

**WASCO COUNTY BOARD OF COMMISSIONERS**  
**REGULAR SESSION / AGENDA WEDNESDAY, January 9, 2013**  
**LOCATION: Wasco County Courthouse, Room #302**  
**511 Washington Street, The Dalles, Oregon**

**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 to three 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:** This Agenda is subject to last minute changes. **Meetings are ADA accessible.** For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. Wasco County does not discriminate against individuals with disabilities.

9:00 a.m.

**CALL TO ORDER**

**Pledge of Allegiance**

*Items without a designated appointment may be rearranged to make the best use of time.*

- Corrections or Additions to the Agenda
- Administrative Officer - Tyler Stone: Comments
- [Discussion Items](#) (Items of general Commission discussion, not otherwise listed on the Agenda)  
[Committee Appointments](#), [Mid-Columbia Fire and Rescue Forum](#), [Fountain Letter of Support](#), [Stop Grant](#), [Election of BOCC Chair](#)
- [Consent Agenda](#) (Items of a routine nature: minutes, documents, items previously discussed.) [Minutes: 12.19.2012](#), [NORCOR Appointments](#), [MCCOG Appointments](#), [Crates Point Appointment](#), [ADA Coordinator](#)

9:30 a.m.      [Wasco County Audit Report](#) – Carol Friend

9:45 a.m.      [Budget Adjustments](#) – Monica Morris

10:05 a.m.     [Adoption of the Update to the Natural Hazard Mitigation Plan](#) – John Roberts

10:20 a.m.     [Planning Commission Appointments](#) – John Roberts

10:35 a.m.     [Codes Enforcement Order](#) – Kate Foster

10:50 a.m.     [Washington Surveying & Rating Bureau Fee Waiver Request](#) – Tycho Granville

11:00 a.m.     [Wamic Market Grade Resolution](#) – Marty Matherly

11:15 a.m.     [Road Vacation Hearing Order](#) – Marty Matherly

11:30 a.m.     [Public Health Contracts](#) – Teri Thalhofer

**LUNCH**

1:30 p.m.      [Executive Session](#) – Pursuant to ORS 192.660(2)(i) Performance Evaluation of Public Employee

**NEW / OLD BUSINESS**  
**COMMISSION CALL / REPORTS**  
**ADJOURN**



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 9, 2013

PRESENT: Rod L. Runyon, Chair of Commission  
Scott C. Hege, County Commissioner  
Steve Kramer, County Commissioner  
Tyler Stone, County Administrator  
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 and welcomed Steve Kramer to the Wasco County Board of Commissioners. Mr. Stone asked to add the Security Camera Contract to the Discussion List.

**Discussion List – Election of Chair**

Chair Runyon opened the floor to nominations for Commission Chair.

**{{{Commissioner Hege moved to nominate Rod Runyon as Chair for the 2013 calendar year. Commissioner Kramer seconded the motion. Commissioners Hege and Kramer voted yea, Chair Runyon abstained; motion carried.}}}**

**Discussion List – Security Camera Contract**

Mr. Stone requested a contracting rules exemption for the Milestone support contract which is over the \$5,000 threshold. He explained that Milestone is the only source for their software support. He cited Section 23(1) of the Wasco County Local Contract Review Board Rules:

"As authorized by ORS 279B.075, a contracting agency may award a contract for goods or services when the local contract review board determines in writing that the goods or services, or classes of goods or services, are available from only one source."

**{{{Commissioner Hege moved to approve the purchase and Milestone Software Support Contract based on the cited exemption. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Open to Departments/Public – Sheriff's Office Retirements**

Chief Deputy Lane Magill came forward to announce the retirements of Emergency Manager Mike Davidson (3.31.2013) and Civil Deputy Sunny Talatzko (2.28.2013). He outlined plans to reclassify the Civil Deputy position to a Civil Technician which better reflects the duties of the position and will also save money. He went on to say they would like to advertise the position in the next two or three weeks in order to allow some training time before Ms. Talatzko leaves. Ms. Talatzko has been with the Sheriff's Department for 13 years.

Chair Runyon asked that Ms. Talatzko be scheduled to appear at the last Board session in February and Mr. Davidson at the last session in March to give the Board the opportunity to thank them for their years of service. Chief Deputy Magill agreed, adding that he would not be able to attend as he is leaving for the FBI National Academy. The Board commended him for his selection, recognizing it as an honor.

**Discussion List – STOP Grant**

Prevention Coordinator Debby Jones came forward to ask approval to apply for the STOP (Sober Truth on Preventing Underage Drinking Act) Grant. She explained that Youth Think had missed obtaining the grant last year by only two points. The grant is for \$50,000 per year for up to three years with no match requirements. She is reviewing a winning grant application from Multnomah County to discover how she might improve her application this year. She will review the application with Finance Manager Monica Morris for accuracy before submitting it electronically. She went on to say she is working with Center for Living and local physicians on a screening process for detecting abuse.

**\*\*\*After brief discussion, the Board was in consensus for Ms. Jones to move forward with the STOP Grant application.\*\*\***

Ms. White pointed out that Ms. Jones was recently appointed to the Governor's Addictions and Mental Health Advisory Committee to represent the unique issues



associated with rural drug abuse. The Board applauded her hard work and dedication. Ms. Jones explained she would begin the three year appointment next week; the Committee will be coordinating with CCO's to keep prevention on the table.

**Discussion List – Commissioners' Committee Appointments**

Chair Runyon stated that although not a requirement, the City of Maupin, would prefer to have a County Commissioner sit on the Deschutes River Management Committee and have asked that the Board of County Commissioners select which of their members should be appointed.

**{{{After brief discussion, Chair Runyon moved to recommend the appointment of Commissioner Hege to the Deschutes River Management Advisory Committee. Commissioner Kramer seconded the motion. Chair Runyon and Commissioner Kramer voted yea; Commissioner Hege abstained – motion carried.}}}**

Commissioner Hege explained that the County has two positions on the QLife Board of Directors. Commissioner Hege holds one of those positions. Dan Erickson, who holds the second seat, has submitted his resignation. Commissioner Hege recommends Brian Ahier, who had been the City of the Dalles representative to QLife, be appointed to fill Dan Erickson's position.

**{{{Chair Runyon moved to appoint Brian Ahier to replace Dan Erickson on the QLife Board of Directors. Commissioner Hege seconded the motion which passed unanimously}}}**

**Consent Agenda – 12.19.2012 Minutes, NORCOR Appointments, MCCOG appointments, Crates Point Appointment, ADA Coordinator Appointment**

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



**Discussion List – Mid-Columbia Fire and Rescue Forum**

Chair Runyon explained that he would not be available to attend the Forum. Commissioner Hege said he would attend; Commissioner Kramer may attend.

**Discussion List – Lewis & Clark Fountain Letter of Support**

Commissioner Hege explained that the City has plans to commission a bronze Lewis & Clark statue to be placed at the end of Court Street. They are applying for a grant to fund the project.

**{{{Chair Runyon moved to provide a letter to the City of The Dalles in support of their efforts to obtain funding for the statue. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Agenda Item – Wasco County Audit**

Carol Friend, C.P.A., came forward to present the 2011-2012 Fiscal Year Audit Report. She began by saying there had been no significant deficiencies or material weaknesses. She mentioned that resolutions should be identified separately in the minutes of Commission Sessions. She also stated that the revised LB forms used for filing the budget with the State are much more summarized; therefore, the budget resolution will need to be amended to include more detail. Lastly, she recommended that there be more internal control over cash deposits. Currently, the process is completed entirely by the County Treasurer; she suggested that someone else be added to the process to provide that control.

Chair Runyon asked Chad Krause, County Treasurer, what statute says regarding the process. Mr. Krause responded that he is not aware of anything in statute covering this. The Board asked that Mr. Krause work with Finance Manager, Monica Morris to define a process and notify the Board of their final plan.

Commissioner Hege asked Ms. Friend why they have not commented on this in previous audits. She responded that during the audit they discovered some undated reconciliations which caused them to examine the process more deeply. That examination uncovered the cash deposit process.

Ms. Friend went on to review the Audit Report included in the Board Packet. She pointed out notes on page 33 of the Audit. Note #1 addresses changes in accounting policies in response to changes in the Governmental Accounting Standards. Note #2: Budget Stewardship - there was a deficit fund balance in the Parks fund at the end of the year.

Ms. Friend explained that they had found a large difference between what was received in Federal awards from the previous year; that was due to Schools to Roads fund reductions. She also identified Wasco County as a low-risk auditee. Their only comment is the deficit fund balance which is a violation of budget law.

The Board commended Ms. Morris for her work which resulted in such a good audit.

**{{{Commissioner Hege moved to accept the Auditor's Report for the 2011-2012 Fiscal Year. Commissioner Kramer seconded the motion which passed unanimously.}}}**

<b>Agenda Item – Budget Adjustments</b>
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Ms. Morris came forward to explain the budget adjustments included in the Board Packet. She stated that when the budget was adopted, the County was not aware that The City of The Dalles would not be contributing to the payment of the Crates Point debt. The County needs to cover that shortage by moving funds to the Transfers Out line item and then adjust the expenditure by increasing payments due and decreasing the City account.

**{{{Commissioner Hege moved to approve Order 13-002 In the Matter of Transferring \$25,000 from General Fund Contingency to General Fund Non-Department Expenditures, Transfer to Crates Point Debt Service Fund During Fiscal Year 2012-2013. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Hege moved to approve Resolution 13-002 In the Matter of Increasing the Transfer from the General Fund to the Crates Point Debt Service Fund by \$25,000 During the Fiscal Year 2012-2013. Commissioner Kramer seconded the motion which passed unanimously.}}}**



Ms. Morris reminded the Board of the discussion at a previous Board Session regarding the opportunity to save money on the purchase of IS equipment which resulted in the decision to use unexpended IS personnel funds to purchase the discounted equipment. Order #13-003 will allow for that transfer of funds.

**{{{Commissioner Kramer moved to approve Order 13-003 In the Matter of Transferring \$11,340 from General Fund Information Services Analyst Fund to Computer Replacements Fund During Fiscal Year 2012-2013. Commissioner Hege seconded the motion which passed unanimously.}}}**

<b>Agenda Item – Adoption of the Update to the Natural Hazards Mitigation Plan</b>
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Planning Director John Roberts came forward and outlined the process used to create the plan included in the Board Packet. He reminded the Board that the planning department had presented progress reports to them throughout the process. Much of the work was accomplished by RARE Intern Will Clark. The plan has been submitted to and approved by FEMA. The Board needs to approve the plan before the plan is officially recognized by FEMA. He went on to say that not only is the development of the plan a useful exercise, but the plan itself opens doors to three funding sources for the mitigation of natural hazard occurrences. Mr. Davidson added that although the plan is not often used, it is critical when needed and must be updated every five years.

Commissioner Hege inquired about the Pre-disaster Mitigation Program Grant. Mr. Davidson explained that those funds are used in places like Tillamook to get houses on stilts putting them out of flood danger. Although he checks every year for eligibility, in seven years he has never found anything for which Wasco County could apply.

**{{{Commissioner Hege moved to approve Resolution 13-003 Adopting updates to the Wasco County Multi-Jurisdictional Natural Hazards Mitigation Plan. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Agenda Item – Planning Commission Appointments**

Mr. Roberts outlined the discussion from a previous Board session where it was determined that it would be beneficial to have two alternates to the Planning Commission. The bylaws have been evaluated and revised to include that change. The Planning Commission received five applications and interviewed four of the applicants; they recommend the re-appointment of Vicki Ashley to the Planning Commission, the appointment of Andrew Myers as first alternate and Taner Elliot as second alternate. He added that all the interviewed candidates were qualified and enthusiastic; the decision was difficult.

Chair Runyon added that he was on the advisory committee and found that the decision process was fair – everyone had a vote and an opportunity to express their opinion.

**{{{Commissioner Kramer moved to approve Order #13-008 reappointing Vicki Ashley to the Planning Commission. Commissioner Hege seconded the motion which passed unanimously.}}}**

Commissioner Hege asked why Brad DeHart was not selected as an alternate since he has been applying to the Commission for years. Mr. Roberts responded that that decision was especially challenging.

**{{{Commissioner Kramer moved to approve Order #13-009 appointing Andrew Myers as First Alternate to the Planning Commission. Commissioner Hege seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve Order #13-010 appointing Taner Elliot as Second Alternate to the Planning Commission. Commissioner Hege seconded the motion which passed unanimously.}}}**

Chair Runyon recessed the session at 10:30 a.m.

The session reconvened at 10:35 a.m.



**Agenda Item – Codes Enforcement Order**

Mr. Roberts explained that the order being presented is the result of a success. Complaints were received from numerous neighbors regarding the accumulation of "junk" on someone's property in Tygh Valley. The owner built a shed to house the "junk." All but one neighbor wrote letters to express their satisfaction with the action taken to mitigate the issue. One neighbor filed a complaint based on code that states an accessory structure cannot be larger than three-quarters the size of the main living structure. The owner has a very small, 8-foot wide trailer and the shed built to house "junk" is larger than the trailer. The purpose of the order is not to force the owner to remove the shed, but to notify prospective buyers that the structure is out-of-compliance.

Commissioner Hege stated that the issue will need to be addressed in future LUDO revisions. Mr. Roberts agreed, adding that if LUDO were to be revised, removing that item, then future owners would not be in violation. Instead of asking the owner to tear down the structure, this is just a notice of non-compliance.

Codes Compliance Officer Kate Foster added that the owner has already advised his children, the likely future owners of the property, of the violation. They are aware that, unless codes change, they will be responsible for bringing the property back to code when they take possession of the property. She also pointed out that the two documents presented to the Board for signature are redundant and she will work to condense it to one document for future violations.

**{{{Commissioner Hege moved to approve Hearings Officer Order #13-001.  
Commissioner Kramer seconded the motion which passed unanimously.}}}**

Chair Runyon stated that he appreciates that Ms. Foster works with citizens to find solutions that can work for everyone. Commissioner Hege echoed Chair Runyon, adding that he was impressed with the Planning Department's strategic plan as presented at a recent Planning Commission meeting.

**Agenda Item – Washington Surveying & Rating Bureau Fee Waiver Request**

GIS Coordinator Tycho Granville came forward to continue the discussion which began at the 12.19.2012 Board Session. Since that time he has contacted community partners to ask for their feedback which is included in the Board Packet. In summary, two partners are not in favor of waiving the fee, one supports the waiver and the fourth did not respond.

**{{{Chair Runyon moved to reject the request to waive the fee with the County's thanks. Commissioner Kramer seconded the motion. Discussion: Commissioner Hege pointed out that this is important to the community; when ratings change, everyone in the community is affected by impact those ratings have on insurance premiums. The County's premium increased by thousands when ratings went up. While he is not in favor of waiving the fee, he would like to promote a more competitive market by encouraging them to operate in our County. Chair Runyon added that communities and districts have recourse to appeal ratings and have them reduced; he is not aware if the local district appealed the last ratings. The motion passed unanimously.}}}}**

**Open Discussion – Community Outreach Team**

Chair Runyon opened the discussion regarding the upcoming plan for members of the Community Outreach Team to travel to Washington DC in March to meet with members of Congress regarding local issues. Commissioner Hege is a member of that team and has encouraged them to be proactive in working with Oregon State government. He pointed out that Congressman Walden stated at a recent town hall meeting that they are working on a plan to help counties impacted by the loss of forest dollars. Commissioner Hege believes we need to show support for that plan. He also feels it is important to have a voice in economic development and Federal regulations that hinder that process. In addition he hopes to secure money to clean up the armory site being vacated by the Oregon military.

Mr. Stone stated that there is between \$1,200 and \$1,300 dollars available for travel; the trip will cost approximately \$2,500. He believes that the remaining funds can be made available.



**Agenda Item – Wamic Market Grade Resolution**

Public Works Director Marty Matherly explained that the call list for projects through a federal program has changed. The requirements have been redefined and in order to receive the funding, the County will need to reapply. He added that he has already filed his intent to reapply; applications are due January 25, 2013. He is seeking Board support for the application through a resolution (included in Board Packet). The resolution will support two applications that will be made for funding.

He went on to explain that the initial funding was supported by work that had already been done by the County. The new application will not recognize that work and requires a 10.27% match which can be materials and labor. The cost of the project has risen from \$1.3 to \$1.5 million.

Chair Runyon asked that if successful, what will the County's match be? Mr. Matherly responded that as the project gets closer, they will have engineering done that will more clearly identify match.

**{{{Commissioner Kramer moved to approve Resolution 13-001 Supporting the Wasco County Public Works Department Wamic Market Grade Reconstruction Grant Project. Commissioner Hege seconded the motion which passed unanimously.}}}**

Chair Runyon asked for a status report on the Roads Advisory Committee. Mr. Matherly announced that he had emailed to Board members a roster of eight volunteers who are interested in working on the newly formed Roads Advisory Committee: Sherry Holliday, Chuck Covert, Paul KeuhnI, Dennis James, Phil Kaser, John Fulton, Dave Cooper, and Keith Mobley. It is also possible that Stacey Cooper would like to serve alongside her father on the committee. He plans to accept all applicants with a first meeting set for January 22<sup>nd</sup> at 3:00 p.m. at the PUD. Chair Runyon encouraged Mr. Matherly to publicly notice at least the first few meetings in case any members of the public were interested in the process or perhaps might be candidates as future additions to the team.

**Agenda Item – Road Vacation Hearing Order**

Mr. Matherly explained that not all impacted residents have signed the petition and therefore a hearing is required to allow for comment before a decision can be made. The Fire and Water Districts have not yet responded with an opinion on the proposed vacation.

**{{{Commissioner Kramer moved to approve Order #13-004 calling for a hearing in the matter of the proposed vacation of a portion of St. Charles Avenue, a public road located in Wasco County. Commissioner Hege seconded the motion noting that “property” is misspelled on page two and should be corrected. With that correction the motion passed unanimously.}}}**

**Commission Call**

Mr. Stone reported that the County would be receiving a scholarship to cover Commissioner Kramer's County College tuition. He also disclosed that the department management meeting scheduled for tomorrow would focus on the updating of contract rules.

Chair Runyon reported that Patrick Wilbern, newly hired as Intake Coordinator at the Veterans' Services Office, is working out very well. The current challenge is that in order to be VA certified he will be short 25 hours. The VA does not recognize the hours he works on work-study and giving him more hours through the County triggers expensive benefits. They are working on a solution; Veterans' Service Officer Russell Jones will report on progress at a future Board session.

Chair Runyon stated he has been taking note of security measures when visiting other counties. He was recently in Klickitat County and noted that staff is behind bullet-proof glass and doors have narrow or non-existent windows for their Sheriff's Department. He went on to say that although currently there are not funds in Court Security to address these issues, he feels it needs to be a priority. He feels that a first step might be to replace the door with a solid metal door. Mr. Stone agreed, adding that the concern is really Courthouse- wide. Chair Runyon followed up by saying that perhaps they can take on the project in pieces, making improvements as funds become available.



**Agenda Item – Public Health Contracts**

Public Health Business Manager Kathi Hall came forward to review the contracts included in the Board Packet. She explained that local attorneys were contacted before the Board of Health made the decision to contract with BEH for legal services. Commissioner Hege added that this comes out of the transition budget. Mr. Stone pointed out that the engagement letter is with NCPHD which is Wasco County; it is important that the attorneys understand that they are working for both entities.

Commissioner Hege stated for the record that the committee did not go out to local attorneys until he voiced his concern that they had not offered the opportunity to local business. He expressed disappointment that a local attorney was not engaged for this process. While he understands that the District Attorney's recommendations were all for firms outside the region, local attorneys were given less than a week to respond. He added that BEH has been engaged only for the transition process and not as the attorney for Public Health going forward.

Ms. Hall explained that the 13<sup>th</sup> Amendment to Agreement #135575 updates program descriptions and adds some new forms but has no financial changes.

**{{{Commissioner Hege moved to approve the 13<sup>th</sup> Amendment to Oregon Health Authority 2011-2013 Intergovernmental Agreement #135575 for the Financing of Public Health Services. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve the Letter of Engagement for BEH Attorneys at Law. Commissioner Hege seconded the motion which passed unanimously.}}}**

Ms. Hall reported that the new nurse practitioner is working out well. She added that LaClinica is planning to change their name to attract a more diversified clientele.

**Commission Call - Continued**

Chair Runyon opened a discussion regarding the renovation of Room 302 to make it more useful. The room is being well-used by not only the Commission but by many other groups in the County including the District Attorney's office, Emergency Food and Shelter and Assessment & Taxation. If the wall is removed, the space will be as large as Court Room 202 which was previously used for Commission meetings. He believes the first step is to get quotes on the project and asked Mr. Stone how to best approach that step. Mr. Stone responded that if that is the Board's direction, Administrative Services can move forward to create a scope of work and obtain quotes without cost or commitment. Bid thresholds are \$5,000 and \$25,000 and Mr. Stone is confident that the work would come in under that amount.

**\*\*\*The consensus of the Board was to direct Mr. Stone to go forward to create a scope of work and obtain quotes.\*\*\***

A brief discussion ensued regarding the Local Public Safety Coordinating Council. Chair Runyon had asked Ms. Rogers to determine if a County Commissioner is supposed to be appointed and if so, does the Commissioner have a vote. Former Commissioner Sherry Holliday was appointed as a Commissioner. Chair Runyon will take her place on that Council.

Commissioner Hege had to leave at 11:54 p.m. to attend another meeting.

Chair Runyon announced that the Cutting Edge Community Symposium would be held in Bend on January 22. He plans to attend and has asked Planning Director John Roberts to attend as well.

Chair Runyon recessed the session at noon for lunch.

The regular session reconvened at 1:31 p.m. and entered into Executive Session pursuant to ORS 1912.660(2)(i) – Performance Evaluation of Public Employee – at 1:33 p.m.

The regular session reconvened at 3:50 p.m.

The Board revisited the issue of the Community Outreach Team trip to Washington DC. Commissioner Hege highlighted the need to notify the Team of



his plans for attending. Chair Runyon stated that although he is not sure we can affect the Schools to Roads issue, he is interested in the possibility of obtaining funds to help raze the armory.

**{{Chair Runyon moved that if funding can be found to attend the trip to Washington DC, the County should be represented there. Commissioner Kramer seconded the motion. Commissioners Kramer and Hege voted yea; Chair Runyon voted no – motion passed.}}**

Session adjourned at 3:55 p.m.

#### **Summary of Actions**

##### Consensus:

- Youth Think Prevention Coordinator Debby Jones is approved to move forward with a STOP Grant application.
- Mr. Stone is to go forward to create a scope of work and obtain quotes for the removal of the wall in Room 302.
- BOCC Deschutes River Management Team Representative – Scott Hege

##### Motions Passed:

- Election of Rod Runyon as Commission Chair for the 2013 calendar year
- Approval of Milestone Contract exemption from Local Contract Review Board Rules
- Provide letter of support to the City of The Dalles for Lewis & Clark Statue
- Approve the Consent Agenda
  - 12.19.2013 Regular Session Minutes
  - NORCOR Appointments
    - Order #13-006 Rod Runyon
    - Order #13-007 Scott Hege – Alternate
  - MCCOG Appointments
    - Order #13-005 Rod Runyon – Reappointment
    - Order #13-004 Steve Kramer
  - Order #13012 Crates Point Appointment – Steve Kramer
  - Order #13-001 Americans with Disabilities Coordinator – Madeline Grant
- Acceptance of 2011/2012 Audit Report
- Budget Adjustments
  - Order #13-002 Crates Point Transfer from Contingency to General Fund

- Order #13-002 Crates Point Transfer from Contingency to General Fund
- Resolution #13-002 Increasing the transfer from General Fund to Crates Point Debt Service by \$25,000
- Order #13-003 Transferring \$11,340 from General Fund Information Services Analyst Fund to Computer Replacements Fund
- Resolution #13-003 Adopting the Wasco County Natural Hazards Mitigation Plan
- Planning Commission Appointments
  - Order #13-009 Appointing Andrew Myers as Alternate #1
  - Order #13-010 Appointing Taner Elliot as Alternate #2
  - Order #13-008 Reappointing Vicki Ashley
- Hearing's Officer Order #13-011 Notice of Violation
- Reject Washington Surveying & Rating Bureau request for fee waiver
- Resolution #13-001 Supporting the Wasco Public Works Department Wamic Market Grade Reconstruction Project
- Public Hearing Order #13-014 – The proposed vacation of a portion of St. Charles Avenue
- Public Health – BEH Attorneys Letter of Engagement
- Public Health – Amendment #13 to Agreement #135575
- Send Commissioner Hege as BOCC representative with Community Outreach Team to Washington DC to lobby for local issues – provided funding can be made available

WASCO COUNTY BOARD  
OF COMMISSIONERS

  
\_\_\_\_\_  
Rod L. Runyon, Commission Chair

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Scott Hege, County Commissioner

  
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Steve Kramer, County Commissioner



**WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 9, 2013**

**DISCUSSION LIST**

**ACTION AND DISCUSSION ITEMS:**

1. [Committee Appointments](#) – BOCC (a discussion of assignments for QLife and Deshutes River Management Group)
2. [Mid-Columbia Fire and Rescue Forum](#) - BOCC
3. [Lewis & Clark Fountain Letter of Support](#) – BOCC
4. [STOP Grant](#) – Debby Jones
5. [Election of BOCC Chair](#)

**ON HOLD:**

1. Wasco County website improvement
2. Admin move

**Discussion List Item**  
**Committee Appointments**

- No documents have been submitted for this item – RETURN TO AGENDA



**Discussion List Item**  
**Mid-Columbia Fire and Rescue Forum**

- [Invitation Letter](#)

# MID-COLUMBIA



## FIRE & RESCUE

1400 West Eighth Street  
The Dalles, Oregon 97058  
541-296-9445 • Fax: 541-296-8656

December 20, 2012

Mr. Rod Runyon, Chairman  
Wasco County Commission  
511 Washington Street  
The Dalles, Oregon 97058

Dear Rod,

Mid-Columbia Fire & Rescue is in the process of developing a strategic plan to guide its efforts on your behalf for the next five years. Because our focus is the community we serve, your participation in the process as a key stakeholder is invaluable to its success.

I am inviting you or a member of the Commission to participate in an external stakeholder forum. This will be a facilitated event where we hope to learn, in detail, the priorities and expectations of our community regarding fire and emergency services. Your perspective is very important.


**The forum is scheduled for Tuesday, January 22nd at 7:00 p.m. in our Training Room at Mid-Columbia Fire and Rescue Station 1. It will last no more than two hours.** During this time our facilitator will explore the following:

- Community priorities – Of the services provided by the fire department which are more or less important to you?
- Vision & Expectations – What is your vision for and what do you expect of your fire department? This would include such things as level of service, type of service, behavior of fire department personnel, etc.
- Concerns – What concerns do you have about the department, the services it delivers or the way in which it delivers them?
- Positives – What do you think the department does particularly well?
- Other thoughts – What other ideas do you have to share with the department as it begins its long range planning effort?

The format of the forum does not require any special knowledge or preparation on your part, but will involve a little bit of writing. Most of the forum will be facilitated group discussion to better understand the participants' views.

Please R.S.V.P. to Fire Chief Bob Palmer by calling 541-296-9445 or by e-mail at [rbpalmer@mcfcr.org](mailto:rbpalmer@mcfcr.org). We look forward to your participation!

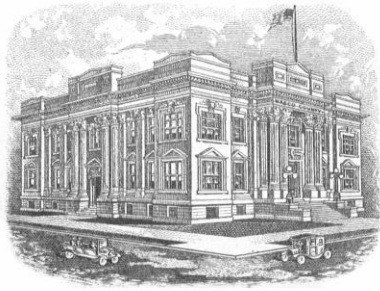
Sincerely,

  
Robert F. Palmer  
Fire Chief



**Discussion List Item**  
**Lewis & Clark Fountain Letter of Support**

- [Letter](#)



# WASCO COUNTY

## *Board of County Commissioners*

511 Washington Street, Suite 302  
The Dalles, Oregon 97058-2237  
(541) 506-2520  
Fax: (541) 506-2521

Rod Runyon, *Chair of the Board*  
Sherry Holliday, *County Commissioner*  
Scott Hege, *County Commissioner*

January 9, 2012

Nolan Young, City Manager  
City of The Dalles  
313 Court Street  
The Dalles, OR 97058

Dear Mr. Young-

The Wasco County Board of Commissioners is in support of the City of The Dalles proposal to the National Endowment for the Arts for the Lewis & Clark Fountain. This project will provide the crowning touch to the Marine Terminal and Lewis & Clark Festival Area as well as bring together history and art in a way that benefits both local citizens and area visitors.

Cultural, natural and historic interpretation of the scenic area, including the role of the Lewis & Clark Expedition, is the mission of the Columbia Gorge Discovery Center, a federally-designated interpretive center located in The Dalles. The proposed project also aligns with federal policies governing the Columbia Gorge National Scenic Area.

Positioned as it is next to I-84, even travelers just passing through will benefit from the fountain sited very near to a Lewis & Clark expedition campsite. Drawing attention to area history, it is likely to inspire visitors to explore the area further, providing an economic boost to local businesses. We strongly support this community selected work of art and encourage your consideration.

Sincerely,

WASCO COUNTY  
BOARD OF COMMISSIONERS

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Rod Runyon, Commission Chair

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Sherry Holliday, Commissioner

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Scott Hege, Commissioner



**Discussion List Item**  
**STOP Grant**

- [Explanatory Email](#)



Kathy White <kathyw@co.wasco.or.us>

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## STOP Grant

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**Molly Rogers** <mollyr@co.wasco.or.us>  
To: Kathy White <kathyw@co.wasco.or.us>  
Cc: Debby Jones <debbyj@co.wasco.or.us>

Thu, Jan 3, 2013 at 3:00 PM

Kathy,

I am writing a quick synopsis for the STOP grant. Debby is currently on vacation, and she will be able to speak to the details at the meeting. I do know from her communication that we were only 2 points away from receiving the grant in the past. - Thanks, Molly

### **Sober Truth on Preventing Underage Drinking Act Grants, Short Title: STOP Act Grants**

Deadline - March 1, 2013

The Substance Abuse and Mental Health Services Administration, Center for Substance Abuse Prevention (CSAP) is accepting applications for fiscal year (FY) 2012 Sober Truth on Preventing Underage Drinking Act (STOP Act) grants. The purpose of this program is to prevent and reduce alcohol use among youth age 12-20 in communities throughout the United States.

The STOP Act program was created to strengthen collaboration among communities, the Federal Government, and State, local and tribal governments; to enhance intergovernmental cooperation and coordination on the issue of alcohol use among youth; to serve as a catalyst for increased citizen participation and greater collaboration among all sectors and organizations of a community that first demonstrates a long-term commitment to reducing alcohol use among youth; to disseminate to communities timely information regarding state-of-the-art practices and initiatives that have proven to be effective in preventing and reducing alcohol use among youth; and to enhance, not supplant, effective local community initiatives for preventing and reducing alcohol use among youth. See Appendix F of this RFA for further background information.

The STOP Act program aligns with SAMHSA's Strategic Initiative 1: Prevention of Substance Abuse and Mental Illness, Goal 1.2: Prevent or reduce consequences of underage drinking and adult problem drinking; Objective 1.2.1: Establish the prevention of underage drinking as a priority issue for States, Territories, Tribal entities, universities, and communities; [1.2.1.3](#): Through the Sober Truth on Preventing Underage Drinking Act (STOP Act) program, enhance intergovernmental cooperation and coordination on the issue of alcohol use among youth and provide communities timely information regarding state-of-the-art practices that have proven to be effective.

STOP Act grants are authorized under 42 U.S.C. 290bb-25b; Section 519B of the Public Health Service Act, as amended, and allow for grant awards of up to \$50,000 per year for four (4) years. This announcement addresses Healthy People 2020 Substance Abuse Topic Area HP 2020-40.

### **Eligibility**

The statutory authority for this program (stated in the STOP Act CFDA: 93.243, Legislative Authority, 42 U.S.C. 290bb-25b, Section 519B of the Public Health Service Act) limits eligibility to domestic public and private nonprofit entities that are current or former Drug Free Communities Support Program (DFC) grantees. For example: local governments, federally recognized American Indian/Alaska Native Tribes, Territories, and Pacific



and Caribbean Jurisdictions may be eligible. The statutory authority for this program prohibits grants to for-profit agencies.

The legislation also states that one of the purposes of the grant is to "prevent and reduce alcohol use among youth in communities throughout the United States." In order to maximize the impact of this program among communities throughout the United States, current and former STOP Act grantees are not eligible.

**Award Information**

<b>Funding Mechanism:</b>	Grant
<b>Anticipated Total Available Funding:</b>	Approximately \$3.9 million
<b>Anticipated Number of Awards:</b>	Approximately 78
<b>Anticipated Award Amount:</b>	Up to \$50,000 per year
<b>Length of Project Period:</b>	Up to 4 years

**Proposed budgets cannot exceed \$50,000 in total costs (direct and indirect) in any year of the proposed project.** Annual continuation awards will depend on the availability of funds, grantee progress in meeting project goals and objectives, timely submission of required data and reports, and compliance with all terms and conditions of award.

These awards will be made as grants.

**Discussion List Item**  
**Election of BOCC Chair**

- No documents have been submitted for this item – RETURN TO AGENDA.

**WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
JANUARY 9, 2013**

**CONSENT AGENDA**

1. [Minutes 12.19.2013 Regular BOCC Session](#)
2. [NORCOR Appointments](#)
  - a. [Rod Runyon](#)
  - b. [Scott Hege – Alternate](#)
3. [MCCOG Appointments](#)
  - a. Rod Runyon – Re-appointment
  - b. Steve Kramer – Appointment
4. Crates Point Appointment – Steve Kramer
5. Americans with Disability Coordinator – Madeline Grant



**Consent Agenda Item  
Minutes**

- [12.19.2013 Regular Session Minutes](#)



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
DECEMBER 19, 2012

PRESENT: Rod L. Runyon, Chair of Commission  
Scott C. Hege, County Commissioner  
Sherry Holliday, County Commissioner  
Tyler Stone, County Administrator  
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. The Public Health ODS Community Health Participating Clinic Agreement, previously emailed to the Board, was added to the Discussion List.

**Discussion List – Needs & Issues**

Mr. Stone presented the Needs & Issues request made by the Wasco County Economic Development District. He explained that the County has completed these forms for the past four years but due to the lack of funding, results have been disappointing. He went on to say that a considerable amount of time goes into preparing the forms and he wanted to be sure that any projects submitted were worth the effort.

Commissioner Hege clarified by saying that in past years this was a funded process but since the money has dried up, many counties do not even engage in the procedure. He added that any projects added to the list may go on MCEDD's list of requests for funding from the federal government, but that it is important to balance the time involved against the slim possibility of reward.

John Roberts, Planning Director, came forward to say that his department needs to find a way to sustain the GIS project. It is difficult because there is no clearly defined beginning and end. Mr. Stone added that the County has the 10<sup>th</sup> Street project which faces major obstacles and the armory.

After some discussion regarding the timing of submission, the Board concluded that if any projects are to be submitted, a title and brief description would be all that would be necessary until something came back with the possibility of

funding. Commissioner Hege advised that Mr. Stone's projects might benefit from submission, while it was unlikely that Mr. Robert's would be worth the effort to submit.

**Open to Departments – IS Back-up System**

Paul Ferguson, Information Systems Manager, came forward to propose that budgeted money not expended for the as yet unfilled Information Systems Analyst position be used to upgrade the software for the IS back-up system. The vendor has offered a \$9,000.00 discount which expires on December 21, 2012. He requested permission to green-light the work and return in January with a budget adjustment to move the funding to the appropriate account for payment. Mr. Stone added we also have an opportunity to initiate support for our video camera system at a deeply discounted rate if we want to use the same funds to initiate the support contract.

Commissioner Hege asked if there had been problems with the company providing the service. Mr. Ferguson replied that there had been some problems but the company had been sold and the new owners have been much more responsive.

Further discussion revealed that funds may be available through Court Security. Mr. Stone will contact Judge Wolf to explore the possibility.

**{{{Commissioner Holliday moved to approve the request to designate unused personnel funds to pay for upgrades to the IS back-up system. Commissioner Hege seconded the motion which passed unanimously.}}}**

**Consent Agenda – 12.5.2012 Regular Session Minutes, Budget Officer and Budget Committee Appointments**

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

**Discussion List – Fee Waiver Request Washington Surveying & Rating Bureau**

The Board discussed the letter submitted by Jami Donaldson requesting a fee waiver for Wasco County GIS data. Chair Runyon reported having a discussion with the County's insurance agent which revealed that although the Washington-based company is non-profit, they would still be competition. The information they seek is what they sell; he feels it is not appropriate to grant a waiver especially without consulting with affected partners.



Commissioner Holliday added that they can get the information by calling fire districts, etc.; they would just have to work for it. She stated she is not in favor of the waiver.

Commissioner Hege concurred, asking that partners be consulted before the Board makes a final decision.

**\*\*\*With consensus to not move on the request until consulting with partners, Tycho Granville, GIS Coordinator, was asked to work with Ms. White to generate a letter to the appropriate partners requesting their feedback\*\*\***

<b>Agenda Item – Fee Waiver Requests</b>
--

John Roberts, Planning Director, came forward to provide further information regarding fee waiver requests considered at the 12.5.2012 BOCC session: Delta Energy Club and Columbia Land Trust.

Dan Spatz, CGCC Chief Institutional Advancement Officer and Executive Director of Columbia Gorge Community College Foundation, joined Mr. Roberts to support the waiver request for the Delta Energy Club. He explained that the project has multiple goals: to reduce operating costs, increase visitor traffic and support student education. He acknowledged that Friends of the Gorge has expressed some reservations about the project, but assured the Board that the solar array will be angled so as not to reflect in the scenic area. He also explained that they have tentative funding commitments, but will need the permit in order to actually move forward for funding.

Mr. Stone asked if the college would be taking on the maintenance of the solar array for the duration of its lifespan. Mr. Spatz replied that it would be part of the student education piece. He explained they have a similar process with their hydro power project.

Commissioner Hege noted that the kilowatt caps are fairly low. Mr. Spatz responded that although he does not expect the project to exceed the cap, he his talks with the agencies have indicated the possibility of increasing the cap.

**{{{Commissioner Holliday moved to approve the Delta Energy Club request for a fee waiver for the Discovery Center Community Solar Project. Commissioner Hege seconded the motion which passed unanimously.}}}**

**\*\*\*Chair Runyon asked Mr. Spatz if a letter of support from the BOCC would be useful. Mr. Spatz welcomed the letter. The Board was in consensus to provide a letter of support for the Discovery Center Community Solar Project. Ms. White will draft a letter for signatures.\*\*\***

At 9:44 a.m. Chair Runyon called for a recess.

The session reconvened at 9:48 a.m.

Mr. Roberts then brought forward the fee waiver request from Columbia Land Trust, reviewing his memo (included in packet) for the Board. The first property in question is 122 acres where the Trust sees a potential for future trails. The appraiser concluded that one or two houses could go on that property. The second property, .97 acres, is the western bookend to properties the Trust would like to acquire and is mixed zoning with the possibility for one house. He explained that the Trust could apply for a direct exemption and pay no property taxes; by doing this, they will pay between \$100 and \$150 per year in property taxes.

Commissioner Hege asked what the taxes currently are on those properties. Mr. Roberts replied that they are probably between \$1,500 and \$2,000 per year. Commissioner Hege expressed concern that we are reducing our tax base, saying that we really do not need more public land. Furthermore, although the Trust says it will be open space with public access, they do not have to allow public access; in which case we have taken the land off the tax roll with no benefit to the County.

Chair Runyon added that it is unfortunate that the County has no ability to affect who buys the land and therefore cannot control that circumstance.

**{{{Commissioner Holliday moved to grant the fee waiver requested by Columbia Land Trust for the Four Sisters property and IN 12E 14 1600. Commissioner Hege seconded the motion which passed unanimously.}}}**

Mr. Roberts concluded with an explanation of the entities permanently exempted from fees. He stated that he would need to do more research, but as he understands it, in 2003 one entity was aggressive in petitioning for a permanent waiver; other like-entities tapped into the process and were also exempted from fees.

Commissioner Hege asked who is on the list. Mr. Roberts did not have the list available but Commissioner Holliday responded that it was all government entities and some non-profits.

Commissioner Hege asked if the fee waiver was reciprocal – do the entities on the list waive their fees for the County. Mr. Roberts responded that he would have to look into it further, but he does not think the County has been reciprocally exempted from any fees. He added that the Planning Department fee schedule is in need of updating and he expects bring something to the Board in April.

Mr. Stone asked if there is the ability and/or desire to change the code to prevent the encumbering of land with restrictive easements or zoning and then flipping the land once it is encumbered saying he did not expect an answer now, but

**Discussion Item – ODS Participating Clinic Agreement**

hoped all would consider the question and respond after thoughtful reflection. Teri Thalhofer, Public Health Director, came forward to support of the ODS Participating Clinic Agreement, explaining that this is similar to the contract previously signed with Pacific Source; this contract is with the newly established Eastern Oregon CCO. She went on to say that the contract had been reworked twice to conform to statutes. In addition, it has been approved by CIS. It has a one-year term so that it may be reviewed for improvements.

Commissioner Hege asked if Sherman & Gilliam Counties are in support of the contract since the services will be provided to their counties. Ms. Thalhofer replied that they are in support of the contract.

**{{{Commissioner Hege moved to approve the ODS Community Health, Inc. Participating Clinic Agreement Oregon Health Plan & North Central Public Health District Wasco-Sherman-Gilliam Counties. Commissioner Holliday seconded the motion which passed unanimously.}}}**

**Agenda Item – Tobacco Policy**

Mary Gale, Community Health Promoter/Educator, joined Ms. Thalhofer to present the Wasco County Tobacco Policy included in the Board packet. Ms. Gale said that since the policy is being piloted where criminal offenders are present, it would be especially important to have Board support for the policy. She also stated that they would need the support of the tenants of Annexes A and B, which they have only in-part. She went on to say that the policy extends to the sidewalk, as neighbors do not want smokers outside their door.



Mr. Stone pointed out that the County does not have jurisdiction over public sidewalks and could only enforce such a policy with employees, not with the public. Chair Runyon asked that the language be changed from “prohibited” to “discouraged.” Commissioner Holliday agreed, saying that extending the policy to a public sidewalk is problematic. Ms. Thalhofer replied that she does not want to push the problem off to neighboring properties. Commissioner Holliday pointed out that the designated smoking area was closer than going to the sidewalk making it unlikely that smokers would walk farther to use the sidewalk area. Mr. Stone suggested that language be added as to why smokers are being discouraged from using the sidewalk.

Chair Runyon stated that Molly Rogers, Youth Services Director, had expressed some concern regarding work crew smoking while waiting to be picked up. Commissioner Holliday suggested that perhaps cessation materials could be provided to them. Ms. Gale responded that care kits are being assembled for them as well as other smokers wishing to quit.

Chair Runyon interjected that he believed they had previously discussed a timeline for reviewing the policy. Commissioner Holliday agreed saying that she thought it was a year. Ms. Gale resisted the idea of a review saying she wanted to plan for success rather than setting a time to pull the policy. Further discussion resulted in an agreement that the Health Department would report on the policy in one year.

Discussion around the approach to implementation produced an agreement that it would be done in a positive way with kindness and respect rather than approaching it from an enforcement perspective. Mr. Stone expressed reservations about the lack of shelter and seating in the designated smoking area. Ms. Thalhofer explained that she could not spend their dollars to provide those items and that the goal would be to make it less attractive for smokers to smoke; Commissioner Holliday added that when she smoked, none of those things mattered to her – she would have gone out in a blizzard to smoke.

Agreed-upon changes to the policy were to:

- Change “prohibited” to “discouraged” in item #2 on page 1
- Correct the spelling of “tobacco” in the title of the policy
- Add “respectfully” in item #7 on page 2
- Make it clear that the policy applies only to the Annex properties.

**{{{Commissioner Hege moved to approve the Tobacco Policy with the above noted changes. Commissioner Holliday seconded the motion which passed unanimously.}}}**

**Agenda Item – Weed Council Appointments**

Marty Matherly, Public Works Director, came forward to make recommendations regarding appointments/re-appointments to the Weed Council. Three members were up for re-appointment:

- John Clausen
- Carolyn Wright
- Keith Smith

In addition, he explained that the Weed Council can have up to ten members and currently has only eight. He recommended the appointment of Sherry Holliday to the Council.

**{{{Chair Runyon moved to approve the appointment of Sherry Holliday and the reappointments of John Clausen, Carolyn Wright and Keith Smith to the Weed Council. Commissioner Hege seconded the motion which passed unanimously.}}}**

**Agenda Item – Homeless Persons Memorial Day Proclamation**

Jim Slusher, Mid-Columbia Community Action Council Executive Director, came forward and explained that he is requesting the proclamation to designate the longest night of the year, December 21, 2012, as Homeless Persons Memorial Day. They will be having a service on the Court House steps that evening to raise awareness of the plight of homeless persons in Wasco County.

**{{{Commissioner Holliday moved to approve the Proclamation declaring December 21, 2012 to be Homeless Persons Memorial Day. Commissioner Hege seconded the motion which passed unanimously.}}}**

**Agenda Item – Youth Services Merchant Cards Policy**

Molly Rogers, Youth Services Director, came forward and reviewed the documents submitted in the Board Packet. She said that her department already had the capacity to accept credit cards but needs a policy to protect the County. She explained that she had worked with Mr. Stone and Ms. Morris, Finance Manager, to develop the policy and believes that it will meet the needs of the County. She added that Youth Services will not be taking card information over the phone as she feels it would not be wise to do so when dealing with youth

offenders. Chad Krause, County Treasurer, interjected that transactions cannot be denied based on the user's inability or refusal to produce identification.

Ms. Rogers went on to say that she understands the difficulty for those who live further away and she will be watching to see how many clients experience problems due to the no-phone transactions policy. She said she might consider accepting payment online rather than allowing phone transactions.

Commissioner Hege asked if there is already a County-wide merchant card policy. Mr. Krause replied that there is not; each department has their own formal or informal policy. He said it could be challenging to create a County-wide policy as each department has a unique situation. Commissioner Hege suggested it would be worth exploring having a basic policy that could be modified to adjust to department needs.

Brief discussion ensued regarding which departments currently accept credit/debit cards and what policies they may have in place. Commissioner Hege stated he would like to see some work done on the Youth Services policy to make it suitable for County-wide use.

**\*\*\*The Board's consensus was for Ms. Rogers to move forward with implementation of the policy.\*\*\***

#### **Discussion Item – Treasurer's Report**

After a brief review of the Treasurer's Report, the Board asked Mr. Krause to return at a future session to review the County Investment Policy saying they would appreciate his input. Mr. Krause agreed to do so.

Chair Runyon called a recess at 11:03 a.m.

The Session reconvened at 11:07 a.m.

#### **Department Head Item – NORCOR Eden Request**

Ms. Morris came forward to present a request she had received from Jim Weed, NORCOR Administrator, to become a sub-agent of Wasco County in using Eden as their financial software system. It will cost them considerably less to be our sub-agent than it would to sign on as a stand-alone entity. Ms. Morris stated that she had no issues with the idea; Eden has security controls that would not allow either entity to see the other's data. Mr. Weed will be presenting the idea to his board this week and has agreed to pay any direct costs for the set-up.



Chair Runyon stated that he would like for the payment to be worked out in detail. Mr. Stone supported the idea.

**\*\*\*The Board's consensus is to go forward with the plan to allow NORCOR to be a sub-agent of Wasco County in the Eden system.\*\*\***

**Discussion Item – Production Tax Credit**

Commissioner Hege reminded the Board that they had sent in letters of support last year for this tax credit. The credit is due to expire in a couple of weeks. Although the industry wants the credit extended, many others would like to see it expire – Commissioner Hege advocated for the phasing out of the credit. He explained that there are three projects in the County that will be affected; he believes support for the extension as outlined in the letter is reasonable.

**\*\*\*The consensus of the Board was to move forward with sending the letters to Senator Wyden and Congressman Walden.\*\*\***

**Discussion Item – Public Health Transition**

Mr. Stone stated that Public Health has requested the transfer of the Hazardous Waste Buildings from Wasco County to Public Health as part of the transition process. There are two buildings – one in Wasco County and one in Hood River County. The land for both is leased, but the buildings are owned by Wasco County and were built with funds from all counties involved. Mr. Stone said that although there are some legal details to work through, he is in support of the transfer.

Mr. Stone went on to outline the questions being asked regarding Public Health's post-transition participation in the County Vehicle Plan. While it is generally accepted that Public Health will participate in the roll-down program where they would benefit from saving and the County would be credited for the in-kind, it is not clear whether or not they should participate in the new vehicle purchasing.

Commissioner Hege asked Mr. Stone to clarify the consequences of allowing Public Health to continue to participate in the new vehicle purchasing. Mr. Stone explained that the Vehicle Committee has to prioritize vehicle purchases. Purchasing a new Public Health vehicle could have an impact on the vehicle plan mileage, age and roll down thresholds.

Chair Runyon asked that the Vehicle Committee meet and return to the Board with their recommendations.

**Commission Call – Deschutes River Management Plan**

Commissioner Holliday, who has served as the Wasco County representative on the Deschutes River Management Plan, reported that the City of Maupin had said they would like another member of the BOCC to take her place on the Committee. She had asked them to select, but they had responded that either Commissioner Hege or Commissioner-Elect Kramer would be fine and left it to the BOCC to make the selection. Commissioner Holliday reminded the Board that they had no obligation to sit on the Committee and could chose to not appoint anyone to serve.

**\*\*\*The Board's consensus was to make that selection following Commissioner-Elect Kramer's installation as a County Commissioner.\*\*\***

Commissioner Holliday went on to say that there had been a discussion about the collection of fees – should the BLM collect fees and transfer them to the tribes? There was some question about the legality of collecting fees for a private entity; if they were to designate the funds for site maintenance it might be doable, but the Tribe plans to place the money in general funds. Commissioner Holliday requested to be included on the conference call since she can provide historical knowledge.

**Agenda Item – NORCOR Funding Formula**

Mr. Stone displayed an explanatory presentation along with a spread sheet (attached) to clarify the proposed funding formula for NORCOR. He stated that the recommendation from Mr. Weed is to go forward. The formula includes a 10% credit for Wasco County in the first year and a 7.5% credit the following years; the credit is compensation for the costs borne by Wasco County due to the location of the facility within Wasco County. The credit is divided among the other participating Counties for payment within the formula. The formula encompasses both adult and juvenile beds and is based on a rolling five year average. He pointed out that the numbers used in the presentation are similar to what would have happened in this fiscal year and are just for the purpose of demonstrating how the formula works. Although there is no way to accurately predict usage, Mr. Stone expects costs to remain static for the next year. However, if other counties usage drops it will increase the Wasco County percent of use and will negatively impact Wasco County's rolling average – it is a race to the bottom.

Commissioner Holliday added that all Hood River and Sherman Counties have signed and have agreed to move forward in good faith; Gilliam County is set to meet today and she expects they will approve the formula at their session. She said that if they don't understand the impact, then we will be in the same position again and have to renegotiate.

Mr. Stone recommended that the Board approve the formula and go forward in good faith.

**{{{Commissioner Hege moved to approve the Joint Resolution Establishing the Allocation of Costs for the Counties Subsidies of NORCOR Corrections and Adopting the Formula for Funding. Commissioner Holliday seconded the motion which passed unanimously.}}}**

Chair Runyon recessed the session at 12:05 p.m. to open an Executive Session.

"The Wasco County Board of Commissioners will now meet in executive session for the purpose of discussing Security Programs.

The Executive Session is held pursuant to ORS 192.660(2)(m) which allows the Commission to meet in executive session to discuss security programs. Representatives of the news media and designated staff shall be allowed to attend the executive session. All other members of the audience are asked to leave the room. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No decision may be made in executive session. At the end of the executive session, we will return to open session and welcome the audience back in to the room."

Executive Session was adjourned at 12:32 p.m.

Regular session reconvened at 12:32 at which time Chair Runyon called a brief recess.

At 12:42 Chair Runyon reconvened the regular session and immediately recessed to open an Executive Session.

"The Wasco County Board of Commissioners will now meet in executive session for the purpose of discussing Performance Evaluation of a Public Employee.

The Executive Session is held pursuant to ORS 192.660(2)(i) which allows the Commission to meet in executive session to discuss security programs.

Representatives of the news media and designated staff shall be allowed to attend the executive session. All other members of the audience are asked to leave the room. Representatives of the news media are specifically directed not to report on any of the deliberations during the executive session, except to state the general subject of the session as previously announced. No decision may be made in executive session. At the end of the executive session, we will return to open session and welcome the audience back in to the room.”

Executive Session was adjourned at 1:23 p.m.

Regular Session was reconvened at 1:23 p.m.

Chair Runyon adjourned the session at 1:24 p.m.

### **Summary of Actions**

#### **Consensus:**

- Postpone decision on Washington Surveying and Rating Bureau fee waiver request to consult with community partners.
- Provide letter of support for Discovery Center Community Solar Project.
- Approve Youth Services Merchant Card Policy.
- Move forward with plan to allow NORCOR to be a sub-agent of Wasco County in the Eden System.
- Send letters regarding the Production Tax Credit to Senator Wyden and Congressmen Walden.
- Postpone selection of a Commissioner to serve on the Deschutes River Management Plan until the January 9, 2013, session.

#### **Motions:**

- Approve the request to designate unused personnel funds to pay for upgrades to the IS back-up system.
- Approve the Consent Agenda
  - 12.5.2012 Regular Session Minutes - Signed
  - Order #12-060 Reappointing Monica Morris Budget Officer for 2013 - Signed
  - Order #12-061 Reappointing John Carter to the Budget Committee - Signed
- Approve Fee Waiver for Delta Energy Club
- Approve Fee Waiver for Columbia Land Trust



- Approve ODS Community Health, Inc. Participating Agreement Oregon Health Plan and North Central Public Health District Wasco-Sherman-Gilliam Counties – Signed
- Approve Wasco County Tobacco Policy – Signed
- Approve Weed Council Appointments
  - Order #12-062 Reappointing John Clausen - Signed
  - Order #12-063 Reappointing Carolyn Wright - Signed
  - Order #12-064 Reappointing Keith Smith - Signed
  - Order #12-065 Appointing Sherry Holliday – Signed
- Homeless Persons Memorial Day Proclamation – Signed
- Joint Resolution Establishing the Allocation of Costs for the Counties Subsidies of NORCOR Corrections and Adopting the Formula for Funding - Signed

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod L. Runyon, Chair of Commission

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Sherry Holliday, County Commissioner

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Scott Hege, County Commissioner

**Consent Agenda Item**  
**NORCOR Appointments**

- [Order #13-006 Appointing Rod Runyon](#)
- [Order #13-007 Appointing Scott Hege as Alternate](#)

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
ROD RUNYON TO THE NORCOR ) ORDER  
BOARD OF DIRECTORS. ) #13-006

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That former Commissioner Sherry  
Holliday served as Wasco County's Representative on the NORCOR Board  
of Directors; and

IT FURTHER APPEARING TO THE BOARD: That Commissioner Rod  
Runyon is willing and is qualified to be appointed as Wasco County's  
Representative on the NORCOR Board of Directors.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Rod Runyon  
be and is hereby appointed to the NORCOR Board of Directors as Wasco

////

County's Representative to replace former Commissioner Sherry Holliday, to serve at the pleasure of the Wasco County Board of Commissioners.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONER

APPROVED AS TO FORM:

\_\_\_\_\_  
Rod Runyon, County Commissioner

\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

\_\_\_\_\_  
Scott C. Hege, County Commissioner

\_\_\_\_\_  
Steve Kramer, County Commissioner



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )	
SCOTT HEGE AS WASCO COUNTY'S )	O R D E R
ALTERNATE ON THE NORCOR BOARD )	#13-007
OF DIRECTORS. )	

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That Commissioner Rod Runyon  
has been appointed to the NORCOR Board of Directors as Wasco County's  
Representative; and

IT FURTHER APPEARING TO THE BOARD: That the County is  
required to appoint an Alternate to the NORCOR Board of Directors for those  
times when Commissioner Rod Runyon is unable to attend on behalf of  
Wasco County; and

IT FURTHER APPEARING TO THE BOARD: That Commissioner  
Scott Hege is willing and is qualified to be appointed as Wasco County's  
Alternate on the NORCOR Board of Directors.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Scott Hege be  
and is hereby appointed to the NORCOR Board of Directors as Wasco  
County's Alternate.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

APPROVED AS TO FORM:

\_\_\_\_\_  
Rod Runyon, County Commissioner

\_\_\_\_\_  
Eric J. Nisley  
Wasco County District Attorney

\_\_\_\_\_  
Scott C. Hege, County Commissioner

\_\_\_\_\_  
Steve Kramer, County Commissioner

**Consent Agenda Item**  
**MCCOG Appointments**

- [Order #13-004 Appointing Steve Kramer](#)
- [Order #13-005 Re-appointing Rod Runyon](#)

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
STEVE KRAMER TO THE MID-COLUMBIA ) O R D E R  
COUNCIL OF GOVERNMENTS BOARD OF ) #13-004  
DIRECTORS. )

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That Sherry Holliday's term on the  
Mid-Columbia Council of Governments Board of Directors expired on  
December 31, 2012; and

IT FURTHER APPEARING TO THE BOARD: That newly elected  
County Commissioner Steve Kramer is willing and is qualified to be  
appointed to the Mid-Columbia Council of Governments Board of Directors.

////

////



NOW, THEREFORE, IT IS HEREBY ORDERED: That Steve Kramer  
be and is hereby appointed to the Mid-Columbia Council of Governments  
Board of Directors; said term to expire on December 31, 2013.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, County Commissioner

---

Scott C. Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE RE-APPOINTMENT )  
OF ROD RUNYON TO THE MID-COLUMBIA COUNCIL ) O R D E R  
OF GOVERNMENTS BOARD OF DIRECTORS. ) #13-005

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That County Rod Runyon's term on  
the Mid-Columbia Council of Governments Board of Directors expired on  
December 31, 2012; and

IT FURTHER APPEARING TO THE BOARD: That County  
Commissioner Rod Runyon is willing and is qualified to be re-appointed to  
the Mid-Columbia Council of Governments Board of Directors.

////

////

NOW, THEREFORE, IT IS HEREBY ORDERED: That Rod Runyon  
be and is hereby re-appointed to the Mid-Columbia Council of Governments  
Board of Directors; said term to expire on December 31, 2013.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, County Commissioner

---

Scott C. Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

**Consent Agenda Item**  
**Crates Point Board of Directors**

- [Order #13-012 Appointing Steve Kramer to  
Crates Point Board of Directors](#)



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
STEVE KRAMER TO THE CRATES POINT ) O R D E R  
BOARD OF DIRECTORS. ) #13-012

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That Commissioner Scott Hege has  
been serving as Wasco County's Representative on the Crates Point Board  
of Directors; and

IT FURTHER APPEARING TO THE BOARD: That Commissioner  
Hege will no longer be serving Wasco County's representative on the Crates  
Point Board of Directors; and

IT FURTHER APPEARING TO THE BOARD: That Steve Kramer,  
County Commissioner, is willing and is qualified to be appointed to the  
Crates Point Board of Directors as the Representative from Wasco County,

Oregon, to fill the position left open by Commissioner Scott Hege.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Steve Kramer  
be and is hereby appointed to the Crates Point Board of Directors as the  
Representative of Wasco County, Oregon.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, County Commissioner

---

Scott C. Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

**Consent Agenda Item**  
**Americans with Disability Act Coordinator**

- [Memo of Explanation](#)
- [Order #13-001 Appointing Madeline Grant](#)

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**MEMORANDUM**

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**TO:** BOARD OF COUNTY COMMISSIONERS  
**FROM:** KATHY WHITE  
**SUBJECT:** AMERICAN DISABILITY ACT COORDINATOR APPOINTMENT  
**DATE:** 1/3/2013

---

EXPLANATION OF APPOINTMENT

As I researched the various appointments made by the BOCC, I found this appointment traditionally held by the Wasco County Human Resources Generalist. The last appointment of record was Hope Vance who is no longer employed by the County. This order vacates Ms. Vance's appointment and appoints the current Human Resources Generalist, Madeline Grant. Of course, it is the Board's prerogative to appoint someone else they feel may be qualified for the appointment.

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE VACATING THE	)	
APPOINTMENT OF HOPE VANCE AND APPOINTING	)	ORDER
MADELINE GRANT AS WASCO COUNTY'S	)	#13-001
AMERICAN DISABILITY ACT COORDINATOR.	)	

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That due to the requirements of the American Disability Act, Wasco County is required to appoint an American Disability Act Coordinator; and

IT FURTHER APPEARING TO THE BOARD: That Hope Vance is no longer an employee of Wasco County and therefore unable to complete her term as Wasco County's American Disability Act Coordinator; and



IT FURTHER APPEARING TO THE BOARD: That Madeline Grant, Payroll/Human Resource Generalist, is willing and is qualified to be appointed to serve as Wasco County's American Disability Act Coordinator.

NOW, THEREFORE, IT IS HEREBY ORDERED: That the remainder of Hope Vance's appointment as Wasco County's American Disability Act Coordinator be vacated and Madeline Grant appointed as Wasco County's American Disability Act Coordinator for the remainder of said term which expires on December 31, 2013.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, Commission Chair

---

Scott C. Hege, County Commissioner

---

Steve Kramer, County Commissioner

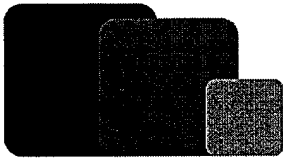
APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

**Agenda Item**  
**Audit**

- [Board of Commissioners Letter](#)
- [Audit Year End 6.30.2012](#)



**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

Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

County Commissioners  
Wasco County  
5th and Washington  
The Dalles, OR 97058

Commissioners:

The audit of the financial statements of Wasco County, Oregon for the year ended June 30, 2012 has been completed and our audit report has been issued. We are including this management letter, to advise you of matters that came to our attention during the audit:

**BUDGET**

During our examination of the changes to the 2011-12 budget, we noted that budget resolutions were clearly authorized with signatures of the Commissioners, but not all resolutions were identified in the minutes. We would recommend that all budget resolutions passed be separately identified in the minutes.

The resolution adopting the 2012-13 budget makes reference to LB-1 for details of the appropriations. However, due to changes in the budgeting forms required for publication, LB-1 no longer provides sufficient detail for these appropriations. We would recommend the County amend the original appropriations resolution to include the required level of detail as described in ORS 294.456 (3).

**CASH**

During our review of the internal controls over cash, we noted the bank reconciliation is currently performed by the same staff member who also has responsibility for posting receivables. These duties should be segregated to provide adequate control over cash. We would also recommend that all reconciliations be dated to ensure they are performed on a timely basis.

We appreciate the courtesy and cooperation extended to our staff by the Commissioners, Officials and Staff of Wasco County during the course of the audit.

  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012

**Wasco County, Oregon**  
**Report on Audit of Financial Statements**  
**And Supplementary Information**  
**For the Year Ended June 30, 2012**

**Wasco County, Oregon**  
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**For the Year Ended June 30, 2012**

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**Wasco County, Oregon  
Elected Officials and Agent of Record  
For the Year Ended June 30, 2012**

**WASCO COUNTY BOARD OF COMMISSIONERS:**

Commissioner

Scott Hege  
The Dalles, Oregon 97058

Commissioner

Rod Runyon  
The Dalles, Oregon 97058

Commissioner

Sherry Holliday  
Maupin, OR 97037

**OTHER ELECTED OFFICIALS:**

Treasurer

Chad Krause  
The Dalles, Oregon 97058

Clerk

Linda Brown  
The Dalles, Oregon 97058

Sheriff

Ricky Eiesland  
The Dalles, Oregon 97058

Assessor

Timothy Lynn  
The Dalles, Oregon 97058

District Attorney

Eric Nisley  
The Dalles, Oregon 97058

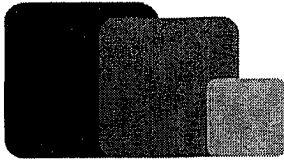
**OTHER:**

Insurance Agent of Record

Mike Courtney-Courtney  
Insurance Agency  
414 East Second  
The Dalles, Oregon 97058

1. The Board of Directors shall have the authority to declare dividends on the common stock of the Corporation.

## 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

Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Wasco County, Oregon  
The Dalles, Oregon 97058

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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Wasco County, Oregon's management. 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

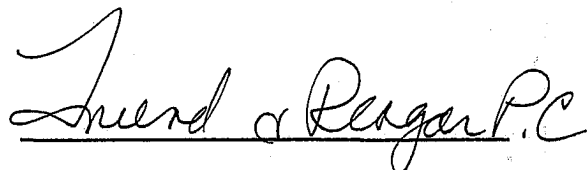
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Wasco County, Oregon as of June 30, 2012, the respective changes in financial position thereof and the budgetary comparisons for the General Fund, Public Health Fund and the Public Works Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with **Government Auditing Standards**, we have also issued our report dated December 20, 2012, on our consideration of Wasco County's internal control over financial reporting and 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** and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 9-15, and the Schedule of Funding Progress on page 49, 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 or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County, Oregon's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and other schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditure of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**, and is not a required part of the general purpose financial statements. The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, and the other schedules 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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.



CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012

**Wasco County, Oregon**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2012**

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 Assets and the Statement of Activities.

**Government-Wide Financial Statements**

*Statement of Net Assets:* The focus of the Statement of Net Assets is to present the unrestricted assets of governmental activities. Over time, increases or decrease in net assets 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 "Other 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 will discuss and analyze significant differences. A condensed version of the Statement of Net Assets at June 30, 2011 and June 30, 2012 follows:

**TABLE 1**  
**NET ASSETS AT YEAR END**

	Primary Governmental Activities	
	June 30, 2012	June 30, 2011
<b>ASSETS</b>		
Cash and Investments	15,610,767	14,745,353
Other Assets	2,188,293	2,335,021
Capital Assets	12,389,308	12,296,915
<b>TOTAL ASSETS</b>	<b>30,188,368</b>	<b>29,377,289</b>
<b>LIABILITIES</b>		
Other Liabilities	988,063	901,152
Long Term Debt Outstanding	1,618,989	1,993,483
<b>TOTAL LIABILITIES</b>	<b>2,607,052</b>	<b>2,894,635</b>
<b>NET ASSETS</b>		
Invested in Capital Assets/Net of Related Debt	11,600,323	11,069,273
Restricted	5,860,010	6,670,014
Unrestricted Net Assets	10,120,982	8,743,367
<b>TOTAL NET ASSETS</b>	<b>27,581,316</b>	<b>26,482,654</b>

### Governmental Activities

As noted earlier, net assets may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$27,581,316 at the close of the most recent fiscal year. A large portion of the County's net assets 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. Capital assets net of related debt changed little.

**TABLE 2**  
**STATEMENT OF ACTIVITIES**

Program revenues	<u>2011/12</u>	<u>2010/11</u>
Charges for Services	3,545,811	3,690,136
Operating Grants and Contributions	6,768,123	8,130,697
Capital Grants and Contributions	332,250	1,008,929
General revenues		
Taxes for General Purpose	7,932,317	7,654,726
Other Taxes	645,820	577,423
Interest	76,276	56,971
Other	197,218	342,630
Sale of Capital Assets	14,882	(30,221)
Transfers	-	3,176
Total Program and General Revenues	<u>19,512,697</u>	<u>21,434,467</u>
Expenses		
General Government	3,963,000	3,846,950
Public Safety	6,728,153	5,280,012
Highways and Streets	3,260,774	3,358,775
Health and Welfare	3,217,182	3,516,849
Culture and Recreation	225,439	232,238
Capital Projects	956,082	1,763,200
Interest	63,440	83,486
Total Expenses	<u>18,414,071</u>	<u>18,081,511</u>
Change in net assets	1,098,626	3,352,958
Net assets, beginning	<u>26,482,690</u>	<u>23,129,696</u>
Net assets, ending	<u>27,581,316</u>	<u>26,482,654</u>

#### Governmental Activities

With a few exceptions, governmental program expenses remain similar to the prior year. Public Works Federal Forest Receipts are in jeopardy and it is unknown how much, if any, allocation will be re-authorized. Given that, Wasco County's overall financial position and result of operations remains steady. Wasco County is working diligently to be proactive with available funding and not reactive to funding cuts. See next paragraph "Budgetary Highlights" for explanation of changes in programs.

#### BUDGETARY HIGHLIGHTS

A large portion of the increase in capital projects were primarily grant funded. If grant funding is removed departmental spending has been down this year in response to the continued economic downturn, expected shortfalls in state funding, and generally conservative spending efforts from departments. While this does not solve the expected revenue shortfalls that are to come it does put Wasco County in a better financial position to be able to respond to these coming challenges. This is reflected in larger than expected ending fund balances.

The previous year saw significant investment in capital facility improvements, funded by awards, grants

and donations. Major projects included a remodel of county owned Hunt Park RV Spaces. This remodel brought in an additional \$17,000 annually in State RV monies as well as additional revenue in camping fees. Also at Hunt Park the Ken Webb Kitchen was completed through a Ford Foundation grant and donations from the local community. This project brings a commercial kitchen to the park allowing us to host large group activities – our primary revenue source at the Park. The IT server room project adjacent to the Courthouse was completed and is operational housing all of the County's servers. This project moved the core IT infrastructure for Wasco County out of a basement room and out from under the main water and heating systems of the building. A new generator was purchased and mostly installed by a donation from Oregon Department of Health, Oregon Immunization Program. The emergency duress system in the Courthouse failed during an emergency situation and was subsequently replaced using Courthouse Security funds at a cost of \$22,509. Had the funds the State set aside for courthouse security upgrades not been swept in this budget year this system would have been replaced using County funding sources. We reached an agreement with the vendor on the video camera system that we have been having problems with for the last several years. That agreement replaced all of the old cameras with new cameras and a new operating system at no cost.

Landfill revenue continues to be a major revenue stream and continues to trend positive with greater than budgeted revenue.

In anticipation of difficult times ahead Wasco County continued to fund an operating reserve in this budget with \$225,000. It is a goal to be able to capitalize this account going forward to help offset declining Timber Revenues and continued state budgetary shortfalls.

Wasco County was able to adequately absorb the large PERS increase for the 2009-2011 biennium due to proactive budget cuts and through setting aside \$120,000 to offset the expected \$250,000 increase over the biennium. We will need to continue to try and put aside monies for PERS in the 2011-2013 biennium as we expect to see significant increases in PERS expenses to offset the effects of the sustained slow economy. The State is expecting a 260 million dollar shortfall for local governments which will result in an expected 5% increase for Wasco County. Some of the strategies that are being considered at the State to address PERS shortfalls are:

1. Limiting COLA's for current and future retirees to the first \$24,000 which could save 3.2% of payroll.
2. Reduce the member 6% IAP pick up or reduce the required IAP contribution to 3% which could save about 3% of payroll.
3. Eliminate the Oregon income tax offsets saving 0.4% of payroll.
4. Reduced the Money Match benefit annuitization rate to 6% from 8% which will reduce the accrued liabilities and moderate long term employer contribution rates.

All of these potential changes would save Wasco County significant monies but they will all need to be approved by the Legislature Assembly and it is expected that they will all be challenged in Court.

We have spent the last year working on making the newly created Health District a completely separate and distinct entity outside of the Wasco County budget. We expect that this new entity will cost more to operate in the coming years but the three county entity needs to have a separate and distinct management structure outside of Wasco County to be able to effectively manage the needs of the three counties. This move will be similar to the structure that we have in place for NORCOR, Center for Living, Columbia George CCO and MCCOG all of which are multiple county entities.

A few of the capital projects funded in this budget are the purchase of 4 vehicles per the Vehicle Plan, several old HVAC units were replaced and backup HVAC units were added in our primary and backup server rooms. These are in addition to the capital remodel projects that were previously mentioned.

The Commission on Children and Families discussion on restructuring at the State level continues under the direction of the Early Learning Council. We expect that in the years to come that this will take on a regional form similar to Coordinated Care Organizations. As of the end of the current year funding for the Wasco County Commission on Children and Families will end and be redirected to a "hub" type entity under the Early Learning Council. Wasco County has been preparing for this structure change by not filling positions as they become vacant, contracting out remaining program dollars, and using employees on a temp basis.

Property taxes remain the single largest source of revenue to the General Fund and are projected to remain steady. We will be watching closely as market and assessed values start to come in line with each other as is happening across the State. We did not experience a significant impact in this budget year but it may start to play a role in years to come.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2012 the County had invested \$12,389,305 in capital assets that are reflected in the following table, which represents a net increase of \$92,383.

	Beginning Fixed Assets	Additions	Deletions	Ending Fixed Assets
Land	1,426,824	120	(150)	1,426,794
Depreciable Assets				
Buildings	7,279,646	74,028	-	7,353,674
Furniture and Equipment	9,161,129	545,044	(183,375)	9,522,798
Infrastructure	4,213,451	387,925	-	4,601,376
<b>Total Cost</b>	<b>22,081,051</b>	<b>1,007,117</b>	<b>(183,525)</b>	<b>22,904,642</b>
<b>Depreciation</b>				
Accumulated Depreciation	(9,784,129)	(889,273)	158,068	(10,515,334)
<b>Total Depreciation</b>	<b>(9,784,129)</b>	<b>(889,273)</b>	<b>158,068</b>	<b>(10,515,334)</b>
<b>Capital Assets Net of Depreciation</b>	<b>12,296,922</b>	<b>117,844</b>	<b>(25,457)</b>	<b>12,389,305</b>

#### Debt Outstanding

As of year-end, the County had \$1,878,640 in debt outstanding compared to \$1,361,283 last year. The increase is a result of recording the OPEB and Compensated Absences obligation.

<u>Governmental Activities</u>	Beginning Balance	Additions	Reductions	Ending Balance	Due in One Year
Compensated Absences	242,720	4,186	-	246,906	-
OPEB Obligation	274,637	78,410	-	353,047	-
Veterans Facility Bonds	830,000	-	405,000	425,000	425,000
Discount/Premium on Refunded Bonds	(6,744)	-	(2,790)	(3,954)	(3,954)
Crates Point Bonded Loan	133,639	-	18,431	115,208	18,621
Refunded Series 2005 (Crates Point)	404,388	-	36,448	367,940	38,325
<b>Totals</b>	<b>1,878,640</b>	<b>82,596</b>	<b>457,089</b>	<b>1,504,147</b>	<b>477,992</b>

For more detailed information on the County's debt and amortization terms refer to Note 3c to the financial statements.

## 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. Property taxes represent approximately 46% of total General Fund program resources. Beginning fund balance is 22% while operating and capital grants contributions, fees, fines and charges for services represent the balance of 32%. The County does monitor all of its resources and determines the need for program adjustments or fee increases accordingly. The General fund including its nine (9) departments is mostly dependent upon property taxes. Growth in program requirements has not exceeded the corresponding growth in taxes.

To plan for future needs, the County continues to implement strategic plans for vehicle purchases and usage, building purchase and usage, technology purchase and usage.

We anticipate significant rental revenue shortages with the planned exit of two community partners from our buildings.

NORCOR experienced a loss of rental beds to federal agencies resulting in increased costs for member counties. Proactive measures are being taken to replace this revenue by installing alternative programs for bed space at this facility. The discussion was started by one of the NORCOR member counties to change the funding formula for the NORCOR facility. We anticipate that this will shift additional cost to Wasco County in the coming years.

Wasco County has been able to manage the impact of the economic downturn that was expected in the 2011-2012 budget year but not without some tough choices. This is partly due to conservative budgeting and cost control measure. Fortunately Wasco County will see the impact of these measures in the ending fund balance.

## NEXT YEAR'S BUDGET

The County's 2012/2013 budget reflects a General Fund increase of \$435,774 from the previous year. This is primarily due to an increase in Beginning Fund Balance.

The implementation of the CCO model of healthcare transformation through the creation of Coordinated Care Organizations at the State level has not yet had a major impact on the funding formula and programs of public health but we are early in the conversion process. Likewise, State changes to the Commission on Children and Families and Early Learning Council has eliminated current funding streams and programs of the local Commission on Children and Families. We have yet to see what the new model for providing this service will look like through the Early Learning Council. We expect additional decisions will be made in the next legislative session to outline how the Early Learning Council will absorb Commission on Children and Families work. We expect that this will be structured as a regional hub similar to Coordinated Care Organizations. We know that current funding for Commission on Children and Families will be diverted from Counties to "Hubs" as defined by the Early Learning Council. It is not yet clear on how or if these Hubs will put funds back into existing local service providers. To help manage this process Wasco County will continue to utilize the Commission on Children and Families volunteer Board to oversee the conversion process for Wasco County.

We would expect to see increased revenues for NORCOR through the installation of new program beds (TOOLS) thereby reducing county expenditures on NORCOR operations. This revenue increase is due to successful negotiations to bring alternative populations to the facility. Oregon Youth Authority has agreed to house an additional 4 kids in the program increasing revenue for NORCOR. A change in the

funding formula for NORCOR has resulted in a new funding formula that will likely shift additional costs to Wasco County in the next several years. We estimate that this will result in a 3% and 8% cost increase for the next two years if we are able to manage our jail population at 50 prisoners. This new formula is the result of demands made by one of the NORCOR member counties to change the formula to one that more closely reflects an actual use based formula and will result in member counties trying to reduce prison populations to cut costs. As such, Wasco County has implemented a jail matrix system to ensure that our jail population does not exceed 50 inmates. This is a cost control measure to keep from having to pay additional monies to the other member counties when we go over the 50 prisoner mark. Additionally, Wasco County has implemented a work release program to act as an alternative to sending someone to jail thereby reducing our jail utilization.

As a budget strategy, Wasco County will attempt to reduce or eliminate the use of beginning fund balance to offset the cost of road operations. We are in the process of setting up a citizen committee to help advise Wasco County on how to address this shortfall caused by loss of timber revenue. This committee will play an integral part in addressing the approximate \$600,000 shortfall in funds for the Public Works Department. We still hold out hope that a legislative fix for the loss of timber dollars will materialize. We suspect however that any legislative fixes will result in significantly less revenue than have been previously received.

Changes in how Payment in Lieu of Property Tax Payments is calculated may be addressed in the upcoming legislature and could potentially be reduced or eliminated. If eliminated the estimated impact to Wasco County General Fund is approximately \$195,000.

#### FINANCIAL CONTACT

The County's financial statements are designed to present 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 Budget Officer at 511 Washington Street, Room 207, The Dalles, Oregon 97058.

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## BASIC FINANCIAL STATEMENTS

**Wasco County, Oregon**  
**Statement of Net Assets**  
**June 30, 2012**  
(all amounts are in dollars)

	Primary Government Governmental Activities	Aggregate Discretely Presented Component Units
<u>ASSETS:</u>		
Cash & Investments	15,610,767	936,031
Receivables (Net of Allowances):		
Property Taxes	668,198	133,014
Other	985,761	-
Inventory	534,333	-
Capital Assets		
Land (non-depreciable)	1,426,794	-
Depreciable Assets Net of Depreciation	10,962,514	-
<u>TOTAL ASSETS</u>	<u>30,188,368</u>	<u>1,069,046</u>
<u>LIABILITIES:</u>		
Accounts Payable	622,397	-
Accrued Liabilities	354,361	-
Accrued Interest	11,305	-
Noncurrent Liabilities		
Due in one year		
Bond Payable	459,370	-
Loan Payable	18,621	-
Due in more than one year		
Bond Payable	329,615	-
Loan Payable	96,587	-
Compensated Absences	246,906	-
OPEB Obligation	467,890	-
<u>TOTAL LIABILITIES</u>	<u>2,607,052</u>	<u>-</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	11,600,323	-
Restricted for:		
General Government	15,034	-
Public Safety	496,464	-
Highways and Streets	4,602,244	-
Health and Welfare	425,546	-
Culture and Recreation	218,081	-
Debt Service	102,641	-
Unrestricted Net Assets	10,120,982	1,069,046
<u>TOTAL NET ASSETS</u>	<u>27,581,316</u>	<u>1,069,046</u>

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, 2012**  
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	Expenses	PROGRAM REVENUES			Net (Expenses) Revenues and changes in Net Assets	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	PRIMARY	COMPONENT
					GOVERNMENT	UNITS
					Total Governmental Activities	
General Government	3,963,000	1,317,558	567,306	273,143	(1,804,993)	-
Public Safety	6,728,153	742,718	1,405,993	59,107	(4,520,335)	-
Highways and Streets	3,260,774	774,931	2,692,750	-	206,906	-
Health and Welfare	3,217,182	576,033	1,852,490	-	(788,659)	-
Culture and Recreation	225,439	134,570	249,584	-	158,715	(1,424,080)
Capital Projects	956,082	-	-	-	(956,082)	-
Interest	63,440	-	-	-	(63,440)	-
<b>Total Governmental Activities</b>	<b>18,414,071</b>	<b>3,545,811</b>	<b>6,768,123</b>	<b>332,250</b>	<b>(7,767,888)</b>	<b>(1,424,080)</b>

**General Revenues:**

Property Taxes	7,932,317	1,585,911
Other Taxes	645,820	-
Interest and Investment Earnings	76,276	5,329
Miscellaneous	197,218	1,458
Gain (Loss) on Sale of Fixed Assets	14,882	-
<b>Total General Revenues and Transfers</b>	<b>8,866,513</b>	<b>1,592,697</b>
Change in net assets	1,098,626	168,618
Net assets, beginning	26,482,690	900,429
Net assets, ending	27,581,316	1,069,046

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

**Wasco County, Oregon**

**Balance Sheet - Governmental Funds**

**June 30, 2012**

(all amounts are in dollars)

	101 General Fund	201 Public Health Fund
<b>ASSETS:</b>		
Deposits and Investments	6,591,136	287,523
Receivables:		
Accounts Receivable	384,857	162,779
Taxes Receivable	628,901	-
Inventories	-	-
<b>TOTAL ASSETS</b>	<b>7,604,895</b>	<b>450,302</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts Payable	307,022	60,953
Accrued Liabilities	218,669	53,617
Compensated Absences	138,153	10,313
Deferred Revenue	544,726	-
<b>Total Liabilities</b>	<b>1,208,570</b>	<b>124,883</b>
<b>Fund Balances:</b>		
Non-Spendable	-	-
Restricted	-	315,106
Committed	-	-
Assigned	1,053,269	10,313
Unassigned	5,343,056	-
<b>Total Fund Balances</b>	<b>6,396,325</b>	<b>325,420</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>7,604,895</b>	<b>450,302</b>

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

202 Public Works Fund	321 Road Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
3,882,642	2,752,187	2,097,279	15,610,767
395,628	-	42,498	985,761
-	-	39,297	668,198
534,333	-	-	534,333
<u>4,812,602</u>	<u>2,752,187</u>	<u>2,179,074</u>	<u>17,799,060</u>
170,778	-	83,644	622,397
52,469	-	29,607	354,361
72,743	-	25,697	246,906
23,358	-	34,143	602,227
<u>319,348</u>	<u>-</u>	<u>173,090</u>	<u>1,825,891</u>
534,333	-	-	534,333
3,886,179	-	1,124,392	5,325,677
-	2,752,187	924,476	3,676,663
72,743	-	23,195	1,159,520
-	-	(66,079)	5,276,977
<u>4,493,255</u>	<u>2,752,187</u>	<u>2,005,983</u>	<u>15,973,169</u>
<u>4,812,602</u>	<u>2,752,187</u>	<u>2,179,074</u>	<u>17,799,060</u>

**Wasco County, Oregon**  
**Reconciliation of Balance Sheet to Statement of Net Assets**  
**June 30, 2012**  
(all amounts are in dollars)

Fund Balances - Governmental Funds	15,973,169
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Amounts reported for governmental activities in the Statement of Net Assets 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	1,426,794	
Depreciable Assets net of Accumulated Depreciation	10,962,514	12,389,308

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 Assets.

Interest Payable	(11,305)	
Bonds Payable	(788,985)	
Loans Payable	(115,208)	
Other Post Employment Benefits	(467,890)	(1,383,388)

Deferred revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.

	602,227
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Net Assets of Governmental Activities

	27,581,316
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The notes to the financial statement are an integral part of this statement

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**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Governmental Funds  
For the year ended June 30, 2012  
(all amounts are in dollars)**

	101 General Fund	201 Public Health Fund
<b><u>REVENUES:</u></b>		
Taxes	7,471,436	-
Licenses, Fees & Permits	1,039,656	202,353
Intergovernmental Revenues	1,428,844	394,167
Federal Revenues	453,654	693,628
Charges for Services	920,878	166,339
Internal Service Charges	95,163	-
Fines and Restitution	54,651	-
Investment Earnings	29,094	1,745
Rents	197,146	-
Contributions and Donations	284,825	-
Miscellaneous	159,752	3,066
Pass Through Payments	2,830	-
<b><u>TOTAL REVENUES</u></b>	<b><u>12,137,929</u></b>	<b><u>1,461,299</u></b>
<b><u>EXPENDITURES:</u></b>		
Current		
<i>Personal Services</i>	6,069,589	1,613,202
<i>Materials &amp; Services</i>	4,315,354	316,322
Capital Outlay	253,097	32,250
Debt Service	-	-
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>10,638,040</u></b>	<b><u>1,961,774</u></b>
Excess of Revenues Over (Under) Expenditures	<u>1,499,889</u>	<u>(500,475)</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>		
Gain/Loss on Sale of Fixed Assets	14,867	-
Transfers from Other Funds	866,410	304,235
Transfers to Other Funds	(1,100,850)	-
<b><u>TOTAL OTHER FINANCING SOURCES(USES)</u></b>	<b><u>(219,574)</u></b>	<b><u>304,235</u></b>
Net Changes in Fund Balance	1,280,316	(196,240)
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>5,116,009</u></b>	<b><u>521,660</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>6,396,325</u></b>	<b><u>325,420</u></b>

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



202 Public Works <u>Fund</u>	321 Road Reserve <u>Fund</u>	Non-Major Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
-	-	454,956	7,926,392
-	-	547,474	1,789,483
1,882,137	-	1,428,659	5,133,807
798,863	-	339,244	2,285,390
226,661	-	6,700	1,320,577
27,580	-	-	122,743
-	-	35,289	89,940
21,568	12,199	11,670	76,276
-	-	47,187	244,333
-	-	20,906	305,731
22,139	-	13,801	198,758
-	-	-	2,830
<u>2,978,947</u>	<u>12,199</u>	<u>2,905,886</u>	<u>19,496,260</u>
1,612,586	-	832,854	10,128,231
1,393,386	-	1,203,391	7,228,452
216,297	-	531,738	1,033,382
-	-	523,958	523,958
<u>3,222,268</u>	<u>-</u>	<u>3,091,940</u>	<u>18,914,021</u>
<u>(243,321)</u>	<u>12,199</u>	<u>(186,053)</u>	<u>582,239</u>
20,664	-	4,808	40,339
-	200,000	304,834	1,675,479
<u>(263,000)</u>	<u>-</u>	<u>(311,629)</u>	<u>(1,675,479)</u>
<u>(242,336)</u>	<u>200,000</u>	<u>(1,987)</u>	<u>40,339</u>
(485,658)	212,199	(188,040)	622,577
<u>4,978,912</u>	<u>2,539,988</u>	<u>2,194,024</u>	<u>15,350,593</u>
<u>4,493,255</u>	<u>2,752,187</u>	<u>2,005,984</u>	<u>15,973,169</u>

**Wasco County, Oregon**  
**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**June 30, 2012**  
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds	622,577
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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	1,007,117	
Disposal of capital assets	(25,457)	
Less current year depreciation	(889,273)	92,387

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal Payments	459,879	
Change in Deferred charges related to bond issues	(2,790)	457,089

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.		(78,410)
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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 deferred revenues	1,555
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In the Statement of Activities interest is accrued on long-term debt. In the governmental funds it is recorded as an interest expense when due.	3,428
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Change in Net Assets of Governmental Activities	1,098,628
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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 moneys for these governments or disburses the money to them.

**Wasco County, Oregon**  
**Statement of Fiduciary Net Assets**  
**June 30, 2012**  
(all amounts are in dollars)

	<u>Trust Funds</u>	<u>Agency Funds</u>	<u>Total Fiduciary Funds</u>
<b><u>ASSETS:</u></b>			
Cash with Treasurer	140,066	549,232	689,298
Taxes Receivable	-	1,958,426	1,958,426
<b><u>TOTAL ASSETS</u></b>	<u>140,066</u>	<u>2,507,658</u>	<u>2,647,724</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>LIABILITIES:</u></b>			
Due to Other Governments	140,066	2,507,658	2,647,724
<b><u>TOTAL LIABILITIES</u></b>	<u>140,066</u>	<u>2,507,658</u>	<u>2,647,724</u>
<b><u>NET ASSETS</u></b>	<u>-</u>	<u>-</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 Assets - Trust Only**  
**MINT Trust Fund**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

<u>REVENUES:</u>	
Investment Earnings	566
Miscellaneous	25,860
<u>TOTAL REVENUES</u>	<u>26,426</u>
<u>EXPENDITURES:</u>	
Materials & Services	6,490
<u>TOTAL EXPENDITURES</u>	<u>6,490</u>
Change in Net Assets	19,936
<u>Net Assets held for MINT-Beginning</u>	<u>77</u>
<u>Net Assets held for MINT-Ending</u>	<u>20,013</u>

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

1. The first step in the process of creating a new product is to identify a market need. This is often done through market research, which can involve surveys, focus groups, and other methods of gathering information from potential customers.

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2. The second step is to develop a prototype of the product. This can be done using a variety of materials and techniques, depending on the nature of the product.

3. The third step is to conduct a pilot test of the product. This involves distributing the prototype to a small group of potential customers and gathering feedback on their experience.

4. The fourth step is to refine the product based on the feedback from the pilot test.

5. The fifth step is to launch the product into the market.

6.

7. The sixth step is to monitor the product's performance in the market.

8.

9.

## **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 HEALTH FUND:** The North Central Public Health District receives revenues from state and federal grant programs, fees for immunizations, prenatal care, death certificates and various other sources. Expenditures from the Health Department Grants Fund are for personal services and materials and services.

**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 Forest Reserve Rentals 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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b><u>REVENUES:</u></b>				
Taxes	7,179,689	7,179,689	7,471,436	291,747
Licenses, Fees & Permits	1,025,596	1,025,596	1,026,238	642
Intergovernmental Revenues	830,411	865,351	1,092,942	227,591
Federal Revenues	541,742	631,622	453,654	(177,968)
Charges for Services	110,674	118,624	128,888	10,264
Internal Service Charges	26,600	26,600	25,000	(1,600)
Fines and Restitution	40,100	40,100	54,312	14,212
Investment Earnings	15,400	15,400	25,861	10,461
Rents	207,216	207,216	197,146	(10,070)
Contributions and Donations	1,000	1,000	1,908	908
Miscellaneous	123,863	123,863	138,233	14,370
Pass Through Payments	1,300	1,300	2,830	1,530
<b><u>TOTAL REVENUES</u></b>	<b><u>10,103,591</u></b>	<b><u>10,236,361</u></b>	<b><u>10,618,450</u></b>	<b><u>382,089</u></b>
<b><u>EXPENDITURES:</u></b>				
<b><i>Current by Department</i></b>				
Court	301,167	301,167	279,760	21,407
Assessor	631,638	637,038	616,849	20,189
Clerk	313,320	313,320	297,845	15,475
Sheriff	1,973,670	1,943,606	1,742,408	201,198
EAS	1,674,298	1,718,902	1,532,277	186,625
Administration	3,048,191	3,103,767	2,823,296	280,471
District Attorney	483,226	483,226	457,663	25,563
Planning	512,553	512,553	467,930	44,623
Public Works	113,884	113,884	109,729	4,155
Youth Services	503,059	503,059	496,867	6,192
<b><i>Total Current by Department</i></b>	<b><u>9,555,006</u></b>	<b><u>9,630,522</u></b>	<b><u>8,824,624</u></b>	<b><u>805,898</u></b>
<b><i>Capital Outlay by Department</i></b>				
Clerk	20,685	20,685	13,623	7,062
Sheriff		80,154	43,952	36,202
EAS	251,105	206,501	47,801	158,700
Administration	120,000	147,393	134,329	13,064
<b><i>Total Capital Outlay by Department</i></b>	<b><u>391,790</u></b>	<b><u>454,733</u></b>	<b><u>239,706</u></b>	<b><u>215,027</u></b>
<b><i>Contingency</i></b>	<b><u>386,965</u></b>	<b><u>381,276</u></b>	<b><u>-</u></b>	<b><u>381,276</u></b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>10,333,761</u></b>	<b><u>10,466,531</u></b>	<b><u>9,064,330</u></b>	<b><u>1,402,201</u></b>

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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
Excess of Revenues Over (Under) Expenditures	(230,170)	(230,170)	1,554,119	1,784,289
<u>OTHER FINANCING SOURCES AND (USES):</u>				
Sale of Fixed Assets	9,000	9,000	14,867	5,867
Transfers from Other Funds	458,965	458,965	404,629	(54,336)
Transfers to Other Funds	<u>(1,037,795)</u>	<u>(1,037,795)</u>	<u>(1,037,795)</u>	-
<u>TOTAL OTHER FINANCING SOURCES AND USES</u>	<u>(569,830)</u>	<u>(569,830)</u>	<u>(618,300)</u>	<u>(48,470)</u>
Net Changes in Fund Balance	(800,000)	(800,000)	935,820	1,735,820
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>4,614,698</u>	<u>1,814,698</u>
<u>Residual Equity Transfer In</u>	-	-	17,803	17,803
<u>FUND BALANCE - END OF YEAR</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>5,568,320</u>	<u>3,568,320</u>

**Wasco County, Oregon**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**201 Public Health Fund**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Licenses, Fees & Permits	213,500	213,500	202,353	(11,147)
Intergovernmental Revenues	606,257	439,288	394,167	(45,121)
Federal Revenues	613,984	793,453	693,628	(99,825)
Charges for Services	167,083	167,083	166,339	(744)
Investment Earnings	2,500	2,500	1,745	(755)
Miscellaneous	1,000	1,000	3,066	2,066
<u>TOTAL REVENUES</u>	<u>1,604,324</u>	<u>1,616,824</u>	<u>1,461,299</u>	<u>(155,525)</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	1,717,091	1,717,091	1,604,853	112,238
<i>Current: Materials &amp; Services</i>	336,825	349,325	316,322	33,003
Capital Outlay	70,000	70,000	32,250	37,750
Contingency	24,955	24,955	-	24,955
<u>TOTAL EXPENDITURES</u>	<u>2,148,871</u>	<u>2,161,371</u>	<u>1,953,425</u>	<u>207,946</u>
Excess of Revenues Over (Under) Expenditures	(544,547)	(544,547)	(492,126)	52,421
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	304,235	304,235	304,235	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>304,235</u>	<u>304,235</u>	<u>304,235</u>	<u>-</u>
Net Changes in Fund Balance	(240,312)	(240,312)	(187,891)	52,421
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>359,684</u>	<u>359,684</u>	<u>523,624</u>	<u>163,940</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>119,372</u>	<u>119,372</u>	<u>335,733</u>	<u>216,361</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
REVENUES:	Original	Final	Actual	(Unfavorable)
Intergovernmental Revenues	1,781,742	1,781,742	1,882,137	100,395
Federal Revenues	823,968	823,968	798,863	(25,105)
Charges for Services	179,000	179,000	226,661	47,661
Internal Service Charges	30,000	30,000	27,580	(2,420)
Investment Earnings	23,500	23,500	21,568	(1,932)
Miscellaneous	22,015	22,015	22,139	124
<b>TOTAL REVENUES</b>	<b>2,860,225</b>	<b>2,860,225</b>	<b>2,978,947</b>	<b>118,722</b>
EXPENDITURES:				
<i>Current: Personal Services</i>	1,687,181	1,687,181	1,606,842	80,339
<i>Current: Materials &amp; Services</i>	1,402,865	1,402,865	1,379,015	23,850
Capital Outlay	270,000	270,000	216,297	53,703
Contingency	400,000	400,000	-	400,000
<b>TOTAL EXPENDITURES</b>	<b>3,760,046</b>	<b>3,760,046</b>	<b>3,202,153</b>	<b>557,893</b>
Excess of Revenues Over (Under) Expenditures	(899,821)	(899,821)	(223,206)	676,615
OTHER FINANCING SOURCES(USES)				
Sale of Assets	36,500	36,500	20,664	(15,836)
Operating Transfers In	-	-	-	-
Operating Transfers Out	(263,000)	(263,000)	(263,000)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(226,500)</b>	<b>(226,500)</b>	<b>(242,336)</b>	<b>(15,836)</b>
Net Changes in Fund Balance	(1,126,321)	(1,126,321)	(465,543)	660,778
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>4,374,477</b>	<b>4,374,477</b>	<b>4,497,207</b>	<b>122,730</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>3,248,156</b>	<b>3,248,156</b>	<b>4,031,665</b>	<b>783,509</b>

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, 2012**

**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 a 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 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 assets 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.

The County applies all applicable GASB pronouncements, as well as Financial Accounting Standards Board (FASB) guidance, issued on or before November 30, 1989, unless that guidance conflicts with or contradicts GASB pronouncements, and does not apply FASB guidance issued subsequent to November 30, 1989 unless specifically adopted by the GASB.

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 HEALTH FUND: This fund receive revenues from state and federal sources to provide public health services to participating counties.

PUBLIC WORKS FUND: This fund accounts for revenues and expenditures used in constructing and maintaining County roads.

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 for Capital Outlay.

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.

DEBT SERVICE FUNDS: These funds account for the resources accumulated and payments made for principal and interest on long-term debt of governmental 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 ASSETS:

1. *Deposits and investments:* The County maintains a cash and investment pool that is available for use by all funds. Each fund type'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, 2012. Earnings on the pooled monies are apportioned and credited to the funds monthly, based on the average daily balances of each participating fund.

2. *Inventory:* 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.

3. *Net Assets:* Net assets comprise the various net earnings from operating income, nonoperating revenues and expense, capital contributions, and special items. Net assets are classified in the following three components:

Invested in capital assets, net of related debt - This component of net assets consists of 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. 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 – This component of net assets 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 net assets – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

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- This component 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- This component consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed- This component 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- This component 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 Health Fund</u>	<u>Public Works Fund</u>	<u>Road Reserve Fund</u>	<u>Nonmajor Funds</u>	<u>Total all Funds</u>
<b>Fund Balances</b>						
<b>Total Nonspendable in form:</b>	-	-	534,333	-	-	534,333
<b>Restricted for:</b>						
Public Works Fund	-	-	3,886,179	-	-	3,886,179
Health Department	-	315,106	-	-	-	315,106
County Fair Fund	-	-	-	-	84,007	84,007
County School Fund	-	-	-	-	102	102
Land Corner Preservation Fund	-	-	-	-	181,732	181,732
Forest Health Program Fund	-	-	-	-	134,074	134,074
Law Library Fund	-	-	-	-	115,385	115,385
Community Corrections Fund	-	-	-	-	320,665	320,665
Court Facilities Security Fund	-	-	-	-	60,414	60,414
CCFC Fund	-	-	-	-	110,440	110,440
Clerk Records Fund	-	-	-	-	14,932	14,932
Debt Service Funds	-	-	-	-	102,641	102,641
<b>Total Restricted</b>	-	315,106	3,886,179	-	1,124,392	5,325,677
<b>Committed to:</b>						
Household Hazardous Waste Fund	-	-	-	-	113,979	113,979
Road Reserve Fund	-	-	-	2,752,187	-	2,752,187
Capital Acquisitions Fund	-	-	-	-	482,261	482,261
Equipment Reserve Fund	-	-	-	-	192,089	192,089
911 Capital Reserve Fund	-	-	-	-	14,153	14,153
Facility Reserve Fund	-	-	-	-	121,995	121,995
<b>Total Committed</b>	-	-	-	2,752,187	924,476	3,676,663
<b>Assigned for:</b>						
Economic Development Payments Fund	20,471	-	-	-	-	20,471
District Attorneys Fund	52,344	-	-	-	-	52,344
Museum Fund	199,300	-	-	-	-	199,300
Animal Control Fund	49,754	-	-	-	-	49,754
Weed & Pest Fund	204,370	-	-	-	-	204,370
911 Communications Fund	131,133	-	-	-	-	131,133
Kramer Field Fund	32,315	-	-	-	-	32,315
General Operating Reserve	225,428	-	-	-	-	225,428
Compensated Absences	138,153	10,313	72,743	-	23,195	244,404
<b>Total Assigned</b>	1,053,269	10,313	72,743	-	23,195	1,159,520
<b>Total Unassigned:</b>	5,343,056	-	-	-	(66,079)	5,276,977
<b>Total Fund Balances</b>	<u>6,396,325</u>	<u>325,420</u>	<u>4,493,255</u>	<u>2,752,187</u>	<u>2,005,983</u>	<u>15,973,169</u>

5. *Capital Assets:* Capital assets, which include property and equipment, infrastructure and land, are reported in the government-wide financial statements. Capital assets 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. Such assets are recorded at historical cost



or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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	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 assets.

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 the County's 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 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 Revenue*: The County reports deferred revenue on its combined balance sheets. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheets and revenue is recognized.

10. *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).

11. *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.

**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 Court 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**

The County has no instance where expenditures exceeded appropriations for the year ended June 30, 2012.

**Deficit fund balance**

The Parks fund had a deficit in fund balance of (\$66,079) as of June 30, 2012.

**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 \$4,360, deposits with financial institutions totaling \$2,068,087 and investment in the LGIP of \$14,599,096, for a total of \$17,236,096.

	<u>Fair Value</u>
Primary Government	15,610,767
Component Units	936,031
Fiduciary Funds	<u>689,298</u>
Total Deposits and Investments	<u>17,236,096</u>

**DEPOSITS:**

*Custodial Credit Risk.* 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, 2012 bank balance of \$2,303,079 was collateralized by the FDIC or the PFCP.

**INVESTMENTS:**

The County's cash management policies are governed by state statutes. Statutes authorize the County to invest in bankers' acceptance, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities and the Oregon State Treasurer's Local Government Investment Pool. The Oregon Short-Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council. The County's investment in the LGIP is not rated and is treated as a cash equivalent on the

Statement of Net Assets. The fair value of the position in the LGIP is the same as the value of the pool shares.

*Custodial Credit Risk – Investments* Custodial credit risk for 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, 2012, the County did not have any investments exposed to custodial credit risk.

*Concentration of Credit Risk – Investments* Concentration of credit risk 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, 2012:

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
Land	1,426,824	120	(150)	-	1,426,794
<i>Depreciable Assets</i>					
Buildings	7,279,646	74,028	-	-	7,353,674
Furniture and Equipment	9,161,129	545,044	(183,375)	-	9,522,798
Infrastructure	4,213,451	387,925	-	-	4,601,376
<i>Total</i>	22,081,050	1,007,117	(183,525)	-	22,904,642
Accumulated Depreciation	(9,784,129)	(889,273)	158,068	-	(10,515,334)
Net Fixed Assets	<u>12,296,922</u>	<u>117,844</u>	<u>(25,457)</u>	<u>-</u>	<u>12,389,305</u>

Depreciation expense for the year was charged to the following programs:

General Government	127,790
Public Safety	212,910
Highways and Streets	467,278
Health and Welfare	63,133
Culture and Recreation	18,162
	<u>889,273</u>

## C. LONG-TERM DEBT:

1. *Veterans Facility Bonds:* In 1994, the County issued general obligation Veterans Facility Bonds to finance the County's portion of the costs of construction of a long-term health care facility for veterans and to pay related costs. The bonds are payable from general property tax revenues, with coupon rates that increase yearly from 3.25 % beginning in December 1995 to 4.35 % in 2013.

The County is authorized pursuant to the Oregon Constitution and Oregon Revised Statutes Sections 288.605 through 288.695 to issue advance refunding bonds for the refunding of all or any portion of its outstanding bonds. Advance refunding all or a portion

of the refundable bonds will provide significant debt service savings to the County as required by law. On December 7, 1999, the County issued General Obligation Refunding Bonds Series 1998 in the amount of \$3,150,000. The net proceeds of the refunding bonds were used to purchase refundable general obligations which have been placed irrevocably in escrow and used solely to pay principal, interest and redemption premiums, if any, on the refundable 1994 general obligation bonds as they are redeemed. The ultimate savings on the advance refunding is expected to be \$262,926. The interest rate on these bonds increases yearly from 3.25% in 1998 to 4.35% in 2013.

2. *Crates Point Bonded Loan*: In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a bonded loan of \$320,600 to finance the construction of the infrastructure at Crates Point. The loan is expected to be repaid with revenues derived from the operation of the Discovery Center and Museum. Payments began December 1, 1997 with an interest rate of 5.329%.

3. *Notes Payable*: In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a deferred loan of \$634,241 to finance the construction of the infrastructure at Crates Point. The loan is expected to be repaid with revenues derived from the operation of the Discovery Center and Museum. Payments began December 1, 2002 with an interest rate of 6.00 percent for a 20 year term. On January 14, 2005, the County refinanced the note over 15 years at an interest rate of 5.15% for an anticipated savings of \$80,922.

Future debt service requirements of the County as of June 30, 2012 are:

	Veterans Facility Bonds		Crates Point Bonded Loan		Crates Point Refunded Series 2005	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2012-13	425,000	18,488	18,621	6,337	38,325	18,949
2013-14	-	-	23,820	5,312	40,299	16,975
2014-15	-	-	24,030	4,002	42,374	14,900
2015-16	-	-	24,252	2,680	44,557	12,718
2016-21	-	-	24,485	1,346	202,385	26,711
Totals	<u>\$ 425,000</u>	<u>\$ 18,488</u>	<u>\$ 115,208</u>	<u>\$ 19,677</u>	<u>\$ 367,940</u>	<u>\$ 90,253</u>

4. *Changes in Long-Term Debt:*

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
Compensated Absences	242,720	4,186	-	246,906	-
OPEB Obligation	274,637	78,410	-	353,047	-
Veterans Facility Bonds					
Principal	830,000	-	405,000	425,000	425,000
Discount/Premium on Refunded Bonds	(6,744)	-	(2,790)	(3,954)	(3,954)
Crates Point Bonded Loan					
Principal	133,639	-	18,431	115,208	18,621
Refunded Series 2005 (Crates Point)					
Principal	404,388	-	36,448	367,940	38,325
<u>Total Long Term Obligations</u>	<u>1,878,640</u>	<u>82,596</u>	<u>457,089</u>	<u>1,504,147</u>	<u>477,992</u>

D. EMPLOYEE PENSION PLANS:

1. *Plan Description:* Wasco County contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the County's contribution for qualifying employees who were hired before August 29, 2003, and is a cost-sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs: The Pension Program, the defined benefit portion of the plan, applies to qualifying District employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS account, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post-employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, PO Box 23700, Tigard, OR 97281-3700 or by calling 503-598-7377.

2. *Funding Policy:* Members of PERS are required to contribute 6.00% of their salary covered under the plan, which is invested in the OPSRP Individual Account Program. The County is required by ORS 238.225 to contribute at an actuarially determined rate for the qualifying employees under the OPERF plan and a general service rate, and a police and fire rate for the Qualifying employees under the OPSRP plan. The rates for the year ended June 30, 2012 were as follows:

OPERF	8.65%
OPSRP General	7.34%
OPSRP Police/Fire	10.05%

The contribution requirements for plan members are established by ORS Chapter 238 and may be amended by an act of the Oregon Legislature.

Actual contributions made by plan members for the IAP defined contribution portion of the OPSRP plan for the year ended June 30, 2012 are \$91,168.

3. *Annual Pension Cost:* For 2012, the County's annual pension cost for PERS was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 8.00 percent investment rate of return (net of investment and administrative expenses), (b) projected salary increases of 3.75% per year with additional increases for promotion and longevity that vary by age and service, (c) healthcare cost inflation of 7%, grading down to 4.5% in 2029 and (d) certain demographic assumptions. The underlying long-term assumed rate of

inflation is 2.75% per year. The actuarial value of PERS assets at fair market value on the valuation date less a reserve equal to a prorated portion of the investment gains (losses) over the four-year period ending on the valuation date. The unfunded actuarial liability as of December 31, 2009 valuation, is being amortized on a level percentage of covered payroll on a closed fixed term method over a 20-year period.

Three Year Trend Information for Wasco County

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2010	952,814	100%	-
6/30/2011	929,730	100%	-
6/30/2012	919,794	100%	-

**E. OPERATING LEASES:**

The County leases equipment, primarily copiers, under non-cancelable lease agreements. Operating lease expenditures were \$32,000 for the year ended June 30, 2012. Future payments associated with operating leases are due as follows:

FYE 30-Jun	Amount
2013	28,103
2014	28,140
2015	25,739
2016	12,605
2017	452

**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 2012 the County paid healthcare insurance premiums of \$1,698,322.

**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>FYE 6/30/12</u>
<b>Determination of Annual Required Contribution</b>	
1) Normal Cost at year end	\$ 83,355
2) Amortization of UAAL	<u>91,496</u>
3) Annual Required Contribution (ARC) (1) + (2)	\$ 174,851
<b>Determination of Net OPEB Obligation</b>	
4) Annual Required Contribution	\$ 174,851
5) Interest on prior year Net OPEB Obligation	15,579
6) Adjustment to ARC	<u>26,469</u>
7) Annual OPEB Cost (4) + (5) - (6)	\$ 163,961
8) Explicit Benefit Payments	-
9) Implicit Benefit Payments	<u>85,551</u>
10) Increase in Net OPEB Obligation (7) - (8) - (9)	\$ 78,410
11) Net OBEP Obligation - beginning of year	<u>389,480</u>
12) Net OBEP Obligation - end of year	<u>467,890</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>			
Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/2010	952,814	100%	-
6/30/2011	929,730	100%	-
6/30/2012	919,794	100%	-

**Funded Status and Funding Progress:** As of August 1, 2010, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$1,251,853 and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$1,251,853.

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	8/1/2010
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level % of Payroll
Remaining Amortization Period	15 Years
Actuarial Assumptions:	
Projected Salary Increases	3.75% plus merit component
Initial Healthcare Inflation Rates	8.5%
Ultimate Healthcare Inflation Rates	5%

G. INTERFUND TRANSFERS:

The following table reflects the interfund transfers completed during the year ended June 30, 2012:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	404,629	1,037,795
Health Grants	304,235	-
Public Works Fund	-	263,000
County Fair Fund	5,000	-
Land Corner Preservation Fund	-	45,244
Forest Health Fund	-	23,500
Spec. ED Payments Fund	-	58,055
Law Library Fund	-	3,000
District Attorney Fund	-	5,000
Museum Fund	12,500	-
Animal Control Fund	29,811	-
911 Communication Fund	194,470	-
Parks Fund	56,079	-
Community Corrections Fund	-	209,465
Court Facilities Fund	-	30,000
CCF Fund	-	420
Road Reserve Fund	200,000	-
Capital Acquisitions Fund	135,700	-
Facility Capital Reserve	50,000	-
General Reserve	225,000	-
Discovery Center DSF	58,055	-
Total	<u>1,675,479</u>	<u>1,675,479</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 a budgetary basis.

	General Fund	Health Dept Fund	Public Works Fund	Road Reserve Fund	Other Nonmajor Funds
Net change in fund balances - GAAP basis	1,280,316	(196,240)	(485,658)	212,199	(188,040)
<i>Expenditures required by GAAP not recorded under budgetary basis:</i>					
Change in Inventory	-	-	14,371	-	-
Change in compensated absences	(14,151)	8,350	5,744	-	4,243
<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:</i>					
208 - Economic Development Payments Fund	(2,071)	-	-	-	2,071
210 - District Attorney Fund	2,977	-	-	-	(2,977)
211 - Museum Fund	(1,020)	-	-	-	1,020
213 - Animal Control Fund	12,464	-	-	-	(12,464)
219 - Weed & Pest Control Fund	(69,877)	-	-	-	69,877
220 - 911 Communications Fund	(47,230)	-	-	-	47,230
233 - Kramer Field Fund	(149)	-	-	-	149
327 - General Operating Reserve	(225,428)	-	-	-	225,428
Net change in fund balances - budgetary basis	<u>935,831</u>	<u>(187,890)</u>	<u>(465,543)</u>	<u>212,199</u>	<u>146,537</u>

#### **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, 2012 totaling \$2,182,851. 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.

**Wasco County, Oregon**  
**Schedule of Funding Progress Required by GASB 45**  
**For the year ended June 30, 2012.**  
(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>
8/1/2006	-	1,189,023	1,189,023	0%	6,312,444	19%
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%

## **OTHER SUPPLEMENTARY INFORMATION**

**Wasco County, Oregon**  
**Combining Balance Sheet**  
**Non-Major Funds**  
**June 30, 2012**  
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Total Non-Major Funds
<u>ASSETS:</u>				
Deposits and Investments	1,189,295	810,497	97,488	2,097,279
Receivables:				
Accounts Receivable	42,498	-	-	42,498
Taxes Receivable	-	-	39,297	39,297
<u>TOTAL ASSETS</u>	<u>1,231,793</u>	<u>810,497</u>	<u>136,784</u>	<u>2,179,074</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities:</u>				
Accounts Payable	83,644	-	-	83,644
Compensated Absences	25,697	-	-	25,697
Accrued Payroll & Related Liabilities	29,607	-	-	29,607
Deferred Revenue -Taxes	-	-	34,143	34,143
<u>Total Liabilities</u>	<u>138,948</u>	<u>-</u>	<u>34,143</u>	<u>173,091</u>
<u>Fund Balances:</u>				
Restricted	1,021,751	-	102,641	1,124,392
Committed	113,979	810,497	-	924,476
Assigned	23,195	-	-	23,195
Unassigned	(66,079)	-	-	(66,079)
<u>Total Fund Balances</u>	<u>1,092,845</u>	<u>810,497</u>	<u>102,641</u>	<u>2,005,983</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>1,231,793</u>	<u>810,497</u>	<u>136,784</u>	<u>2,179,074</u>

**Wasco County, Oregon**  
**Combining Schedule of Revenues, Expenditures**  
**and Changes in Fund Balance**  
**Non-Major Funds**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	Special Revenue <u>Funds</u>	Capital Project <u>Funds</u>	Debt Service <u>Funds</u>	Total Non-Major <u>Funds</u>
Taxes	-	-	454,956	454,956
Licenses, Fees & Permits	547,474	-	-	547,474
Intergovernmental Revenues	1,403,659	-	25,000	1,428,659
Federal Revenues	331,322	7,922	-	339,244
Charges for Services	6,700	-	-	6,700
Fines and Restitution	35,289	-	-	35,289
Investment Earnings	7,052	3,326	1,292	11,670
Rents	-	47,187	-	47,187
Contributions and Donations	20,906	-	-	20,906
Miscellaneous	13,801	-	-	13,801
<b><u>TOTAL REVENUES</u></b>	<b><u>2,366,203</u></b>	<b><u>58,435</u></b>	<b><u>481,248</u></b>	<b><u>2,905,886</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	832,854	-	-	832,854
<i>Current: Materials &amp; Services</i>	1,203,391	-	-	1,203,391
Capital Outlay	408,817	122,921	-	531,738
Debt Service	-	-	523,958	523,958
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>2,445,062</u></b>	<b><u>122,921</u></b>	<b><u>523,958</u></b>	<b><u>3,091,941</u></b>
Excess of Revenues Over (Under) Expenditures	(78,859)	(64,486)	(42,710)	(186,054)
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Sale of Assets	4,808	-	-	4,808
Operating Transfers In	61,079	185,700	58,055	304,834
Operating Transfers Out	(311,629)	-	-	(311,629)
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>(245,742)</u></b>	<b><u>185,700</u></b>	<b><u>58,055</u></b>	<b><u>(1,987)</u></b>
Net Changes in Fund Balance	(324,601)	121,214	15,345	(188,041)
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>1,417,446</u></b>	<b><u>689,282</u></b>	<b><u>87,296</u></b>	<b><u>2,194,024</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>1,092,845</u></b>	<b><u>810,497</u></b>	<b><u>102,641</u></b>	<b><u>2,005,983</u></b>

**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 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".

**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.

**\*\*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.

**\*\*213 ANIMAL CONTROL FUND:** The Animal Control Fund is used to account for the revenues and expenditures incurred in controlling animals in Wasco County. Revenues are mainly from



dog license sales, animal boarding and sales. Expenditures are for personal services, and materials and services.

\*\*218 GIS FUND: This fund was closed and the fund balance transferred to the General Fund.

\*\*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.

\*\*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.

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.

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.

\*\*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.

Wasco County, Oregon  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2012  
(all amounts are in dollars)

	203 County Fair Fund	204 County School Fund	205 Land Corner Pres Fund	206 Forest Health Fund	207 HHW Fund	209 Law Lib Fund
<b>ASSETS:</b>						
Deposits and Investments	87,763	102	184,854	134,074	127,714	115,657
Receivables						
Accounts Receivable	336	-	-	-	26,611	28
<b>TOTAL ASSETS</b>	<b>88,099</b>	<b>102</b>	<b>184,854</b>	<b>134,074</b>	<b>154,325</b>	<b>115,685</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Due to Other Funds	-	-	-	-	-	-
Accounts Payable	3,537	-	15	-	17,383	300
Accrued Liabilities	555	-	605	-	5,942	-
Compensated Absences	-	-	2,502	-	8,511	-
<b>TOTAL LIABILITIES</b>	<b>4,092</b>	<b>-</b>	<b>3,122</b>	<b>-</b>	<b>31,836</b>	<b>300</b>
<b>FUND BALANCES:</b>						
Restricted	84,007	102	181,732	134,074	-	115,385
Committed	-	-	-	-	113,979	-
Assigned	-	-	-	-	8,511	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>84,007</b>	<b>102</b>	<b>181,732</b>	<b>134,074</b>	<b>122,490</b>	<b>115,385</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>88,099</b>	<b>102</b>	<b>184,854</b>	<b>134,074</b>	<b>154,325</b>	<b>115,685</b>

<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>
115,657	-	377,613	59,980	118,854	14,932	1,221,543
<u>28</u>	<u>8,711</u>	<u>3,583</u>	<u>728</u>	<u>2,500</u>	<u>-</u>	<u>42,498</u>
<u>115,685</u>	<u>8,711</u>	<u>381,196</u>	<u>60,708</u>	<u>121,354</u>	<u>14,932</u>	<u>1,264,041</u>
-	32,248	-	-	-	-	32,248
300	42,172	13,798	294	6,145	-	83,644
-	370	17,366	-	4,770	-	29,607
-	-	14,684	-	-	-	25,697
<u>300</u>	<u>74,790</u>	<u>45,847</u>	<u>294</u>	<u>10,915</u>	<u>-</u>	<u>171,196</u>
115,385	-	320,665	60,414	110,440	14,932	1,021,751
-	-	-	-	-	-	113,979
-	-	14,684	-	-	-	23,195
-	(66,079)	-	-	-	-	(66,079)
<u>115,385</u>	<u>(66,079)</u>	<u>335,349</u>	<u>60,414</u>	<u>110,440</u>	<u>14,932</u>	<u>1,092,845</u>
<u>115,685</u>	<u>8,711</u>	<u>381,196</u>	<u>60,708</u>	<u>121,354</u>	<u>14,932</u>	<u>1,264,041</u>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Special Revenue Funds  
For the year ended June 30, 2012  
(all amounts are in dollars)

	203 County Fair Fund	204 County School Fund	205 Land Corner Pres Fund	206 Forest Health Fund	207 HHW Fund	209 Law Lib Fund
<b>REVENUES:</b>						
Taxes	-	-	-	-	-	-
Licenses, Fees & Permits	85,637	-	28,312	-	276,304	25,946
Intergovernmental Revenues	50,002	55,209	-	-	-	-
Federal Revenues	-	234,733	-	-	-	-
Charges for Services	2,500	-	-	-	4,200	-
Fines and Restitution	-	-	-	-	-	-
Investment Earnings	348	193	903	713	915	512
Contributions and Donations	7,471	-	-	-	-	-
Miscellaneous	3,514	-	-	-	7,139	-
<b>TOTAL REVENUES</b>	<b>149,471</b>	<b>290,135</b>	<b>29,215</b>	<b>713</b>	<b>288,558</b>	<b>26,458</b>
<b>EXPENDITURES:</b>						
Current: Personal Services	23,412	-	9,771	-	187,927	-
Current: Materials & Services	112,989	290,212	963	-	229,397	10,544
Capital Outlay	30,437	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>166,838</b>	<b>290,212</b>	<b>10,734</b>	<b>-</b>	<b>417,323</b>	<b>10,544</b>
Excess of Revenues Over (Under) Expenditures	(17,367)	(77)	18,481	713	(128,766)	15,914
<b>OTHER FINANCING SOURCES(USES)</b>						
Sale of Assets	-	-	-	-	4,808	-
Operating Transfers In	5,000	-	-	-	-	-
Operating Transfers Out	-	-	(45,244)	(23,500)	-	(3,000)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>5,000</b>	<b>-</b>	<b>(45,244)</b>	<b>(23,500)</b>	<b>4,808</b>	<b>(3,000)</b>
Net Changes in Fund Balance	(12,367)	(77)	(26,763)	(22,787)	(123,958)	12,914
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>96,374</b>	<b>179</b>	<b>208,495</b>	<b>156,861</b>	<b>246,447</b>	<b>102,471</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>84,007</b>	<b>102</b>	<b>181,732</b>	<b>134,074</b>	<b>122,490</b>	<b>115,385</b>

<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>
-	-	-	-	-	-	-
25,946	37,337	85,559	-	-	8,379	547,474
-	146,172	732,339	-	419,938	-	1,403,659
-	-	-	-	96,589	-	331,322
-	-	-	-	-	-	6,700
-	-	-	35,289	-	-	35,289
512	534	2,056	359	420	100	7,052
-	-	-	-	13,435	-	20,906
-	135	513	-	2,500	-	13,801
<u>26,458</u>	<u>184,177</u>	<u>820,467</u>	<u>35,648</u>	<u>532,882</u>	<u>8,479</u>	<u>2,366,203</u>
-	15,608	424,988	-	171,147	-	832,854
10,544	43,140	180,444	22,509	300,019	13,174	1,203,391
-	370,980	-	-	-	7,400	408,817
<u>10,544</u>	<u>429,729</u>	<u>605,433</u>	<u>22,509</u>	<u>471,166</u>	<u>20,574</u>	<u>2,445,062</u>
15,914	(245,552)	215,034	13,139	61,716	(12,095)	(78,859)
-	-	-	-	-	-	4,808
-	56,079	-	-	-	-	61,079
<u>(3,000)</u>	<u>-</u>	<u>(209,465)</u>	<u>(30,000)</u>	<u>(420)</u>	<u>-</u>	<u>(311,629)</u>
<u>(3,000)</u>	<u>56,079</u>	<u>(209,465)</u>	<u>(30,000)</u>	<u>(420)</u>	<u>-</u>	<u>(245,742)</u>
12,914	(189,473)	5,569	(16,861)	61,296	(12,095)	(324,601)
<u>102,471</u>	<u>123,393</u>	<u>329,780</u>	<u>77,275</u>	<u>49,144</u>	<u>27,027</u>	<u>1,417,446</u>
<u>115,385</u>	<u>(66,079)</u>	<u>335,349</u>	<u>60,414</u>	<u>110,440</u>	<u>14,932</u>	<u>1,092,845</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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	59,670	59,670	85,637	25,967
Intergovernmental Revenues	36,031	36,031	50,002	13,971
Charges for Services		-	2,500	2,500
Investment Earnings	300	300	348	48
Contributions and Donations	17,000	17,000	7,471	(9,529)
Miscellaneous	-	-	3,514	3,514
<b><u>TOTAL REVENUES</u></b>	<b><u>113,001</u></b>	<b><u>113,001</u></b>	<b><u>149,471</u></b>	<b><u>36,470</u></b>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	23,491	23,491	23,412	79
<i>Current: Materials &amp; Services</i>	121,063	121,063	112,989	8,074
Capital Outlay	20,000	33,000	30,437	2,563
Contingency	4,447	4,447	-	4,447
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>169,001</u></b>	<b><u>182,001</u></b>	<b><u>166,838</u></b>	<b><u>15,163</u></b>
Excess of Revenues Over (Under) Expenditures	(56,000)	(69,000)	(17,367)	51,633
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	5,000	5,000	5,000	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>	<b><u>5,000</u></b>	<b><u>-</u></b>
Net Changes in Fund Balance	(51,000)	(64,000)	(12,367)	51,633
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>51,000</u></b>	<b><u>64,000</u></b>	<b><u>96,374</u></b>	<b><u>32,374</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>84,007</u></b>	<b><u>84,007</u></b>

**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, 2012**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Favorable (Unfavorable)
<b>REVENUES:</b>				
Intergovernmental Revenues	55,000	55,000	55,209	209
Federal Revenues	460,000	460,000	234,733	(225,267)
Investment Earnings	250	250	193	(57)
Miscellaneous	500,000	500,000	-	(500,000)
<b>TOTAL REVENUES</b>	<u>1,015,250</u>	<u>1,015,250</u>	<u>290,135</u>	<u>(725,115)</u>
<b>EXPENDITURES:</b>				
<i>Current: Materials &amp; Services</i>	<u>1,015,250</u>	<u>1,015,250</u>	<u>290,212</u>	<u>725,038</u>
<b>TOTAL EXPENDITURES</b>	<u>1,015,250</u>	<u>1,015,250</u>	<u>290,212</u>	<u>725,038</u>
Net Changes in Fund Balance	-	-	(77)	(77)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>179</u>	<u>179</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>-</u>	<u>-</u>	<u>102</u>	<u>102</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	Original	Final	Actual	(Unfavorable)
<b>REVENUES:</b>				
Licenses, Fees & Permits	30,000	30,000	28,312	(1,688)
Investment Earnings	1,000	1,000	903	(97)
<b>TOTAL REVENUES</b>	<b>31,000</b>	<b>31,000</b>	<b>29,215</b>	<b>(1,785)</b>
<b>EXPENDITURES:</b>				
<i>Current: Personal Services</i>	9,070	9,070	7,269	1,801
<i>Current: Materials &amp; Services</i>	8,000	8,000	963	7,038
<b>TOTAL EXPENDITURES</b>	<b>17,070</b>	<b>17,070</b>	<b>8,231</b>	<b>8,839</b>
Excess of Revenues Over (Under) Expenditures	13,930	13,930	20,983	7,053
<b>OTHER FINANCING SOURCES(USES)</b>				
Operating Transfers Out	(47,500)	(47,500)	(45,244)	2,256
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(47,500)</b>	<b>(47,500)</b>	<b>(45,244)</b>	<b>2,256</b>
Net Changes in Fund Balance	(33,570)	(33,570)	(24,261)	9,309
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>212,700</b>	<b>212,700</b>	<b>208,495</b>	<b>(4,205)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>179,130</b>	<b>179,130</b>	<b>184,235</b>	<b>5,105</b>



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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Investment Earnings	1,000	1,000	713	(287)
<u>TOTAL REVENUES</u>	<u>1,000</u>	<u>1,000</u>	<u>713</u>	<u>(287)</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	84,735	84,735	-	84,735
<u>TOTAL EXPENDITURES</u>	<u>84,735</u>	<u>84,735</u>	<u>-</u>	<u>84,735</u>
 Excess of Revenues Over (Under) Expenditures	(83,735)	(83,735)	713	84,448
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(50,000)	(50,000)	(23,500)	26,500
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(23,500)</u>	<u>26,500</u>
 Net Changes in Fund Balance	(133,735)	(133,735)	(22,787)	110,948
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>133,735</u>	<u>133,735</u>	<u>156,861</u>	<u>23,126</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>134,074</u>	<u>134,074</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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Licenses, Fees & Permits	280,000	280,000	276,304	(3,696)
Charges for Services	4,200	4,200	4,200	-
Investment Earnings	1,500	1,500	915	(585)
Miscellaneous	7,000	7,000	7,139	139
<b><u>TOTAL REVENUES</u></b>	<b><u>292,700</u></b>	<b><u>292,700</u></b>	<b><u>288,558</u></b>	<b><u>(4,142)</u></b>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	198,888	198,888	181,023	17,865
<i>Current: Materials &amp; Services</i>	221,300	221,300	229,397	(8,097)
Capital Outlay	6,515	6,515	-	6,515
Contingency	101,441	101,441	-	101,441
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>528,144</u></b>	<b><u>528,144</u></b>	<b><u>410,420</u></b>	<b><u>117,724</u></b>
Excess of Revenues Over (Under) Expenditures	(235,444)	(235,444)	(121,862)	113,582
<u>OTHER FINANCING SOURCES(USES)</u>				
Sale of Assets	7,000	7,000	4,808	(2,192)
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>4,808</u></b>	<b><u>(2,192)</u></b>
Net Changes in Fund Balance	(228,444)	(228,444)	(117,054)	111,390
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>228,444</u></b>	<b><u>228,444</u></b>	<b><u>248,054</u></b>	<b><u>19,610</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>131,000</u></b>	<b><u>131,000</u></b>

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, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Investment Earnings	200	200	126	(74)
Contributions and Donations	250,000	250,000	250,000	-
<u>TOTAL REVENUES</u>	<u>250,200</u>	<u>250,200</u>	<u>250,126</u>	<u>(74)</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	204,545	204,545	190,000	14,545
<u>TOTAL EXPENDITURES</u>	<u>204,545</u>	<u>204,545</u>	<u>190,000</u>	<u>14,545</u>
Excess of Revenues Over (Under) Expenditures	45,655	45,655	60,126	14,471
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(58,055)	(58,055)	(58,055)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(58,055)</u>	<u>(58,055)</u>	<u>(58,055)</u>	<u>-</u>
Net Changes in Fund Balance	(12,400)	(12,400)	2,071	14,471
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>12,400</u>	<u>12,400</u>	<u>18,400</u>	<u>6,000</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>20,471</u>	<u>20,471</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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Licenses, Fees & Permits	22,000	22,000	25,946	3,946
Investment Earnings	1,000	1,000	512	(488)
<u>TOTAL REVENUES</u>	<u>23,000</u>	<u>23,000</u>	<u>26,458</u>	<u>3,458</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	30,000	30,000	10,544	19,456
Contingency	75,500	75,500	-	75,500
<u>TOTAL EXPENDITURES</u>	<u>105,500</u>	<u>105,500</u>	<u>10,544</u>	<u>94,956</u>
Excess of Revenues Over (Under) Expenditures	(82,500)	(82,500)	15,914	98,414
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(3,000)	(3,000)	(3,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
Net Changes in Fund Balance	(85,500)	(85,500)	12,914	98,414
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>85,500</u>	<u>85,500</u>	<u>102,471</u>	<u>16,971</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>115,385</u>	<u>115,385</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
REVENUES:	Original	Final	Actual	
Investment Earnings	400	400	253	(147)
Contributions and Donations	12,000	12,000	14,478	2,478
Miscellaneous	173,350	173,350	-	(173,350)
<b>TOTAL REVENUES</b>	<b>185,750</b>	<b>185,750</b>	<b>14,731</b>	<b>(171,019)</b>
EXPENDITURES:				
<i>Current: Materials &amp; Services</i>	240,750	240,750	12,708	228,042
<b>TOTAL EXPENDITURES</b>	<b>240,750</b>	<b>240,750</b>	<b>12,708</b>	<b>228,042</b>
Excess of Revenues Over (Under) Expenditures	(55,000)	(55,000)	2,023	57,023
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(5,000)	(5,000)	(5,000)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>
Net Changes in Fund Balance	(60,000)	(60,000)	(2,977)	57,023
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>60,000</b>	<b>60,000</b>	<b>55,321</b>	<b>(4,679)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>52,344</b>	<b>52,344</b>

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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
REVENUES:	Original	Final	Actual	
Intergovernmental Revenues	12,500	12,500	11,597	(903)
Investment Earnings	800	800	922	122
Contributions and Donations	15,000	15,000	18,439	3,439
Miscellaneous	-	-	125	125
<b>TOTAL REVENUES</b>	<b>28,300</b>	<b>28,300</b>	<b>31,082</b>	<b>2,782</b>
EXPENDITURES:				
Current: Personal Services	26,115	26,115	27,293	(1,178)
Current: Materials & Services	31,184	31,184	15,270	15,914
Capital Outlay	143,380	143,380	-	143,380
Contingency	17,811	17,811	-	17,811
<b>TOTAL EXPENDITURES</b>	<b>218,490</b>	<b>218,490</b>	<b>42,563</b>	<b>175,927</b>
Excess of Revenues Over (Under) Expenditures	(190,190)	(190,190)	(11,480)	178,710
OTHER FINANCING SOURCES(USES)				
Operating Transfers In	12,500	12,500	12,500	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>-</b>
Net Changes in Fund Balance	(177,690)	(177,690)	1,020	178,710
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>195,348</b>	<b>195,348</b>	<b>198,281</b>	<b>2,933</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>17,658</b>	<b>17,658</b>	<b>199,300</b>	<b>181,642</b>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
213 Animal Control Fund  
For the year ended June 30, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	Original	Final	Actual	(Unfavorable)
<b>REVENUES:</b>				
Licenses, Fees & Permits	13,000	13,000	13,417	417
Charges for Services	102,576	102,576	94,300	(8,276)
Fines and Restitution	1,000	1,000	339	(661)
Investment Earnings	300	300	234	(66)
Miscellaneous	500	500	-	(500)
<b>TOTAL REVENUES</b>	<b>117,376</b>	<b>117,376</b>	<b>108,290</b>	<b>(9,086)</b>
<b>EXPENDITURES:</b>				
<i>Current: Personal Services</i>	76,987	76,987	49,282	27,705
<i>Current: Materials &amp; Services</i>	107,700	107,700	101,283	6,417
Contingency	4,000	4,000	-	4,000
<b>TOTAL EXPENDITURES</b>	<b>188,687</b>	<b>188,687</b>	<b>150,566</b>	<b>38,121</b>
Excess of Revenues Over (Under) Expenditures	(71,311)	(71,311)	(42,275)	29,036
<b>OTHER FINANCING SOURCES(USES)</b>				
Operating Transfers In	29,811	29,811	29,811	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>29,811</b>	<b>29,811</b>	<b>29,811</b>	<b>-</b>
Net Changes in Fund Balance	(41,500)	(41,500)	(12,464)	29,036
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>50,000</b>	<b>50,000</b>	<b>62,218</b>	<b>12,218</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>8,500</b>	<b>8,500</b>	<b>49,754</b>	<b>41,254</b>

Wasco County, Oregon  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
218 GIS Fund  
For the year ended June 30, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance
	Original	Final	Actual	Favorable (Unfavorable)
<u>TOTAL REVENUES</u>	-	-	-	-
<u>TOTAL EXPENDITURES</u>	-	-	-	-
Net Changes in Fund Balance	-	-	-	-
<u>FUND BALANCE - BEGINNING OF YEAR</u>	-	-	17,803	17,803
Residual Equity Transfer Out	-	-	(17,803)	(17,803)
<u>FUND BALANCE - END OF YEAR</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, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES:</u>				
Licenses, Fees & Permits		-	-	-
Intergovernmental Revenues	7,000	7,000	11,750	4,750
Charges for Services	276,900	276,900	349,052	72,152
Internal Service Charges	75,000	75,000	70,163	(4,837)
Investment Earnings	500	500	701	201
Miscellaneous	4,500	4,500	21,069	16,569
<u>TOTAL REVENUES</u>	<u>363,900</u>	<u>363,900</u>	<u>452,735</u>	<u>88,835</u>
<u>EXPENDITURES:</u>				
<i>Current: Personal Services</i>	189,578	189,578	187,890	1,688
<i>Current: Materials &amp; Services</i>	185,120	185,120	181,577	3,543
Capital Outlay	-	14,000	13,391	609
Contingency	44,202	30,202	-	30,202
<u>TOTAL EXPENDITURES</u>	<u>418,900</u>	<u>418,900</u>	<u>382,857</u>	<u>36,043</u>
Net Changes in Fund Balance	(55,000)	(55,000)	69,877	124,877
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>115,000</u>	<u>115,000</u>	<u>140,786</u>	<u>25,786</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>60,000</u>	<u>60,000</u>	<u>210,663</u>	<u>150,663</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
	Original	Final	Actual	(Unfavorable)
<b>REVENUES:</b>				
Intergovernmental Revenues	311,193	311,193	312,555	1,362
Charges for Services	347,725	347,725	348,638	913
Investment Earnings	500	500	420	(80)
Miscellaneous	200	200	325	125
<b>TOTAL REVENUES</b>	<b>659,618</b>	<b>659,618</b>	<b>661,938</b>	<b>2,320</b>
<b>EXPENDITURES:</b>				
Current: Personal Services	755,288	755,288	735,483	19,805
Current: Materials & Services	107,800	107,800	73,695	34,105
Contingency	46,000	46,000	-	46,000
<b>TOTAL EXPENDITURES</b>	<b>909,088</b>	<b>909,088</b>	<b>809,178</b>	<b>99,910</b>
Excess of Revenues Over (Under) Expenditures	(249,470)	(249,470)	(147,240)	102,230
<b>OTHER FINANCING SOURCES(USES)</b>				
Operating Transfers In	194,470	194,470	194,470	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>194,470</b>	<b>194,470</b>	<b>194,470</b>	<b>-</b>
Net Changes in Fund Balance	(55,000)	(55,000)	47,230	102,230
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>55,000</b>	<b>55,000</b>	<b>128,651</b>	<b>73,651</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>175,882</b>	<b>175,882</b>

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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
REVENUES:	Original	Final	Actual	
Licenses, Fees & Permits	31,500	31,500	37,337	5,837
Intergovernmental Revenues	342,891	342,891	146,172	(196,719)
Investment Earnings	400	400	534	134
Miscellaneous	-	-	135	135
<b>TOTAL REVENUES</b>	<b>374,791</b>	<b>374,791</b>	<b>184,177</b>	<b>(190,614)</b>
EXPENDITURES:				
Current: Personal Services	15,660	15,660	15,608	52
Current: Materials & Services	49,750	49,750	43,140	6,610
Capital Outlay	430,000	430,000	370,980	59,020
Contingency	9,560	9,560	-	9,560
<b>TOTAL EXPENDITURES</b>	<b>504,970</b>	<b>504,970</b>	<b>429,729</b>	<b>75,241</b>
Excess of Revenues Over (Under) Expenditures	(130,179)	(130,179)	(245,552)	(115,373)
OTHER FINANCING SOURCES(USES)				
Operating Transfers In	56,079	56,079	56,079	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>56,079</b>	<b>56,079</b>	<b>56,079</b>	<b>-</b>
Net Changes in Fund Balance	(74,100)	(74,100)	(189,473)	(115,373)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>74,100</b>	<b>74,100</b>	<b>123,393</b>	<b>49,293</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>(66,079)</b>	<b>(66,079)</b>

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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
REVENUES:	Original	Final	Actual	
Licenses, Fees & Permits	74,050	74,050	85,559	11,509
Intergovernmental Revenues	725,400	725,400	732,339	6,939
Investment Earnings	2,000	2,000	2,056	56
Miscellaneous	100	100	513	413
<b>TOTAL REVENUES</b>	<b>801,550</b>	<b>801,550</b>	<b>820,467</b>	<b>18,917</b>
EXPENDITURES:				
Current: Personal Services	498,960	498,960	430,151	68,809
Current: Materials & Services	210,183	210,183	180,444	29,739
Capital Outlay	5,000	5,000	-	5,000
Contingency	127,942	127,942	-	127,942
<b>TOTAL EXPENDITURES</b>	<b>842,085</b>	<b>842,085</b>	<b>610,596</b>	<b>231,489</b>
Excess of Revenues Over (Under) Expenditures	(40,535)	(40,535)	209,871	250,406
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(209,465)	(209,465)	(209,465)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(209,465)</b>	<b>(209,465)</b>	<b>(209,465)</b>	<b>-</b>
Net Changes in Fund Balance	(250,000)	(250,000)	406	250,406
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>250,000</b>	<b>250,000</b>	<b>349,627</b>	<b>99,627</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>350,033</b>	<b>350,033</b>

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, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Fines and Restitution	25,000	25,000	35,289	10,289
Investment Earnings	500	500	359	(141)
<u>TOTAL REVENUES</u>	<u>25,500</u>	<u>25,500</u>	<u>35,648</u>	<u>10,148</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	35,500	35,500	22,509	12,991
Contingency	30,000	30,000	-	30,000
<u>TOTAL EXPENDITURES</u>	<u>65,500</u>	<u>65,500</u>	<u>22,509</u>	<u>42,991</u>
Excess of Revenues Over (Under) Expenditures	(40,000)	(40,000)	13,139	53,139
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(30,000)	(30,000)	(30,000)	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net Changes in Fund Balance	(70,000)	(70,000)	(16,861)	53,139
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>70,000</u>	<u>70,000</u>	<u>77,275</u>	<u>7,275</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>60,414</u>	<u>60,414</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable
REVENUES:	Original	Final	Actual	(Unfavorable)
Intergovernmental Revenues	453,042	453,042	419,938	(33,104)
Federal Revenues	114,250	114,250	96,589	(17,661)
Investment Earnings	500	500	420	(80)
Contributions and Donations	10,500	15,500	13,435	(2,065)
Miscellaneous		-	2,500	2,500
<b>TOTAL REVENUES</b>	<b>578,292</b>	<b>583,292</b>	<b>532,882</b>	<b>(50,410)</b>
EXPENDITURES:				
Current: Personal Services	171,446	171,446	171,147	299
Current: Materials & Services	406,848	411,848	300,019	111,829
Contingency	33,462	33,462	-	33,462
<b>TOTAL EXPENDITURES</b>	<b>611,756</b>	<b>616,756</b>	<b>471,166</b>	<b>145,590</b>
Excess of Revenues Over (Under) Expenditures	(33,464)	(33,464)	61,716	95,180
OTHER FINANCING SOURCES(USES)				
Operating Transfers Out	(26,000)	(26,000)	(420)	25,580
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>(26,000)</b>	<b>(26,000)</b>	<b>(420)</b>	<b>25,580</b>
Net Changes in Fund Balance	(59,464)	(59,464)	61,296	120,760
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>59,464</b>	<b>59,464</b>	<b>49,144</b>	<b>(10,320)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>-</b>	<b>-</b>	<b>110,440</b>	<b>110,440</b>

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, 2012  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>		
Investment Earnings	100	100	149	49
<u>TOTAL REVENUES</u>	<u>100</u>	<u>100</u>	<u>149</u>	<u>49</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	32,200	32,200	-	32,200
<u>TOTAL EXPENDITURES</u>	<u>32,200</u>	<u>32,200</u>	<u>-</u>	<u>32,200</u>
 Net Changes in Fund Balance	(32,100)	(32,100)	149	32,249
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>32,100</u>	<u>32,100</u>	<u>32,166</u>	<u>66</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>32,315</u>	<u>32,315</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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES:</b>				
Licenses, Fees & Permits	8,000	8,000	8,379	379
Investment Earnings	40	40	100	60
<b>TOTAL REVENUES</b>	<u>8,040</u>	<u>8,040</u>	<u>8,479</u>	<u>439</u>
<b>EXPENDITURES:</b>				
<i>Current: Materials &amp; Services</i>	23,040	23,040	13,174	9,866
Capital Outlay	10,000	10,000	7,400	2,600
<b>TOTAL EXPENDITURES</b>	<u>33,040</u>	<u>33,040</u>	<u>20,574</u>	<u>12,466</u>
Net Changes in Fund Balance	(25,000)	(25,000)	(12,095)	12,905
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>25,000</u>	<u>25,000</u>	<u>27,027</u>	<u>2,027</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>-</u>	<u>-</u>	<u>14,932</u>	<u>14,932</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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES:</u>				
Investment Earnings	-	-	428	428
<u>TOTAL REVENUES</u>	-	-	428	428
 <u>EXPENDITURES:</u>				
Capital Outlay	225,000	225,000	-	225,000
<u>TOTAL EXPENDITURES</u>	225,000	225,000	-	225,000
 Excess of Revenues Over (Under) Expenditures	(225,000)	(225,000)	428	225,428
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	225,000	225,000	225,000	-
<u>NET OTHER FINANCING</u> <u>SOURCES (USES)</u>	225,000	225,000	225,000	-
 Net Changes in Fund Balance	-	-	225,428	225,428
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	-	-	-	-
 <u>FUND BALANCE - END OF YEAR</u>	-	-	225,428	225,428

## **CAPITAL PROJECTS FUNDS**

### **MAJOR GOVERNMENTAL FUNDS**

**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.

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, 2012  
(all amounts are in dollars)

	BUDGETED AMOUNTS			Variance Favorable (Unfavorable)
REVENUES:	Original	Final	Actual	
Investment Earnings	6,000	6,000	12,199	6,199
<u>TOTAL REVENUES</u>	<u>6,000</u>	<u>6,000</u>	<u>12,199</u>	<u>6,199</u>
EXPENDITURES:				
Current: Materials & Services	2,442,375	2,442,375	-	2,442,375
Capital Outlay	300,000	300,000	-	300,000
<u>TOTAL EXPENDITURES</u>	<u>2,742,375</u>	<u>2,742,375</u>	<u>-</u>	<u>2,742,375</u>
Excess of Revenues Over (Under) Expenditures	(2,736,375)	(2,736,375)	12,199	2,748,574
OTHER FINANCING SOURCES(USES)				
Operating Transfers In	200,000	200,000	200,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Net Changes in Fund Balance	(2,536,375)	(2,536,375)	212,199	2,748,574
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>2,536,375</u>	<u>2,536,375</u>	<u>2,539,988</u>	<u>3,613</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,752,187</u>	<u>2,752,187</u>

## **CAPITAL PROJECTS FUNDS**

### **NONMAJOR GOVERNMENTAL FUNDS**

**322 CAPITAL ACQUISITIONS FUND:** This fund was established to accumulate monies for future capital improvements and tax dollars appeals settlements. Revenues are from interest on investments and rents.

**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.

**325 911 CAPITAL RESERVE FUND:** This fund was created to accumulate monies for potential 911 capital expenditures. Revenues were from interest on investments and transfers.

**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.

Wasco County, Oregon  
Combining Balance Sheet  
Capital Project Funds  
June 30, 2012  
(all amounts are in dollars)

	322 Capital Acquisitions Fund	324 Equipment Reserve Fund	325 911 Capital Reserve Fund	326 Facility Reserve Fund	Total Capital Project Funds
<u>ASSETS:</u>					
Deposits and Investments	482,261	192,089	14,153	121,995	810,497
<u>TOTAL ASSETS</u>	<u>482,261</u>	<u>192,089</u>	<u>14,153</u>	<u>121,995</u>	<u>810,497</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities:</u>					
Accounts Payable	-	-	-	-	-
<u>Total Liabilities</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances:</u>					
Committed	482,261	192,089	14,153	121,995	810,497
Unassigned	-	-	-	-	-
<u>Total Fund Balances</u>	<u>482,261</u>	<u>192,089</u>	<u>14,153</u>	<u>121,995</u>	<u>810,497</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>482,261</u>	<u>192,089</u>	<u>14,153</u>	<u>121,995</u>	<u>810,497</u>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Capital Project Funds  
For the year ended June 30, 2012  
(all amounts are in dollars)

	322 Capital Acquisitions Fund	324 Equipment Reserve Fund	325 911 Capital Reserve Fund	326 Facility Reserve Fund	Total Capital Project Funds
<b>REVENUES:</b>					
Federal Revenues	-	-	7,922	-	7,922
Investment Earnings	1,952	883	44	447	3,326
Rents	47,187	-	-	-	47,187
<b>TOTAL REVENUES</b>	<b>49,139</b>	<b>883</b>	<b>7,966</b>	<b>447</b>	<b>58,435</b>
<b>EXPENDITURES:</b>					
Capital Outlay	111,494	-	11,426	-	122,921
<b>TOTAL EXPENDITURES</b>	<b>111,494</b>	<b>-</b>	<b>11,426</b>	<b>-</b>	<b>122,921</b>
Excess of Revenues Over (Under) Expenditures	(62,356)	883	(3,460)	447	(64,486)
<b>OTHER FINANCING SOURCES(USES)</b>					
Operating Transfers In	135,700	-	-	50,000	185,700
<b>NET OTHER FINANCING SOURCES (USES)</b>	<b>135,700</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>185,700</b>
Net Changes in Fund Balance	73,344	883	(3,460)	50,447	121,214
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>408,916</b>	<b>191,206</b>	<b>17,613</b>	<b>71,547</b>	<b>689,282</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>482,261</b>	<b>192,089</b>	<b>14,153</b>	<b>121,995</b>	<b>810,497</b>

**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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<b>REVENUES:</b>				
Intergovernmental Revenues	164,000	164,000	-	(164,000)
Investment Earnings	2,131	2,131	1,952	(179)
Rents	48,269	48,269	47,187	(1,082)
<b>TOTAL REVENUES</b>	<u>214,400</u>	<u>214,400</u>	<u>49,139</u>	<u>(165,261)</u>
<b>EXPENDITURES:</b>				
Capital Outlay	785,100	785,100	111,494	673,606
Contingency	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>785,100</u>	<u>785,100</u>	<u>111,494</u>	<u>673,606</u>
Excess of Revenues Over (Under) Expenditures	(570,700)	(570,700)	(62,356)	508,344
<b>OTHER FINANCING SOURCES(USES)</b>				
Operating Transfers In	135,700	135,700	135,700	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>135,700</u>	<u>135,700</u>	<u>135,700</u>	<u>-</u>
Net Changes in Fund Balance	(435,000)	(435,000)	73,344	508,344
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>435,000</u>	<u>435,000</u>	<u>408,916</u>	<u>(26,084)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>-</u>	<u>-</u>	<u>482,261</u>	<u>482,261</u>

**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**324 Equipment Reserve Fund**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
<u>REVENUES:</u>				
Investment Earnings	1,000	1,000	883	(117)
<u>TOTAL REVENUES</u>	<u>1,000</u>	<u>1,000</u>	<u>883</u>	<u>(117)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	149,200	149,200	-	149,200
<u>TOTAL EXPENDITURES</u>	<u>149,200</u>	<u>149,200</u>	<u>-</u>	<u>149,200</u>
Net Changes in Fund Balance	(148,200)	(148,200)	883	149,083
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>148,200</u>	<u>148,200</u>	<u>191,206</u>	<u>43,006</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>192,089</u>	<u>192,089</u>



**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**325 911 Capital Reserve Fund**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(Unfavorable)</u>
Federal Revenues	45,000	45,000	7,922	(37,078)
Investment Earnings	500	500	44	(456)
<u>TOTAL REVENUES</u>	<u>45,500</u>	<u>45,500</u>	<u>7,966</u>	<u>(37,534)</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	70,500	70,500	11,426	59,074
<u>TOTAL EXPENDITURES</u>	<u>70,500</u>	<u>70,500</u>	<u>11,426</u>	<u>59,074</u>
 Net Changes in Fund Balance	(25,000)	(25,000)	(3,460)	21,540
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>25,000</u>	<u>25,000</u>	<u>17,613</u>	<u>(7,387)</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>14,153</u>	<u>14,153</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, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Investment Earnings	500	500	447	(53)
<u>TOTAL REVENUES</u>	<u>500</u>	<u>500</u>	<u>447</u>	<u>(53)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	100,500	100,500	-	100,500
<u>TOTAL EXPENDITURES</u>	<u>100,500</u>	<u>100,500</u>	<u>-</u>	<u>100,500</u>
Excess of Revenues Over (Under) Expenditures	(100,000)	(100,000)	447	100,447
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	50,000	50,000	50,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Changes in Fund Balance	(50,000)	(50,000)	50,447	100,447
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>50,000</u>	<u>50,000</u>	<u>71,547</u>	<u>21,547</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>121,995</u>	<u>121,995</u>

## **DEBT SERVICE FUNDS**

### **NONMAJOR GOVERNMENTAL FUNDS**

**404 VA BOND DEBT SERVICE FUND:** This fund is used to account for the collection of taxes to repay the principal and interest of the bonds sold in 1994-95 and refinanced in 1998, to help finance the building of a Veteran's Home in Columbia View Heights.

**417 CRATES POINT DEBT SERVICE FUND:** In 1996, the County contracted with the State Of Oregon Economic Development Department, Oregon Bond Bank for a bonded loan of \$320,600 to finance the construction of the infrastructure at Crates Point. This loan was refinanced during the current fiscal year. The loan is repaid with revenues derived from the operation of the Discovery Center and Museum. These are recorded as donations in the debt service fund. Payment of principal and interest is recorded in this fund.

**Wasco County, Oregon**  
**Combining Balance Sheet**  
**Non-Major Debt Service Funds**  
**June 30, 2012**  
(all amounts are in dollars)

	404 VA Bond Fund	417 Discovery Center Fund	Total Debt Service Funds
<b><u>ASSETS:</u></b>			
Deposits and Investments	97,487	1	97,488
Taxes Receivable	39,297	-	39,297
<b><u>TOTAL ASSETS</u></b>	<b><u>136,783</u></b>	<b><u>1</u></b>	<b><u>136,784</u></b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b><u>LIABILITIES:</u></b>			
Deferred Revenue	34,143	-	34,143
<b><u>TOTAL LIABILITIES</u></b>	<b><u>34,143</u></b>	<b><u>-</u></b>	<b><u>34,143</u></b>
<b><u>FUND BALANCES:</u></b>			
Restricted	102,640	1	102,641
<b><u>TOTAL FUND BALANCES</u></b>	<b><u>102,640</u></b>	<b><u>1</u></b>	<b><u>102,641</u></b>
<b><u>TOTAL LIABILITIES AND FUND BALANCES</u></b>	<b><u>136,783</u></b>	<b><u>1</u></b>	<b><u>136,784</u></b>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Non-Major Debt Service Funds  
For the year ended June 30, 2012  
(all amounts are in dollars)

	404 VA Bond Fund	417 Discovery Center Fund	Total Debt Service Funds
<u>REVENUES:</u>			
Taxes	454,956	-	454,956
Intergovernmental Revenues	-	25,000	25,000
Investment Earnings	1,292	-	1,292
<u>TOTAL REVENUES</u>	<u>456,248</u>	<u>25,000</u>	<u>481,248</u>
<u>EXPENDITURES:</u>			
Debt Service	440,903	83,055	523,958
<u>TOTAL EXPENDITURES</u>	<u>440,903</u>	<u>83,055</u>	<u>523,958</u>
Excess of Revenues Over (Under) Expenditures	<u>15,345</u>	<u>(58,055)</u>	<u>(42,710)</u>
<u>OTHER FINANCING SOURCES(USES)</u>			
Operating Transfers In	-	58,055	58,055
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>-</u>	<u>58,055</u>	<u>58,055</u>
Net Changes in Fund Balance	15,345	-	15,345
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>87,295</u>	<u>1</u>	<u>87,296</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>102,640</u>	<u>1</u>	<u>102,641</u>

**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**404 VA Bond Debt Service Fund**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>			Variance Favorable (Unfavorable)
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Taxes	435,000	435,000	454,956	19,956
Investment Earnings	500	500	1,292	792
<u>TOTAL REVENUES</u>	<u>435,500</u>	<u>435,500</u>	<u>456,248</u>	<u>20,748</u>
<u>EXPENDITURES:</u>				
Debt Service				
Principal	405,000	405,000	405,000	-
Interest	35,903	35,903	35,903	-
<u>TOTAL EXPENDITURES</u>	<u>440,903</u>	<u>440,903</u>	<u>440,903</u>	<u>-</u>
Net Changes in Fund Balance	(5,403)	(5,403)	15,345	20,748
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>36,500</u>	<u>36,500</u>	<u>87,295</u>	<u>50,795</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>31,097</u>	<u>31,097</u>	<u>102,640</u>	<u>71,543</u>

**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**417 Discovery Center Debt Service**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES:</u>	<u>Original</u>	<u>Final</u>		
Intergovernmental Revenues	25,000	25,000	25,000	-
Miscellaneous	-	-	-	-
<u>TOTAL REVENUES</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Debt Service				
Principal	54,879	54,879	54,879	-
Interest	28,176	28,176	28,176	-
<u>TOTAL EXPENDITURES</u>	<u>83,055</u>	<u>83,055</u>	<u>83,055</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(58,055)	(58,055)	(58,055)	-
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	58,055	58,055	58,055	-
Operating Transfers Out	-	-	-	-
<u>NET OTHER FINANCING</u> <u>SOURCES (USES)</u>	<u>58,055</u>	<u>58,055</u>	<u>58,055</u>	<u>-</u>
Net Changes in Fund Balance	-	-	-	-
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>

1. The Board of Directors shall have the authority to  
 2. determine the policy and objectives of the Corporation  
 3. and to select and appoint the officers and directors  
 4. of the Corporation and to determine the compensation  
 5. of the officers and directors of the Corporation.

## AGENCY FUNDS

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**Wasco County, Oregon**  
**Combining Schedule of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the year ended June 30, 2012**  
 (all amounts are in dollars)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
<b><u>ASSETS:</u></b>				
Cash with Treasurer	460,012	23,556,888	23,467,668	549,232
Taxes Receivable	<u>1,864,787</u>	<u>23,688,537</u>	<u>23,594,897</u>	<u>1,958,427</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>2,324,799</u></b>	<b><u>47,245,425</u></b>	<b><u>47,062,565</u></b>	<b><u>2,507,659</u></b>
<b><u>LIABILITIES:</u></b>				
Deferred Revenue	1,864,787	23,688,537	23,594,897	1,958,427
Due to Other Governments	<u>460,012</u>	<u>23,556,888</u>	<u>23,467,668</u>	<u>549,232</u>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>2,324,799</u></b>	<b><u>47,245,425</u></b>	<b><u>47,062,565</u></b>	<b><u>2,507,659</u></b>

## OTHER SCHEDULES

12/15/12 12/15/12

**Wasco County, Oregon**  
**Schedule of Accountability of Elected Officials**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

	<u>County Treasurer</u>	<u>County Clerk</u>	<u>County Sheriff</u>	<u>Assessor/Tax Collector</u>
Beginning Balance	15,057,720	200	200	150
Receipts	43,093,487	311,468	1,786,361	616,849
Disbursements	<u>(40,915,661)</u>	<u>(311,468)</u>	<u>(1,786,361)</u>	<u>(616,849)</u>
Ending Balance	<u><u>17,235,546</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>150</u></u>

**Wasco County, Oregon**  
**Schedule of Property Tax Transactions**  
**For the year ended June 30, 2012**

	(all amounts are in dollars)				
	TAXES RECEIVABLE <u>July 1</u>	CURRENT YEAR <u>LEVY</u>	NET <u>ADJUSTMENTS</u>	DEDUCT TAX <u>COLLECTIONS</u>	TAXES RECEIVABLE <u>June 30</u>
2011-12		33,375,339	(852,503)	(31,135,354)	1,387,482
2010-11	1,463,077	-	(10,551)	(660,207)	792,319
2009-10	663,939	-	(2,333)	(246,959)	414,647
2008-09	391,700	-	(548)	(262,766)	128,386
2007-08	80,448	-	(157)	(60,818)	19,473
2006-07	15,308	-	(132)	(10,248)	4,928
2005-06	7,159	-	(63)	(2,132)	4,964
2004-05	1,681	-	-	-	1,681
2003-04	263	-	-	-	263
2002-03	266	-	-	-	266
2001-02	268	-	-	-	268
2000-01	257	-	-	-	257
1999-00	234	-	-	-	234
1998-99	236	-	-	-	236
1997-98	228	-	-	-	228
1996-97	1,000	-	-	-	1,000
1995-96	1,000	-	-	-	1,000
1994-95	1,000	-	-	-	1,000
1985-86	953	-	-	-	953
1984-85	55	-	-	-	55
<b>TOTALS</b>	<b>2,629,072</b>	<b>33,375,339</b>	<b>(866,287)</b>	<b>(32,378,484)</b>	<b>2,759,640</b>

Note: Years that are not listed above have been paid in full

**Wasco County, Oregon**  
**Schedule of Insurance**  
**For the year ended June 30, 2012**  
(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	10PWASC	46,885,424	Property/Mobile Equip	74,298	7/1/2012
CCIS	10BWASC	Per Prop Sched	Boiler/Machinery	-	7/1/2012
CCIS	10LWASC	10,000,000	General & Auto Liability	74,089	7/1/2012
CCIS	10APD		Auto Physical Damage	-	7/1/2012
National Union Fire Ins.	10EC		Excess Crime	-	7/1/2012
RSUI Indemnity	10EQWASC	10,000,000	Excess Earthquake	5,000	7/1/2012
RSUI Indemnity	10F		Excess Flood	-	7/1/2012
Colony Insurance		1,000,000	Pollution	1,967	6/7/2013
<u>Public Official Bonds</u>					
Ohio Casualty		20,000	Sheriff	100	12/31/2012
Ohio Casualty		5,000	Assessor	100	7/1/2012
Ohio Casualty		10,000	Fair Board	145	1/1/2013
Ohio Casualty		25,000	All Employees Bond	1,063	7/1/2012
Old Republic		30,000	Clerk	100	9/1/2012
Old Republic		100,000	Treasurer	375	1/1/2013
Old Republic		30,000	Finance/Budget Officer	100	12/1/2012

**Wasco County, Oregon**  
**Schedule of Expenditure of Federal Awards**  
**For the year ended June 30, 2012**  
(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
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
<i>Passed through Oregon Department of Human Services:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	171,922	171,922
Women, Infants, and Children Grants to State	10.578	5,000	5,000
<i>Passed through Oregon Department of Admin. Services:</i>			
Schools and Roads - Grants to States	10.665	970,183	970,183
<b><u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u></b>		<u>1,147,105</u>	<u>1,147,105</u>
<b><u>U.S. DEPARTMENT OF COMMERCE:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Habitat Conservation	11.463	86,058	86,058
<b><u>TOTAL U.S. DEPARTMENT OF DEFENSE</u></b>		<u>86,058</u>	<u>86,058</u>
<b><u>U.S. DEPARTMENT OF DEFENSE:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Flood Control Leases	12.112	374	374
<b><u>TOTAL U.S. DEPARTMENT OF DEFENSE</u></b>		<u>374</u>	<u>374</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u></b>			
<i>Passed through Oregon Housing and Community Services:</i>			
Community Development Block Grant	14.228	145,409	145,409
<b><u>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>		<u>145,409</u>	<u>145,409</u>
<b><u>U.S. DEPARTMENT OF THE INTERIOR:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Mineral Leases	15.214	549	549
Taylor Grazing	15.227	2,675	2,675
<b><u>TOTAL U.S. DEPARTMENT OF THE INTERIOR</u></b>		<u>3,224</u>	<u>3,224</u>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
<i>Passed through Oregon State Police:</i>			
Juvenile Accountability Block Grant	16.523	10,000	10,000
<i>Passed through Oregon Commission on Children and Families:</i>			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	22,709	22,709
<i>Passed through Oregon Department of Justice:</i>			
Crime Victim Assistance	16.575	30,616	30,616
<i>Passed through Oregon Emergency Management:</i>			
Congressionally Recommended Awards	16.753	7,922	7,922
<b><u>TOTAL U.S. DEPARTMENT OF JUSTICE</u></b>		<u>71,247</u>	<u>71,247</u>

**Wasco County, Oregon**  
**Schedule of Expenditure of Federal Awards**  
**For the year ended June 30, 2012**  
(all amounts are in dollars)

<b>FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PROGRAM OR AWARD AMOUNT RECEIVED</b>	<b>PROGRAM OR AWARD AMOUNT EXPENDED</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
Highway Planning and Construction	20.205	8,432	8,432
<i>Passed through Oregon Department of Transportation:</i>			
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	45,859	45,859
<b><u>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</u></b>		<u>54,291</u>	<u>54,291</u>
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>			
<i>Passed through Oregon Department of Human Resources - Health Division:</i>			
State Public Water System Supervision	66.432	16,872	16,872
Capitalization Grants for Drinking Water	66.468	25,500	25,500
<b><u>TOTAL U.S. DEPARTMENT OF ENERGY</u></b>		<u>42,372</u>	<u>42,372</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES:</u></b>			
<i>Passed through Oregon Department of Human Resources - Health Division:</i>			
Public Health Emergency Preparedness	93.069	147,520	147,520
Climate Change and Public Health	93.070	20,000	20,000
Family Planning Services	93.217	51,131	51,131
Substance Abuse and Mental Health Services	93.243	8,842	8,842
Immunization and Cooperative Agreements	93.268	600	600
Drug-Free Communities Support Program Grants	93.276	63,000	63,000
ARRA -Medical Assistance Program	93.712	17,500	17,500
Medical Assistance Program	93.778	172,291	172,291
Maternal and Child Health Services Block Grant to the States	93.994	64,955	64,955
<i>Passed through Oregon Department of Administrative Services:</i>			
Child Support Enforcement	93.563	43,584	43,584
<i>Passed through Oregon Health Authority:</i>			
Project Grants and Cooperative Agreements for Tuberculosis Control Program	93.116	287	287
<i>Passed through Oregon Commission on Children and Families:</i>			
Promoting Safe and Stable Families	93.556	6,221	6,221
Social Services Block Grant	93.667	18,526	18,526
<b><u>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u></b>		<u>614,457</u>	<u>614,457</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
<i>Passed through Oregon State Marine Board:</i>			
Boating Safety Financial Assistance	97.012	18,231	18,231
<i>Passed through Oregon State Police:</i>			
Emergency Management Performance Grants	97.042	36,019	36,019
State Homeland Security Program	97.073	50,995	50,995
<i>Passed through Oregon Emergency Management:</i>			
Citizen Corps	97.053	446	446
Buffer Zone Protection Program	97.078	15,112	15,112
<b><u>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>		<u>120,803</u>	<u>120,803</u>
<b><u>TOTAL FEDERAL AWARDS</u></b>		<u>2,285,340</u>	<u>2,285,340</u>

Note: Modified accrual basis was used for the Schedule of Federal Awards Document

**Wasco County, Oregon**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2012**

**1. BASIS OF PRESENTATION:**

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.



### **OTHER REQUIRED REPORTS**



**FRIEND & REAGAN, P.C.**  
Certified Public Accountants

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Carol D. Friend • Nathan R. Reagan • Ben G. Neumayer • Gary F. Bradford • Carolyn J. Rohde • Rochelle A. Friend

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**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 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, 2012, which collectively comprise Wasco County, Oregon's basic financial statements and have issued our report thereon dated December 20, 2012. 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.

**Internal Control over Financial Reporting**

Management of Wasco County is responsible for establishing and maintaining effective internal control over financial reporting. 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 Wasco County, Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Wasco County, Oregon's internal control over financial reporting.

*A deficiency in 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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of significant 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as identified above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wasco County, Oregon'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 no instances of noncompliance that are required to be reported under **Government Auditing Standards**.

We noted certain matters that we reported to Management of Wasco County, Oregon in a separate letter dated December 20, 2012.

This report is intended solely for the information and use of the Wasco County Commissioners, Management and federal awarding agencies and pass-through entities. This report is not intended to be used and should not be used by anyone other than those specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012



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**Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect On Each Major Program and On Internal Control over Compliance in Accordance with OMB Circular A-133**

County Commissioners  
Wasco County  
The Dalles, Oregon

Compliance

We have audited Wasco County, Oregon's compliance with the types of compliance requirements described in the **U.S. Office of Management and Budget (OMB) Circular A-133 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, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Wasco County, Oregon's management. Our responsibility is to express an opinion on Wasco County, Oregon's compliance based on our audit.

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 OMB Circular A-133, **Audits of States, Local Governments, and Non-Profit Organizations**. Those standards and OMB Circular A-133 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 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. Our audit does not provide a legal determination on Wasco County, Oregon's compliance with those requirements.

In our opinion, Wasco County, Oregon complied, in all material respects, with the 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, 2012.

Internal Control over Compliance


The management of Wasco County, Oregon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Wasco County, Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion

on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Wasco County, Oregon's Board of Commissioners, Management and federal awarding agencies and pass-through entities. This report is not intended to be used and should not be used by anyone other than those specified above.

  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012

**Wasco County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**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?   | No          |
| 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 OMB Circular A-133, Section 510(a)? | No                              |
| 4. Identification of major programs:   |                                 |
| 10.665   | School & Roads Grants to States |
| 5. The dollar threshold used to distinguish between Type A and Type B programs?  | \$300,000                       |
| 6. Auditee qualified as a low risk auditee?  | Yes                             |

**Section 2**

Financial Statement Findings

None

**Section 3**

Federal Award Findings and Questioned Costs

None

**Section 4**

Summary Schedule of Prior Audit Findings

11-1 Period end review process

*Criteria:* The County's finance director is responsible for providing the Commissioners and others, a complete and accurate trial balance at the end of each accounting period and year end.

*Condition:* The trial balance provided for the auditor included \$193,801 in duplicate accounts receivable entries and an incorrect accounting for foreclosure and senior deferral proceeds of \$78,440.

The errors in the foreclosure and senior deferral accounting resulted in the taxing districts receiving incorrect information regarding their individual receipts and disbursements, and ending cash with county balances.

*Cause:* The County does not have a policy requiring review of journal entries prepared by elected officials. The County also does not have a policy requiring reconciliation of receivable or payable balances to the corresponding sub-ledgers at period end.

*Resolution:* The month end closing process now includes a reconciliation between the accounts payable and accounts receivable trial balance and the corresponding sub-ledgers.

#### 11-2 Financial Statement Preparation

*Criteria:* The financial statements are the responsibility of the county's management, including the prevention or detection of material misstatements in the presentation and disclosure of the financial statements. Non-attest services performed by the auditor in the preparation of the financial statements cannot be considered compensating controls.

*Condition:* The County engages their auditors to provide non-attest services for the preparation of its financial statements. Management makes all financial reporting decisions, and accepts responsibility for the content of the financial statements.

*Cause:* The County's accounting personnel do not regularly prepare financial statements and related notes in accordance with GAAP, and therefore have contracted with their auditors to provide that service.

*Resolution:* The County's Finance Officer obtained additional education and training in the preparation of financial statements, so that the non-attest services are no longer a control deficiency.



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**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, 2012, and have issued our report thereon dated January 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether the 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) The Parks fund ended the year with a deficit fund balance.



**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.

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 25, 2012, 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.

  
CERTIFIED PUBLIC ACCOUNTANTS

December 20, 2012

## **Agenda Item**

### **Budget Adjustments**

- [Crates Point Budget Adjustment Form - Order](#)
- [Order #13-002 Crates Point Transfer from Contingency to General Fund](#)
- [Crates Point Budget Adjustment Form – Resolution](#)
- [Resolution #13-002 Increasing the Transfer from General Fund to Crates Point Debt Service by \\$25,000](#)
- [Information Services Budget Adjustment Form](#)
- [Order #13-003 Transferring #11,340.00 from General Fund Information Services Analyst Fund to Computer Replacements Fund](#)

<b>Date</b>	11/19/12	<b>Department</b>	Finance
<b>Amount Requested</b>	\$25,000	<b>Requested By</b>	Monica Morris
<b>Description of Need</b>	<p>The Crates Point Debt Service Fund has lost the funding of \$25,000 from City of The Dalles. Wasco County became aware of this after the 2012/13 Budget was adopted. The Crates Point D/S Fund does not have the cash flow to make the payment without the \$25,000 anticipated revenue. The request is to move \$25,000 from General Fund Contingency to General Fund Non-Department Expenditures, Transfer to Crates Point D/S Fund.</p>		
<b>Exp Appropriations</b>	<p>Line Item In: 101.99.9101.55417 – TRANSFER TO CREATES POINT FUND</p> <p>Line Item Out: 101.99.9101.57101-CONTINGENCY</p>		
<b>Grant Appropriations</b>	<p>Rev Line Item:</p> <p>Exp Line Item:</p>		
<b>Signature</b>	<p>M Morris                      order please</p>		

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IN THE BOARD OF COUNTY COMMISSIONERS  
OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF TRANSFERRING \$25,000.00	)	
FROM GENERAL FUND CONTINGENCY	)	O R D E R
TO GENERAL FUND NON-DEPARTMENT	)	#13-002
EXPENDITURES, TRANSFER TO CRATES POINT	)	
D/S FUND DURING FISCAL YEAR 2012-2013	)	

NOW ON THIS DAY, the above-entitled matter having come on regularly  
for consideration, said day being one duly set in term for the transaction of public  
business and a majority of the Wasco County Board of County Commissioners  
being present; and

IT APPEARING TO THE BOARD: That the Crates Point D/S Fund has lost  
the funding of \$25,000.00 from City of The Dalles; and

IT FURTHER APPEARING TO THE BOARD: That the County became  
aware of this after the 2012/13 Budget was adopted; and

1 IT FURTHER APPEARING TO THE BOARD: That the Crates Point D/S  
2 Fund does not have the cash flow to make the payment without the \$25,000.00  
3 anticipated revenue; and

4 NOW, THEREFORE, IT IS HEREBY ORDERED: That \$25,000.00 be  
5 transferred from Contingency Account #101.99.9101.57101 to Non-Department  
6 Expenditures, Transfer to Crates Point D/S Fund #101.99.9101.55417 to allow  
7 payment of the Crates Point Debt Service.  
8

9 DATED this 9<sup>th</sup> day of January, 2013.

10 WASCO COUNTY BOARD OF  
11 COUNTY COMMISSIONERS

12 \_\_\_\_\_  
13 Rod L. Runyon, County Commissioner

14 APPROVED AS TO FORM:

15 \_\_\_\_\_  
16 Scott C. Hege, County Commissioner

17 \_\_\_\_\_  
18 Eric J. Nisley  
19 Wasco County District Attorney

20 \_\_\_\_\_  
21 Steve Kramer, County Commissioner

This request is to reduce the revenue from City of The Dalles and increase the revenue from General Fund, which keeps the fund in balance. It also acknowledges the increase of transfer from general fund, which was approved in the previous budget adjustment order.

<b>Date</b>	11/19/12	<b>Department</b>	Finance
<b>Amount Requested</b>	\$25,000	<b>Requested By</b>	Monica Morris
<b>Description of Need</b>	<p>The Crates Point Debt Service Fund has lost the funding of \$25,000 from City of The Dalles. Wasco County became aware of this after the 2012/13 Budget was adopted. The Crates Point D/S Fund does not have the cash flow to make the payment without the \$25,000 anticipated revenue. The request is to increase the transfer from General Fund to Crates Point D/S Fund.</p>		
<b>Appropriations</b>	<p>Line Item In: 417.18.5417.450.101 – TR FROM GENERAL FUND</p> <p>Line Item Out: 101.99.9101.55417 – TRANSFER TO CREATES POINT FUND</p> <p>Line Item Out: 417.18.5417.412.680 – CITY OF THE DALLES</p>		
<b>Grant Appropriations</b>	<p>Rev Line Item:</p> <p>Exp Line Item:</p>		
<b>Signature</b>	<p>M Morris resolution please</p>		

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF INCREASING THE TRANSFER )  
FROM THE GENERAL FUND TO THE CRATES )  
POINT DEBT SERVICE FUND BY \$25,000.00 ) RESOLUTION  
DURING FISCAL YEAR 2012-2013. ) #13-002

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: The Crates Point Debt Service  
Fund has lost the funding of \$25,000.00 from City of The Dalles; and

IT FURTHER APPEARING TO THE BOARD: That Wasco County  
became aware of this after the 2012/13 Budget was adopted; and

IT FURTHER APPEARING TO THE BOARD: That the Crates Point  
Debt Service Fund does not have the cash flow to make the payment without  
the \$25,000.00 anticipated revenue, and;

NOW, THEREFORE, IT IS HEREBY RESOLVED: That the transfer from General Fund Account #101.99.9101.55417 to Crates Point Fund Account # 417.18.5417.451.101 be increased by \$25,000.00 to pay the Crates Point Debt during Fiscal Year 2012-2013; and to bring the City of the Dalles Account #417.18.5417.412.680 to zero to reflect the loss of City of The Dalles funding.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

---

Scott Hege, County Commissioner

---

Eric J. Nisley  
Wasco County District Attorney

---

Steve Kramer, County Commissioner



<b>Date</b>	12/31/12	<b>Department</b>	Information Services
<b>Amount Requested</b>	\$11,340	<b>Requested By</b>	Paul Ferguson
<b>Description of Need</b>	<p>To take advantage of a limited time offer from the manufacture of our backup system to update our current backup system by more than doubling the capacity at a savings of \$8997.50, which 50% off list price. Our current back up appliance is running at near capacity due to exponential data growth through increase systems including the addition of the 911 CAD and Sheriff management system as well as Manatron the new tax system and increased use of virtualization of servers and trying to move to a more paperless processes.</p>		
<b>Exp Appropriations</b>	<p>Line Item In: 101.17.5113.52501 – Computer Replacements</p> <p>Line Item Out: 101.17.5113.51323 – Information Services Analyst</p>		
<b>Grant Appropriations</b>	<p>Rev Line Item:</p> <p>Exp Line Item:</p>		
<b>Signature</b>	<p>M Morris                      order please</p>		

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IN THE BOARD OF COUNTY COMMISSIONERS  
OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF TRANSFERRING \$11,340.00 )	
FROM GENERAL FUND INFORMATION SERVICES )	
ANALYST FUND TO COMPUTER REPLACEMENTS )	ORDER
FUND DURING FISCAL YEAR 2012-2013 )	#13-003

NOW ON THIS DAY, the above-entitled matter having come on regularly  
for consideration, said day being one duly set in term for the transaction of public  
business and a majority of the Wasco County Board of County Commissioners  
being present; and

IT APPEARING TO THE BOARD: That there is a limited-time offer from the  
manufacturer of the County’s backup system to update our current back-up  
system by more than doubling the capacity at a savings of \$8997.50, which is 50%  
off list price for the unit; and

1- ORDER

1 IT FURTHER APPEARING TO THE BOARD: That the County's current  
2 back-up appliance is running at near capacity due to exponential data growth  
3 through increased systems including the addition of the 911 CAD and Sheriff  
4 management system as well as Manatron, the new tax system, increased use of  
5 virtualization of servers and trying to move to more paperless processes.

6 IT FURTHER APPEARING TO THE BOARD: That the County's became  
7 aware of this opportunity after the 2012/13 Budget was adopted; and  
8

9 NOW, THEREFORE, IT IS HEREBY ORDERED: That \$11,340.00 be  
10 transferred from Information Services Analyst Account #101.17.5113.51323 to  
11 Computer Replacements Account #101.17.5113.52501 to allow payment for the  
12 Information Systems back-up system update.

13 DATED this 9<sup>th</sup> day of January, 2013.

14 WASCO COUNTY BOARD OF  
15 COUNTY COMMISSIONERS

16  
17 \_\_\_\_\_  
Rod L. Runyon, County Commissioner

18  
19 APPROVED AS TO FORM:

20 \_\_\_\_\_  
Scott C. Hege, County Commissioner

21 \_\_\_\_\_  
Eric J. Nisley  
22 Wasco County District Attorney

23 \_\_\_\_\_  
Steve Kramer, County Commissioner

24  
25  
2- ORDER

**Agenda Item**  
**Natural Hazard Mitigation Plan**

- [Planning Department Memo](#)
- [Resolution #13-003 Adopting the Wasco County  
Natural Hazards Mitigation Plan](#)



## Wasco County Planning Department

*“Service, Sustainability & Solutions”*

2705 East Second St. • The Dalles, OR 97058  
Phone: (541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning/planhome.html](http://www.co.wasco.or.us/planning/planhome.html)

**To:** Wasco County Board of Commissioners (“Board”)  
**From:** John Roberts, Planning Director  
**Date:** For January 9, 2013 Meeting  
**Re:** Adoption of Update to Wasco County’s Natural Hazards Mitigation Plan

---

### BACKGROUND

Wasco County has finished the process to update the existing Natural Hazards Mitigation Plan. The work was performed in cooperation with the Oregon Partnership for Disaster Resilience, Resource Assistance to Rural Environments and Oregon Emergency Management utilizing funds obtained from the Federal Emergency Management Agency (FEMA) Pre-Disaster Mitigation Grant Program. With re-adoption of the plan, Wasco County will maintain their eligibility to apply for federal funding towards natural hazard mitigation projects<sup>1</sup>. This local planning process included a wide range of representatives from city and county government, emergency management personnel, and outreach to members of the public in the form of a mailed survey.

A natural hazards mitigation plan provides communities with a set of goals, action items, and resources designed to reduce risk from future natural disaster events. Engaging in mitigation activities provides jurisdictions with a number of benefits, including reduced loss of life, property, essential services, critical facilities and economic hardship; reduced short-term and long-term recovery and reconstruction costs; increased cooperation and communication within the community through the planning process; and increased potential for state and federal funding for recovery and reconstruction projects.

A draft version of the updated Wasco County Natural Hazards Mitigation Plan was available for formal public comment from August 20 through September 30, 2012. In early October, OPDR consulted with Oregon Emergency Management regarding the draft plan and received approval to forward it to FEMA for review. FEMA tentatively approved the plan on November 1, 2012.

Once a resolution is executed by Wasco County and documentation is provided to FEMA, the plan is formally acknowledged by FEMA and the county gains (or maintains) eligibility for the Pre-Disaster Mitigation Grant Program, the Hazard Mitigation Grant Program funds, and the Flood Mitigation Assistance program funds.

### STAFF RECOMMENDATION

A resolution is attached for your approval.

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<sup>1</sup> An updated NHMP will allow Wasco County to apply for grants from the following Federal Hazard Mitigation Programs: Pre-Disaster Mitigation Program, Hazard Mitigation Grant Program and Flood Mitigation Assistance Program

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE WASCO COUNTY	)	
BOARD OF COMMISSIONERS ADOPTION OF	)	
UPDATES TO THE WASCO COUNTY	)	RESOLUTION
MULTI-JURISDICTIONAL NATURAL HAZARDS	)	#13-003
MITIGATION PLAN	)	

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: Natural hazards pose a threat to  
people, property and infrastructure within the County; and

IT FURTHER APPEARING TO THE BOARD: That undertaking hazard mitigation actions will reduce the potential for harm to people, property and infrastructure from future hazard occurrences; and

IT FURTHER APPEARING TO THE BOARD: That an adopted Natural Hazards Mitigation Plan is required as a condition of future funding for mitigation projects under multiple FEMA pre- and post-disaster mitigation grant programs, and;

IT FURTHER APPEARING TO THE BOARD: That Wasco county fully participated in the FEMA prescribed mitigation planning process to prepare this Natural Hazards Mitigation Plan; and

IT FURTHER APPEARING TO THE BOARD: That the Oregon Office of Emergency Management and Federal Emergency Management Agency, Region X officials have reviewed the Wasco County Multi-Jurisdictional Natural Hazard Mitigation Plan and pre-approved it (dated, November 1, 2012) contingent upon this official adoption of the participating governments and entities.

NOW, THEREFORE, IT IS HEREBY RESOLVED: That Wasco County adopts the Wasco County Multi-Jurisdictional Natural Hazards Mitigation Plan as an official plan; and

2 - RESOLUTION

IT IS HEREBY FURTHER RESOLVED: That Wasco County will submit this Adoption Resolution to the Oregon Office of Emergency Management and Federal Emergency Management Agency, Region X officials to enable final approval of the Wasco County Multi-Jurisdictional Natural Hazards Mitigation Plan.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod L. Runyon, County Commissioner

APPROVED AS TO FORM:

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Scott Hege, County Commissioner

---

Eric J. Nisley  
Wasco County District Attorney

---

Steve Kramer, County Commissioner



**Agenda Item**  
**Planning Commission Appointments**

- [Planning Department Memo](#)
- [Andrew Myers Application](#)
- [Brad DeHart Application](#)
- [Scott Green Application](#)
- [Taner Elliot Application](#)
- [Georgia Murray Application](#)
- [Order #13-009 Appointing Andrew Myers as  
Alternate #1](#)
- [Order #13-010 Appointing Taner Elliot as  
Alternate #2](#)
- [Order #13-008 Re-appointing Vicki Ashley to  
Planning Commmission](#)



## Wasco County Planning Department

*"Service, Sustainability & Solutions"*

2705 East Second St. • The Dalles, OR 97058  
Phone: (541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning](http://www.co.wasco.or.us/planning)

**To:** Wasco County Board of Commissioners ("Board")

**From:** John Roberts, Planning Director

**Date:** For January 9, 2013 Meeting

**Re:** Planning Commission Appointments

---

### Background

The Wasco County Planning Commission Bylaws were updated and adopted in September 2012. **The updated bylaws changed the process to determine how existing planning commissioners were reappointed and how new commissioners were appointed.** Moreover, it created the ability to appoint two alternates to the commission. Thus, the planning commission can be composed of up to nine members (seven members and two alternates).

Note an alternate would only serve as a regular member when a regular member is absent. Additionally, if two alternates are designated to be on the planning commission, one needs to be designated as the first alternate and the other designated as the second alternate. For example, in the event a member of the commission is absent, the first alternate would assume a voting role. If two members of the commission are absent, both alternates would assume a voting role.

The bylaws articulate the need to nominate, appoint or re-appoint members in an open process. **This calendar year there was the opportunity to reappoint one member of the planning commission and two alternate positions.** An announcement for the positions was noticed and extended a month. Ultimately five candidates submitted an application to the five-member "Advisory Committee" to serve on the planning commission.

The Advisory Committee make-up includes: planning commission chairperson, vice chairperson, Board member, planning director, and planning commissioner appointed by City of The Dalles. It is the role of the Advisory Committee to undertake the process necessary to identify and recommend candidates for the planning commission to the Board (planning commissioners are officially appointed by the Board).

The Advisory Committee first reviewed the existing commissioner eligible to be reappointed and then review all five new applications. It was determined to interview four of the candidates and respective interviews for the new positions were conducted on December 19<sup>th</sup>.

### Advisory Committee Recommendations

The Advisory Committee recommends the following to the Board:

1. Reappoint Vicki Ashley to serve on the planning commission for another four year term.
2. Appoint Andrew Myers to serve as the first alternate.
3. Appoint Taner Elliot to serve as the second alternate

Overall, the Advisory Committee felt all the candidates interviewed were committed, very qualified and would do a good job. The decision for the second alternate was particularly challenging.

### Options

The Board's options include the following.

1. Endorse or accept the Advisory Committee's recommendation.
2. Interview any or all applicants prior to making a re-appointment or appointment.

### Staff Recommendation

Make appointments as soon as practicable.

### ATTACHMENTS

The applications of the individual's who expressed interest are attached and include:

- **Andrew Myers**
- **Brad DeHart**
- **Scott Green**
- **Taner Elliot**
- **Georgia Murray**

## ANDREW J. MYERS

2520 Wright Street ■ The Dalles, OR 97058  
(248) 982-3628 ■ a0myers@yahoo.com

November 8, 2012

Wasco County Planning Department  
C/O Brenda Jenkins  
2705 East 2<sup>nd</sup> Street  
The Dalles, OR 97058

Re: Volunteer Position

Dear Ms. Jenkins:

I am writing to express my interest in the volunteer position with the Wasco County Planning Department. As an individual with an education in land use issues and significant experience working with others, I would welcome the opportunity to work with the Planning Commission in reviewing changes to the Comprehensive Plan, making presentations and recommendations on land use issues, and performing other essential functions to assist and develop our community.

Originally from Michigan, legal studies and employment opportunities have brought me to The Dalles, where I have lived and worked for the last several years. I couldn't be happier in this community, and have found it to be an exceptional place to work and raise a family. I have recently been seeking opportunities to get more involved and believe a volunteer position with the Planning Commission would be an excellent fit. I have served on several committees and greatly enjoy working with others to tackle projects and develop solutions to problems.

I would appreciate an opportunity to interview and discuss my past volunteer experiences, educational background, and interest in serving on the Planning Commission further. Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to be 'A' followed by a long horizontal stroke.

Andrew J. Myers



**Wasco County Planning Department**  
"Service, Sustainability & Solutions"  
2705 East Second St • The Dalles, OR 97058  
(541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning](http://www.co.wasco.or.us/planning)

**Volunteer Position**

**INFORMATION & APPLICATION  
WASCO COUNTY PLANNING COMMISSION**

**BACKGROUND**

The Wasco County Planning Commission examines and reviews changes to the Wasco County Comprehensive Plan, Wasco County and National Scenic Area Land Use and Development Ordinances and other documents; makes presentations and recommendations to approval authorities on land use matters; and performs other functions concerning land use, strategic planning, special projects and economic development.

The Wasco County Planning Commission meets at 3 p.m. on the first Tuesday of each month, with additional meetings or functions as scheduled. Additionally, individuals must commit time and effort to reading detailed land use materials and reports and to understanding complicated issues. Essential qualifications include both the ability and willingness to work toward solutions concerning land use and development.

**APPLICATION FOR APPOINTMENT TO PLANNING COMMISSION**

**Applicant Information:**

Name: Andrew Myers

Home Address: 2520 Wright St, The Dalles, OR 97058

Mailing Address (if different): \_\_\_\_\_

Phone: 248-982-3628 Email: aomyers@yahoo.com

Occupation Lawyer

**Please respond to the following questions:**

Note: A letter of interest may be included with this application and is encouraged.

**1. Why are you interested in serving on the Wasco County Planning Commission?**

*I would like to get more involved in assisting and developing our community. I enjoy working with a team to solve problems and make decisions. I feel I have skills that would be an asset to the Planning Commission.*

**2. Please list any applicable experience or educational background.**

*I have taken several property classes in law school. I have experience reading and comprehending complicated documents and issues, making presentations, and working as a team. I have served on many committees, most recently the professional development and education committee of the Multnomah County Bar Association.*

**Return Application and Letter of Interest to:**

Wasco County Planning Department  
C/O Brenda Jenkins  
2705 East 2<sup>nd</sup> Street • The Dalles, OR • 97058





**Wasco County Planning Department**  
*"Service, Sustainability & Solutions"*  
2705 East Second St • The Dalles, OR 97058  
(541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning](http://www.co.wasco.or.us/planning)

## Volunteer Position

# INFORMATION & APPLICATION WASCO COUNTY PLANNING COMMISSION

## BACKGROUND

The Wasco County Planning Commission examines and reviews changes to the Wasco County Comprehensive Plan, Wasco County and National Scenic Area Land Use and Development Ordinances and other documents; makes presentations and recommendations to approval authorities on land use matters; and performs other functions concerning land use, strategic planning, special projects and economic development.

The Wasco County Planning Commission meets at 3 p.m. on the first Tuesday of each month, with additional meetings or functions as scheduled. Additionally, individuals must commit time and effort to reading detailed land use materials and reports and to understanding complicated issues. Essential qualifications include both the ability and willingness to work toward solutions concerning land use and development.

## APPLICATION FOR APPOINTMENT TO PLANNING COMMISSION

### Applicant Information:

Name: Brad DeHart

Home Address: 5987 Cherry Heights Road, The Dalles, OR 97058

Mailing Address (if different): P.O. Box 308, The Dalles, OR 97058

Phone: (541) 993-5987 Email: braddehart@qnect.net

Occupation Civil Engineer

**Please respond to the following questions:**

*Note: A letter of interest may be included with this application and is encouraged.*

**1. Why are you interested in serving on the Wasco County Planning Commission?**

I am interested in public service for the County and have been interested in serving on the County Planning Commission for many years. I look forward to the opportunity to share more with the Commission about my interests.

**2. Please list any applicable experience or educational background.**

I have worked for ODOT for 18 years in engineering, working closely with ODOT and local agency planning staff on numerous issues associated with transportation.

**Return Application and Letter of Interest to:**  
**Wasco County Planning Department**



November 26, 2012

John Roberts, Planning Director  
Wasco County Planning Department  
2705 East 2<sup>nd</sup> Street  
The Dalles, OR 97058



Dear Mr. Roberts;

I'm very interested in one of the positions for the Wasco County Planning Commission. I feel my experience and education in managing parks such as facility development, natural resources, maintenance, programming, financial planning and economic development for over 27 years would be an asset to the commission.

As the Executive Director of the Northern Wasco County Parks and Recreation District I am responsible for all aspects pertaining to the district. It's not just about budgeting, planning, managing staff and answering to a five member Board of Directors, it's also about making the right decisions and who it will affect. I truly believe when making decisions for a community or the County as a whole, you need to look at community values, health and safety, natural resources, public service, quality of life and economic development.

If given this opportunity to serve on the County Planning Commission, some of my goals would include:

- Provide for the active participation of all local governments agencies in a review of the needs, requirements, and goals of the County
- Assist local planning agencies by providing information on matters of county and regional significance.
- Encourage cooperation among local governments and regional authorities and encourage and assist with the development of multi-municipal planning efforts.
- Prepare and keep updated a long range comprehensive development plan that will provide for the best future growth of the County in terms of its specific needs, requirements and goals.

I am very committed to my community and to our County and would welcome the opportunity to serve. Thank you for your consideration and I look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink that reads "Scott Green".

Scott Green  
2667 East 18<sup>th</sup> Street  
The Dalles OR 97058



## Wasco County Planning Department

"Service, Sustainability & Solutions"

2705 East Second St. • The Dalles, OR 97058  
Phone: (541) 506-2560 • [wcplanning@co.wasco.or.us](mailto:wcplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning/planhome.html](http://www.co.wasco.or.us/planning/planhome.html)

### INFORMATION AND QUALIFICATION FORM

#### VOLUNTEER POSITIONS WASCO COUNTY, OREGON

#### BACKGROUND

The Planning Commission, citizen advisory groups, and similar functional groups study and review changes to the Wasco County Comprehensive Plan, Wasco County Land Use and Development Ordinance, National Scenic Area Land Use and Development Ordinance, and other documents; make presentations and recommendations to approval authorities on land use matters; and perform other functions concerning land use and economic development.

Applicants must be ready to commit time and effort to reading detailed land use materials understanding complex issues, and attending day/evening meetings. Essential qualifications include both ability and willingness to work with various persons towards innovative legal solutions concerning land use and development.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

POSITION DESCRIPTION: Wasco County Planning Commissioner

Name: SCOTT GREEN

Address: 2667 EAST 18 STREET  
THE DALLES OR 97058

Phone (home) 541-296-2856 Phone (work) 541-296-9533

E-mail address: SCOTT@NWPRD.ORG

Signature: Scott Green

Date: Nov. 26, 2012

(continued)



Current Occupation: Executive Director N. Wasco Co. Parks

Number of years as a Wasco County resident: 9

Your objectives/goals? Desired contributions and accomplishments? To help facilitate growth & development to ensure community values are protected, such as health & safety, economic development, environment & natural resources, public services & quality of life.

Approximate hours/week available for this commitment? As needed

Comments: I'm committed to evening board meeting 3rd Wed & 4th Thursday of the month.

Education (school, college, training, apprenticeships, degrees, etc.)

High School graduate Date(s): 1979

Skagit Valley College - Natural Res. Date(s): A.T.A 1981

Everett College - Law Enforcement Date(s): A.A 1984

Rock Creek College - Astronomy Date(s): 1997

Experience (work, volunteering, leadership roles, achievements etc.)

Executive Director N. Wasco Co Parks Date(s): 2005 - Present

City of Goldendale - Parks Tech Date(s): 2004 - 2005

Park Manager Skagit County Date(s): 2000 - 2003

Park Ranger Oregon State Parks Date(s): 1990 - 2000

General Comments (vocational/professional licenses, awards, recognition, etc.)

The Dalles Riverfront Trail Board Date(s): 2005 - present

National playground Inspector Cert. Date(s): 2001

Water Distribution Cert. Date(s): 1993

Oregon State Parks Employee of the Year Date(s): 1992

Attach pages for additional information as necessary (resume, additional background etc.)

Send completed form to:

John Roberts, Planning Director  
Wasco County Planning Department  
2705 East 2<sup>nd</sup> Street  
The Dalles OR 97058  
(541) 506-2560  
fax (541) 506-2561

**Wasco County Planning Department  
2720 East Second St.  
The Dalles, OR 97058  
Attn: John Roberts**

***Dr Mr. Roberts,***

***I am pleased to submit my application, which is attached, for a seat on the Wasco County Planning Commission.***

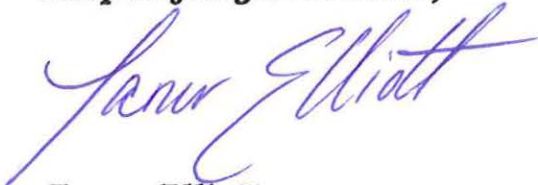
***I am applying for the Commission because I deeply care about Wasco County and most importantly, my core philosophy on development is consistent with the Vision articulated in your strategic plan. Specifically, I believe that there needs to be an appropriate balance between responsible development and protecting our environment.***

***Additionally, I can bring the following to the Wasco County Planning Commission:***

- I am the General Manager with Hire Electric and active in new residential, commercial and industrial projects in the Mid Columbia Region.***
- I believe in collaborative problem solving and conflict resolution.***
- I have worked on projects with state and federal organizations like the U.S. Army Corps of Engineers.***
- I have served on the Board of Directors for Chenoweth Water PUD.***

***If I am selected to serve on the Wasco County Planning Commission I will proudly serve the citizens of Wasco County to ensure there is a balance between economic development and the environment while complying with federal, state and local land use laws.***

***Respectfully submitted,***



**Taner Elliott**



## ***Application for Wasco County Planning Commission***

**Taner Elliott**

**397 Summit Ridge Dr.**

**The Dalles, OR 97058**

**[tanerje@yahoo.com](mailto:tanerje@yahoo.com)**

**General Manager at Hire Electric**

### **Question 1. Why are you interested in serving on the Wasco County Planning Commission?**

I am interested in serving on the Wasco County Planning Commission for the following reasons:

- I firmly believe there needs to be an appropriate balance between economic development and protecting our environment.
- I believe the commissions decision making process needs to be transparent to the public and commissioners needs to be accessible to the public.
- I believe that commissioners and staff need to be team oriented.

### **Question 2. Please list any applicable experience or educational background:**

- High School diploma from The Dalles High School.
- General Journeyman Electrician Certificate from Clackamas Community College.
- Served as President of Columbia Gorge Power Sledders.(2004)
- Current member of IBEW Local 48 electricians.
- Served on the Board of Directors for Chenoweth Water PUD.(2003-2006)

**Thank you for reviewing my application.**



**Taner Elliott**



## Wasco County Planning Department

"Service, Sustainability & Solutions"

2705 East Second St. • The Dalles, OR 97058  
Phone: (541) 506-2560 • [woplanning@co.wasco.or.us](mailto:woplanning@co.wasco.or.us)  
[www.co.wasco.or.us/planning/planhome.html](http://www.co.wasco.or.us/planning/planhome.html)

### INFORMATION AND QUALIFICATION FORM

#### VOLUNTEER POSITIONS WASCO COUNTY, OREGON

#### BACKGROUND

The Planning Commission, citizen advisory groups, and similar functional groups study and review changes to the Wasco County Comprehensive Plan, Wasco County Land Use and Development Ordinance, National Scenic Area Land Use and Development Ordinance, and other documents; make presentations and recommendations to approval authorities on land use matters; and perform other functions concerning land use and economic development.

Applicants must be ready to commit time and effort to reading detailed land use materials, understanding complex issues, and attending day/evening meetings. Essential qualifications include both ability and willingness to work with various persons towards innovative legal solutions concerning land use and development.

#### APPLICATION

Provide personal qualifications for the specific volunteer position.  
Supplementary information may be attached. Do not provide confidential information.

POSITION DESCRIPTION: MEMBER OF PLANNING COMMISSION

Name: GEORGIANA "GEORGIA" A. M. MURRAY

Address: 2175 RIDGE ROAD WEST  
THE DALLES, OREGON 97058

Phone (home) 541-296-4029 Phone (work) 541-296-7100

E-mail address: MURGUCCI@CENTURYLINK.NET CELL: 541-965-1430

Signature: \_\_\_\_\_

Date: NOVEMBER 5, 2012

(continued)

Current Occupation: REAL ESTATE PRINCIPAL AND DESIGNATED BROKER/OR & WA

Number of years as a Wasco County resident: 23

Your objectives/goals? Desired contributions and accomplishments? EVALUATE LAND USE APPLICATIONS THAT COME BEFORE THE PLANNING COMMISSION,

Approximate hours/week available for this commitment? WHATEVER NECESSARY

Comments: I SET MY OWN WORK HOURS, HAVE FLEXIBILITY

Education (school, college, training, apprenticeships, degrees, etc.)

AS TRANSP. & DISTRIBUTION MGMT Date(s): 1980's

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Experience (work, volunteering, leadership roles, achievements etc.)

TRANSPORTATION OF PERSONS AND COMMODITIES Date(s): 1964-1982

VOLUNT: PAST PRES SAN DIEGO TRANS CLUB Date(s): APX. 1974

VOLUNT: PAST PRES NW PASSENGER TRAFFIC Date(s): APX. 1981

ASSOC. Date(s): \_\_\_\_\_

VOLUNT: PAST PRES MID COL ASSN OF REALT 1998

General Comments (vocational/professional licenses, awards, recognition, etc.)

R. E. BROKER LICENSES OR & WA Date(s): 1986 TO CURRENT

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Date(s): \_\_\_\_\_

Attach pages for additional information as necessary (resume, additional background etc.)

Send completed form to:

John Roberts, Planning Director  
Wasco County Planning Department  
2705 East 2<sup>nd</sup> Street  
The Dalles OR 97058  
(541) 506-2560  
fax (541) 506-2561

HAVE PROCESSED OR BEEN OWNER OF A FEW PROPERTIES IN DIVISION OF LAND PROCESSES, AND AN NSA DECISION OF A PROPERTY IN WASCO COUNTY, AGRICULTURAL RESOURCE COMMITTEE AND THE LAST COMMITTEE TO STUDY THE PROCESS OF APPLICANTS MAKING LAND USE APPLICATIONS.

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
ANDREW MYERS AS FIRST ALTERNATE ) ORDER  
TO THE WASCO COUNTY PLANNING COMMISSION. ) #13-009

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That a vacancy current exists on  
the Wasco County Planning Commission; and

IT FURTHER APPEARING TO THE BOARD: That Andrew Myers is  
willing and is qualified to be appointed as an Alternate to the Wasco County  
Planning Commission.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Andrew Myers  
be and is hereby appointed First Alternate to the Wasco County Planning



Commission, serving as a regular member only when a regular member is absent, said term to expire on December 31, 2016

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

---

Rod Runyon, County Commissioner

---

Scott Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE APPOINTMENT OF )  
TANER ELLIOT AS SECOND ALTERNATE ) ORDER  
TO THE WASCO COUNTY PLANNING COMMISSION. ) #13-010

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That a vacancy current exists on  
the Wasco County Planning Commission; and

IT FURTHER APPEARING TO THE BOARD: That Taner Elliot is  
willing and is qualified to be appointed as an Alternate to the Wasco County  
Planning Commission.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Taner Elliot be  
and is hereby appointed Second Alternate to the Wasco County Planning  
Commission, serving as a regular member only when a regular member is  
1 - ORDER

absent and the First Alternate is unable to represent the absent member,  
said term to expire on December 31, 2016

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod Runyon, County Commissioner

---

Scott Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

IN THE COUNTY COURT OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF       )  
VICKI ASHLEY TO THE WASCO COUNTY                )  O R D E R  
PLANNING COMMISSION.                                )  #13-008

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Court being present; and

IT APPEARING TO THE COURT: That Vicki Ashley's term on the Wasco County Planning Commission expired on December 31, 2012; and

IT FURTHER APPEARING TO THE COURT: That Vicki Ashley is willing and is qualified to be reappointed to the Wasco County Planning Commission for another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Vicki Ashley be and is hereby reappointed to Position 1 on the Wasco County Planning Commission; said term to expire on December 31, 2016.

DATED this 9<sup>th</sup> day of January, 2012.

WASCO COUNTY COURT

---

Rod Runyon, County Commissioner

---

Scott Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

**Agenda Item**  
**Codes Enforcement Order**

- [Explanatory Email](#)
- [Recorded Notice of Violation](#)
- [Hearing's Officer Order #13-011](#)



Kathy White <kathyw@co.wasco.or.us>

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## BOC documentation for January 9th session

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**Kate Foster** <katef@co.wasco.or.us>  
To: Kathy White <kathyw@co.wasco.or.us>  
Cc: John Roberts <johnr@co.wasco.or.us>

Thu, Jan 3, 2013 at 8:45 AM

**Note:** Staff will be present for further details and questions.

**Summary:** We received a complaint in the summer of 2011 about the construction of a shed (approximately 720 sq. ft.) without permits on property owned by Robert L. Reghitto at 67 S High RD in Tygh Valley. We proceeded with the compliance process sending out the various notices ending with the "Notice of Failure to Comply: Violation Recorded on Deed" sent out on August 31, 2011. The shed is used for accessory storage to the small dwelling on the property (264 sq. ft.); however, the current regulations will not allow approval of a structure greater than 75% in size of the dwelling, so at this time, no permit can be issued to remedy the violation.

**Staff Recommendation:** Approve and sign the Hearing's Officer Order affirming the subject violation is valid and the accompanying Recorded Notice of Violation document.

### Attachments:

- draft "Hearing's Officer Written Order"
- draft "Recorded Notice of Violation"

### Kate Foster

Wasco County Code Compliance

katef@co.wasco.or.us

(541) 506-2564

---

### 2 attachments



**REGHITTO - HOO for RNoV.docx**  
547K



**REGHITTO - RNoV to be signed by BOC.docx**  
577K



**Wasco County Code Compliance**  
*"Working For Our Community"*

2705 East Second Street The Dalles, OR 97058  
Phone: (541) 506-2564; Fax (541) 506-2561  
Website: [www.co.wasco.or.us/planning/codepg.html](http://www.co.wasco.or.us/planning/codepg.html)



**RECORDED NOTICE OF VIOLATION**

<b>Property Owner:</b>	Robert L Reghitto	<b>Map and Tax Lot:</b>	4S 12E 10BB 03600
<b>File Number:</b>	CODENF-11-07-0039	<b>Account Number:</b>	11379
Property’s legal description is contained within Deed 1997-000627 of the Wasco County Clerk Records.			

Wasco County determines a violation of Section 2.090 (B) of the Wasco County Code Compliance and Nuisance Abatement Ordinance (WCCNAO), an illegal structure, exists on the aforementioned property. The property owner was notified and the issue remains unresolved. If the violation is not resolved, some or all of the following may be pursued by Wasco County in addition to this recorded notice of violation:

- 1. Property placed on hold with the Planning Department; and/or
- 2. Assessment of monetary penalties; and/or
- 3. County abatement of violation at owner’s expense; and/or
- 4. Property lien to recover all County charges, fees, and penalties.

*Dated this Thursday, January 03, 2013, at The Dalles, Oregon*  
HEARINGS OFFICERS:

\_\_\_\_\_  
Rod Runyon: Chair, County Commission

\_\_\_\_\_  
Scott Hege: County Commissioner

\_\_\_\_\_  
Steve Kramer: County Commissioner

State of Oregon, County of Wasco County

This instrument was acknowledged before me on \_\_\_\_\_ 20\_\_\_\_ by:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Notary Public – State of Oregon

My Commission expires: \_\_\_\_\_ 20\_\_\_\_





**Wasco County Code Compliance**  
*"Working For Our Community"*

2705 East Second Street The Dalles, OR 97058  
Phone: (541) 506-2564; Fax (541) 506-2561  
Website: [www.co.wasco.or.us/planning/codepg.html](http://www.co.wasco.or.us/planning/codepg.html)



**Public Health**  
Prevent. Promote. Protect.

**HEARING'S OFFICER ORDER #13-011**

ROBERT L. REGHITTO  
8821 NE SANDY  
PORTLAND, OR 97220

This Notice references the use or condition of the subject property which is in violation of the Wasco County Code Compliance and Nuisance Abatement Ordinance (WCCNAO) Section 2.090 (B) Illegal Structure. The subject property is identified as 4S 12E 10BB 03600 (Account number 11379) in Deed number 1997-000627 of the Wasco County Clerk Records.

**The following is affirmed by the Hearings Officers on this Thursday, January 03, 2013 at The Dalles, Oregon:**

1. The violation(s) is valid as stated in the "Notice of Failure to Comply: Violation Recorded on Deed" sent to Robert Reghitto on August 31, 2011.
2. A "Notice of Violation" (copy attached) will be recorded with the Wasco County Clerk on the deed to the property noted above.

Approved as to Form:

**Wasco County Code Compliance Hearings Officers:**

\_\_\_\_\_  
Eric J. Nisley, Wasco County District Attorney

\_\_\_\_\_  
Rod Runyon: Chair, County Commission

\_\_\_\_\_  
Scott Hege: County Commissioner

\_\_\_\_\_  
Steve Kramer: County Commissioner

**Agenda Item**  
**Fee Waiver Request**

- [Request Letter from Washington Surveying & Rating Bureau](#)
- [Partner Responses](#)

Jami Donaldson  
2101 4<sup>th</sup> Ave Ste 300  
Seattle, WA 98121  
206-273-7186  
jami.donaldson@wsrb.com

December 6, 2012

To whom it may concern,

I am contacting you from the Washington Surveying & Rating Bureau (WSRB) to request a fee waiver for Wasco County GIS data. We are a not-for-profit insurance rating bureau that has been operating in Washington State for over 100 years. We are currently collecting data in Oregon so we can provide the same service we provide in Washington.

"Rating" refers to the score of 1-10 (1 being the best) assigned to all fire districts based on a variety of factors, such as water supply, fire protection equipment, and fire department training. It is commonly called a Public Protection Class (PPC). Every fire district in the country has a PPC, and these play a major part in determining insurance rates.

We are an independent company that rates all of the fire districts in Washington and then makes that information available to insurance companies/agents that subscribe to us, as well as fire departments. Insurance carriers use their own rules to apply that information in developing rates.

In other terms, an insurance agent who wishes to write a policy for a homeowner logs into our system, enters the address, and is able to see what the fire protection capabilities are at that specific location: what fire district the property is in, what county the property is in, how far it is to the nearest fire station, if a neighboring district will provide automatic aid, whether or not there is a hydrant within 1000 feet, and if the department has a tender truck to deliver water to a fire. An insurance carrier may give discounts based on these different elements, and therefore our system is beneficial to homeowners.

In order to provide that service, we need to maintain good data. We must know the exact boundaries of the fire districts, the locations of fire stations and hydrants, the parcels and addresses so the map points to the correct location, etc. If the data is inaccurate, a homeowner could be placed in the wrong fire district, or not get credit for a nearby hydrant. That could result in an incorrect rating.

As a local entity, we are able to give our mapping system a lot of attention to detail. We have close communications with the fire districts in Washington and are currently contacting all of the fire districts in Oregon to ensure the same working relationship. We want to make sure that all of the fire protection capabilities that districts work so hard for are being recognized.

We believe homeowners will see a benefit in WSRB expanding into Oregon, as we are carefully compiling all of these factors in our GIS database. We have already mapped almost every station in the state, plus most boundaries and about 30% of the hydrants. Unfortunately, we haven't been able to gather much data in Wasco County, so the County GIS data would be very helpful to us.

As a not-for-profit company, we simply cannot afford to pay \$1,685, which is the total cost of the five GIS layers we need:

- Hydrants - \$45
- Streets - \$50
- Address points - \$45
- City boundaries and fire districts - \$45
- Parcels/taxlots - \$1500

If there is any way for us to get this information for free or at a discounted rate, it would be helpful for us as well as Wasco County constituents.

Please see below for some links to explain who we are and what we do, and the included flyer that we created for the recent Oregon Fire Chiefs Association meeting. Although it is geared toward fire chiefs, it explains a lot of the benefits of our service.

Thank you for your consideration,



Jami Donaldson

Oregon Fire District Project Assistant

Washington Surveying & Rating Bureau

Who we are:

<http://www.wsrb.com/wsrbweb/company/wsrbwho.aspx>

Rating process overview:

<http://www.wsrb.com/wsrbweb/deptdocs/pdfs/protectionclassevaluationoverview.pdf>

Our mapping tools:

<http://www.wsrb.com/wsrbweb/products/wsrbproducts.aspx#one>

## Fee Waiver for Washington Surveying & Rating Bureau – Partner Feedback

Before the Board of Commissioners 1/9/13

For Waiving the Fee:

Bob Palmer, Mid-Columbia Fire & Rescue –

The organization requesting the information is similar to that of ISO in that it rates fire protection, water supply and communications for fire department and districts in Washington. ISO has become difficult to work with in regards to their current rating system and seem reluctant to listen to reason where this system is used. Many fire departments/districts are losing ground with ISO because of their inability to adapt to changing trends, hence, the retrogression in classifications and increased insurance costs to District patrons. This is not just occurring locally but nationwide. We are hoping that this company can provide competition to ISO by breaking into Oregon and using a more modern rating system that has been adapted to meet modern trends. I have spoken with them briefly, however, am not entirely familiar with their system. I would have to spend a little more time to become educated on their rating system. It appears that Washington agencies are satisfied with this process however.

Bob

Against Waiving the Fee:

Paul Titus, Northern Wasco PUD –

In reading the Who We Are, they are providing a service via a subscription. I believe that the subscription cost should reflect getting data. There might be a benefit to underwriters but only to the ones that are their clients.

At this time I do not support a fee waiver.

Thanks,

Paul Titus  
Director of Engineering  
Northern Wasco County PUD  
541-298-3313

Dick Stradley, Sherman County Assessor –

**To whom it may concern;**

**The business of waiving fees for services that are financed by public money is not a practical solution, nor defensible. Regardless of the status of the requesting agency, the concept of the feeling of “well this does not apply to us”, is not an acceptable business practice.**

**While we “public service” are not in the business to make profit, the stewardship of public trust is imperative.**

**Respectfully**

**Richard Stradley  
Sherman County Assessor**

No Response – City of The Dalles

**Agenda Item**  
**Wamic Market Grade Resolution**

- [Photos](#)
- [Resolution #13-001](#)



WAMIC GRADE - PHOTO #1



Project Milepost 0.00 – On the right side of the roadway is the fill work completed by Wasco County in 2009.



WAMIC GRADE - PHOTO #2



Project Milepost 0.15 – On the left side of the roadway is a cut slope completed by Wasco County in 2009.

WAMIC GRADE - PHOTO #3



Project Milepost 0.20 – On the right side of the roadway is fill work that began in 2009, but is not yet complete. Looking ahead is one of the cut slopes completed by Wasco County in 2010.

WAMIC GRADE - PHOTO #4



Project Milepost 0.25 – On the left side of the roadway is a cut slope partially completed by Wasco County in 2010.

WAMIC GRADE - PHOTO #5



Project Milepost 0.33 – On the left side of the road is a proposed cut slope and on the right side is a proposed fill.



WAMIC GRADE - PHOTO #6



Project Milepost 0.40 - On the left side of the road is a proposed cut slope.

WAMIC GRADE - PHOTO #7



Project Milepost 0.45 - On the right side of the road is a proposed large fill area. Note the existing cable guardrail.

WAMIC GRADE - PHOTO #8



Project Milepost 0.55 - On the right side of the road is the proposed large fill area. Ahead on the left side of the roadway is a cut slope completed by Wasco County in 2008.

WAMIC GRADE - PHOTO #9



Project Milepost 0.60 – This photo is now looking east towards Tygh Valley.



IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF SUPPORTING	)	
THE WASCO COUNTY PUBLIC WORKS	)	R E S O L U T I O N
DEPARTMENT WAMIC MARKET	)	#13-001
GRADE RECONSTRUCTION GRANT	)	
PROJECT.	)	

NOW ON THIS DAY, the above-entitled matter having come on regularly for consideration, said day being one duly set in term for the transaction of public business and a majority of the Board of Commissioners being present; and

WHEREAS the Wamic Market Grade Reconstruction Project was programmed for funding through the Federal Forest Highway Program in 2011; and

WHEREAS, the project delivery for the Wamic Market Grade Reconstruction Project was scheduled for 2018; and

WHEREAS, the Federal Forest Highway Program managed by Western Federal Lands was eliminated in the new transportation bill “Moving Ahead for Progress in the 21<sup>st</sup> Century” (Map-21) and was replaced with the new Federal Lands Access Program (FLAP); and

WHEREAS, all of the old Federal Forest Highway projects that were programmed for funding later than 2015 were dropped and must re-compete for FLAP funding; and

WHEREAS, this project would significantly increase roadway safety by improving horizontal and vertical alignment, widening the travel lanes and shoulders widths to meet current standards and replacing the sub-standard cable rail with guardrail that meets current safety and visual standards; and

WHEREAS, the proposed road improvements also greatly enhance access to National Forest lands and projected levels of commercial and noncommercial use.

NOW, THEREFORE, IT IS HEREBY RESOLVED: That the Wasco County Board of Commissioners strongly supports the efforts of the Wasco County Public Works Department to obtain needed funding through the Federal Lands Access Program for the Wamic Market Grade Reconstruction Project; and

IT IS HEREBY FURTHER RESOLVED: That the completion of the Wamic Market Grade Reconstruction Project will not only improve the safety of

the travelling public but will enhance recreational and economic development in South Wasco County.

DATED this 9th day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod Runyon, County Commissioner

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Scott Hege, County Commissioner

---

Steve Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
District Attorney

**Agenda Item**  
**Road Vacation Hearing Order**

- [Road Master's Report](#)
- [Hearing Order #13-014](#)

IN THE COUNTY BOARD OF COMMISSIONERS

OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE PROPOSED	)	
VACATION OF A PORTION OF	)	
ST. CHARLES AVENUE, A PUBLIC	)	REPORT OF PUBLIC WORKS
ROAD LOCATED IN WASCO	)	DIRECTOR
COUNTY, OREGON	)	

TO THE HONORABLE COUNTY COURT OF WASCO COUNTY, OREGON:

In compliance with the Order of the County Court dated September 19, 2012, I have investigated the Public Road described as follows:

A PORTION OF ST. CHARLES AVENUE PUBLIC ROAD

LEGAL DESCRIPTION

That portion of St. Charles Avenue lying within the SW  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  of Section 3, Township 4 South, Range 13 East, Willamette Meridian, Wasco County, Oregon.

Attached hereto and by this reference made a part hereof is a map marked Exhibit "A" showing the location of the above described road.

**Background**

The petitioners, who own the majority of the land on both sides of the right-of-way, wish to vacate this section of St. Charles Avenue. They state their reason on the petition as follows: The section of public road fronting the petitioner's property is being used as a short cut to Wamic Market Road and they would like this traffic stopped. The existing road south of the petitioner's property is a private road accessing Wamic Market Road.



The original Plat of the Unincorporated Town of Tygh Valley was filed on June 15, 1892. St. Charles Avenue was named on the Plat as public right-of-way for road purposes. This section of right of way was used as a county road for many years. In 1949, Wasco County re-built the road with new alignment and abandoned most of the old roadway that was located in the St. Charles public right-of-way.

In February of 1973, the southern portion of St. Charles right-of-way that accessed the new alignment of Wamic Market Road was vacated. This vacated portion shows on Exhibit "A" as part of the "Cox" partial.

Now, this petition is requesting to vacate a portion of St. Charles Avenue as shown on Exhibit "A".

### **Facts and Findings**

The road is a gravel road that is in poor condition. The public road is a dead-end that does not connect with Wamic Market road.

Northern Wasco County PUD has facilities on the Davis property and a service drop that crosses St. Charles Avenue. They require an access and maintenance easement for the service drop.

Centurylink does not have any facilities in this portion of St. Charles Avenue.

Tygh Valley Water District's maintenance operator verbally reported that they have a water main in this portion of right-of-way and was not comfortable with the proposed vacation, even if an access and maintenance easement is granted. However, a member of the TV Water Board verbally indicated the Board would be willing if an easement is granted. A written reply from the Board has not been received.

Tygh Valley Fire District was notified of the proposed vacation request but has not responded.

Wasco County Planning Department feels that the request complies with Chapter 21, Section 21.030.H.1 of the Wasco County Land Use and Development code.

Access to Public Right-of -Way: Petitioners that own parcels 4S 13E 3CC 4500 and 4S 13E 3 CC 6400 must provide an access easement to guarantee access to the remaining right-of-way of St. Charles Avenue for parcels 4S 13E 3CC 6500 and 4S 13E 3CC 4500.

The County has no current or future road needs in this area.



## **Fiscal Impact**

The right-of-way would revert to private ownership and onto the tax roles. The county does not have maintenance responsibilities now, so vacation would have no fiscal impact to the Road Division.

## **Public Hearing**

*The petition does not contain the acknowledged signatures of owners of 100% of property abutting the public property proposed for vacation. Therefore, upon receipt of this report, the Board of commissioners needs to establish a time and place for a hearing to consider whether the proposed vacation is in the public interest.*

Notice of the hearing shall be provided under ORS 368.401-368.426 by posting, mailing and publication.

## **Recommendation**

*This portion of roadway has no value to the public other than accessing private property. It is a dead-end road having only one direction for legal access to the public road system.*

*Currently, the public is using the private road on parcel 4S 13E 3CC 4300 to access Wamic Market Road from St. Charles Avenue. Using this roadway is trespassing and there is a sight distance issue as this road connects with the county road.*

***I recommend that the proposed vacation be denied if the Tygh Valley Water or Fire District opposes the request. However, if, during or before the public hearing, these districts choose to support the vacation if they receive proper utility easements, I would then, recommend that the proposed vacation be granted with the following conditions:***

*All of the property owners that have access to this road will need to grant easements for ingress and egress for any purpose or use and these documents must be recorded against all affected property in the Wasco County Deed Records. This condition would be part of the Order to Vacate.*

*The property owners abutting the proposed vacation will need to grant Northern Wasco County PUD, Tygh Valley Water District and the Tygh Valley Fire District the appropriate utility easements.*

DATED this 9<sup>th</sup> day of January, 2013.



MARTY MATHERLY  
Public Works Director

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON  
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE PROPOSED                    )  
VACATION OF A PORTION OF ST. CHARLES)  
AVENUE, A PUBLIC ROAD LOCATED IN            )     O R D E R  
WASCO COUNTY, OREGON                            )     #13-014

NOW ON THIS DAY, the above-entitled matter having come on  
regularly for consideration, said day being one duly set in term for the  
transaction of public business and a majority of the Board of Commissioners  
being present; and

IT APPEARING TO THE BOARD: That petitioners, who own the  
majority of the land on both sides of the right-of-way, wish to vacate that  
portion of St. Charles Avenue lying with the SW ¼ of the SW ¼ of Section 3,  
Township 4 South, Range 13 East, Willamette Meridian, Wasco County  
Oregon; and

IT FURTHER APPEARING TO THE BOARD: That on September 19,  
2012, the Board directed the County Roads Official to investigate and report  
his findings in regards to the petition; and

1 - ORDER



IT FURTHER APPEARING TO THE BOARD: That the County Roads Official presented said report to the Board on January 9, 2013; and

IT FURTHER APPEARING TO THE BOARD: That the petition does not contain the acknowledged signatures of 100% of property abutting the public property proposed for vacation and therefore will require a public hearing to consider whether the proposed vacation is in the public interest.

THEREFORE, IT IS HEREBY ORDERED: That February 20, 2013, at the hour of 9:30 a.m., in Room #302 of the Wasco County Courthouse, The Dalles, Oregon, be fixed as the date, time and place for the Public Hearing to accept testimony from persons favoring or objecting to the proposed vacation; and

IT IS HEREBY FURTHER ORDERED: That the Executive Assistant to the Board of Commissioners cause to be printed in The Dalles Chronicle, a newspaper of general circulation in Wasco County, a Notice of such hearing, said Notice to be published on January 13, 2013, and January 27, 2013; and

IT IS HEREBY FURTHER ORDERED: That the County Road Official cause to be mailed notice of such hearing on the proposed withdrawal to owners of land abutting the portion of County road proposed to be withdrawn; and

IT IS HEREBY FURTHER ORDERED: That the County Road Official cause to be posted written notice of said hearing at the Wasco County Courthouse and at three (3) public places in the vicinity of said roads at least twenty (20) days prior to the date set for hearing.

DATED this 9<sup>th</sup> day of January, 2013.

WASCO COUNTY BOARD  
OF COMMISSIONERS

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Rod Runyon, County Commissioner

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Scott C. Hege, Commissioner

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Steve Kramer, County Commissioner

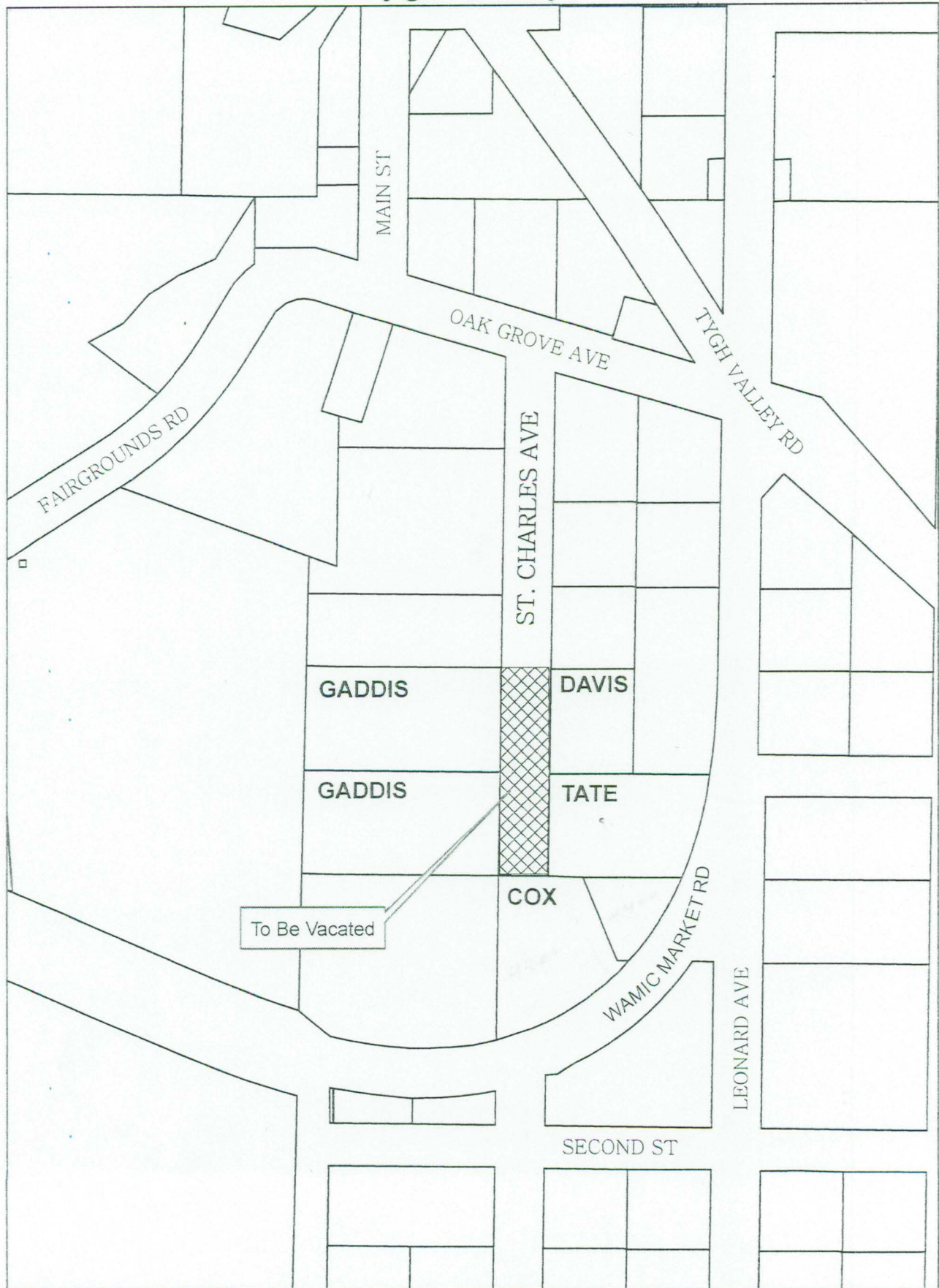
APPROVED AS TO FORM:

---

Eric J. Nisley  
Wasco County District Attorney

# St. Charles Ave Vacation Tygh Valley

**EXHIBIT  
"A"**



Date: 9/10/2012

0 50 100 200 300 400 Feet



**Agenda Item**  
**Public Health Contracts**

- [BEH Attorneys at Law Legal Services Contract](#)
- [Amendment #13 to Agreement #135575](#)

December 18, 2012

**SENT VIA EMAIL & FIRST CLASS MAIL**

North Central Public Health District  
Teri Thalhofer, Director  
419 E 7<sup>th</sup> Street  
The Dalles, OR 97058

Re: Legal Services

Dear Teri:

This letter confirms that North Central Public Health District ("District") has engaged Beery, Elsner & Hammond, LLP ("BEH") to act as special legal counsel. Specifically, BEH will provide the District with legal advice relative to formation of the District and other such related matters that you or the District's authorized representative(s) may assign to the firm.

Our rates for this work will be:

- \$225 per hour for partners and "of counsel";
- \$200 per hour for associates;
- \$125 per hour for paralegals;
- \$95 per hour for our legal assistants.

Any questions concerning this work should be directed to me or to Tom Sponsler. BEH will act at your direction in completing our work for the District. Any correspondence that we produce to third parties on this matter will be copied to you and others you deem appropriate.

The District will own and is entitled to possess all physical work product resulting from our work on this matter, including any computations, plans, correspondence or pertinent data and information gathered by or computed by BEH prior to the termination of our engagement by the District.

We submit statements each month showing all services performed, who performed them and what the cost of the services was. We bill for out-of-pocket costs without markup.

December 18, 2012  
Page 2

We are very appreciative of the opportunity to be of service to the District. We look forward to working with you. If you have any questions or concerns, please feel free to contact me.

Sincerely,


  
David F. Doughman

DFD/sb

APPROVED FOR NORTH CENTRAL PUBLIC HEALTH DISTRICT

By: \_\_\_\_\_  
Name

\_\_\_\_\_  
Date

APPROVED AS TO FORM  
  
Eric Nisley, County Counsel



In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audiotape, oral presentation and electronic format. To request an alternate format, please send an e-mail to [dhsalt@state.or.us](mailto:dhsalt@state.or.us) or contact the Office of Document Management at 503-378-3486, and TTY at 503-378-3523

Agreement #135575

**THIRTEENTH AMENDMENT TO OREGON HEALTH AUTHORITY  
2011-2013 INTERGOVERNMENTAL AGREEMENT FOR THE  
FINANCING OF PUBLIC HEALTH SERVICES**

This Thirteenth Amendment (this "Amendment") to Oregon Health Authority 2011-2013 Intergovernmental Agreement for the Financing of Public Health Services, effective July 1, 2011 (as amended the "Agreement"), is between the State of Oregon acting by and through its Oregon Health Authority ("OHA") and Gilliam, Wasco, and Sherman Counties, acting by and through the North Central Public Health District ("LPHA"), the entity designated, pursuant to ORS 431.375(2), as the Local Public Health Authority for Gilliam, Wasco, and Sherman Counties.

**RECITALS**

WHEREAS, OHA and LPHA wish to modify the set of Program Element Descriptions set forth in Exhibit B of the Agreement.

**AGREEMENT**

NOW, THEREFORE, in consideration of the premises, covenants and agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. The Agreement is amended as follows:

Exhibit B "Program Element Descriptions", Program Element #12: Public Health Emergency Preparedness Program (PHEP) only is hereby superseded and replaced in its entirety by Attachment 1 "Program Element #12: Public Health Emergency Preparedness Program (PHEP)" attached hereto and incorporated by this reference.

2. The current total award amount as of this Amendment is: **\$1,319,729.00.**
3. LPHA represents and warrants to OHA that the representations and warranties of LPHA set forth in Section 2 of Exhibit E of the Agreement are true and correct on the date hereof with the same effect as if made on the date hereof.
4. Capitalized words and phrases used but not defined herein shall have the meanings ascribed thereto in the Agreement.
5. Except as amended hereby, all terms and conditions of the Agreement remain in full force and effect. The parties expressly agree to and ratify the Agreement as herein amended.

6. This Amendment may be executed in any number of counterparts, 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 Amendment so executed shall constitute an original.

7. This Amendment becomes effective on the date of the last signature below.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the dates set forth below their respective signatures.

**APPROVED:**

**STATE OF OREGON ACTING BY AND THROUGH ITS OREGON HEALTH AUTHORITY (OHA)**

By: \_\_\_\_\_  
Name: Jean O'Connor, JD, DrPH  
Title: Deputy Public Health Director  
Date: \_\_\_\_\_

**GILLIAM, WASCO, AND SHERMAN COUNTIES ACTING BY AND THROUGH THE NORTH CENTRAL PUBLIC HEALTH DISTRICT (LPHA)**

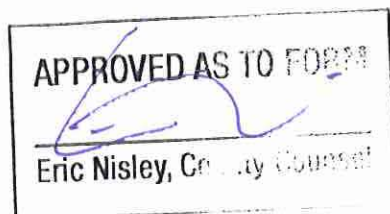
By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**DEPARTMENT OF JUSTICE – APPROVED FOR LEGAL SUFFICIENCY**

*Approved by D. Kevin Carlson, Senior Assistant Attorney General, on September 10, 2012.  
Copy of approval on file at OCP.*

**OFFICE OF CONTRACTS & PROCUREMENT (OCP)**

By: \_\_\_\_\_  
Name: Phillip G. McCoy, OPBC, OCAC  
Title: Contract Specialist  
Date: \_\_\_\_\_





## Attachment 1 to Amendment #13 to Agreement #135575

### Program Element #12: Public Health Emergency Preparedness Program (PHEP)

1. **Description.** Funds provided under this Agreement to Local Public Health Authorities (LPHA) for a Public Health Emergency Preparedness Program (PHEP) may only be used in accordance with, and subject to, the requirements and limitations set forth below. The PHEP shall address mitigation, preparedness, response and recovery phases for public health emergencies through plan development and revision, exercise and response activities based on the 15 CDC identified Public Health Preparedness Capabilities.
2. **Definitions Specific to PHEP Programs.**
  - a. **Capability Performance Measure Analysis:** An assessment of the difference between prescribed CDC Capabilities organized by function and current local capabilities using an evaluation tool developed by the Health Security Preparedness and Response Program (HSPRP).
  - b. **CDC:** U.S. Department of Health and Human Services, Centers for Disease Control and Prevention.
  - c. **Community Hazard Risk Assessment:** A community hazard risk assessment is a process leading to a written document that presents findings used to assess and identify community-specific public health hazards and vulnerabilities so that plans may be developed to reduce or eliminate these threats.
  - d. **Continuity of Operations Plan (COOP):** A Plan to ensure capability to continue provide essential functions during emergencies through plans and procedures that describe essential functions; specify succession to office and the emergency delegation of authority; provide for the safekeeping of vital records and databases; identify alternate operating facilities; provide for interoperable communications; and validate the capability through tests, training, and exercises.
  - e. **Electronic Surveillance System for Early Notification of Community based Epidemics (ESSENCE):** An automated, real-time syndromic surveillance system with mapping and graphing capabilities that monitors emergency department visits across the state to identify emerging public health events.
  - f. **Health Alert Network (HAN):** A web-based, secure, redundant, electronic communication and collaboration system operated by OHA, available to all Oregon public health officials, hospitals, labs and service providers. The data it contains is maintained jointly by OHA and all LPHAs. This system provides continuous, high-speed electronic access for Oregon public health officials and service providers to public health information including the capacity for broadcasting information to Oregon public health officials and service providers in an emergency 24 hours per day, 7 days per week. The secure HAN has a call down engine that can be activated by state or local Preparedness Health Alert Network administrators. The HAN also has a secure, access-controlled document library which can be used to share information and post plans.

- g. **Health Security Preparedness and Response Program (HSPRP):** A state level program that is a joint effort with the Conference of Local Health Officials (CLHO) and the tribes to develop plans and procedures to prepare Oregon to respond, mitigate, and recover from public health emergencies.
- h. **Incident Command System (ICS):** The National Incident Management System's standard for facilities, equipment, personnel, procedures, and communications operating within a common organizational structure, to perform domestic incident management activities in response to incidents, such as explosions, bioterrorism attacks, chemical releases, earthquakes, and tsunamis, which have significant public health impact.
- i. **Investigative Guidelines:** Oregon Disease Investigation Guidelines can be found at: <http://public.health.oregon.gov/diseasesconditions/communicabledisease/reportingcommunicabledisease/reportingguidelines/pages/index.aspx>
- j. **Inventory Resource Management System (IRMS):** - An inventory management software system that provides real time access to inventory at multiple warehouse sites.
- k. **Medical Countermeasures:** Vaccines, antiviral drugs, antibiotics, antitoxin, etc. in support of treatment or prophylaxis to the identified population in accordance with public health guidelines or recommendations.
- l. **National Incident Management System (NIMS):** The Federal Homeland Security Administration's system for integrating effective practices in emergency preparedness and response into a comprehensive national framework for incident management. The NIMS enables emergency responders at all levels and in different disciplines to effectively manage incidents no matter what the cause, size or complexity. More information can be viewed at: <http://www.fema.gov/emergency/nims/index.shtm>
- m. **Oregon Public Health Epidemiology User System (ORPHEUS)** An application that integrates information on reportable communicable diseases for state and local use,. Information can be found at: <http://public.health.oregon.gov/diseasesconditions/communicabledisease/localhealthdepartments/pages/outbreak.aspx>
- n. **Oregon Incident Response Information System (OR-IRIS):** A mapping tool developed jointly by the Oregon Department of Environmental Quality and the Oregon Health Authority to bring relevant information to incident planning and response state-wide.
- o. **Public Information Officers (PIOs):** The communications coordinators (officers) or spokespersons for governmental organizations.
- p. **Public Health Emergency Preparedness (PHEP):** local public health systems designed to better prepare Oregon to respond, mitigate, and recover from public health emergencies.
- q. **Reviews:** The evaluation of an LPHA's Public Health Emergency Preparedness and Response materials, products, plans, and activities conducted twice each year by a team of state and local preparedness staff using instruments developed by Oregon Health Authority



with collaboration and consultation with the Conference of Local Health Officials.

- r. **Receipt, Stage and Storage (RSS):** The site where Strategic National Stockpile assets are received staged and stored (RSS). To be an approved RSS, the warehouse must meet minimum federal recommendations regarding security, climate control, size, lighting, dock capacity, and access to warehouse resources.
- s. **Strategic National Stockpile (SNS):** A CDC program developed to provide rapid delivery of pharmaceuticals, medical supplies and equipment for an ill-defined threat in the early hours of an event, a large shipment of specific items when a specific threat is known or technical assistance to distribute SNS materiel. SNS program support includes the 12-hour Push Pack, vendor managed inventory (VMI), and Federal Medical Stations.
- t. **Vaccine Adverse Events Reporting System (VAERS):** A passive surveillance program used to monitor vaccine safety in the United States. VAERS collects reports of adverse events occurring after vaccination from public and private providers, parents, patients, and vaccine manufacturers.

3. **General Requirements.** All of LPHA's PHEP services and activities supported in whole or in part with funds provided under this Agreement and particularly as described in this Program Element Description shall be delivered or conducted in accordance with the following requirements and to the satisfaction of OHA:

- a. **Non-Supplantation.** Funds provided under this Agreement for this Program Element shall not be used to supplant state, local, other non-federal, or other federal funds.
- b. **Audit Requirements.** In accordance with federal guidance, each entity receiving funds shall, not less than once every two years, audit its expenditures of PHEP funding. Such audits shall be conducted by an entity independent of the agency and in accordance with the federal Office of Management and Budget Circular A-133. Audit reports shall be sent to the OHA, who will provide them to the CDC. Failure to conduct an audit or expenditures made not in accordance with PHEP cooperative agreement guidance and grants management policy may result in a requirement to repay funds to the federal treasury or the withholding of funds.
- c. **Work Plan.** LPHA shall implement its PHEP activities in accordance with its OHA approved Work Plan using the example set forth in Attachment 2 to this Program Element Description. Modifications to this plan may only be made with HSPRP approval.
- d. **Public Health Preparedness Staffing.** LPHA shall identify a Public Health Preparedness Coordinator position acceptable to the OHA. The Public Health Preparedness Coordinator will be the OHA's chief point of contact related to program issues. The Public Health Preparedness Coordinator will ensure that all scheduled preparedness coordination conference calls and statewide preparedness coordination meetings and the LPHA PHEP Annual Review are attended by an LPHA representative. LPHA must staff its PHEP Program at the appropriate level to implement its PHEP activities in accordance with its approved Work Plan, depending on its level of funding, as specified in the award of funds for this Program Element.

- e. **Use of Funds.** Funds awarded to the LPHA under this Agreement for this Program Element may only be used for activities related to the CDC Public Health Preparedness Capabilities in accordance with an approved Budget using the template set forth as Attachment 1 to this Program Element Description. Modifications totaling \$5,000 to the budget may only be made with HSPRP approval.
- f. **Meeting Attendance.** LPHA must attend HSPRP meetings, as reasonably required by HSPRP, such as attendance of PHEP grantee meetings.
  - i. Training and/or conferences for staff and/or supervisors that is relevant to PHEP, examples include PIO and ICS training.
  - ii. Paperwork, meetings, conference calls and preparation related to PHEP services and activities.
  - iii. Participation in combined local/state PHEP workgroups for the development of PHEP program materials and activities.
- g. **Program Guidelines and Policies.** LPHA must comply with HSPRP Program Guidelines and Policies.
- h. **Conflict between Documents.** In the event of any conflict or inconsistency between the provisions of the PHEP work plan or budget (as set forth in Attachments 1 and 2) and the provisions of this Agreement or this Program Element Description, the provisions of this Agreement or the provisions of this Program Element Description, as applicable, shall control.
- i. **PHEP Program Reviews.** LPHA shall submit its materials and tools for the Annual Review in a manner satisfactory to the OHA. Semi Annual reviews are to be completed by February 15 of each year. The annual reviews are to be conducted during July and August. All reviews are to be completed no later than August 31 each year. The materials, products, plans and documentation of activities to be reviewed, are identified for LPHA at least four weeks prior to the scheduled review.
- j. **Budget and Expense Reporting:** Using the budget and expense to budget Excel file set forth in Attachment 1 and available for download from the HAN document library: <https://oregonhan.org/Pages/Default.aspx> attached hereto and incorporated herein by this reference, LPHA shall provide to OHA by October 31, of each year, a budget using actual award amounts, detailing LPHA's expected costs to operate its PHEP programs during the period of July 1, through June 30 of each year. LPHA shall submit to OHA by February 15 of each year, the actual expense-to-budget report for the period of July 1, through December 31. The LPHA shall provide to the OHA by August 31 of each year, the actual expense-to-budget report for the period of July 1, through June 30. The budget and expense to budget Excel file set forth in Attachment 1 shall be the only form used to satisfy this requirement. All equipment purchases of \$5,000 or more that use PHEP funds will be identified in this budget report.



#### 4. Procedural and Operational Requirements.

- a. **Public Health Capability Performance Measure Analysis Introduction & Purpose:** During the next 5 years, local and tribal jurisdictions will work to demonstrate the ability to perform all applicable CDC Public Health Preparedness Capabilities. To determine 1) which capabilities the state as a whole should focus on, and 2) what activities should be prioritized within each jurisdiction, counties and tribes will be asked to complete a gap analysis based on the CDC capabilities.
- b. **Public Health Capability Performance Measure Analysis Description:** The CDC capabilities documents describe 15 capabilities, of which six are listed by the CDC as "critical" for Oregon, (Capability 3: Emergency Operations Coordination, Capability 4: Emergency Public Information and Warning, Capability 6: Information Sharing, Capability 9: Medical Materiel Management and Distribution, Capability10: Medical Surge and Capability13: Public Health Surveillance and Epidemiological Investigation) and will therefore be the primary focus of the 2012-2013 budget period. Each capability is broken into 3-6 functions, and performance measures have been developed for each function. The Performance Measure analysis will require jurisdictions to report on each function in the six critical capabilities. For each of these functions they will report on whether their jurisdiction is capable of fulfilling them, by referencing the performance measures under that function. If they report that they are not fully capable of performing the function they will be asked to reference which performance measures they do not meet, what will be necessary to meet them and if they are a priority based on local hazards and risks.
- c. **Public Health Capability Performance Measure Analysis:** LPHA shall complete a Public Health Capability Performance Measure Analysis using the assessment tool provided and approved by HSPRP by November 15, 2012.
- d. **Work Plan Description:** Counties and tribes are asked to develop a work plan for the budget period. The work that they assign themselves in the work plan will be based on the gaps identified in the Public Health Capability Performance Measure Analysis, using the Public Health Consequences Analysis and improvement plans developed from after action reports from real events or exercises to help prioritize which capabilities and functions are most important to have fully developed in their jurisdiction. An example is set forth in Attachment 2 to this Program Element Description.
- e. **Public Health Preparedness Program Work Plan:** LPHA shall develop a Public Health Preparedness Program work plan using the template set forth as Attachment 2 to this Program Element Description focusing in the current year on activities to build or sustain CDC Public Health Capabilities and associated functions deemed to be critical (lines 3,4,6,9,10 and 13). The work plan must be completed and approved by the Department by December 15, 2012.
- f. **Public Health Preparedness Program Work Plan Performance:** LPHA shall complete activities in their HSPRP approved PHEP work plans by June 30, 2013. If LPHA completes fewer than 75% of the planned activities in its Local PHEP work plan for two consecutive years, it may not be eligible to receive funding under this Program Element in the next fiscal year.

- g. HAN.** LPHA shall identify a local HAN Administrator. The local HAN Administrator shall:
- i.** Ensure local HAN user and county role directory is maintained (add, modify and delete users; make sure users have the correct license).
  - ii.** Act as a single point of contact for all LPHA HAN issues, user groups, and training.
  - iii.** Serve as the LPHA authority on all HAN related access (excluding hospitals and tribes).
  - iv.** Conduct internal tests of the HAN Call Down alerting system two times per year to verify LPHA's ability to alert its staff with emergency response roles, and record results of such testing, including date and time of test and interval between alert notification and 90% complete response.
  - v.** Coordinate with the State HAN Coordinator to ensure the roles and available system licenses are appropriately distributed with each county.
  - vi.** Post, publish and update plans and maintain the local and county HAN document library folders.
  - vii.** Perform general administration for all local implementation of the HAN system in their respective.
  - viii.** Review their LPHA HAN users two times annually to ensure users are assigned their appropriate roles and that appropriate users are deactivated.
  - ix.** HAN-related Performance Measures:

**Performance Measure O.1:** A HAN Administrator will be appointed for each LPHA and this person's name and contact information will be provided to the appropriate County Liaison and the State HAN Admin Coordinator.

**Performance Measure O.2:** LPHA HAN Administrator will facilitate in the development of HAN accounts for new LPHA users, and will document that LPHA HAN user accounts are up to date at least twice annually.

**Performance Measure O.3:** LPHA will upload AARs from incidents and exercises within 60 days of their completion.

**Performance Measure O.4:** LPHA will provide documentation of two HAN tests per program year, each with a 90% complete response in 60 minutes.

**Performance Measure O.5:** LPHA will once annually confirm all plans and appropriate procedures are uploaded to HAN Document Center.

- h. Satellite Phones.** LPHA shall comply with the terms and conditions of use of "OHA Issued Satellite Phones," set forth in Attachment 3 to this Program Element Description.



- i. **OR-IRIS.** LPHA shall comply with the terms and conditions of the use of OR-IRIS agreements if signed by the LPHA. An example of an OR-IRIS agreement is set forth in Attachment 4 to this Program Element Description.
- j. **Exercise Requirements.** LPHA shall develop and conduct an exercise program that tests LPHA's all-hazard emergency response plans, utilizing an After Action Report, Improvement Plan, and Exercise Evaluation Guide. As further described below, the program shall include exercises that involve LPHA's administration, the local jurisdiction's emergency management and other emergency response partners. LPHA shall annually submit to OHA for approval before December 15, an updated Training and Exercise Plan. The Training and related exercise Plan shall meet the following conditions:
  - i. The Training and related exercise Plan shall, at a minimum, outline the exercise program priorities, CDC capabilities, and training and exercise schedule.
  - ii. The plan shall demonstrate continuous improvement and progress toward increased capability of the LPHA to perform critical tasks while exercising to the gaps identified within their Gap Analysis process.
  - iii. The plan shall include priorities which address lessons learned from previous exercises, as described in LPHA's existing After Action Reports (AARs) and Improvement Plans (IPs).
  - iv. At a minimum, the plan shall identify at least two exercises per year and shall identify a cycle of exercises that increase in complexity from year one to year three, progressing from discussion based exercises (e.g. seminars, workshops, tabletop exercises, games) to operations based exercises (e.g. drills, functional exercises and full-scale exercises); exercises of similar complexity are permissible within any given year of the plan.
  - v. LPHA shall work with emergency management to integrate exercises with the county exercise schedule.
  - vi. **Performance Measure O.6:** At a minimum, LPHA shall, before June 30 each year, develop and satisfactorily execute two public health preparedness exercises as outlined in the LPHA's approved Training and Exercise Plan. LPHA shall submit to OHA for approval an exercise scope, including goals, objectives, activities, list of invited participants, and list of exercise design team members, for each of the exercises at least 45 days before each exercise is scheduled to take place. LPHA shall provide to the OHA an AAR documenting each exercise within 60 days of conducting the exercise. Disease outbreaks or other public health emergencies requiring a LPHA response may, upon OHA's approval, be used to satisfy exercise requirements. NIMS compliant procedures for LPHA command and control shall be used to manage the response to the communicable disease or public health emergencies.

- k. **Training.** LPHA shall be responsible for ensuring the following:
- i. Staff responsible for public health emergency planning and response roles shall be trained for their respective roles consistent with Conference of Local Health Officials Minimum Standards dated June 2008, including training on how to discharge the LPHA statutory responsibility to take measures to control communicable disease in accordance with applicable law. The Conference of Local Health Officials Minimum Standards may be viewed at:  
<http://public.health.oregon.gov/ProviderPartnerResources/LocalHealthDepartmentResources/Pages/reference.aspx>
  - ii. Identifying and training appropriate LPHA staff for response to bioterrorism, chemical, radiation, communicable diseases, and general emergency response.
  - iii. All local HAN users complete HAN training necessary for their user license.
  - iv. LPHA shall maintain training records for all local public health staff with emergency response roles.
  - v. **Performance Measure O.7:** The LPHA training shall include an evaluation component. LPHA is to be NIMS compliant. To determine NIMS compliance and view the standards go to: <http://www.fema.gov/emergency/nims/>
- l. **Contingent Emergency Response Funding:** Such funding is subject to restrictions imposed by CDC at the time of the emergency and would provide funding under circumstances when a delay in award would result in serious injury or other adverse impact to the public.

Since the funding is contingent upon Congressional appropriations, whether contingent emergency response funding awards can be made will depend upon the facts and circumstances that exist at the time of the emergency; the particular appropriation from which the awards would be made, including whether it contains limitations on its use; authorities for implementation; or other relevant factors. No activities are specified for this authorization at this time.



**ATTACHMENT 1**  
**TO PROGRAM ELEMENT #12**  
**BUDGET TEMPLATE**

**Preparedness Program Annual Budget**

( ) County

July 1, 20\_\_ - June 30, 20\_\_

			Subtotal	Total
<b>PERSONNEL</b>				<b>\$0.00</b>
	Annual Salary	% FTE	0	
{Position Title and Name}			0	
Brief description of activities, for example, This position has primary responsibility for ( ) County public health preparedness activities.				
{Position Title and Name}			0	
Brief description of activities and responsibilities				
{Position Title and Name}			0	
Brief description of activities and responsibilities				
{Position Title and Name}			0	
Brief description of activities and responsibilities				
{Position Title and Name}			0	
Brief description of activities and responsibilities				
{Position Title and Name}			0	
Brief description of activities and responsibilities				
Fringe Benefits @ ( )% or describe rate or method				
<b>TRAVEL</b>			<b>\$0</b>	<b>\$0</b>
Total In-State Travel:				
Out-of-State Travel:				
<b>EQUIPMENT (computer, communication, etc.)</b>			<b>\$0</b>	<b>\$0</b>
<b>SUPPLIES, MATERIALS and SERVICES (office, printing, phones, IT support, etc.)</b>			<b>\$0</b>	<b>\$0</b>
<b>CONTRACTUAL</b>			<b>\$0</b>	<b>\$0</b>
Contract with ( ) Company, for ( ) services.				
Contract with ( ) Company, for ( ) services.				
Contract with ( ) Company for, ( ) services.				
<b>OTHER</b>			<b>\$0</b>	<b>\$0</b>
<b>TOTAL DIRECT CHARGES</b>				<b>\$0</b>
TOTAL INDIRECT CHARGES @ ____% of Direct Expenses:				<b>\$0</b>
<b>TOTAL BUDGET:</b>				<b>\$0</b>

Date, Name and Phone Number of person who prepared budget.

## Preparedness Program Expense to Budget (Example)

( ) County

Period of the Report (July 1, 20\_\_-December 30, 20\_\_)

	Budget	Expense to date	Variance
<b>PERSONNEL</b>	\$0	\$0	\$0
Salary	\$0		
Fringe Benefits	\$0		
<b>TRAVEL</b>	\$0	\$0	\$0
In-State Travel:	\$0		
Out-of-State Travel:	\$0		
<b>EQUIPMENT</b>	\$0		\$0
<b>SUPPLIES</b>	\$0		\$0
<b>CONTRACTUAL</b>	\$0		\$0
<b>OTHER</b>	\$0		\$0
<b>TOTAL DIRECT</b>	\$0	\$0	\$0
<b>TOTAL INDIRECT @ XX% of Direct Expenses (or describe method):</b>	\$0		\$0
<b>TOTAL:</b>	\$0	\$0	\$0

Date, name and phone number of person who prepared expense to budget report

**Notes:**

The budget total should reflect the total amount in the most recent Notice of Grant Award.

The budget in each category should reflect the total amount in that category for that line item in your submitted budget.

## Preparedness Program Expense to Budget (Example)

( ) County

Period of the Report (July 1, 20\_\_ - June 30, 20\_\_)

	Budget	Expense to date	Variance
<b>PERSONNEL</b>	\$0	\$0	\$0
Salary	\$0		
Fringe Benefits	\$0		
<b>TRAVEL</b>	\$0	\$0	\$0
In-State Travel:	\$0		
Out-of-State Travel:	\$0		
<b>EQUIPMENT</b>	\$0		\$0
<b>SUPPLIES</b>	\$0		\$0
<b>CONTRACTUAL</b>	\$0		\$0
<b>OTHER</b>	\$0		\$0
<b>TOTAL DIRECT</b>	\$0	\$0	\$0
<b>TOTAL INDIRECT @ XX% of Direct Expenses (or describe method):</b>	\$0		\$0
<b>TOTAL:</b>	\$0	\$0	\$0

Date, name and phone number of person who prepared expense to budget report

### Notes:

The budget total should reflect the total amount in the most recent Notice of Grant Award.

The budget in each category should reflect the total amount in that category for that line item in your submitted budget.

**Public Health Emergency Preparedness  
Equipment Inventory List**

To be completed for all major equipment or property acquired or furnished with Public Health Emergency Preparedness funding for the fiscal year with a unit acquisition cost of \$5,000 or more.

Equipment Location:

Completed by:

Phone Number:

Item Description	Serial # or Identification Number	Acquisition Date	Purchase Price	% Purchased by Federal Funds

\* in accordance with 45 CFR 74.37 or 45 CFR 92.5

Please return the completed form to your Regional Liaison by August 31 of each year.

Questions on this form can be directed to Jill Snyder at 971-673-0714 or your Region Liaison.



**ATTACHMENT 2**  
**TO PROGRAM ELEMENT #12**  
**WORK PLAN**

<b>Capability 3: Emergency Operations Coordination</b>			
<b>Function 1:</b> Conduct preliminary assessment to determine need for public activation <b>Function 2:</b> Activate public health emergency operations <b>Function 3:</b> Develop incident response strategy <b>Function 4:</b> Manage and sustain the public health response <b>Function 5:</b> Demobilize and evaluate public health emergency operations			
Current Capability Status: (Describe what you have)			
<b>Capability 3 Resource Element Requirements</b>			
<b>Planning:</b>	<b>Function 1:</b> Written plans and/or procedures include public health roles and responsibilities in potential incidents based on information learned through the assessment of jurisdictional risks and health consequences. <b>Function 2:</b> Written plans and/or procedures include process or protocol for staff notification and activation for emergency response. <b>Function 2:</b> Staff have been identified in advance of an incident that can fill the incident management roles adequate to a given response. <b>Function 3:</b> Emergency response plans/procedures include guidance for the development of incident action plans. <b>Function 4:</b> Agency has engaged in a planning process to develop processes and protocols to ensure the continued performance of pre-identified essential functions during a public health incident. <b>Function 5:</b> Emergency response plans/procedures include guidance and process for the development of after action report/improvement plans.		
<b>Planning Activities - Sustain</b>	<b>Expected outputs and outcomes. Include the success indicator.</b>	<b>Actual outputs and outcomes (to be completed when activity is completed)</b>	<b>Other capability functions addressed</b>
<b>Planning Activities - Build</b>	<b>Expected outputs and outcomes. Include the success indicator.</b>	<b>Actual outputs and outcomes (to be completed when activity is completed)</b>	<b>Other capability functions addressed</b>

<b>Skills and Training:</b>	<p><b>Function 1:</b> At least one representative (either the IC or someone who can help to coordinate the public health response) is trained at a minimum to the CDC definition of Responder Training level Tier 4.</p> <p><b>Function 2:</b> Staff involved in incident response should have competency in the incident command and emergency management responsibilities they may be called upon to fulfill in an emergency.</p> <p><b>Function 4:</b> Public health staff participating in public health emergency operations are trained on any jurisdictionally identified emergency operations center incident supporting software.</p> <p><b>Function 4:</b> Public Health staff likely to participate in a response are trained on health department plans and procedures.</p> <p><b>Function 4:</b> Public Health staff that will participate in or lead exercises should have an understanding of Homeland Security Exercise and Evaluation Program policies, procedures and terminology as well as experience in design, development, conduct, evaluation and improvement planning for exercises.</p>		
<b>Skills and Training Activities - Sustain</b>	<b>Expected outputs and outcomes. Include the success indicator.</b>	<b>Actual outputs and outcomes (to be completed when activity is completed)</b>	<b>Other capability functions addressed</b>
<b>Skills and Training Activities - Build</b>	<b>Expected outputs and outcomes. Include the success indicator.</b>	<b>Actual outputs and outcomes (to be completed when activity is completed)</b>	<b>Other capability functions addressed</b>
<b>Equipment and Technology:</b>	<p><b>Function 1:</b> Have or have access to communications equipment that includes a primary and a backup system which may consist of any of the following: (telephones, fax, cell phones, radios, satellite phones, etc.)</p> <p><b>Function 2:</b> Have or have access to back up equipment in the event of system failure or power loss.</p>		



<b>Function 2:</b> Have or have access to communications equipment that allows information to be transmitted inside and outside the emergency operations center. <b>Function 2:</b> Have or have access to information technology equipment in quantities sufficient to meet event/incident objectives.			
Equipment and Technology Activities - Sustain	Expected outputs and outcomes. Include the success indicator.	Actual outputs and outcomes (to be completed when activity is completed)	Other capability functions addressed
Equipment and Technology Activities - Build	Expected outputs and outcomes. Include the success indicator.	Actual outputs and outcomes (to be completed when activity is completed)	Other capability functions addressed
Additional Unplanned Activities	Actual outputs and outcomes (to be completed when activity is completed)	Capability functions addressed	

**ATTACHMENT 3**  
**TO PROGRAM ELEMENT #12**  
**DEPARTMENT ISSUED SATELLITE TELEPHONES**  
**AGENCY TERMS and SHIPPING INFORMATION**  
**PLEASE READ CAREFULLY**

**ELIGIBLE ORGANIZATIONS:**

- All Oregon Hospitals → (1) Iridium 9505A Kit + Phone
  - All PHEP funded Oregon Tribes → (1) Iridium 9505A Kit + Phone
  - All County Local Public Health Departments → (2) Iridium 9505A Kits + Phone\*\*
- \*\*Some exceptions apply.*

**INSTRUCTIONS:**

1. Review the terms.
2. Complete the information below and sign.
3. Fax the signed form to 971-673-1307 Attention: Katie McLellan.
4. Your phone will be delivered as requested.

**!! Complete and return only one (1) form per agency and fax to: 971-673-1307!!**

**Name of Tribe, hospital, or LHD:** \_\_\_\_\_

**Name of Preparedness Coordinator in HAN:** \_\_\_\_\_

*(Must be a HAN member)*

**Correspondent Contact Phone Number:** \_\_\_\_\_

**Correspondent Contact Email:** \_\_\_\_\_

**Delivery Preference (Circle only 1):**  
person.

{Ground Ship} → Note state may opt to deliver in

{Pick up at State Public Health HQ in Portland - PSOB}

{Our PHEP Liaison or Regional Coordinator will deliver}

**Ship to Address: (Organization)** \_\_\_\_\_

**(ATTN – name):** \_\_\_\_\_

**Address –line 1:** \_\_\_\_\_

**Address: -line 2:** \_\_\_\_\_

**City, State, Zip:** \_\_\_\_\_

By signing below, my agency agrees to the terms listed on page 2 below. The individual(s) in the preparedness coordinator role in Oregon HAN will keep updated profiles and act as the single point of contact for the state and partners regardless of how my organization chooses to assign and deploy its phone(s).

**Signature Authority:** \_\_\_\_\_

**Name and Title (printed):** \_\_\_\_\_

**Date:** \_\_\_\_\_



## PHEP SATELLITE TELEPHONE TERMS

**All state satellite phones are provided under the following terms.**

**Failure to abide by these terms will result in service termination or return of the phone.**

- I. All phones are for official use only (FOUO) for health and medical emergency response (ESF 8) training, testing, exercise, and actual events in Oregon and neighboring states. All other use is strictly prohibited. Phone use is restricted to state public health officials, local health departments, hospitals, and tribes.
- II. Phones must be used for voice communication only and must not be used for data or faxing.
- III. Phone(s) remain property of the State of Oregon Department of Human Services (DHS) and are subject to the conditions of use related to state equipment and DHS Information Security Office Policy (ISO).
- IV. Access fees and minutes are paid in full by the state on a monthly basis through FY 2010. The master account will be audited every month to monitor use. Each phone has a minimum (10) minutes of charged talk time per month for testing, exercise and training. (Training may include use at off-site clinics where no cellular service is available in rural counties.) Use beyond (10) minutes must be related to health and medical response. Lack of testing may be cause for service termination or return of the phone.
- V. If an individual possesses a phone and resigns, retires, is terminated, or is deceased; the phone must be re-assigned within the organization within 24 hours and the associated HAN account must be updated.
- VI. All phones must successfully participate in 3 (of 4) annual notification drills (unless an actual event conflicts with the date of an exercise) run by the state public health preparedness program. Assigned users are expected, without exception, to call the State Public Health Agency Operations Center (AOC) using their satellite phone after an exercise HAN alert is sent. Specific details will be posted to HAN in folder "000 – HAN System Operations" in the satellite phone folders.
- VII. Individuals with an assigned phone must enter and maintain their satellite phone number in their Secure HAN user account under '*Alternate Satellite Phone Number*.'
- VIII. Any individual assigned a satellite phone must be an active HAN user and trained at the HAN 101 level and keep an updated profile. The user must keep their satellite phone number updated in their HAN profile.
- IX. Phones assigned to LHDs, tribe, or hospital phones are the responsibility of the individual listed in HAN as the "Preparedness Coordinator" (or Deputy Preparedness Coordinator, if applicable) role in each health department, tribe, or hospital. The individual in this role must act as the single point of contact for the phone(s) regardless of whether the phone is permanently issued to this person.
- X. The state will not replace or repair stolen, lost, or broken phones.
- XI. All phones, at all times, must be deployed, assigned, and maintained by a single individual; however, sharing the phone within your agency or organization is encouraged. The individual holding responsibility for each phone must be an employee of its respective organization. The phone voicemail should be configured and accessible to a shared group of users if the phone is intended to serve more than a single user.
- XII. All phone users must be trained in Iridium 9505A care and operation.
- XIII. Phones must be stored in secure location(s).
- XIV. Participating agencies will determine optimal deployment and storage locations.
- XV. Phones must remain in Oregon unless the responsible party is traveling or is deployed outside of Oregon.
- XVI. Phones must never be checked baggage on a commercial flight. They must be part of your carry-on baggage.
- XVII. Phones must never be stored in a vehicle where they are visible.
- XVIII. If a phone is stolen, lost, misplaced, or destroyed; the responsible individual must contact [HAN.OREGON@state.or.us](mailto:HAN.OREGON@state.or.us) or 971-673-1319 within 24 hours to ensure the service is suspended.

By signing below, my agency agrees to these terms.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name & Title: \_\_\_\_\_

**ATTACHMENT 4**  
**TO PROGRAM ELEMENT #12**  
**OR-IRIS AGREEMENT**  
*[EXAMPLE ONLY]*

Agreement Number **000000**

**State of Oregon**  
**Network and Information Systems**  
**Access Agreement**

In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audio recordings, Web-based communications and other electronic formats. To request an alternate format, please send an e-mail to [dhsalt@state.or.us](mailto:dhsalt@state.or.us) or call 503-378-3486 (voice) or 503-378-3523 (TTY) to arrange for the alternative format.

This Agreement is between the State of Oregon, acting by and through Oregon Health Authority, hereinafter referred to as "OHA" or "Grantor" interchangeably and...

**Contractor**  
**d.b.a. Facility or Assumed Name**  
**Agreement Administrator:**  
**Address**  
**City, ST Zip**  
**Phone number:**  
**Fax number:**  
**Email address:**  
**Contractor's home page URL:**

...hereinafter referred to as "Agency" or "Receiver" interchangeably.

Access to be granted under this Agreement relates principally to OHA's

**(Fill in with name of Office, Program, etc.)**  
**(Insert address)**  
**(Insert city, state, zip)**  
**Agreement Administrator:**  
**Phone number:**  
**Fax number:**  
**Email address:**



**1. PURPOSE**

The purpose of this Agreement is to define the roles and responsibilities of the parties when accessing information, networks, and systems of either party, to identify which party is receiving the access/information (Receiver) and which party is providing the access/information (Grantor), and to identify the information/system access required.

**2. EFFECTIVE DATE AND DURATION**

This Agreement shall become effective **June 1, 2012** regardless of the date on which all parties have signed and shall remain **perpetually effective until terminated**. The parties agree to review and the Agreement as necessary every 2 years. Parties agree to amend the Agreement as necessary, and terminate the Agreement and all resulting access privileges when access is no longer necessary.

**3. RESERVATION OF RIGHTS / TERMINATION**

This Agreement may be terminated at any time by mutual consent of the parties.

This Agreement may be terminated by either party upon delivery of 30 days written notice of the other party.

Grantor of the access/information reserves the right to immediately revoke the Access granted through this Agreement for failure to comply with the requirements of this Agreement.

Grantor of the access/information reserves the right to terminate this Agreement or modify access to the information if there are changes or revised interpretations in federal or state laws, rules, regulations, or if Grantor has changes in policies that require such change.

The Receiver of the access/information agrees to provide the Grantor of the information/access, as requested, access to Receiver's officers, agents, contractors, subcontractors, employees, facilities and records necessary to determine:

- Receiver's compliance with the terms and conditions of this Agreement;
- Whether or not to continue to grant Access, in whole or in part, under this Agreement;
- Any additional information the Grantor of the information/access may require to meet any state or federal laws, rules and regulations regarding use and disclosure;
- Receiver's documentation of a written security risk management plan.

In the event the Receiver fails to abide with the above requirement, the Grantor of the information/access reserves the right to immediately revoke the access granted through this Agreement.

**4. INDEMNITY / INSURANCE**

OHA and Agency shall be responsible exclusively with respect to their own employees, for providing for employment-related benefits and deductions that are required by law, including but not limited to federal and state income tax deductions, workers compensation coverage, and PERS contributions. Each party shall be responsible, to the other, to the extent permitted by the Oregon Constitution, subject to the limitations of the Tort Claims Act (ORS 30.260-30.300), only for the acts, omissions or negligence of its own officers, employees or agents.

## 5. DOCUMENTS

This Agreement consists of this document and includes the following listed exhibits which are incorporated into this Agreement:

- A. Exhibit A: Roles and Responsibilities
- B. Attachment 1: Scope of Access

There are no other Agreement documents unless specifically referenced and incorporated in this Agreement.

## 6. CONFIDENTIALITY, PRIVACY, AND SECURITY

### A. Confidentiality of Client Information

- 1) All information as to personal facts and circumstances obtained by the Contractor on the client shall be treated as privileged communications, shall be held confidential, and shall not be divulged without the written consent of the client, his or her attorney, the responsible parent of a minor child, or his or her guardian except as required by other terms of this contract. Nothing prohibits the disclosure of information in summaries, statistical, or other form, which does not identify particular individuals.
- 2) The use or disclosure of information concerning clients shall be limited to persons directly connected with the administration of this contract. Confidentiality policies shall be applied to all requests from outside sources.
- 3) OHA, Contractor and any subcontractor will share information as necessary to effectively serve OHA clients.

### B. Information Privacy/Security/Access

If the Work performed under this Agreement requires Contractor or its subcontractor(s) to have access to or use of any OHA computer system or other OHA Information Asset for which OHA imposes security requirements, and OHA grants Contractor or its subcontractor(s) access to such OHA Information Assets or Network and Information Systems, Contractor shall comply and require all subcontractor(s) to which such access has been granted to comply with OAR 407-014-0300 through OAR 407-014-0320, as such rules may be revised from time to time. For purposes of this section, "Information Asset" and "Network and Information System" have the meaning set forth in OAR 407-014-0305, as such rule may be revised from time to time.

## 7. AGREEMENT CONTACTS

**OHA:** Agreement Administrator:  
Public Health Division  
Address  
City, State Zip  
Phone number:  
Fax Number:  
Email:

**Contractor:** Agreement Administrator:  
Organization  
Contact  
Address

City, OR Zip  
Phone number:  
Facsimile number:  
Email:

**8. SIGNATURES**

Contractor, by the signature of its authorized representative, hereby acknowledges that he/she has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

**CONTRACTOR:**

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_ Date: \_\_\_\_\_

**STATE AGENCY:**

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_ Date: \_\_\_\_\_

**REVIEWED BY OFFICE OF CONTRACTS AND PROCUREMENT:**

By: \_\_\_\_\_  
Print Name: Christopher J. Hoffman  
Title: PCS3, OPBC, OCAC, OSPC Date: \_\_\_\_\_



## EXHIBIT A ROLES AND RESPONSIBILITIES

### 1. DEFINITIONS

- **“Access”** means access to any combination of Client Records, Information Assets, and Network and Information Systems.
- **“Client Record(s)”** means any client, applicant, or participant information regardless of the media or source, provided by OHA to the Contractor.
- **“User”** means any individual authorized to access Network and Information Systems and who has an assigned unique log-on identifier.
- **“Individual User Profile (IUP)”** refers to an OHA form used to authorize a User, identify their job assignment and the required access to OHA Network and Information System(s). It generates a unique alpha/numeric code used to access the OHA Network and Information Systems. *(NOTE: The Contractor may have a similar process to be used when granting OHA access to their information.)*
- **“Network and Information System(s)”** is the computer infrastructure which provides personal communications; Client Records; regional, wide area, and local networks; and the internetworking of various types of networks.
- **“Information Asset(s)”** refers to all information provided through OHA, regardless of the source, which requires measures for security and privacy.
- **“Incident”** is a threat or event that compromises, damages, or causes a loss of confidential or protected information (e.g., unauthorized disclosure of information, failure to protect user IDs, theft of computer equipment or Client Records, etc.)

### 2. ACCESS CONTROL

Receiver agrees to keep the GIS Data Tool Secure.

If required for access, the Grantor agrees to promptly review requests, including forms such as the IUP, and will:

- Notify the Receiver of the approval or denial of its request for each User for whom Access has been requested;
- Provide any unique log-on identifier required for approved Access;
- Ensure that updates to approved inquiry processes and instructions are provided to Contractor.

Receiver agrees to complete any forms (such as the IUP) for each person for whom Access is requested. The original shall be kept in a secure location. The form shall be provided to the Grantor upon request.

No User shall access data or use the GIS tool for any purpose other than those specifically authorized under this Agreement.

Except as otherwise specified or approved by the Grantor neither the Receiver nor its Users shall modify, alter, delete, or destroy any Information Assets.

The Receiver shall immediately notify the Grantor when the Receiver, or its Users, no longer require Access whether due to changes in their individual duties or due to changes in the Receiver's programs covered under this Agreement.

### **3. SECURITY**

The Receiver shall have established privacy and security measures in place that meet or exceed the standards set in laws, rules, and regulations, and that are applicable to Users regarding the safeguarding, security and privacy of Client Records, all Information Assets, regardless of the media, and all Network and Information Systems.

The Receiver shall prevent any unauthorized access to the Grantor's Network and Information Systems by its Users. The Receiver shall ensure the level of security and privacy protection required in accordance with this Agreement is documented in a security risk management plan. The Receiver shall make its security risk management plan available to the Grantor for review upon request.

The Receiver shall maintain security of equipment and ensure the proper handling, storage and disposal of all Information Assets accessed, obtained, or reproduced through this Agreement to prevent inadvertent destruction or loss, ensure proper disposal when the authorized use of that information ends, consistent with the record retention requirements otherwise applicable to this Agreement.

### **4. USER DISCLOSURE OF INFORMATION**

Wrongful use or disclosure of Information Assets by the Receiver or its Users may cause the immediate revocation of the access granted through this Agreement, in the sole discretion of the Grantor, or the Grantor may specify a reasonable opportunity for the Receiver to cure the unauthorized use or disclosure and end the violation, and terminate access if the Receiver does not do so within the time specified by the Grantor. Legal actions also may be taken for violations of applicable regulations and laws.

The Receiver shall immediately report any Incidents involving Access addressed in this Agreement to the Grantor. The Receiver shall comply, and shall cause its subcontractors to comply, with any requirements for identifying and addressing a privacy or security Incident. This requirement applies regardless of whether the Incident was accidental or otherwise.

The Receiver and its Users shall comply with all federal and state laws, rules, and regulations applicable to the privacy, confidentiality, or security of Access, including HIPAA. The Receiver shall have established privacy and security measures in place that meet or exceed the standards set in OAR 407-014-0300 through OAR 407-014-0320.

The use and disclosure of any Access is strictly limited to the minimum information necessary to perform the required services.

### **5. SUBCONTRACTING**

The Receiver shall ensure all subcontractors are held to the same requirements as the Receiver regarding Access.

### **6. COSTS**

Each party to this Agreement will bear their own cost, if any, related to obtaining Access.



## ATTACHMENT #1 SCOPE OF ACCESS

**Contracting Business Entity (CBE)** refers to any person, business, non-profit organization, tribe or governmental entity, which are contracted to provide and/or exchange services and/or products with DHS/OHA where an information exchange is required. OHA desires to share a copy of the GIS Data Tool developed by the Public Health Preparedness Program (PHEP) with the CBE for the purpose of CBE and its subcontractor(s) adding additional layers to the platform and to the layers PHEP has created.

It is the understanding of both parties that the GIS Data Tool will be used for our emergency preparedness planning, response and recovery activities. The parties agree to share data layers over time or upon request as a mutual resource.

CBE will grant OHA access to some or all of the data layers added to the GIS Data Tool, as agreed by both parties. The information in the GIS Data Tool is considered sensitive but unclassified, and shall be used for official use only.

**Access and information flow will occur from:**

- ☐ DHS/OHA to CBE (i.e. CBE has access to DHS/OHA's Information Assets and systems)
- ☐ CBE to DHS/OHA (i.e. DHS/OHA has access to CBE's Information Assets and systems)
- ☐ Both of the above (i.e. information is exchanged both ways)

**Information to be accessed includes:**

☐ PHI Personal Health Information (OHI), **Personal Health Information (PHI)** means information that relates to:

- The individuals past, present or future physical or mental health or condition,
- The provision of health care to the individual, or
- The past, present, or future payment for the provision of health care to the individual, and that identifies the individual, or for which there is a reasonable basis to believe it can be used to identify the individual.

☐ Personally Identifiable Information (PII), **Personal Identity Information (PII)** means personally identifiable information, which if lost, compromised, or disclosed without authorization, could result in substantial harm, embarrassment, inconvenience, or unfairness to an individual.

☐ Financial Information

☐ Information contains only de-identified Health Information (Do NOT check if PHI or PII is checked) **de-identified health information means** health information that does not identify an individual and with respect to which no reasonable basis exists to believe that the information can be used to identify an individual is not individually identifiable [as defined in 45 CFR § 164.514(a)].

☐ Other information (describe): None of the above. Access to copy of GIS Tool, and to data and layers within the GIS Data Tool only (provided by OHA).

**Systems to be accessed include:**

- ☐ E-Mail – DHS/OHA email account authorized. This authorizes the CBE to acquire DHS/OHA email accounts upon completed IUP for each individual, and requires signature by a DHS/OPHA manager.
- ☐ Network – Network login authorized. This authorizes the CBE to acquire DHS/OHA Network Login IDs upon completed IUP for each individual, and requires signature by a DHS/OHA manager.
- ☐ Other (Describe): Neither of the above.



**Agenda Item**  
**Executive Session**

- [No documents have been submitted for this item – RETURN TO AGENDA](#)