit findings disclosed which are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? | Yes |
| 4. | Identification of major programs: | |
| | 10.665 | School and Roads - Grants to States |
| 5. | The dollar threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. | Auditee qualified as a low risk auditee? | No |

Section 2

Financial Statement Findings

2016-1 *Material Weakness in Internal Control – Tax Receipts and related accounts. Repeat Finding (2015-4)*

Criteria: Tax receipts and taxes receivable as recorded by the Assessor's office should reconcile to the general ledger. Cash with County recorded in the taxing districts should match the amount reported by the Assessor.

Condition: Tax receipts and taxes receivable for the 2015-16 fiscal year in the unadjusted trial balance did not agree with the amounts reported by the Assessor's office. Payments in lieu of taxes were recorded incorrectly and disbursements of cash held by the County made after year end were recorded as accounts payable in error.

Effect: The unadjusted trial balance for 2015-16 overstated tax receipts in the governmental and fiduciary funds and understated deferred revenue. Taxes receivable was correct in total, but not appropriately allocated to the taxing districts, and cash in the fiduciary funds was incorrect as a result of the posting errors for PILT and accounts payable. As a result the fiduciary funds did not reflect the correct balances.

Cause: Changes in staff and procedures created confusion regarding the reconciliation process. Midway through the year, the manual posting process was replaced by an automated process, designed to minimize discrepancies in the future.

Recommendation: Review reconciliation procedures for tax related accounts that are part of the year end process and educate staff responsible for those procedures.

Responsible Official's Response: The cause stated by the auditors is accurate. Changes in the staff did create confusion on the proper recording and reconciliation of the taxes receivable account. Additionally, the new Finance Director and the Interim Finance Director (contract employee) both worked on separate overlapping issues on tax receipts without fully communicating with the other regarding entries. This led to duplication of entries. Staff has now been trained, fiduciary funds will not utilize the accounts payable nor receivable at fiscal year-end. Additionally, the payment in lieu of taxes (PILT) is now a separate account to reduce the confusion during reconciliations.

2016-2 *Material Weakness in Internal Control – Bank Reconciliations – Repeat Finding as to timeliness*

Criteria: Bank reconciliations should be performed in a timely manner by someone not involved in posting or collection of revenue. Financial duties and responsibilities should be segregated to prevent one individual from having too much control, or compensating controls must be established to provide oversight. Bank reconciliations should include enough information to identify who prepared the reconciliation, the date it was prepared, date of review and identify the reviewer.

Condition: Bank reconciliations were not performed in a timely manner. The information necessary to identify the individual performing the reconciliation and date of the reconciliation was not included. During 2015-16 the interim Finance Director was responsible for reconciling the bank accounts.

Effect: General ledger information could have been incomplete resulting in inaccurate financial data available to the County for fiscal decision making. The opportunity for misappropriation of assets exists if banks are not reconciled on a timely basis.

Cause: The previous Finance Director left in June of 2015. An interim director was hired on a part time basis while a job search was performed for a full time candidate. During that period, there was a considerable backlog of work as a result of other personnel issues that needed to be completed before the bank reconciliations could be performed.

Recommendation: We would recommend implementation of the existing policies and procedures that identify unique individuals to take part in the reconciliation process establishing segregation of duties and timely control of the reconciliation process.

Responsible Official's Response: The cause stated by the auditors is accurate. Reconciliations were behind due to time and staffing constraints. A full time finance Director has been hired as well as adding a Finance Manager. This will increase the ability to complete necessary tasks on time. The reconciliations will be/are dated with the name of the individual completing the reconciliation. Further, the reconciliation will be reviewed by the Treasurer.

Section 3

Federal Award Findings and Questioned Costs – Major Federal Programs

2016-3 *Allocation of Title III Revenue*

CFDA Title and Number: 10.665 School and Roads – Grants to States – Title III

Federal Agency: Department of Agriculture

Pass-through Agency: Oregon Department of Administrative Services

Compliance Requirement: G. Matching, Level of Effort, Earmarking

Finding: The state payments include 2 funding sources, Title I and Title III. The Title I funds are allocated 75% to Public Works and 25% to the County Schools. The Title III funds are required to be allocated to the Federal Forest Fund. During 2015 and 2016 the Title III funds were incorrectly allocated to the Public Works and County School Funds. This resulted in under funding of Forest Health. The allocation has been corrected in the current year and the beginning fund balances for the Public Works, County Schools and Forest Health Funds have been restated to correct the allocation for the prior year.

Questioned Costs: none

Recommendation: The County should establish policies and procedures to ensure federal revenue is allocated correctly.

Responsible Official's Response: The finding is accurate. Due to a lack of staffing and training, the receipts were received in wrong. Going forward, the staff involved has been trained and know the difference now. It will not happen again. The funds were not spent out of the funds, the amounts just sat there. Now the amounts are available in the correct funds.

Section 4

Summary Schedule of Prior Audit Findings

2015-1 *Material Weakness in Internal Control – Review Process - corrected*

2015-2 *Material Weakness in Internal Control – Audit Documentation – corrected*

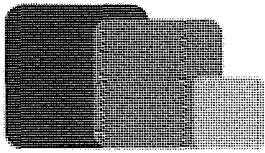
2015-3 *Material Weakness in Internal Control – Bank Reconciliations – See 2016-2*

2015-4 *Material Weakness in Internal Control – Reconciliation of Tax Deposits – See 2016-1*

2015-5 *Material Weakness in Internal Control – Period Closings – Repeat Finding - corrected*

2015-6 *Material Weakness in Internal Control – Disbursements from Treasury - corrected*

OTHER REQUIRED REPORTS



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

County Commissioners
Wasco County
The Dalles, Oregon

We have audited, 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Wasco County, Oregon's basic financial statements and have issued our report thereon dated January 31, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wasco County's internal control over financial reporting (internal control) to determine the 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 Wasco County's internal control. Accordingly, we do not express an opinion on the effectiveness of Wasco County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. **2016-1 through 2016-2.**

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. We did not identify any deficiency, or a combination of deficiencies that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wasco County's financial statements are free of 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 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. The results of our tests disclosed instances of noncompliance that are required to be reported under **Government Auditing Standards** and which are described in the accompanying schedule of findings and questioned costs as item **2016-3**.

Wasco County's Response to Findings

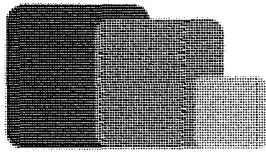
Wasco County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Wasco County's response and, accordingly, we express no opinion on it.

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.



For Friend & Reagan, PC
The Dalles, Oregon 97058
January 31, 2017



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
phone [541] 296.2000
fax [541] 296.5636
www.friendreagan.com

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

County Commissioners
Wasco County
The Dalles, Oregon

Report on Compliance for Each Major Federal Program

We have audited Wasco County, Oregon's compliance with the types of compliance requirements described in the **OMB Compliance Supplement** that could have a direct and material effect on each of Wasco County, Oregon's major federal programs for the year ended June 30, 2016. Wasco County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wasco County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and the audit requirements of Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wasco County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wasco County, Oregon's compliance.

Opinion on Each Major Federal Program

In our opinion, Wasco County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item **2016-3**. Our opinion on each major federal program is not modified with respect to these matters

Wasco County, Oregon's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Wasco County, Oregon's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Wasco County, Oregon is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wasco County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wasco County, Oregon's internal control over compliance.

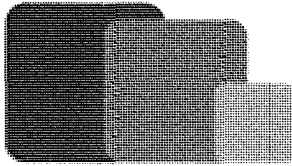
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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



For Friend & Reagan, PC
The Dalles, Oregon 97058
January 31, 2017



**Independent Auditor's Report
Required by Oregon State Regulations**

We have audited the basic financial statements of Wasco County, Oregon of and for the year ended June 30, 2016, and have issued our report thereon dated January 31, 2017. 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 **Governmental Auditing Standards** issued by the Comptroller General of the United States.

Compliance

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

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

- Deposit of public funds with financial institutions (ORS Chapter 295).**
- Indebtedness limitations, restrictions and repayment.**
- Budgets legally required (ORS Chapter 294).**
- Insurance and fidelity bonds in force or required by law.**
- Programs funded from outside sources.**
- Highway revenues used for public highways, roads, and streets**
- Authorized investment of surplus funds (ORS Chapter 294).**
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

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

- 1) Excess of actual revenues over actual expenditures in the second preceding year did not equal the beginning balance in the first preceding year for several funds in the budget document.

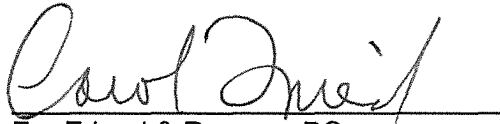
- 2) The resolution appropriating the 2016-17 budget did not agree with the adopted budget in the General Fund and the Youth Services Fund.
- 3) The process for changing the budget was followed however, the posting of those budget changes was not always accurate.
- 4) Expenditures exceeded appropriations as indicated in Note 2 to the financial statements and two funds had deficit fund balances.
- 5) The County Development Fund was included in the resolution appropriating the budget for 2015-16, with an appropriation of \$4,000,000 for Materials and Services. This Fund was not closed, but was not used or accounted for in the final budget numbers for the County.

OAR 162-10-0230 internal Control

In planning and performing our audit, we considered Wasco County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting. In a separate communication dated January 31, 2017 we reported to management our findings related to control deficiencies.

Our report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with *Government Auditing Standards*, dated January 31, 2017, is presented in this report as listed in the Table of Contents.

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



For Friend & Reagan, PC
The Dalles, Oregon 97058
January 31, 2017

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Agenda Item

GIS Contracts

- [Cadastral Data License Agreement](#)
- [Staff Memo](#)
- [ORMAP Grant Application - Draft](#)

GIS Cadastral Data License Agreement

This GIS Cadastral Data License Agreement (“Agreement”) is made and entered into by and between Wasco County, a political subdivision of the State of Oregon hereinafter called “COUNTY,” and State of Oregon acting by and through the Department of Revenue (“DOR”) on behalf of the State of Oregon, acting by and through the Department of Administrative Services (“USER”).

WITNESS:

WHEREAS, USER and COUNTY are interested in promoting government efficiency and optimizing government services;

WHEREAS, USER and COUNTY are interested in avoiding duplication of efforts and cost and improving government interactions;

WHEREAS, COUNTY is the party responsible for developing Cadastral data within its geographic boundaries;

WHEREAS, the USER has a business need for using Cadastral data from the COUNTY;

WHEREAS, COUNTY is the designer, developer, and maintainer of Cadastral data product(s) specified in this Agreement (hereinafter referred to as “PRODUCT”) distributed as the PRODUCT;

WHEREAS, COUNTY as developer of the PRODUCT has adopted reasonable rules necessary for the protection of the PRODUCT and the prevention of interference with COUNTY operations;

WHEREAS, COUNTY has the right to license the PRODUCT; and

WHEREAS, USER desires a license to use the PRODUCT, and COUNTY is willing, subject to this Agreement, to grant such a license to the USER for the sole purpose of permitting USER to use the PRODUCT in its business activity.

NOW, THEREFORE, in consideration of the mutual terms, covenants, and conditions set forth herein, the parties agree as follows:

1. PRODUCT

1.1 Licensed PRODUCT. This license applies to the PRODUCT; the PRODUCT shall comply with the standards set forth in the current version of the “*Oregon Cadastral Data Exchange Standard*” as identified at <http://www.oregon.gov/geo/Pages/standards.aspx>, which consists of the following data from COUNTY:

- (a) Taxlot Shapefile
- (b) Property Ownership (Real Property table) with fields populated with all data that is lawful to disclose. Content of fields OwnerLine1, OwnerLine2, and OwnerLine3 are optional although COUNTY is encouraged to include this information.
 - Situs information where it exists
- (c) Tax Code Shapefile
- (d) Map Index Shapefile
- (e) Web link to data
- (f) Metadata compliant with the Oregon Framework standards

1.2 Grant of License. COUNTY hereby grants to USER a nonexclusive license to use the PRODUCT as set forth in this Agreement.

2. USE

2.1 Permitted Use. This license is granted for the sole purpose of permitting USER to use the PRODUCT in USER's lawful business activity, or the lawful business activity of USER's agencies and for no other purpose whatsoever. The permitted uses include:

- (a) Use for Internal Purposes by State Agencies including the use of the geospatial data, attribute data, and digital images for USER'S business. Uses also may include the production of printed maps, the production and distribution of digital maps in PDF or other static format, the conduct of spatial analyses, the generation of mailing labels for notifications to property owners, the presentation of data on web sites, and other activities consistent with the conduct of its lawful business activity. Any and all internal distribution of data to state agencies shall be accompanied by applicable data disclaimers and metadata.
- (b) Translation of PRODUCT including the conversion of data and images into other formats, projections, and/or media. These "reformats" shall be subject to the same restrictions as the PRODUCT under this Agreement.
- (c) Internet/Web Based Display of PRODUCT on official State Agency websites is permitted, but limited to geometry (point, line and polygon based features) and Property Ownership tables **except** the content of the data fields of OwnerLine1, OwnerLine2, and OwnerLine3.

2.2 Restrictions on Use. USER shall not use the PRODUCT except as specifically permitted under Section 2.1 of this Agreement. USER shall establish, monitor, maintain, and enforce mechanisms to safeguard and ensure, to the best of USER's ability, that the PRODUCT will be used in full compliance with the Permitted Use provisions and for no other purpose. Data to be shared with state agencies shall be protected and secured to ensure that all statutory rights and responsibilities of local government custodians of the data are properly maintained. Restricted uses include:

- (a) Distribution of Digital Products is prohibited unless specifically authorized in Section 2.1 of this Agreement. USER shall not distribute any digital geospatial data or attribute data to any federal agency, any agency of any state except the State of Oregon, to any local jurisdiction within or outside the state of Oregon or to public agencies, colleges, universities, schools, non-profit organizations, private businesses, consulting firms, or private individuals.
- (b) Internet/Web Based Display is prohibited unless specifically authorized in Section 2.1 of this Agreement. No personally identifiable information, even if a public record, may be displayed on state Internet sites for any reason. Examples are Owner's name and Owner's address from the COUNTY Assessor's database.

2.3 Derivative Products. Merging or appending multiple files into a single geospatial theme shall not alter the Permitted Use of the PRODUCT.

2.4 Reserved Rights. COUNTY shall retain all right, title and interest in the PRODUCT, including the right to license the PRODUCT covered by this license to other users.

3. COMPENSATION. COUNTY shall provide the PRODUCT to USER at no cost to USER.

4. MAINTENANCE OF PRODUCT

4.1 Annual Updates. COUNTY agrees to provide updated PRODUCT to USER on an annual basis. Updated PRODUCT shall be subject to the same terms and conditions of this Agreement as the initial PRODUCT.

5. TERM

5.1 This Agreement is effective the date of signing by both parties. This Agreement shall remain in effect until terminated as provided in Section 5.2 of this Agreement.

5.2 This Agreement may be terminated by either party upon 30 days' written notice to the other party. Termination under this section shall not affect any obligations or liabilities, which accrued prior to the effective date of termination.

6. DELIVERY

COUNTY shall deliver the PRODUCT to USER pursuant to the following conditions:

- (a) COUNTY shall package, ship and deliver the PRODUCT to USER at the address specified in the notice provision of this Agreement or to a designated alternate address or make PRODUCT accessible to USER by digital transfer technology.
- (b) COUNTY shall not assume any liability for delays in shipment or miss delivery of the PRODUCT.
- (c) The carrier shall not be considered an agent of COUNTY.
- (d) COUNTY shall choose the method of delivery in the absence of prior shipping instructions from USER.
- (e) The COUNTY shall deliver the PRODUCT to DOR for review by February 1st each year for which the agreement is in effect.
- (f) DOR shall review the PRODUCT for compliance with the provisions of Section 1.1 of this agreement and shall notify the COUNTY and DAS of its final determination no later than April 30th.
- (g) Dates specified for delivery of the PRODUCT shall not apply to the extent that the delay is caused for reasons beyond COUNTY's reasonable control.

7. WARRANTY

7.1 Limited Warranty

- (a) PRODUCT is derived from geospatial, attribute, and imagery data (collectively "Digital Data") which COUNTY has gathered and assembled from federal, state, and local government sources. Digital Data was prepared by the particular source to meet accuracy requirements of a broad-scale geospatial information system and not for detailed design or property determinations. The level of accuracy is deemed adequate for general planning purposes only. COUNTY therefore does not warrant the accuracy of Digital Data originating from COUNTY's records or from other sources.
- (b) USER acknowledges that the PRODUCT provided by COUNTY may contain defects or errors and that some portion of PRODUCT may be illegible, incomplete, or unsuitable for a particular need or intended use. USER shall be responsible for independently verifying all Digital Data contained in PRODUCT. USER shall inform its agencies and all parties who are lawfully permitted to use PRODUCT pursuant to this license of COUNTY's limited warranty.
- (c) COUNTY does not warrant that PRODUCT will meet the needs or expectations of USER or any customer of USER or that any defects or errors can or will be corrected. Nor does COUNTY make any representation or warranty as to the accuracy of the PRODUCT, including, but not limited to, accuracy as to annotation, dimensions, property boundaries or placement or location of any structures or features.

- (d) COUNTY shall use its best efforts to ensure that the PRODUCT is delivered free of physical defect.
- (e) COUNTY shall have the sole authority to determine whether the PRODUCT, at the time of delivery, was free of physical defect.

DISCLAIMER: COUNTY expressly disclaims all other warranties, including any implied warranties of merchantability or fitness for a particular purpose, respecting this Agreement or the PRODUCT. Further, COUNTY does not warrant the installation of the PRODUCT, its use or the results obtained.

7.2 Remedy

- (a) USER's sole and exclusive remedy for breach of this limited warranty will be to return the PRODUCT within 60 days of receipt.
- (b) COUNTY shall, at its discretion, retain the returned PRODUCT, or replace the PRODUCT, or repair the PRODUCT and return it to USER.

8. ASSIGNMENT AND TRANSFER

Subject to the Oregon Public Records Law (ORS 192.410-192.505), USER shall not disclose, lease, sell, distribute, make, transfer or assign the PRODUCT or engage in any other transaction which has the effect of transferring the right of use or part of the PRODUCT outside of the rights identified in this Agreement. If distribution of PRODUCT is allowed for and if USER distributes PRODUCT to other parties, USER shall indemnify and hold harmless COUNTY, subject to Article XI, §7 of the Oregon Constitution and the Oregon Tort Claims Act (ORS 30.260 through 30.300), against any liability arising from USER's activity under this Agreement related to the distribution of the PRODUCT.

9. CONTRIBUTION

9.1 If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 (a "Third Party Claim") against a Party (the "Notified Party") with respect to which the other Party (the "Other Party") may have liability, the Notified Party shall promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party, along with the written notice, a copy of the claim, process and all legal pleadings with respect to the Third Party Claim that have been received by the Notified Party. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this Section and a meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's contribution obligation under this Section 13 with respect to the Third Party Claim.

9.2 With respect to a Third Party Claim for which Agency is jointly liable with Local Government (or would be if joined in the Third Party Claim), Agency shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Local Government in such proportion as is appropriate to reflect the relative fault of Agency on the one hand and of Local Government on the other hand in connection with the events that resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Agency on the one hand and of Local Government on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Agency's contribution amount

in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

9.3 With respect to a Third Party Claim for which Local Government is jointly liable with Agency (or would be if joined in the Third Party Claim), Local Government shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Agency in such proportion as is appropriate to reflect the relative fault of Local Government on the one hand and of Agency on the other hand in connection with the events that resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Local Government on the one hand and of Agency on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Local Government's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

10. TERMINATION

Upon the, termination, or revocation of this license, the rights of USER shall cease. Subject to Oregon Public Records retention policy, USER shall remove all copies of the PRODUCT from its computer systems and return all files, documentation, and copies thereof.

Should the USER violate any of the terms of use specified in Section 2 of this Agreement, COUNTY may, at its discretion, require USER to correct violation, curtail PRODUCT use, or implement other remedy up to and including revocation of license and verified removal of all copies of PRODUCT from USER systems. If USER revokes license then any associated compensation will then cease.

COUNTY shall not be responsible for copies of PRODUCT that may be in the possession of USER.

11. NOTICES

All notices or other communications provided for or permitted to be given under any provisions of this Agreement shall be in writing and shall be deemed to have been given or served when delivered.

If to COUNTY:

Wasco County GIS Services
2705 E. 2nd Street
The Dalles, OR 97058

Attn: Tycho Granville

If to USER:

Oregon Department of Revenue
955 Center Street NE
Salem, OR 97301

Attn: Philip McClellan

Or to such other person or address as may be given in writing by either party to the other in accordance with this provision.

12. MISCELLANEOUS

12.1 Applicable Law: Venue. This license shall be constructed and interpreted under and pursuant to the laws of the state of Oregon. The parties agree that venue for any action or claim arising out of or in connection with this license shall be in the nearest Circuit Court to COUNTY's place of business.

12.2 Invalidity. If any term or provision of this license or the application thereof to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this license shall be valid and enforced as written to the fullest extent permitted by law.

12.3 Entire Agreement. This Agreement contains the entire agreement of the parties hereto with respect to the matters covered hereby, and no other agreement or promise made by any party hereto, which is not contained herein, shall be binding or valid.

12.4 Amendment. No waiver, consent, modification, or change in the terms of this Agreement shall bind either party unless in writing signed by both parties.

12.5 Authority. Any person executing this agreement on behalf of USER represents that they are authorized to do so and represents and warrants that this license agreement and any amendment thereto is a legal, valid, and binding obligation and is enforceable in accordance with its terms.

COUNTY

DAS

**State of Oregon, acting by and through
The Department of Administrative Services**

Signature: _____

Signature: _____

Name: Rod L. Runyon

Name: Cy Smith

Title: Board Chair

Title: State Geospatial Information Officer

Date: March 15, 2017

Date: _____

APPROVED AS TO FORM:

DOR

**State of Oregon, acting by and through
The Department of Revenue**

Kristen Campbell
Wasco County Counsel

Signature: _____

Name: Toni Payseno

Title: Procurement and Contracts Manager

Date: _____

MEMORANDUM

TO: BOARD OF COUNTY COMMISSIONERS
FROM: KATHY WHITE
SUBJECT: ORMAP
DATE: 3/10/2017

BACKGROUND

This is the 3rd step in the 10-year project for remapping Wasco County. The document included in the packet is a draft – final numbers are being determined. This agreement is due prior to the next Board session; your approval should be contingent on finalization of the document with GIS review and legal approval.

ORMAP Grant Application Draft v2

Section I. County and Grant Information			
A. County: Wasco		B. Funding Cycle: Spring 2017	
C. Project will help meet ORMAP Goal(s): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/>		D. Fund Request: \$ XXX	
Section II. Summary of Project			Department Assessment
A. Brief Overview of the Request			<input type="checkbox"/> Pass <input type="checkbox"/> Fail
Wasco County is seeking \$XXXX remap XXXX taxlot polygons and capture XXX control points to continue the conversion of Wasco County tax maps to meet ORMAP technical specifications. This is the 2nd phase of a multi-year project.			
Scope and Deliverables			
Check	Deliverables	Brief description of the deliverables	
X	Tax Lot Conversion	1200 polygons in XXX	
X	Tax Map Conversion	Index maps in 2N 13E and 1N 13 containing XXX polygons	
X	Control Points	XXX control points collected by the Surveyor in preparation for County remapping of XXX	
<input type="checkbox"/>	Development		
<input type="checkbox"/>	Other Assistance		
<input type="checkbox"/>	Other Deliverable		
<input type="checkbox"/>	Hardware/Software		
B. Projected Project Completion Date (projects should not exceed one year)			
June 30, 2018 – Check Date			
C. Total Costs of Project (add lines as necessary)			
Deliverable	Number of Items	Cost per Item	Total Cost
Control Points	XXX	\$120	XXX
Tax lot remapping	XXX	\$35 – Check price	XXX
D. Partnerships and Contributions (add lines as necessary)			
Partner	Contribution		
Wasco County Surveyor	GPS equipment, computers, vehicle with gear		
Wasco County Assessor & GIS staff, map research and review	\$6000		
Total Match	\$6000		
A. Assessor's Signature & Date:			
F. Fiscal Coordinator – Name & Contact Number:			
Tyler Stone, County Administrator 541.506.2520			

G. Project Coordinator – Name & Title:	Tycho Granville GIS Coordinator
E-mail address:	tychog@co.wasco.or.us
Phone Number:	541.506.2658
Mailing Address:	2705 E 2 nd St The Dalles, OR 97058

Section III. Detail Project Information –Answer all questions

A. Overview

1. Describe what the project is trying to accomplish.

This project will be used to remap **XXX** polygons (using control points captured in the last grant) and collect an additional **XXX** control points in preparation for continuing the remapping in follow-on grants. At the completion of the entire project Wasco County taxlots will meet ORMAP technical specifications consistent with Goal 6.

2. What part(s) of the county does this project cover (Township, Range, and Sections, if applicable)?

Remapping of **the remaining southern portion of** 2N 13E and **parts of 1N 13E - XXX** polygons with their associated index maps (**XXX** maps in total, number to be determined by Lane County and Wasco County surveyor. The final **XXX** polygons and associated index maps will be remapped in a subsequent grant.

Capture of **XXX** control points in **XXX** (enough for all **XXX** index maps and **XXX** polygons)

3. What is the status/outcome of all previously funded ORMAP projects? (Please include funding cycles and a “status map” of your county.)

Contract: #2484: Purchased plotter for Assessor's department. 100% complete.

Contract #3543-16: **100% Complete**

Contract #3582-16: Current project, expected completion date June 2017

A small portion of Wasco County is at Goal 3 (see attached map), the remainder is Goal 2.

4. Describe, in detail, your technical approach to the project (such as, mapping methodology).

- A. Review existing documents
- B. The Surveyor will research control points in the office.
- C. The technicians will find corners in the field and collect coordinates for control points, working under the direct supervision of the surveyor, to sub- foot accuracy using real-time GPS. The County maintains survey grade GPS equipment. Providing this equipment to the project is an additional cost match.

5. Describe the project deliverables.

Tax maps containing **XXX** polygons meeting ORMAP technical specifications and Oregon Department of Revenue cartographic specifications.

XXX Control Points with Sub-Foot Accuracy. GPS data file will contain similar to the following information for each point: Northing, Easting, Reference Survey Number, Observation Date, Observation Id, Township, Range, Section, Corner (< 1’ accuracy, ddd – mm - 000 coordinate format, WGS84)

6. Who will be doing the work (county staff, contractor, or DOR staff)? Please define their roles.

Wasco County Surveyor will collect the control points.

Lane County Information Services will perform the tax lot remapping.

Wasco County GIS and Assessor staff will provide assistance with locating general location of preferred points and QC on final products.

7. How will the county cartographer integrate the deliverables into the County's maintenance plan?

Lane County Information Services maintains the tax lot maps for Wasco County. This project will have no impact on maintenance.

8. Provide a project timeline with milestones or completion dates.

Control point collection and remapping of tax lots will begin in **July 2017** with completion in **December 2017**.

9. Does this project have any partnerships? If yes, please identify them.

No.

10. Describe any innovations utilized by this project.

The results of this project are intended to utilize the ESRI Parcel Fabric technology to improve relative and positional accuracy of data maintained in the ORMMap ESRI data schema format. The new GPS points will be conveyed to BLM for possible input and update of calculated CadNSDI data.

11. Detail Costs (who is paying for what).

Wasco County Assessor & GIS Staff - \$ XXX (Wasco County)

County Surveyor - \$ XXX (Grant)

Lane County remapping - \$ XXX (Grant)

B. Quality Control

1. Who will be responsible for quality control (QC)?

Wasco County Surveyor

2. Will county cartography staff review the deliverables?

No. Deliverables will be reviewed by Lane County Information Services

3. Will there be a review by Department of Revenue's cartography staff?

If requested

4. Describe QC procedures.

Survey control points will meet County survey specifications for mapping.

County staff will review each map is provided by Lane County information services by visually inspecting the map. The new product will be compared to previous maps and inconsistencies will be investigated.

C. Project Detail

1. Is this project an "edge matching project"? If so, how much of the county boundary will be in a and No.

No.

2. Is this project part of an ongoing or multi-phased remapping project?

Yes. This is the **3rd** phase of a planned multi-year project.

3. What percentage of the county tax lots and tax maps meet the ORMAP technical specifications?

	Total Countywide	Meet Tech Specs	Percent Complete
Tax Lots	XXX	XXX	Unknown
Tax Maps	XXX	XXX	Unknown

There is no documentation listing which index maps meet the ORMAP technical specifications. Review by the Department of Revenue and Lane County Information Services staff state many of the maps are "fairly close".

4. Upon completion of this project will your county meet goal 6 (100% of tax maps meeting technical specification)?

No. This is the **third** part of a planned multiyear project.

5. Is this project part of a multi-county effort? If so, please explain.

No.

6. Will the project cost be affected if it is not fully funding this cycle?

Possibly. If labor costs increase so will the amounts requested in follow-on grants.

D. Data Availability

1. Does the county have a data sharing agreement with the State?

Yes -

GIS Framework Data License - signed 2005

GIS Cadastral Data Sharing License Agreement v1.3 - signed 2009

Wasco County GIS Cadastral Data Sharing License Agreement v3.0 – signed 2016

Wasco County GIS Cadastral Data Sharing License Agreement v3.0 (2017) – signed 2017 ??

2. Identify any data restrictions or licensing issues.

There are no data restrictions or licenses required. Data shared with **other public agencies and funding partners** at no cost and sold to **all other parties**.

E. Background Information

Any other information that you feel may help support the project.

This project continues Wasco County on the path to having all of its tax lots meet ORMAP specifications. It is expected to take at least 6 years depending on funding from ORMAP and our in-house capacity (see below).

The outline of our plan is to have the surveyors get one funding cycle "ahead" of Lane County Information Services in their collection of control points. Then Lane County Information Services will not be held up by any issues with the collection of additional control points. Also, the surveyors will have some capacity if there are a few additional points that need to be captured to help the current cycle of remapping.

The original Control Point collection area (grants Spring and Fall 2016) was chosen for being both close to the Surveyor's office and having a mix of urban and rural areas. The taxlot conversion will continue in this area – the southern portion of 2N 13E (the northern portion having been converted in Fall 2016) and parts of 1N 13E.

The Surveyors will collect control points for **XXX** Sections within the **XXX** Township. This encompasses an area **of XXX**.

~~This will also be somewhat of a pilot project in that our vendor (Lane County) will begin the actual remapping of the tax lots. This will give us a chance for Lane County and our surveyors to work directly together and iron out any issues that may appear in this project. This will give us a better idea of the actual workload for each entity and determine if we have the capacity to remap a greater number of tax lots per grant cycle.~~

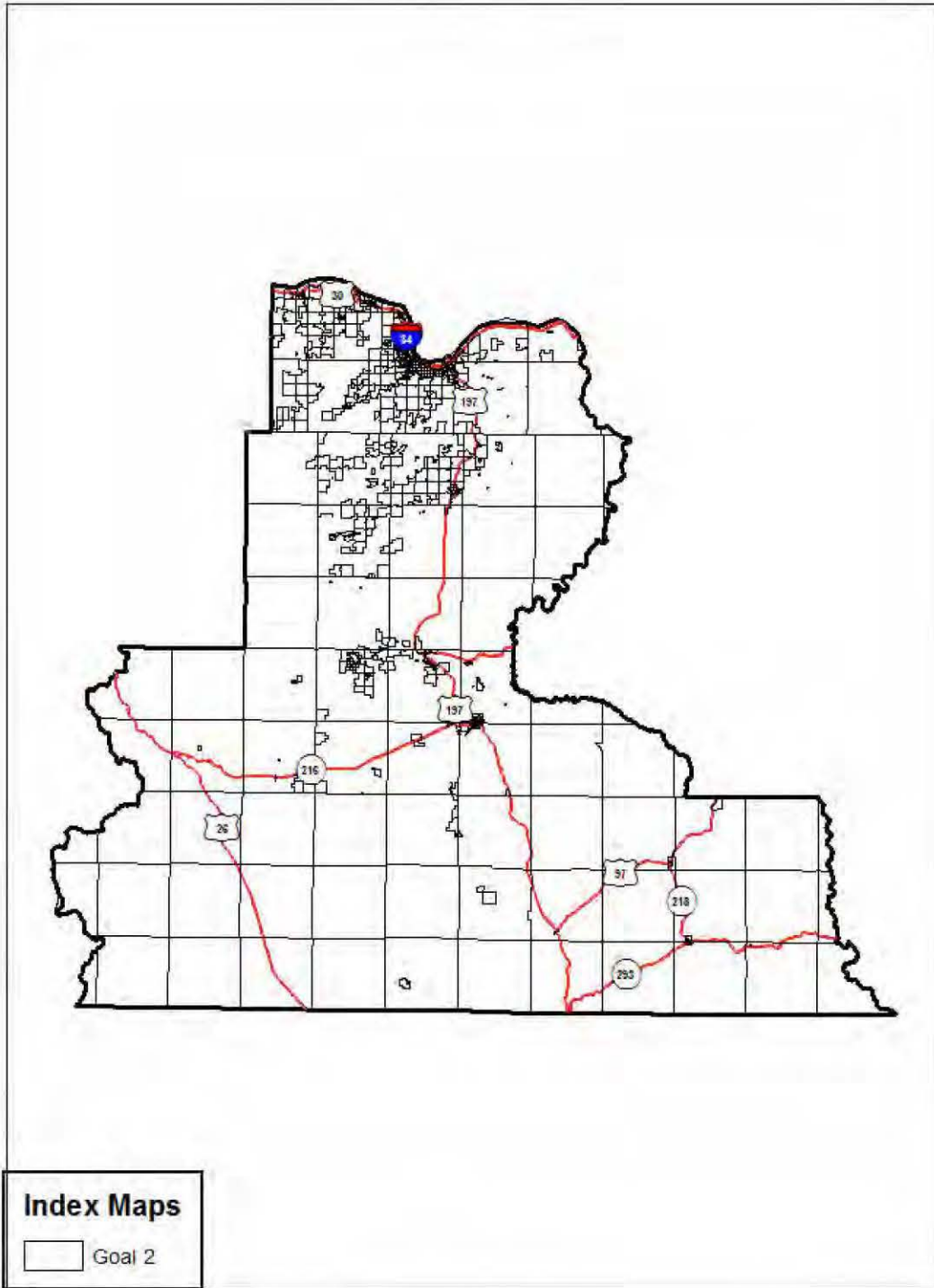
The Surveyor plans to collect all control points with urban accuracy (sub foot) regardless of their location in the county. Positional accuracy of less than that makes the final product of little value for the surveying community.

F. Other Issues - Please identify.

None.

INSERT NEW MAP BELOW

Wasco County
ORMAP Goal Status



Date: 9/14/2016



0 10 20
Miles



G. Racial and Ethnic Impact Statement

RACIAL AND ETHNIC IMPACT STATEMENT

This form is used for informational purposes only and must be included with the grant application.

Chapter 600 of the 2013 Oregon Laws require applicants to include with each grant application a racial and ethnic impact statement. The statement provides information as to the disproportionate or unique impact the proposed policies or programs may have on minority persons¹ in the State of Oregon if the grant is awarded to a corporation or other legal entity other than natural persons.

1. The proposed grant project policies or programs could have a disproportionate or unique positive impact on the following minority persons:

Indicate all that apply:

- Women
- Persons with Disabilities
- African-Americans
- Hispanics
- Asians or Pacific Islanders
- American Indians
- Alaskan Natives

2. The proposed grant project policies or programs could have a disproportionate or unique negative impact on the following minority persons:

Indicate all that apply:

- Women
- Persons with Disabilities
- African-Americans
- Hispanics
- Asians or Pacific Islanders
- American Indians
- Alaskan Natives

3. The proposed grant project policies or programs will have no disproportionate or unique impact on minority persons.

If you checked numbers 1 or 2 above, on a separate sheet of paper, provide the rationale for the existence of policies or programs having a disproportionate or unique impact on minority persons in this state. Further provide evidence of consultation with representative(s) of the affected minority persons.

I HEREBY CERTIFY on this _____ day of _____, 20____, the information contained on this form and any attachment is complete and accurate to the best of my knowledge.

Signature: _____

Printed Name: _____ Title: _____

¹“Minority persons” are defined in SB 463 (2013 Regular Session) as women, persons with disabilities (as defined in ORS 174.107), African-Americans, Hispanics, Asians or Pacific Islanders, American Indians and Alaskan Natives.

Submit completed forms to:

Mail	Contact Information
ORMAP Project Coordinator Oregon Department of Revenue Property Tax Division 955 Center St. NE Salem OR 97301-2555	Tel: 503-586-8128 Fax: 503-945-8737 or.map@state.or.us

Additional Forms

ORMAP Grant Application Addendum – Alternate Funding Request

Section I. County and Grant Information

a. County: Wasco	b. Funding Cycle (Spring or Fall / Year): Spring 2017
c. Original Grant Request: \$ XXX	
Reduction percentage and award amount to be filled in by Department of Revenue	
d. Reduction Percentage:	e. Awarded Amount: \$
Please provide the following additional information to help us understand the impact of reductions in varying amounts to your original grant request if there are insufficient funds available funds to provide 100% funding. Please note at what point the reduction requested would make the project impossible to undertake.	

Section II. Reduction Options – Additional Information as Requested

If you received a reduced grant amount how would it affect the following:

1. What will your deliverables be with this reduction (that is, the number of tax lots, tax maps, or control points)?
Fewer taxlots will be converted; fewer control points will be collected

2. How will this reduction affect your current methodology, if at all?
 Methodology would not change

3. How will this reduction affect your county’s remapping completion date?
 It will push the completion date back.

Mail	Contact Information
ORMAP Project Coordinator Oregon Department of Revenue Property Tax Division 955 Center St. NE Salem OR 97301-2555	503-586-8128 Fax: 503-945-8737 or.map@state.or.us

ORMAP Grant Application Addendum– Request for Additional Information

Complete only if requested by ORMAP Technical Group

Section IV. County and Grant Information	
a. County:	b. Funding Cycle:
	c. Fund Request \$
Section V. Project – Additional Information as Requested	
1.	
2.	
3.	
4.	

Agenda Item
Fee Waiver Request

- [Letter from City of Mosier](#)
- [Mosier Street Inventory](#)



February 28, 2017

To: Wasco County Board of Commissioners
511 Washington St, Room 302
The Dalles, OR 97058

RE: Fee Waiver Request for Wasco County GIS Database information

Dear Commissioners Rod Runyon, Scott Hage, and Steve Kramer,

The City of Mosier is working with our consultant, Alta Planning, on the City's first Transportation System Plan. The City seeks to obtain GIS database information from the County which will include parcels, zoning, and aerial imagery. This information is critical to the success of our planning efforts, but as you know, the City of Mosier is always working with a tight budget. Would the Wasco County Commission grant the City of Mosier a fee waiver for the GIS information needed for our TSP?

The information needed is detailed in the attached files.

Thank you and hope to see you at the March 9th TSP kick-off meeting,

A handwritten signature in black ink that reads "Kathy Fitzpatrick". The signature is written in a cursive style.

Kathy Fitzpatrick
City of Mosier, City Manager

APPENDIX A
2000 City of Mosier Major Streets Inventory

Street	Bikeway ¹	Bike Lanes	2002	2002	Sidewalks		(ADA)		Bridges	Comments	
			Pavement	Pavement	Type	Condition	Yes/No	Condition			Curbs
2nd Avenue	Shared	No	paved	very good		No	-	-	No	-	Paved shoulder on south side (eastern 1/2 block)
	Shared	No	paved	good		No	-	-	No	-	
	Shared	No	paved	good		No	-	-	No	-	
	Shared	No	paved	good		No	-	-	No	-	
	Shared	No	paved	good		No	-	-	No	-	
3rd Avenue	Shared	No	paved	fair	as - 6' (north side)	good	north side	Yes	-	-	On-street parking is angled.
	Shared	No	paved	fair	as - 6' (south side)	good	north side	Yes	-	-	
	Shared	No	paved	good	north side), 6.5' (good	both side	Yes	-	-	North sidewalk is behind curb (curb and sidewalk only in front of
	Shared	No	paved	good	north side), 6' (n	good	both side	Yes	-	-	
	Shared	No	paved	good	as - 5' (north side)	good	north side	Yes	-	-	
	Shared	No	paved	good		No	north side	No	-	-	
	Shared	No	paved	good		No	north side	No	-	-	
4th Avenue	Shared	No	paved	fair		No	-	-	No	-	
	Shared	No	paved	fair		No	-	-	No	-	
Alley	Shared	No	paved	good		No	-	-	No	-	No through access
Center Street	Shared	No	paved	good		No	-	-	No	-	
	Shared	No	paved	fair		No	-	-	No	-	
	Shared	No	dirt	-		No	-	-	No	-	
Cherry Hill Street	Shared	No	paved	good		No	-	-	No	-	
	Shared	No	gravel	-		No	-	-	No	-	
Cliff View Street	Shared	No	paved	fair		No	-	-	No	-	Road accesses private developments
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Driveway	Shared	No	dirt	-		No	-	-	No	-	
Elizabeth Court	Shared	No	paved	good		No	-	-	No	-	
Gorge View Avenue	Shared	No	paved	fair		No	-	-	No	-	Road accesses private developments

APPENDIX A
2000 City of Mosier Major Streets Inventory

Street	ID	Segment Description	Jurisdiction	Class ³	Speed Limit (mph)	BCHW Width (feet)	Street Width (feet)	No. of Travel Lanes	Direction of Travel	On-Street Parking	Shoulders		
											Width (feet)	Side	Paving
Oregon Street	11	HWY 30 to 2nd Ave.	City	local	25		18	2	2-way	No	-	-	-
	16	2nd Ave. to 3rd Ave.	City	local	25		17	2	2-way	No	-	-	-
	37	3rd Ave. to 4th Ave.	City	local	25		19	2	2-way	No	-	-	-
I-84 Westbound Combined Ramp Section	2	HWY 30 to Combined Section	state	arterial	25		24	2	2-way	No	-	-	-
I-84 Westbound On-ramp	5	Combined Section to I-84	state	arterial	25		16-18	1	2-way	No	-	-	-
I-84 Westbound Off-ramp	5	I-84 to Combined Section	state	arterial	25		16-18	1	2-way	No	-	-	-
I-84 Eastbound On-ramp	13	HWY 30 to I-84	state	arterial	25		16-18	1	2-way	No	-	-	-
I-84 Westbound Off-ramp	13	I-84 to HWY 30	state	arterial	25		16-18	1	2-way	No	-	-	-
River Way Street	30	HWY 30 to Mossy Rock Way	private	local	5		30	2	2-way	Yes (included in street width)	-	-	-
	41	Mossy Rock Way to Cliff View St.	private	local	5		30	2	2-way	Yes (included in street width)	-	-	-
	56	Cliff View St. to Riverview St.	private	local	5		30	2	2-way	Yes (included in street width)	-	-	-
Riverside Street	52	2nd Ave. to 3rd Ave.	City	local	25		21	2	2-way	No	-	-	-
Riverview Drive	45	Streamline Lane to Cliff View St.	private	local	5		30	2	2-way	Yes (included in street width)	-	-	-
	57	River Way St. to Streamline Lane	private	local	5		30	2	2-way	Yes (included in street width)	-	-	-
Rock Creek Street	26	HWY 30 to overpass	state	collector	55		21	2	2-way	No	0'-2'	Both	gravel
	41	overpass to Twin Tomahawk Trail	state	collector	55		21	2	2-way	No	0'-2'	Both	gravel
Streamline Lane	80	south of Riverview Drive	private	local	5		35	2	2-way	Yes (included in street width)	-	-	-
Washington Street	50	HWY 30 to 3rd Ave.	City	collector	25		28	2	2-way	No	-	-	-
	62	3rd Ave. to 4th Ave.	City	local	25		18	2	2-way	No	-	-	-
Walton Street	71	south of Kingdom St.	City	local	5		10	1	2-way	No	-	-	-

LEGEND/NOTES:

Note 1: The three bikeway design treatments for bicycle facilities on roadways outlined in the 1995 Oregon Bicycle and Pedestrian Plan are: (1) shared roadway, (2) shoulder bikeway, and (3) bike lanes.

Note 2: Pavement condition information for arterials is from the 1999 ODOT Pavement Condition Report. Condition information for collectors is based on field survey conducted by DEA in October 2000.

Note 3: Based on ODOT Street Classification.

Agenda Item
ODOT Agreement

- [ODOT Agreement for Variance Permits](#)

INTERGOVERNMENTAL AGREEMENT
Continuous Operations Variance Permit Authorization
Wasco County

THIS AGREEMENT is made and entered into by and between the STATE OF OREGON, acting by and through its Department of Transportation, hereinafter referred to as "State;" and Wasco County, acting by and through its elected officials, hereinafter referred to as "County," both herein referred to individually or collectively as "Party" or "Parties."

RECITALS

1. By the authority granted in ORS [190.110](#), state agencies may enter into agreements with units of local government for the performance of any or all functions and activities that a party to the agreement, its officers, or agents have the authority to perform.
2. Under ORS 818 the State administers a variance permit program that allows use of the roads of this state for travel by oversize/overweight vehicles and loads. The permit program includes Oversize/Overweight Continuous Operations Variance Permits (OS/OW COVP).
3. Under ORS 818.205, a OS/OW COVP authorizes oversize and overweight vehicles and loads to maintain continuous travel on specific routes over State highways, county roads and city streets, thereby allowing the permit holder to obtain a single OS/OW COVP with travel authorizations in multiple jurisdictions for the same movement from the State or a county. The State has adopted rules that establish the fees for OS/OW COVP in OAR 734-070-0140.
4. In order to simplify and expedite the issuance of the permits, County desires State to issue OS/OW COVPs that authorize use of roads under County jurisdiction for travel by oversize/overweight vehicles and loads.
5. State desires to issue OS/OW COVPs that authorize use of roads under County jurisdiction for travel by oversize/overweight vehicles and loads according to the terms of this Agreement.

NOW THEREFORE, the premises being in general as stated in the foregoing recitals, it is agreed by and between the parties hereto as follows:

TERMS OF AGREEMENT

1. This Agreement shall supersede and replace Agreement No.18539, and its subsequent amendment(s), in its/their entirety. Agreement No. 18539 will terminate upon the execution of this Agreement.

2. County grants State, and State's authorized agents, authority to issue OS/OW COVPs for travel over roads which are under the jurisdiction of County, in accordance with the terms of this Agreement. This Agreement addresses only issuance of OS/OW COVPs by State for travel over roads which are under the jurisdiction of County. State is not authorized to issue any other type of oversize/overweight variance permit under this Agreement. .
3. This Agreement becomes effective upon the date all required signatures are obtained and shall automatically **terminate ten (10) years** from the date of execution, unless extended by a fully executed amendment.
4. Each Party will be responsible for their own costs associated with this Agreement.

COUNTY OBLIGATIONS

1. County shall provide State with a list of the roads under County jurisdiction on which travel by oversize/overweight vehicles and loads is permitted. The list shall include the maximum weights allowable for the road or road segment, and allowable dimensions, based on vertical and horizontal clearances, for the road or road segment. County shall provide State written notice of changes in authorized roads at least four (4) weeks prior to the change.
2. County certifies and represents that the individual(s) signing this Agreement has been authorized to enter into and execute this Agreement on behalf of County, under the direction or approval of its governing body, commission, board, officers, members or representatives, and to legally bind County.
3. County's Contact for this Agreement is: : Arthur Smith, 2705 E 2nd Street The Dalles, OR 97058 Phone # (541) 506-2645, Email: Arthurs@co.wasco.or.us. County shall notify the other Party in writing of any contact information changes during the term of this Agreement.

STATE OBLIGATIONS

1. State shall issue OS/OW COVPs only for travel over specified County roads.
2. State shall collect the fee established in OAR 734-070-0140 for both the State and County. The County fee shall be forwarded to the County for each OS/OW COVP issued through this Agreement on a monthly basis.
3. Unless otherwise directed by County in writing, State shall, in issuing the OS/OW COVPs, stipulate the same general and special provisions for County roads as it does for state highways. The routes and maximum weights and dimensions which may be specified in OS/OW COVPs for County roads shall be those set forth on the list provided to the State under Paragraph 1 of County Obligations unless modified by the County in writing pursuant to this paragraph.

4. State's Contact for this Agreement is: Christy Jordan, Over-Dimension Permit Manage/Freight Mobility Coordinator, ODOT - Motor Carrier Transportation Division, 3930 Fairview Industrial Dr. SE, Salem OR, 97302, 503-378-6192, christy.a.jordan@odot.state.or.us., or assigned designee upon individual's absence. State shall notify the other Party in writing of any contact information changes during the term of this Agreement.

GENERAL PROVISIONS

1. The Parties certify, at the time this Agreement is executed, that sufficient funds are available and authorized for expenditure to finance costs of this Agreement within their current appropriation or limitation of current biennial budget.
2. This Agreement may be terminated by either Party upon thirty (30) days' notice, in writing and delivered by certified mail or in person.
3. The Parties may terminate this Agreement effective upon delivery of written notice to either Party, or at such later date as may be established by the Parties, under any of the following conditions:
 - a. If either Party fails to provide services called for by this Agreement within the time specified herein or any extension thereof.
 - b. If either Party fails to perform any of the other provisions of this Agreement or so fails to pursue the work as to endanger performance of this Agreement in accordance with its terms, and after receipt of written notice from State fails to correct such failures within ten (10) days or such longer period as State may authorize.
 - c. If either Party fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow either Party, in the exercise of its reasonable administrative discretion, to continue to make payments for performance of this agreement.
 - d. If federal or state laws, regulations or guidelines are modified or interpreted in such a way that either the work under this Agreement is prohibited or if either Party is prohibited from paying for such work from the planned funding source.
4. Any termination of this Agreement shall not prejudice any rights or obligations accrued to the Parties prior to termination.
5. Both Parties shall comply with all federal, state, and local laws, regulations, executive orders and ordinances applicable to the work under this Agreement, including, without limitation, the provisions of ORS 279B.220, 279B.225, 279B.230, 279B.235 and 279B.270 incorporated herein by reference and made a part hereof; Without limiting the generality of the foregoing, County expressly agrees to comply with (i) Title VI of Civil Rights Act of 1964; (ii) Title V and Section 504 of the

Rehabilitation Act of 1973; (iii) the Americans with Disabilities Act of 1990 and ORS 659A.142; (iv) all regulations and administrative rules established pursuant to the foregoing laws; and (v) all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations.

6. Both Parties shall perform the service under this Agreement as an independent contractor and shall be exclusively responsible for all cost and expenses related to its employment of individuals to perform the work under this Agreement, including, but not limited to, retirement contributions, workers' compensation, unemployment taxes, and state and federal income tax withholdings.
7. All employers that employ subject workers who work under this Agreement in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage unless such employers are exempt under ORS 656.126. Employers Liability insurance with coverage limits of not less than \$500,000 must be included. County shall ensure that each of its contractors complies with these requirements.
8. If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against State or County with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party's liability with respect to the Third Party Claim.
9. With respect to a Third Party Claim for which State is jointly liable with County (or would be if joined in the Third Party Claim), State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by County in such proportion as is appropriate to reflect the relative fault of State on the one hand and of County on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of State on the one hand and of County on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if State had sole liability in the proceeding.
10. With respect to a Third Party Claim for which County is jointly liable with State (or would be if joined in the Third Party Claim), County shall contribute to the amount of

expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by State in such proportion as is appropriate to reflect the relative fault of County on the one hand and of State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of County on the one hand and of State on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. County's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.

11. The Parties shall attempt in good faith to resolve any dispute arising out of this Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
12. This Agreement may be executed in several counterparts (facsimile or otherwise) all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.
13. This Agreement and attached exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties and all necessary approvals have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure of State to enforce any provision of this Agreement shall not constitute a waiver by State of that or any other provision.

THE PARTIES, by execution of this Agreement, hereby acknowledge that its signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

Signature Page to Follow

County/State
Agreement No.31553

Wasco County, by and through its
elected officials

By _____

Date March 15, 2017

By _____

Date March 15, 2017

By _____

Date March 15, 2017

**APPROVED FOR LEGAL
SUFFICIENCY**

By _____

County Counsel

Date March 8, 2017

County Contact:

Arthur Smith
2705 E 2nd Street
The Dalles, OR 97058
Phone: (541) 506-2645
Email: arthurs@co.wasco.or.us

State Contact:

Christy Jordan, Over-Dimension Permit Manager/Freight Mobility Coordinator
ODOT – Motor Carrier Transportation Division
3930 Fairview Industrial Dr. SE
Salem, OR 97302
503-378-6192
Christy.a.jordan@odot.state.or.us

STATE OF OREGON, by and through
its Department of Transportation

By _____

Division Administrator, Motor Carrier
Transportation Division

Date _____

APPROVAL RECOMMENDED

By _____

Motor Carrier Services Section Manager

Date _____

**APPROVED AS TO LEGAL
SUFFICIENCY**

By _____

Assistant Attorney General (If Over
\$150,000)

Date _____

County/State
Agreement No.31553

Agenda Item
VSO Quarterly Report

- [CVSO Report](#)
- [Second Quarter Activity Report](#)
- [Second Quarter Expenditures](#)

CVSO Activity Report 2017

Month	Retroactive Payments	Monthly Payments	Decisions Received	Decisions with Award	Issues Awarded	Issues Denied	New Client Files	Claims Filed		Readjudications and Appeals Filed	Healthcare Applications	Contacts	Volunteer Hours
July 2016	\$7,111.59	\$1,313.53	14	8	10	10	15	14		6	6	248	270
August 2016	\$23,705.11	\$5,778.31	24	10	19	25	9	15		7	2	314	303
September 2016	\$5,831.36	\$1,053.09	20	7	13	24	14	10		4	5	251	285
October 2016	\$34,774.25	\$9,792.38	21	12	16	20	11	10		5	7	290	195
November 2016	\$13,895.58	\$1,592.41	24	14	29	17	10	10		8	4	287	221
December 2016	\$16,582.64	\$6,080.90	19	8	13	17	12	16		7	3	161	170
January 2017	\$41,216.48	\$4,596.94	16	14	36	19	5	10		4	4	184	127
February 2017	\$14,251.98	\$4,048.88	13	5	16	5	9	9		3	2	248	163
March 2017													
April 2017													
May 2017													
June 2017													
2016	\$157,368.99	\$34,256.44	151	78	152	137	85	94		44	33	1,983	1,734
Cumulative Monthly Payments	\$144,091.95	12 month total of monthly payments											
Total Cumulative + Retroactive	\$301,460.94												

February 2017

12.40 Contacts per working day (Includes in-person, telephone, email and regular mail)
0.45 Claims per working day

38.46% Claim award rate

72.00% Issue award rate

4.42 Average Age (months) of claims awarded (Increased due to wins on Appeal)

3.52 Portland VARO average completion time from VA Monday Morning Report

October 3, 2016

Fiscal Year to Date 2015/16

11.46 Contacts per working day (Includes in-person, telephone, email and regular mail)
0.54 Claims per working day

51.66% Claim award rate

52.60% Issue award rate

1.15 Average Age (months) of claims awarded

3.52 Portland VARO average completion from VA Monday Morning Report

October 3, 2016

	February 2017	FYTD
Min	0	0
Average	133	127
Max	344	2,285

Month	February	FYTD
13	Decision Letters Received	151
4	Initial Compensation	45
3	Increase/Re-open Compensation	38
1	Veteran Live Pension	8
0	Widow Pension/DIC	11
0	Burial	3
3	Appeals	20
1	Dependency	21

Claims	Denials for No Show	Issues	Percentage
1	February	1	14.29%
2	FYTD	4	2.92%

New	Retro	Monthlies
Q1	\$36,648.06	\$8,144.93
Q2	\$65,252.47	\$17,465.69
Q3	\$55,468.46	\$8,645.82
Q4	\$0.00	\$0.00

City	February 2017	%	FYTD	%
The Dalles	9	69.2%	115	76.2%
Antelope	0	0.0%	1	0.7%
Dufur	0	0.0%	7	4.6%
Maupin	0	0.0%	3	2.0%
Mosier	1	7.7%	3	2.0%
Shaniko	0	0.0%	0	0.0%
Tygh Valley	0	0.0%	4	2.6%
Warm Springs	0	0.0%	0	0.0%
Other	3	23.1%	18	11.9%
*ZIP codes currently only calculated for January 2016				

Dependency and other non-rating claims are excluded from this calculation

	Appeals YTD
6	Appeals YTD w/win
0.0%	Appeal win ratio



COUNTY VETERANS' SERVICE OFFICER QUARTERLY REPORT OF ACTIVITIES

IMPORTANT SUBMISSION INSTRUCTIONS
 ODVA Form 0914 COUNTY VETERANS' SERVICE OFFICER QUARTERLY REPORT OF ACTIVITIES is the official work load and recoveries report of the county veterans' service officer for the period indicated. **NOTE:** Completed reports must be received by ODVA within 30 days after the end of each fiscal quarter.* Mail the documents to the submission address below or you may fax the required documentation to Jeremy S. Woodall at 503-373-2391, or send the documentation to him via e-mail at: jeremy.s.woodall@state.or.us.

SUBMIT TO: Veterans' Services Division Oregon Department of Veterans' Affairs 700 Summer Street NE Salem, Oregon 97301-1285	<input type="checkbox"/> 1 st Quarter (July-August-September) * <input checked="" type="checkbox"/> 2 nd Quarter (October-November-December) * <input type="checkbox"/> 3 rd Quarter (January-February-March) * <input type="checkbox"/> 4 th Quarter (April-May-June) *
NAME OF COUNTY Wasco	FISCAL YEAR 2017
MAILING ADDRESS FOR REMITTANCE 511 Washington Street Suite 101 The Dalles, OR 97058	

INTERVIEW PROCESS		
U.S. Dept. of Veterans Affairs (USDVA) Subjects	IN-OFFICE INTERVIEWS COMPLETED	OUT-OF-OFFICE INTERVIEWS COMPLETED
	426	11
GRAND TOTAL INTERVIEWS	437	

CLAIMS PROCESS		
USDVA Original 526s or 534s	ODVA REPRESENTATION	OTHER REPRESENTATION
Filed	36	1
Granted	33	0
Denied	28	0
Reopened	18	0
10-10EZ	11	3


APPEALS PROCESS		
USDVA Appeals	ODVA REPRESENTATION	OTHER REPRESENTATION
NODs Filed	2	1

ODVA PROGRAM REFERRALS	
TOTAL REFERRALS	126

OTHER ACTIVITIES	
RECOVERIES	\$ 107,375.80

VSO MEETINGS/CONVENTIONS/OUTREACH (Explain on additional sheet(s) of paper if more space is needed)
Wasco County Veterans Advisory committee (monthly meetings)
AOC Veterans committee (monthly conference call)
KODL Coffee Break (monthly radio interview)
Warm Springs Veterans Summit (booth)
ODVA Annual Training Conference
Participating in ADRC program meetings
Represented 2 veterans at their BVA hearings

EXPANSION AND ENHANCEMENT UPDATE (Explain on additional sheet(s) of paper if more space is needed)

CERTIFICATION AND SIGNATURE	
This report is submitted to qualify for funds available from the Oregon Department of Veterans' Affairs and is certified to be true and correct to the best of my knowledge and belief.	
Signature of County Veterans' Service Officer 	Date Signed 02-01-2017

DEFINITIONS FOR CVSO QUARTERLY REPORT OF ACTIVITIES
USDVA SUBJECTS Number of sit-down interviews regarding compensation, pension, DIC, Death pension, GI Bill, Home Loan Guarantees, VA health care. In-Office: Count sit-down (face-to-face) interviews only. Out-of-Office: Count sit-down (face-to-face) interviews only.
USDVA CLAIMS Filed: Original VA Form 21-526 or VA Form 21-534 completed and filed during the period for which this report is prepared. Granted: Number of Award Letters. Denied: Number of Denial Letters. Reopened: Any Claims reopened. 10-10EZ: Any original applications for VA Healthcare.
USDVA APPEALS Filed: Original NODs completed and filed during the period for which this report is prepared.
ODVA PROGRAM REFERRALS Count sit-down (face-to-face) interviews only.
RECOVERIES Count recoveries for VA award letters received during the period for which this report is prepared. The recovery amount is handwritten on the bottom of award letters received from ODVA. When the veteran has selected a different POA, the recovery amount can be found on the TINQ screen on the BDN.
VSO MEETINGS/CONVENTIONS Local or statewide meetings you attend in your capacity as a County Veterans' Service Officer or Assistant.



COUNTY VETERANS' SERVICE OFFICER QUARTERLY REPORT OF EXPENDITURES

IMPORTANT SUBMISSION INSTRUCTIONS

ODVA Form 0909 COUNTY VETERANS' SERVICE OFFICER QUARTERLY REPORT OF EXPENDITURES is used to report expenditures by county veterans' service officers for veterans' services programs each quarter. Completed reports must be received by ODVA by the last working day of the quarter.* Attach a printed copy of the YEAR-TO-DATE, BUDGET-TO-ACTUAL REPORT for the quarter. Mail the documents to the submission address below or you may fax the required documentation to Jeremy S. Woodall at 503-373-2391, or send the documentation to him via e-mail at: jeremy.s.woodall@state.or.us.

SUBMIT TO: Veterans' Services Division Oregon Department of Veterans' Affairs 700 Summer Street NE Salem, Oregon 97301-1285	<input type="checkbox"/> 1 st Quarter (July-August-September) * <input checked="" type="checkbox"/> 2 nd Quarter (October-November-December) * <input type="checkbox"/> 3 rd Quarter (January-February-March) * <input type="checkbox"/> 4 th Quarter (April-May-June) *
NAME OF COUNTY Wasco	FISCAL YEAR 2017
MAILING ADDRESS FOR REMITTANCE 511 Washington Street Suite 101 The Dalles, OR 97058	

ANNUAL BUDGETED EXPENDITURES	
TOTAL	\$ 145,250.72

YEAR-TO-DATE EXPENDITURES	
TOTAL	\$ 77,933.74
EXPANSION AND ENHANCEMENT	\$ 16,737.00

CERTIFICATION AND SIGNATURE	
<ul style="list-style-type: none"> I hereby certify that I have knowledge of the above expenditures. The allowable refund is a valid, true, and correct claim. This claim is due from the State of Oregon and no part of this claim has yet been paid. 	
AUTHORIZED SIGNATURE 	DATE SIGNED 02-01-2017
TITLE OF SIGNER Cvso	

FOR ODVA USE ONLY			
Authorized Reimbursement Rate	PAID	VOU	DATE
%			
Maximum	PCA 22200	AOBJ 6300	COMM 915-73
\$	Approved By		Date Signed
\$			

Agenda Item
Wasco County Building Codes

- [No Documents have been submitted for this item –
Return to Agenda](#)

ORMAP Example #1 - The Dalles



Date: 6/14/2016



0 150 300
Feet

This product is for informational purposes and has not been prepared for, or is suitable for, legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.



ORMAP Example #2 - Tygh Valley



Date: 6/14/2016

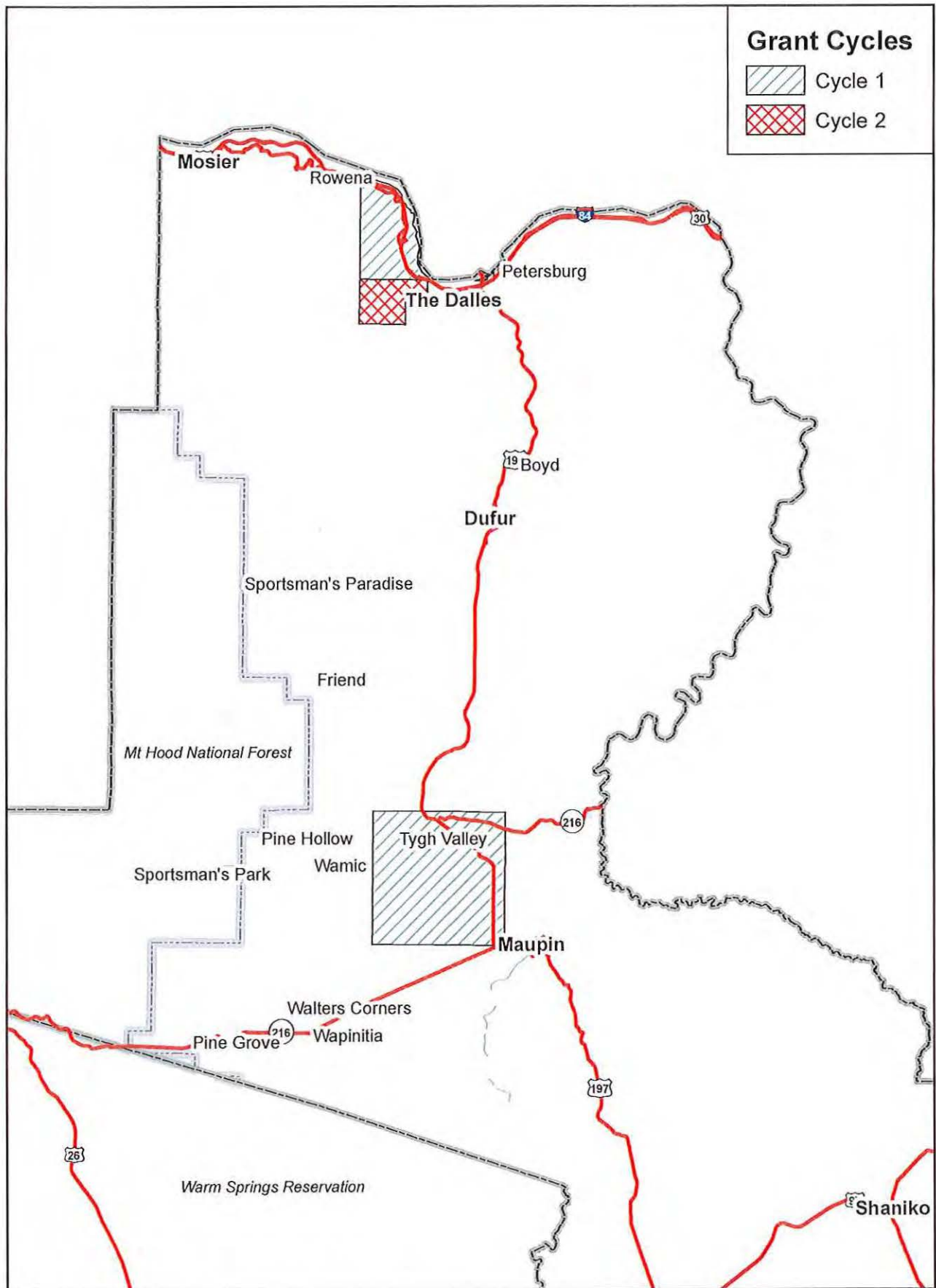


0 130 260
Feet

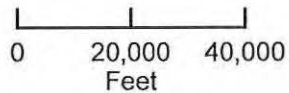
This product is for informational purposes and has not been prepared for, or be suitable for legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.



ORMAP Project



Date: 9/20/2016



This product is for informational purposes and has not been prepared for, or is suitable for, legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.





March 16, 2017

Representative Mitch Greenlick, Chair
House Committee on Health Care

RE: HB 2386 and HB 2645, Establishing a Drug Take-Back Program

Chair Greenlick,

Thank you for holding a public hearing on this important issue. We appreciate the leadership that you and Representative Malstrom have shown on this issue. Wasco County strongly supports the concept that pharmaceutical companies should be responsible for establishing a secure medicine take back program.

1. This is an issue of urgency for our law enforcement officers. Fatal drug overdoses have more than doubled since 1999. Convenient and affordable collection of unwanted medicine plays a vital role in hindering accidental overdoses and deaths. Senior living Centers flush unwanted medicines down the toilet in our area, as we are not allowed to collect from them. This is an issue of human health.
2. Federal (TSCA) rules preclude us from collecting controlled substances without involvement of law enforcement. Our police support a solution, but do not have time to be tasked with collecting unwanted medicines. Meanwhile, pharmacies have been generally supportive of providing their optimal collection sites, but they understandably do not want to pay the disposal costs.
3. This is an issue of shared responsibility. Manufacturers are accustomed to accepting a small portion of the end-of-life management costs for their products. They do so in Canada, in Europe, and in most states in the U.S. for various products. Oregon already utilizes extended producer responsibility to partner with the pharmacies and pharmaceutical industries. Fairness and shared responsibility were identified in DEQ's *Recommendations for Product Stewardship in Oregon* report (November 2010).



BOARD OF COUNTY COMMISSIONERS

511 Washington St, Ste. 101 • The Dalles, OR 97058
p: [541] 506-2520 • f: [541] 506-2551 • www.co.wasco.or.us

Pioneering pathways to prosperity.

The public hearing was an important first step and we urge you to schedule a work session to keep this concept alive. We believe that there will be strong bi-partisan support for either of these bills.

Thank you,

Rod Runyon, Chair

Scott Hege

Steve Kramer

Wasco County Board of Commissioners

Cc:

Representative Tina Kotek, Speaker of the House (or House Speaker Tina Kotek)

Representative Malstrom

Senator Michael Dembrow, Chair

Senate Committee on Energy and Environment



March 16, 2017

Senator Michael Dembrow, Chair
Senate Committee on Energy and Environment

RE: SB 199 Establishing an Extended Producer Responsibility Program for Household Hazardous Waste

Chair Dembrow,

Thank you for holding a public hearing on this important issue. We appreciate the leadership that you have shown. Wasco County strongly supports the concept that companies should share in the responsibility for safe management of unwanted household hazardous waste.

1. Local governments in Oregon have proven to be efficient, resourceful, and innovative in handling hazardous waste. We partner with DEQ, several surrounding counties, and with stewardship organizations to offer expanded collection at lower cost. But we can't afford the full cost for proper disposal (we recycle 75% +/- of the hazardous wastes we collect).
2. This is an issue of urgency. Our program collects over 200,000 pounds of hazardous waste annually within three rural counties. Counties up river from us have no regular hazardous waste collection. This is a combined issue of watershed and human health.
3. This is an issue of shared responsibility. Manufacturers are accustomed to accepting a small portion of the end-of-life management costs for their products. They do so in Canada, in Europe, and in most states in the U.S. for various products. Oregon already utilizes extended producer responsibility to partner with the paint and electronic industries. Fairness and shared responsibility were identified in DEQ's *Recommendations for Product Stewardship in Oregon* report (November 2010).



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Thank you,

A handwritten signature in black ink that reads 'Rod Runyon'.

Rod Runyon, Chair

A handwritten signature in black ink that reads 'Scott Hege'.

Scott Hege

A handwritten signature in black ink that reads 'Steve Kramer'.

Steve Kramer

Wasco County Board of Commissioners

CC: Senate President Courtney