

**WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT**  
**AGENDA**  
**WEDNESDAY, JANUARY 15, 2014**  
**LOCATION: Wasco County Courthouse, Room #302**  
**511 Washington Street, The Dalles, Oregon**

**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.

10:00 a.m. **CALL TO ORDER**

10:00 a.m. [2012-2013 Audit Report](#) – Friend & Reagan

10:10 a.m. [6.5.2013 Minutes Approval & Budget Committee Appointments](#)

**NEW / OLD BUSINESS**  
**ADJOURN**



WASCO COUNTY BOARD OF COMMISSIONERS  
GOVERNING BODY OF THE  
WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT  
JANUARY 15, 2014

PRESENT: Scott C. Hege, Chair of County Commission  
Rod L. Runyon, County Commissioner  
Steve D. Kramer, County Commissioner  
Lynn Long, District Budget Officer  
Tyler Stone, Administrative Officer  
Kathy White, Executive Assistant

Chair Hege opened the meeting at 10:00 a.m.

**Agenda Item – Wasco County 4-H & Extension Service District Audit Report  
for the 2012-2013 Fiscal Year**

Chair Hege called upon Carol Friend of Friend and Reagan PC to present the Wasco County 4-H and Extension Service District Audit Report. Ms. Friend explained that they sample and test to get a picture of the organization and offered an unqualified opinion that everything is in order. She reviewed the report briefly and explained that the District would not be required to have an audit but because they are included in Wasco County's audit, they must also be audited. She concluded that there are no issues with compliance and no comments for this small organization.

Chair Hege asked Mr. Long if he had any questions. Mr. Long said he believed the report to be straightforward and that the District appreciates the review.

**Agenda Item – Minutes Approval & Budget Committee Appointments**

**{{{Commissioner Runyon moved to approve the minutes from June 4, 2013. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve Order #14-002 re-appointing Pat Davis to the Wasco County 4-H and Extension Service District Budget Committee. Commissioner Runyon seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve Order #14-005 appointing Lynn Long as Budget Officer for the Wasco County 4-H and Extension Service District. Commissioner Runyon seconded the motion which passed unanimously.}}}**

Chair Hege closed the meeting at 10:09 a.m.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4-H & Extension Service District*



\_\_\_\_\_  
Scott C. Hege, Chair of Commission



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



\_\_\_\_\_  
Steve D. Kramer, County Commissioner

## **4-H & Extension District Audit Report**

- [Summary of Revenues and Expenditures](#)
- [Wasco County 4-H & Extension Service District  
2012-2013 Audit Report](#)

**OREGON AUDITS DIVISION  
SUMMARY OF REVENUES AND EXPENDITURES**

Name of Municipal Corporation Wasco County 4-H and Extension Service District

Address 511 Washington St. The Dalles OR 97058  
STREET / P O BOX CITY STATE ZIP

Period Covered by Audit/Review Report From 7/1/12 To 6/30/13

Total Revenues and/or Receipts – (Government-wide + Fiduciary Funds)		<b>\$448,142</b>
Less:		
Revenues of Component Units included in report of primary government		
Taxes, assessments and other collections to be distributed to other governmental units		
Net Revenues and/or Receipts		<b>\$448,142</b>
Total Expenditures and/or Disbursements – (Government-wide + Fiduciary Funds)		<b>\$383,821</b>
Less:		
Expenditures of Component Units included in report of primary government		
Turnovers to other municipal corporations:		
Taxes and Assessments		
Other Distributions		
Net Expenditures and/or Disbursements		<b>\$383,821</b>

The above information is based upon the revenues and expenditures/expenses for government-wide and fiduciary activities of the municipal corporation on the basis of accounting used in the audited or reviewed financial statements.

Auditor/Firm Signature

*Carol Inver / Inver & Deegan PC*

**PLEASE ENCLOSE PAYMENT WITH SUMMARY**

Over	Not Over	Fee	ORS 297.485 (1)
0	\$ 50,000	\$ 20	... The filing fee shall be determined by the total expenditures made by the
\$ 50,000	150,000	40	municipal corporation for any and all purposes during the calendar or fiscal year
150,000	500,000	150	audited, <u>except</u> that expenditures for principal of bonded debt, principal of short-
500,000	1,000,000	200	term loans, principal of warrants redeemed which were issued during prior audit
1,000,000	5,000,000	250	periods, transfers or loans between funds and turnovers of taxes or other trust
5,000,000	10,000,000	300	moneys to other municipal corporations shall not be included in the total
10,000,000	50,000,000	350	expenditures upon which the amount of the fee is based.
50,000,000		400	<i>(Net Expenditures and/or Disbursements)</i>

Within 30 days after delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Division of Audits, Salem, Oregon 97310, and one copy must be delivered to the municipal corporation.

For Use by Audits Division

Account Code

Firm Code

Filing Fee

**Wasco County 4-H and Extension Service District**  
**Report on Audit of Financial Statements**  
**And Supplementary Information**  
**For the Year Ended June 30, 2013**



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

305 E. Fifth Street  
The Dalles, Oregon 97058



# Wasco County 4-H and Extension Service District

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For the Year Ended June 30, 2013

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**Wasco County 4-H and Extension Service District**

**Commissioners and Agent of Record**

**For the Year Ended June 30, 2013**

**WASCO COUNTY COMMISSIONERS:**

Commissioner

Scott Hege  
The Dalles, Oregon 97058

Commissioner

Rod Runyon  
The Dalles, Oregon 97058

Commissioner

Steve Kramer  
Dufur, Oregon 97021

**OTHER:**

Insurance Agent of Record

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

FINANCIAL SECTION



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

305 E. Fifth Street  
The Dalles, OR 97058  
phone [541] 296.2000  
fax [541] 296.5636  
[www.friendreagan.com](http://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

County Commissioners  
Wasco County 4-H and Extension Service District  
The Dalles, Oregon

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Wasco County 4-H and Extension Service District (a component unit of Wasco County, Oregon) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wasco County 4-H and



Extension Service District, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 8-11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County 4-H and Extension Service District's basic financial statements. The schedule of property tax transactions is presented for purposes of additional analysis and is not a required part of the basic financial statements.

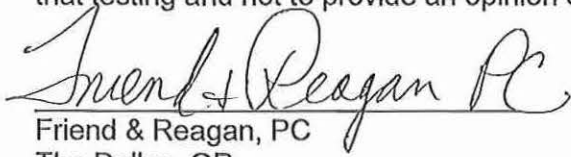
The schedule of property tax transactions is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of property tax transactions is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2013, on our consideration of Wasco County 4-H and Extension Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasco County 4-H and Extension Service District's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 10, 2013, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative

Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in cursive script that reads "Friend & Reagan PC". The signature is written in dark ink and is positioned above a horizontal line.

Friend & Reagan, PC  
The Dalles, OR  
December 10, 2013



**Wasco County 4-H & Extension Service District  
Management's Discussion and Analysis  
For the Fiscal Year Ending June 30, 2013**

As management of the Wasco County 4-H and Extension Service District, with the Wasco County Court as the official service district governing body, we offer this narrative overview and analysis of the financial activities of the Wasco County 4-H & Extension Service District for the fiscal year that ended June 30, 2013

**Financial Highlights**

- The assets of the Wasco County 4-H and Extension Service District exceeded its liabilities at the close of the current fiscal year by \$598,370. Of this amount \$598,370 is unrestricted.
- Total net position increased to \$598,370.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Wasco County 4-H and Extension Service District's basic financial statements. The Wasco County 4-H and Extension Service District's comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Wasco County 4-H and Extension Service District's finances, in a manner similar to a private sector business.

The Statement of Net Position presents information on all of the Wasco County 4-H and Extension Service District's assets and liabilities, with the difference between the two reported as net position. Over time, the increase or decrease of net position may serve as a useful indicator of whether the financial position of the Wasco County 4-H and Extension Service District is improving or deteriorating.

The Statement of Activities presents information showing how the Wasco County 4-H and Extension Service District's assets changed during fiscal year ended June 30, 2013. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash, or other financial assets flows. Thus, revenues and expenses are reported in this statement for some items, for example property taxes that will result in cash flows in future fiscal periods.

Each of these government-wide statements reflects activities that are wholly supported by taxes and intergovernmental revenues. The governmental activities of the Wasco County 4-H and Extension Service District are focused on the provision of educational programs in cooperation with the Oregon State University Extension Service.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Wasco County 4-H and Extension Service District, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The general fund used by the Wasco County 4-H & Extension Service is classified as a governmental fund.

## Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide financial statement.

## OTHER INFORMATION

Taxes from Wasco County are transferred to Oregon State University through a Memorandum of Understanding (MOU) between The Wasco County 4-H & Extension Service District and Oregon State University. The current five year MOU is through June 30, 2015.

## Government-wide Financial Analysis

As noted earlier, net position may serve, over time, as a useful indicator of a government's financial position.

At the conclusion of the fiscal year ending on June 30, 2013, the Wasco County 4-H and Extension Service District is able to report a positive balance in the government category of net position.

Table 1  
Net Position

	2012	2013
Cash	497,569	558,933
Taxes Receivable	<u>36,480</u>	<u>39,437</u>
Total assets	534,049	598,370
 Total liabilities	 -	 -
 Net position		
Unrestricted	<u>534,049</u>	<u>598,370</u>
Total net position	<u>534,049</u>	<u>598,370</u>

## GOVERNMENTAL ACTIVITIES

Governmental activities increased the Wasco County 4-H and Extension Service District's net position to \$598,370. Key elements of this increase are as follows:



Table 2  
Change in Net Position

	2012	2013
<b>Revenue</b>		
Property Taxes	435,183	441,369
Interest & Investment Earnings	2,663	3,431
Miscellaneous	400	3,343
Total Revenues	438,247	448,142
<b>Expenditures</b>		
Culture & Recreation	375,617	383,820
Total Expenditures	375,617	383,820
Change in Net Position	62,629	64,322
Beginning Net Position	471,419	534,049
Ending Net Position	534,049	598,370

## Financial Analysis of the Wasco County 4-H and Extension Service District's Funds

As noted earlier, the Wasco County 4-H and Extension Service District uses fund accounting to ensure and demonstrate compliance with the finance-related legal requirements.

### GOVERNMENTAL FUNDS

The focus of the Wasco County 4-H and Extension Service District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Wasco County 4-H and Extension Service District's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

The general fund is the operating fund of the Wasco County 4-H and Extension Service District. At the end of the current fiscal year, the unreserved fund balance of the general fund was \$563,931. The long-term goal under the auspices of the Wasco County Court, which is the governing body of the Wasco County 4-H & Extension Service District is to accumulate an appropriate level of reserves to provide long-term financial sustainability for the Wasco County 4-H & Extension Service District.

### CAPITAL ASSETS

Wasco County 4-H and Extension Service District does not have capital assets.

## Financial Analysis of the Wasco County 4-H and Extension Service District's Funds

### Comparative Analysis

Changes in program from FY 2011-2012 and FY 2012-2013 include increased educational program support for OSU Extension Faculty and upgrading equipment. These are all areas that were identified in the Long-Term Strategic plan as approved by the Wasco County 4-H & Extension Service District Advisory Committee and The Wasco County Court who is the district governing body.



As noted ending net position has grown from \$534,049 in FY 2012 to \$598,370 in FY 2013 (sixth year of the service district) due to increased management efficiencies and adjusting budget needs to provide adequate funding for unappropriated fund balances.

#### **REQUESTS FOR INFORMATION**

The financial report is designed to provide a general overview of the Wasco County 4-H and Extension Service District's finances for all those interested. Questions concerning any of the information provided by this report or requests for additional financial information should be addressed to the Wasco County 4-H and Extension Service District, 400 East Scenic Drive, Suite 2.278, The Dalles, Oregon 97058.

## BASIC FINANCIAL STATEMENTS

Wasco County 4-H and Extension Service District  
Statement of Net Position  
June 30, 2013  
(all amounts are in dollars)

	Primary Government
	<u>Governmental</u>
	<u>Activities</u>
<u>ASSETS:</u>	
Cash & Investments	558,933
Taxes Receivable	<u>39,437</u>
<u>TOTAL ASSETS</u>	<u>598,370</u>
<u>LIABILITIES:</u>	
<u>TOTAL LIABILITIES:</u>	<u>-</u>
<u>NET POSITION</u>	
Unrestricted	<u>598,370</u>
<u>TOTAL NET POSITION</u>	<u><u>598,370</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County 4-H and Extension Service District  
Statement of Activities  
For the year ended June 30, 2013  
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET ( EXPENSES) REVENUES AND CHANGES IN NET POSITION
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	TOTAL GOVERNMENTAL ACTIVITIES
Culture and Recreation	383,821	-	-	-	(383,821)
<u>Total Governmental Activities</u>	<u>383,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(383,821)</u>

General Revenues:

Property Taxes levied for General Purposes	441,369
Interest and Investment Earnings	3,431
Miscellaneous	3,343
<u>Total General Revenues</u>	<u>448,142</u>
Change in net position	64,321
Net position, beginning	<u>534,050</u>
Net position, ending	<u>598,370</u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County 4-H and Extension Service District  
Balance Sheet  
Governmental Funds  
June 30, 2013  
(all amounts are in dollars)

	<u>GENERAL</u>	<u>TOTAL</u>
<u>ASSETS:</u>		
Cash & Investments	558,933	558,933
Taxes Receivable	39,437	39,437
	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	<u>598,370</u>	<u>598,370</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>	-	-
 <u>DEFERRED INFLOWS OF RESOURCES:</u>		
Unavailable Revenue - Taxes	34,440	34,440
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>34,440</u>	<u>34,440</u>
 <u>FUND BALANCES:</u>		
Unassigned	563,931	563,931
<u>TOTAL FUND BALANCES</u>	<u>563,931</u>	<u>563,931</u>
 <u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>598,370</u>	<u>598,370</u>

The Accompanying Notes are an Integral Part of this Financial Statement

**Wasco County 4-H and Extension Service District**  
**Reconciliation of Balance Sheet to Statement of Net Position**  
**June 30, 2013**  
(all amounts are in dollars)

Fund Balances - Governmental Funds	563,931
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Amounts reported for governmental activities in the statement of net position  
are different because:

Unavailable revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.	<u>34,440</u>
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Net Position of Governmental Activities	<u><u>598,370</u></u>
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The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County 4-H and Extension Service District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the year ended June 30, 2013  
(all amounts are in dollars)

	<u>GENERAL</u>	<u>TOTAL</u>
<u>REVENUES:</u>		
Property Taxes	438,506	438,506
Investment Earnings	3,431	3,431
Miscellaneous	3,343	3,343
<u>TOTAL REVENUES</u>	<u>445,279</u>	<u>445,279</u>
<u>EXPENDITURES:</u>		
Current		
<i>Materials &amp; Services</i>	383,821	383,821
<u>TOTAL EXPENDITURES</u>	<u>383,821</u>	<u>383,821</u>
Net Changes in Fund Balance	61,458	61,458
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>502,473</u>	<u>502,473</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>563,931</u>	<u>563,931</u>

The Accompanying Notes are an Integral Part of this Financial Statement

**Wasco County 4-H and Extension Service District**  
**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**June 30, 2013**  
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds	61,458
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Amounts reported for governmental activities in the Statement of Activities are different because:

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Change in deferred inflows of resources	<u>2,863</u>
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Change in Net Position of Governmental Activities	<u><u>64,321</u></u>
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The Accompanying Notes are an Integral Part of this Financial Statement



## MAJOR GOVERNMENTAL 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: The Wasco County 4-H and Extension Service District accounts for all activities in its general fund. Primary sources of revenues are taxes and interest on investments. The largest expenditures are for contract payments.

Wasco County 4-H and Extension Service District  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Budgetary Basis  
General Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	BUDGETED AMOUNTS			VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	FAVORABLE (UNFAVORABLE)
<u>REVENUES:</u>				
Property Taxes	425,929	425,929	438,506	12,577
Investment Earnings	2,000	2,000	3,431	1,431
Miscellaneous	-	-	3,343	3,343
<u>TOTAL REVENUES</u>	<u>427,929</u>	<u>427,929</u>	<u>445,279</u>	<u>17,350</u>
<u>EXPENDITURES:</u>				
Current:				
Materials & Services	385,885	385,885	383,821	2,064
Contingency	15,000	15,000	-	15,000
<u>TOTAL EXPENDITURES</u>	<u>400,885</u>	<u>400,885</u>	<u>383,821</u>	<u>17,064</u>
Net Changes in Fund Balance	27,044	27,044	61,458	34,414
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>512,173</u>	<u>512,173</u>	<u>502,473</u>	<u>(9,700)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>539,217</u>	<u>539,217</u>	<u>563,931</u>	<u>24,714</u>

The Accompanying Notes are an Integral Part of this Financial Statement

## **Wasco County 4-H and Extension Service District**

### **Notes to the Financial Statements**

**For the Year Ended June 30, 2013**

#### **NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

In November 2006, Wasco County voters approved the creation of a 4-H and Extension service district for Wasco County under ORS Ch. 451 with a formation date of July 1, 2007. The County Board of Commissioners consisting of three Commissioners, one whom serves as the Chair of the Board, is the governing body of the District. The District is a component unit of Wasco County, Oregon.

The accounting policies of the Wasco County 4-H and Extension Service District conform to generally accepted accounting principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

#### **A. REPORTING ENTITY:**

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the County's reporting entity (as set forth in GASB No. 61) is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

Based upon the application of the above criteria, the District is includable as a component unit in the financial statement of Wasco County, as the District's governing board is the Wasco County Board of Commissioners. Using the same criteria, the District has no component units.

#### **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. There is no interfund activity as the District maintains only one fund.

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. The District has no fiduciary funds. 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 District.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses 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 District reports the following major fund:

GENERAL FUND: This is the District's operating fund. It accounts for all financial resources of the general government.

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Deposits and Investments:* The District maintains merged bank accounts and investments for its fund in a central pool of cash and investments with Wasco County. This pool includes amounts in demand deposits and investments in the Oregon State Treasurer's Local Government Investment Pool (LGIP). The investment policy of the County is to invest in LGIP and interest bearing demand deposits with local banks and to transfer resources to the general checking account as the need arises. This policy is in accordance with ORS 294.035 which specifies the type of investments authorized for municipal corporations. Wasco County allocates earnings on investments to the District's fund based on average daily cash balances.

Investments are stated at cost which approximates fair value.

2. *Net Position*: Net position is classified in the following three components:

*Net investment in capital 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, and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investments in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted* - Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* - Consists of all other net position that is not included in "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed.

3. *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 District's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the District 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 District 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 Directors, or their designee as established in the District'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 District'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 District's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

4. *Capital Assets*: The District has no capital assets.

5. *Long Term Obligations*: In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the statement of net position. The District has no long term obligations.

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.

6. *Property Tax Revenues and Receivables*: Property taxes are collected by the Wasco County Tax Collector and distributed to the District monthly. The fund financial statements reflect property taxes as revenue when collected by the Tax Collector and available to the District 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 unavailable revenue.

Property taxes are levied on July 1 pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15 or are payable in installments the last of which is due on May 15 of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1 and July 1 tax liens attach to personal and real property respectively to secure payment of all taxes, penalties and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

7. *Deferred Outflows/Inflows of Resources*: In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then. The District does not currently report any deferred outflows on its Statement of Net Position.

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

*8. 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 Board of Commissioners 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 personal services, materials and services, 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. Appropriations for all funds lapse at the end of each fiscal year.

### **Excess of expenditures over appropriations:**

The District had no instances whereby any of its funds had an excess of expenditures over appropriations for the year ended June 30, 2013.

### **Deficit fund balance:**

The District has no instances whereby any of its funds had a deficit in fund balance as of June 30, 2013.



### NOTE 3 –DETAILED NOTES ON ALL FUNDS:

#### A. CASH AND INVESTMENTS:

The District's cash and investments (recorded at cost) at June 30, 2013, consisted of cash deposits with the County Treasurer totaling \$558,933.

*Interest Rate Risk:* The District 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 beyond the limits provided by State Statute.

*Credit Risk:* State Law limits investments to obligations of the United States Treasury and United States Government agencies and instrumentalities, certain bankers' acceptances, repurchase agreements, certain high-grade commercial paper and corporate bonds and obligations of states and municipalities. The District has no investment policy that would further limit its investment choices. The District's investment with Wasco County is not rated.

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure on the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment with Wasco County is not deemed to be a security, which is a transferable financial instrument that evidences ownership, and is, therefore, not subject to custodial credit risk.

### NOTE 4 –OTHER INFORMATION:

#### A. RISK MANAGEMENT:

The District 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 District carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage.

Liabilities are reported when it is probably that a loss has occurred and the amount of the loss can be reasonably estimated. Any liability for claims and judgments would be reported in the appropriate governmental fund.

#### B. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through the date of this financial statement with management. The issuance date is the same as the date of the financial statement.



OTHER MATTERS

OTHER INFORMATION

Wasco County 4-H and Extension Service District  
Schedule of Property Tax Transactions-General Fund  
For the year ended June 30, 2013  
(all amounts are in dollars)

	TAXES RECEIVABLE <u>6/30/2012</u>	CURRENT YEAR <u>LEVY</u>	NET <u>ADJUSTMENTS</u>	DEDUCT TAX <u>COLLECTIONS</u>	TAXES RECEIVABLE <u>6/30/2013</u>
2012-13	-	454,038	(11,506)	(422,030)	20,502
2011-12	18,472	-	440	(9,169)	9,743
2010-11	10,518	-	562	(4,393)	6,687
2009-10	5,520	-	839	(4,534)	1,825
2008-09	1,719	-	277	(1,401)	595
2007-08	252	-	10	(175)	85
<u>TOTALS</u>	<u>36,481</u>	<u>454,038</u>	<u>(9,379)</u>	<u>(441,702)</u>	<u>39,437</u>

## OTHER REQUIRED REPORTS



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

305 E. Fifth Street  
The Dalles, OR 97058  
phone [541] 296.2000  
fax [541] 296.5636  
www.friendreagan.com

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

**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 4-H and Extension Service District  
The Dalles, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Wasco County 4-H and Extension Service District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Wasco County 4-H and Extension Service District's basic financial statements and have issued our report thereon dated December 10, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wasco County 4-H and Extension Service District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Wasco County 4-H and Extension Service District's internal control. Accordingly, we do not express an opinion on the effectiveness of Wasco County 4-H and Extension Service District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

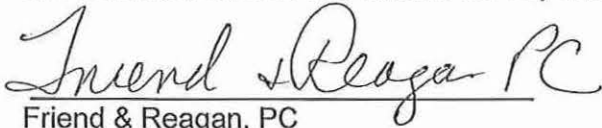
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified..

### Compliance and other Matters

As part of obtaining reasonable assurance about whether Wasco County 4-H and Extension Service District'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**.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Friend & Reagan PC". The signature is written in dark ink and is positioned above the printed name of the firm.

Friend & Reagan, PC  
The Dalles, OR 97058  
December 10, 2013





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

305 E. Fifth Street  
The Dalles, OR 97058  
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**Independent Auditor's Report**  
**Required by Oregon State Regulations for the Year Ended June 30, 2013**

We have audited the basic financial statements of Wasco County 4-H and Extension Service District as of and for the year ended June 30, 2013, and have issued our report thereon dated December 10, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. 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..

**Compliance**

As part of obtaining reasonable assurance about whether the Wasco County 4-H and Extension Service District'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.**

**Authorized investment of surplus funds (ORS Chapter 294).**

**Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

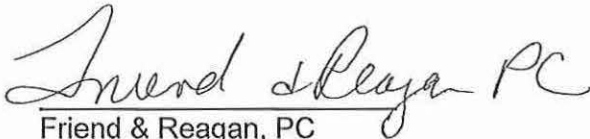
In connection with our testing nothing came to our attention that caused us to believe that Wasco County 4-H and Extension Service District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as

specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

#### **OAR 162-10-0230 internal Control**

In planning and performing our audit, we considered Wasco County 4-H and Extension Service District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wasco County 4-H and Extension Service District's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Commissioners and Management of Wasco County 4-H and Extension Service District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script that reads "Invered & Reagan PC". The signature is written in dark ink and is positioned above the printed text of the firm's name and address.

Friend & Reagan, PC  
The Dalles, OR 97058  
December 10, 2013



## **4-H & Extension District Minutes & Appointments**

- [6.5.2013 Minutes](#)
- [Order #14-002 Re-appointing Pat Davis to Wasco  
County 4-H & Extension Service District Budget  
Committee](#)
- [Order #14-006 Appointing Lynn Long as Wasco  
County 4-H & Extension Service District Budget  
Officer](#)



WASCO COUNTY BOARD OF COMMISSIONERS  
GOVERNING BODY OF THE  
WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT  
BUDGET HEARING  
JUNE 5, 2013

PRESENT: Rod L. Runyon, Chair of County Commission  
Scott C. Hege, County Commissioner  
Steve Kramer, County Commissioner  
Brian Tuck, District Budget Officer  
Tyler Stone, Administrative Officer  
Kathy White, Executive Assistant

Chair Runyon opened the 4-H & Extension Service District meeting at 10:40 a.m.; he then opened the Budget Hearing for the Wasco County 4-H & Extension Service District explaining the process for the hearing in which the Budget Officer will present the budget, the Board will have an opportunity to ask questions, the public will be given the opportunity to speak and finally the budget will be considered for adoption by the Board.

**Agenda Item – Wasco County 4-H & Extension Service District 2013-2014  
Proposed Budget**

Mr. Tuck and Extension Horticulturist Lynn Long presented the budget (attached) as approved by the Budget Committee in the amount of \$981,075.00. They briefly reviewed the budget numbers (included in the packet) saying there have been no changes since the May 16, 2013, budget meeting.

There being no members of the public in attendance, Chair Runyon closed the Public Hearing and asked the Board to consider adoption of the 2013-2014 4-H & Extension Service District Budget.

**{{{Commissioner Kramer moved to approve Order #13-009 in the Matter of the Fiscal Year 2013-2014 Budget, Tax Levy and Appropriations. Commissioner Hege seconded the motion which passed unanimously.}}}**

Chair Runyon asked if the change the Board had made to the process of paying rent to CGCC for Extension offices had had an impact. Mr. Tuck responded that it had saved them a tremendous amount of money that has been channeled in to programs. Chair Runyon asked if they had participated in the County budget process of meeting with the budget team in advance of the budget meetings. Mr. Long replied that they had and he found it useful. He especially valued the opportunity to meet with Wasco County Finance Manager Monica Morris who provided guidance; they only do this once a year, so her input proved very valuable.

Mr. Long reminded the Board that they are invited to attend the Cherry Harvest Tour on Friday, June 7<sup>th</sup>. Mr. Tuck also invited the Board to attend the field tour and anniversary events scheduled for August 8, 2013.

**{{{Commissioner Kramer moved to approve the minutes of February 20, 2013. Commissioner Hege seconded the motion which passed unanimously.}}}**

Chair Runyon adjourned the session at 10:48 a.m.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4-H & Extension Service District*

---

Rod L. Runyon, Chair of Commission

---

Scott 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 REAPPOINTMENT OF       )  
PAT DAVIS TO THE WASCO COUNTY 4H &       )  
EXTENSION SERVICE DISTRICT       ) ORDER #14-002  
BUDGET COMMITTEE.       )

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 Pat Davis' term on the Wasco  
County 4H & Extension Service Budget Committee expired on December 31,  
2013; and

IT FURTHER APPEARING TO THE BOARD: That Pat Davis is willing and  
is qualified to be reappointed to the Wasco County 4H & Extension Service  
District Budget Committee for another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Pat Davis be and is hereby reappointed to the Wasco County 4H & Extension Service Budget Committee; said term to expire on December 31, 2016.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY BOARD  
OF COMMISSIONERS  
*Governing Body of the Wasco County  
4H & Extension Service District*

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Rod L. Runyon, Commission Chair

---

Scott C. Hege, County Commissioner

---

Steve D. 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

WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT

IN THE MATTER OF THE APPOINTMENT OF )	
LYNN LONG AS WASCO COUNTY 4-H & )	O R D E R
EXTENSION SERVICE DISTRICT BUDGET )	#14-005
OFFICER. )	

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 Brian Tuck's term as the Wasco County 4-H & Extension Service District Budget Officer expired on December 31, 2013; and

IT FURTHER APPEARING TO THE COURT: That Lynn Long, OSU Extension Service Professor and Horticulturist, is willing and is qualified to be appointed to serve as the Wasco County 4-H & Extension Service District Budget Officer.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Lynn Long be  
and is hereby appointed as the Wasco County 4-H & Extension Service  
District Budget Officer; said term to expire on December 31, 2014.

DATED this 15<sup>th</sup> day of January, 2014.

WASCO COUNTY  
BOARD OF COMMISSIONERS  
*Governing Body of the  
Wasco County 4-H & Extension  
Service District*

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

---

Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

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Eric J. Nisley  
Wasco County District Attorney