

**WASCO COUNTY BOARD OF COMMISSIONERS**  
**REGULAR SESSION / AGENDA WEDNESDAY, SEPTEMBER 7, 2016**  
**LOCATION: Wasco County Courthouse, Room #302**  
**511 Washington Street, The Dalles, OR 97058**

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

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

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

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

9:00 a.m.

**CALL TO ORDER**

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

- Corrections or Additions to the Agenda
- [Discussion Items](#) (Items of general Commission discussion, not otherwise listed on the Agenda: [ODOT IGA](#); [Order for Public Hearing](#); [Location Contract – Right/Left LLC](#); [Department of Administrative Services IGA](#); [Consulting Services Contract](#))
- [Consent Agenda](#) (Items of a routine nature: minutes, documents, items previously discussed.): [Minutes-8.17.2016 Regular Session](#)

9:30 a.m.      [Public Hearing Fee Schedule Ordinance](#)

9:40 a.m.      [Recess to District Meetings](#)

10:00 a.m.     [Wasco County 2014-2015 Audit Report](#)

10:30 a.m.     [Vehicle Purchase/Budget Adjustment](#) – Lane Magill/Mike Middleton

10:40 a.m.     [Jefferson Health Information Exchange](#) – Molly Rogers

10:55 a.m.     [Property Redemption Request](#) – Jill Amery

11:15 a.m.     [Executive Session per ORS 192.660 \(2\)\(i\) to review and evaluate the employment-related performance of the Chief Executive Officer of any public body, a public officer, employee or staff member who does not request an open hearing.](#)

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

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



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
SEPTEMBER 7, 2016

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

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

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

**Discussion List – ODOT IGA**

Public Works Director Arthur Smith explained that this is a renewal of an existing agreement allowing the State to process and issue single use permits on behalf of Wasco County. He stated that it is a good system that works seamlessly and takes the burden of permitting off of the county.

Commissioner Hege asked how many are issued and if there is revenue attached to the program. Mr. Smith replied that thousands are issued throughout the state annually – several hundred within Wasco County. He stated that the revenue from the program is collected by the State and distributed to the counties based on the roads formula. The funding helps repair road damage caused by oversized vehicles.

**{{{Commissioner Hege moved to approve ODOT IGA 31516 for Single Trip Permit Authorization in Wasco County. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Discussion List – Order for Public Hearing**

Mr. Smith explained that this order is the culmination of the work between the County and the City of The Dalles to transfer a little more than 15 miles of County-owned roads located within The City of the Dalles and its Urban Growth Boundary to City jurisdiction. The City and County have worked cooperatively to bring the roads up to an agreed upon standard. He went on to say that two sections have not been completed in order to allow scheduled infrastructure work to be completed; those sections will be finished next spring.

**Commissioner Hege moved to approve Order 16-058 initiating the process under ORS 373.270 and 373.260 to transfer to the City of The Dalles jurisdiction over portions of roads and scheduling a public hearing for September 21, 2016. Commissioner Kramer seconded the motion which passed unanimously.}}**

**Discussion List – Location Contract**

Facilities Manager Fred Davis stated that MSNBC is interested in using courtroom 301 to film an interview on the Rajneesh salmonella poisoning events that occurred in the 1980s. He explained that it will be a minimal amount of effort for the County; the filming will occur after 5:00 p.m. and they have agreed to pay for staff time to be on-site during the filming. He said that County Counsel and their attorney are working out the details.

County Counsel Kristen Campbell reported that 95% of the contract is fine; there have been some timing issues that have slowed progress but they have given every indication that the remaining two provisions of the contract can be worked out. She stated that she wants to better define the time period during which they can use the facility and tighten up the indemnification provision.

Ms. White added that they estimate 5 hours for filming. She said she has raised the issue of the County being reimbursed for legal costs as part of the agreement.

Commissioner Kramer said that they should pay for our legal costs associated with the contract negotiations. He asked what the chances are that they would need to return. Mr. Davis replied that the hope is that they complete it in one visit but they are not concerned about working after hours and could choose a subsequent evening to complete filming.

**Commissioner Hege moved to approve the Location Use Contract with**

**Left/Right LLC contingent upon County Counsel resolving any outstanding issues to the County's satisfaction. Commissioner Kramer seconded the motion which passed unanimously.}}**

**Discussion List – Dept. of Administrative Services IGA**

County Assessor Jill Amery stated that this is the renewal of an annual contract with no changes in terms but some cost increases. She said that she estimates the additional costs will amount to a \$400 increase for Wasco County. She said that the State does a good job.

**}}{Commissioner Kramer moved to approve the Department of Administrative Services Agreement #264-16 for document publishing, processing and delivery. Commissioner Hege seconded the motion which passed unanimously.}}**

**Discussion List – Consulting Services Contract**

Community Corrections Manager Fritz Osborne said that this agreement is related to the Cognitive Behavioral Program. He reported that Ron Webber has been their service provider since 2007; he is great with inmates and gets positive results. He stated that this program helps initiate change in behaviors; there is money in the budget that is specifically for this program. He commented that this contract meets our current contracting standards and allows us to branch out for other treatment options. He said we will now be able to offer more classes and can target treatment to specific needs rather than just offering a one-size-fits-all program.

Chair Runyon asked where the classes are held. Mr. Osborne replied that they use the Community Corrections basement conference room; most classes are held after-hours – Mr. Webber has a key. He said that they may start offering day sessions but nothing that would interfere with usual use of the facility.

Chair Runyon asked if this program conflicts in any way with NORCOR programs. Mr. Osborne replied that it does not; they have the CAP program which is a step program – you cannot miss any step. He said that works well when the students are captive but would not work for post-incarceration classes. The Community Corrections classes are drop-in type classes. He said that although all of the classes being held at NORCOR are evidence-based, not all have been approved to graduate to Community Corrections for credit which means some of the work has to be repeated. Once the Department of Corrections approves those programs, Community Corrections will re-assess as there may not be a need to apply some of the programs.

Commissioner Hege asked if there are any issues with Mr. Webber teaching the female classes. Mr. Osborne replied that for the trauma informed classes it is recommended to not have a male there alone; in those cases a female Parole Officer is assigned to attend. We currently have one female Parole Officer and expect to have a second in the near future. He added that Mr. Webber is really good and Community Corrections has a lot of trust in him.

**{{{Commissioner Hege moved to approve the Cognitive Behavioral Therapy Program Consulting Services Contract with Ron Webber. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Agenda Item – Fee Schedule Ordinance Hearing**

At 9:30 a.m. Chair Runyon opened a Hearing for the Wasco County Amended Fee Schedule Ordinance. He explained the order of the procedure would be to have a staff presentation, receive public testimony and allow the Board to ask questions. At the end of the question period the Chair will close the hearing and the Board will enter deliberations to take action, schedule the matter for later deliberation or postpone the matter for additional staff work.

County Clerk Lisa Gambée reminded the Board that at the first hearing she had presented the background for the Fee Schedule which is an annual process. She summarized, saying that this year the team had updated and reorganized the schedule to be more user friendly for both staff and the public. She went on to say that since the last hearing, they have found that some of the previously cash-required fees can now be also be paid by check or credit card; revisions have been made to the schedule to reflect that change. In addition, more ORS references have been added to the schedule. She noted that she and Finance Director Mike Middleton have had conversations with Wayne Lease to address some of his concerns.

Commissioner Hege noted that there have been discussions at previous meetings regarding the Road Rally fee; he asked if it is covering the County's costs for processing that application. Mr. Smith replied that it is currently covering those costs.

The Board commended the team on the work they did to update and revise the Fee Schedule Ordinance.

Chair Runyon opened the floor for public comment. Mr. Lease stated that there is a connection between MCCOG and the County fees – the constituency is the same. He stated that Wasco County's representatives on the MCCOG Board may have been

outvoted but are still accountable. He asked how fees are established, noting that Wasco County charges a good deal more for lot line adjustments than does Klickitat County, Washington. He concluded by saying that he believes that the public should be involved in the process and he would like to see how the fees are being used.

Ms. Gambie stated that Mr. Lease had been to her office and she had shown him her process for entering fees into the County's financial system. Each day all the fees that have been collected are entered; the system is set up to place those fees into the appropriate fund for accountability. Mr. Lease said that this is what they should be doing at MCCOG.

Information Systems Director Paul Ferguson pointed out that transparency is one of the County's strategic goals. He reported that we are working to bring more information on line to allow people to access it for themselves – that is the goal.

Commissioner Hege commented that a few years ago, former Planning Director John Roberts did an in-depth analysis of our Planning fees and the cost relative to the fees. He discovered that we are only covering a portion of the actual costs to the county; we always lose money. He said it would be good to revisit that process.

Commissioner Kramer said that this has been well thought-out; staff has done a great job. He observed that this is a working document that can be changed if we find flaws.

Chair Runyon closed the public hearing at 9:56 a.m.

**{{{Commissioner Kramer moved to approve Ordinance 16-002 amending Wasco County's Uniform Fee Schedule for Various County Departments with any necessary changes. Commissioner Hege seconded the motion which passed unanimously.}}}**

At 10:00 a.m. Chair Runyon recessed the meeting to open Service District meetings.

Chair Runyon reconvened the session at 10:24 a.m.

**Agenda Item – Wasco County Audit Report**

Auditor Carol Friend reviewed the Wasco County 2014-2015 Fiscal Year Audit Report included in the Board Packet. She noted that changes to GASB rules mean that additional information has been added to the audit regarding pensions.

Ms. Friend noted that the County has no debt and that there were no findings related to Federal dollars. She went on to say that there were six financial statement findings. She added that because the audit was filed late, the audit report will review a larger portion of federal dollars for the next audit. She added that the findings were not a surprise to the County as they have been aware of the challenging circumstances of the last 18 months.

Chair Runyon observed that a lot of work has been done by staff to bring us into compliance following a bad situation. Ms. Friend agreed and went on to review the findings and responses included in the Audit Report.

Mr. Stone commented that this is exactly what we expected to see given that we have been without a Treasurer and had an interim Finance Director for nearly a year. He reported that a lot of time was spent redoing all the reconciliations to make sure they were complete and accurate – that was a year's worth of work that had to be done before we could complete the audit process.

Mr. Stone went on to say that we have been paying a treasurer for over a year but have not seen or heard from that person in that time. He stated that the Finance department is completing those duties and sending documents to the Treasurer for approval but has not received any response; it has been difficult. He stated that we are glad to have a permanent Financial Director.

Ms. Friend reported that she has been working with Mr. Middleton and expect to have the audit done on time this year. She also expect to find some things in the next audit related to the circumstances of the last 18 months.

Mr. Stone reminded everyone that when our auditor found issues, the County brought in a second auditor for a more focused exploration of the issues and then hired a consultant to address the issues; during that period the County lost their Financial Director and the consultant stayed on as Interim Director – she is still working through the transition period with our new Financial Director. He continued by saying that the County has added and hired for the position of Financial Manager with a higher skill level to be the backup person so we do not find ourselves in this situation in the future. He said that although he would have liked to have responded more quickly, he is confident that we have responded; with the challenges of the last 18 months, we have done well.

Chair Runyon asked if we can expect a clean audit next year. Ms. Friend said that while possible, there is likely to be some overlap issues in the next audit. She said that there

WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
SEPTEMBER 7, 2016  
PAGE 7

have been a lot of changes and there are more to come. She reported that in response to the new GASB rules, a lot of her clients have moved to modified cash accounting as they feel that the new rules are onerous and do not provide any valuable information. She said that through their normal budget process, Wasco County can consider that as well.

Chair Runyon asked if a lot of other counties are doing that. Ms. Friend replied that there are a number of smaller municipalities that are doing that but she is not aware of any counties; it is just something to consider.

Mr. Middleton said that he would not be in favor of that move. He said he wants to work to provide more timely information to the Board and Management Team for managerial decisions. He said his office is working to rebuild the structure in Eden to be better able to do that.

Commissioner Hege noted that several of the material weaknesses suggest that they are the result of the Treasurer not performing his duties. He asked Ms. Friend if she would agree with that statement. Ms. Friend responded that the audit does not address that – those observations are in the response to the findings. She said she would say that the Treasurer did not do a lot of things that should have been done.

Commissioner Hege observed that we should have a new Treasurer in 2017 and asked if that will help. Ms. Friend replied that her personal opinion is that the Treasurer's office should not be doing day to day reconciliation or other day-to-day functions; those pieces should be done by non-elected officials and have now been appropriately placed in the Finance Department. She stated that she believes the Treasurer should have oversight only.

Mr. Middleton agreed saying that paid staff that is here on a more consistent, long-term basis, should be doing the day-to-day work and the Treasurer should provide oversight.

Commissioner Hege asked if we should expect more changes to the GASB rules. Ms. Friend replied that there will be more changes – more notes, balance sheet changes and expense reporting.

**}}}Commissioner Hege moved to accept the Wasco County 2014-2015 Audit Report as presented. Commissioner Kramer seconded the motion which passed unanimously.}}}**



**Discussion List – Vehicle Purchase/Budget Adjustment**

Sheriff Lane Magill said that he had gone out for quotes for the vehicle purchase and the bid amounts came back over the budgeted amount. He said that he recommends Ray Schultens Motors which is \$5,400 over the budgeted amount. He reported that he had talked with Mr. Middleton about from where the money would come; he was able to take it out of his personnel budget as he had had an empty position and therefore would not be expending all those funds. One of the vehicles is a truck which could eventually roll down to the Facilities Department. He said that he recommends supporting local business although it is a little higher cost.

Chair Runyon stated that he would think some of the extra expense would be offset by not having to drive into Gresham for scheduled maintenance. Sheriff Magill said that it would offset it some but not entirely. He added that next year they will look at the budgeting process a little more closely as they have been over budget for the last two years; the goal will be to arrive at more accurate predictions of cost.

**{{{Commissioner Kramer moved to approve Resolution #16-019 in the matter of transferring appropriations within a fund. Commissioner Hege seconded the motion which passed unanimously.}}}**

**Agenda Item – Jefferson Health Information Exchange Contracts**

Juvenile Services Director Molly Rogers explained that JHIE is the hub for the network of electronic health records; it converts the computer data coming into the system to a language that can be understood by the members' software. She stated that Juvenile Services staff will not be able to see patient records but will be able to place a referral into the system and track the follow-up – did the client get an appointment; did they attend; did they reschedule; were they a no-show? She said it will also help with metrics for reporting statistics. She pointed out that they have already been collaborating with providers for this information but it is cumbersome and not secure – this will be faster and more secure. She said that Mr. Ferguson will help with the installation of the program; every staff member will have their own username/password and will have to adhere to JHIE protocol.

Chair Runyon asked if there are other CCO member counties doing this. Ms. Rogers replied that we are unique along with Hood River Juvenile Justice. She said that she believes it is important to support progress for our clients. She added that the CCO values this technology and had committed to it – they are paying for the interface until 2018 with a high level of commitment to continue.

Mr. Stone said that he had some concerns about accessing this information but it is just for scheduling and follow-up information. He said he wants to make sure that the information is exempt from public disclosure. Ms. Rogers replied that it is exempt – it falls under HIPPA and PHI as protected information.

Mr. Stone stated that he also wants to make sure staff has received HIPPA and PHI training. Ms. Rogers responded that they have received that training and will get more. Mr. Stone asked that there is follow-up for annual training.

Commissioner Kramer asked for an explanation of the differences between the two agreements. Ms. Rogers replied that the Business Associate agreement is the foundational agreement and starts the process; the User Agreement is the next layer and each user will be required to sign one.

Chair Runyon noted that he would have liked to have had more information included in the Board Packet – a memo outlining what these agreements are for.

**{{{Commissioner Kramer moved to approve the Jefferson Health Care Information Exchange Business Associate Agreement. Commissioner Hege seconded the motion which passed unanimously.}}}**

**{{{Commissioner Kramer moved to approve the Jefferson Health Care Information Exchange User Agreement. Commissioner Hege seconded the motion which passed unanimously.}}}**

**Agenda Item – Property Redemption Request**

Ms. Amery said that Cheryl Gufstason has requested to redeem her property on which the County foreclosed. Ms. Gufstason has explained that there were extenuating circumstances which no longer exist. She added that because the property was owned by the County on July 1<sup>st</sup> it became exempt from taxes and would remain so for the tax year. So as not to short the district of revenue, Ms. Gufstason has agreed to pay that additional amount for redemption.

Ms. Gufstason stated that she was a care provider; a series of deaths and difficulties collecting payment from the Veterans Administration caused her income to plummet. As a result, she was not able to pay her taxes. She had planned to sell her motor home to meet her tax obligation but it was burned through an act of vandalism. She reported that she will soon have some money coming in from Social Security and has also taken a job outside the home for more reliable income.

Commissioner Hege said that he assumes this is the Assessor's recommendation. Ms. Amery replied that Ms. Gustafson has a check for \$20,000 and will pay the remainder by December 31<sup>st</sup>; the total is \$21,638.24. She said that the County has no interest in owning the property and this is a good solution. She stated that if the Board approves, she will move forward to have the deed drawn and will bring it back to the Board for finalization.

**{{{Commissioner Hege moved to approve the redemption request for the property located at 1121 W. 2<sup>nd</sup> Street, The Dalles, OR; \$20,000 to be paid today and an additional \$1,638.24 due by December 31, 2016. Commissioner Kramer seconded the motion which passed unanimously.}}}**

**Consent Agenda – 8.17.2016 Minutes**

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

**Executive Session – ORS 192.660(2)(i) Performance Review**

At 11:05 Chair Runyon opened an executive session pursuant to ORS Per ORS 192.660 (2)(i) To review and evaluate the employment-related performance of the Chief Executive Officer of any public body, a public officer, employee or staff member who does not request an open hearing. He explained that representatives of the news media and designated staff would be allowed to attend the executive session. All other members of the audience were asked to leave the room. Representatives of the news media were 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. He stated that no decision may be made in executive session and at the end of the executive session, the Board would return to open session and welcome the audience back into the room.

The regular session reconvened at 12:36 p.m. and was adjourned.


**Summary of Actions**

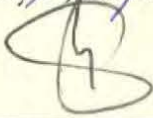
**Motions Passed**


- To approve ODOT IGA 31516 for Single Trip Permit Authorization in Wasco County.
- To approve Order 16-058 initiating the process under ORS 373.270 and

- 373.260 to transfer to the City of The Dalles jurisdiction over portions of roads and scheduling a public hearing for September 21, 2016.
- To approve the Location Use Contract with Left/Right LLC contingent upon County Counsel resolving any outstanding issues to the County's satisfaction.
  - To approve the Department of Administrative Services Agreement #264-16 for document publishing, processing and delivery.
  - To approve the Cognitive Behavioral Therapy Program Consulting Services Contract with Ron Webber.
  - To approve Ordinance 16-002 amending Wasco County's Uniform Fee Schedule for Various County Departments with any necessary changes.
  - To accept the Wasco County 2014-2015 Audit Report as presented.
  - To approve Resolution #16-019 in the matter of transferring appropriations within a fund.
  - To approve the Jefferson Health Care Information Exchange Business Associate Agreement.
  - To approve the Jefferson Health Care Information Exchange User Agreement.
  - To approve the redemption request for the property located at 1121 W. 2<sup>nd</sup> Street, The Dalles, OR; \$20,000 to be paid today and an additional \$1,638.24 due by December 31, 2016.
  - To approve the Consent Agenda – 8.17.2016 Regular Session Minutes.

Wasco County  
Board of Commissioners

  
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Rod L. Runyon, Board Chair

  
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Scott C. Hege, County Commissioner

  
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Steven D. Kramer, County Commissioner

**WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
SEPTEMBER 7, 2016**

**DISCUSSION LIST**

**ACTION AND DISCUSSION ITEMS:**

1. [ODOT IGA](#) – Arthur Smith
2. [Order for Public Hearing](#) – Arthur Smith
3. [Location Contract](#) – Fred Davis
4. [Department of Administrative Services IGA](#) – Jill Amery
5. [Consulting Services Contract](#) – Fritz Osborne

## **Discussion Item**

### **ODOT IGA**

- [IGA 31516 Single Trip Permit Authorization](#)

**INTERGOVERNMENTAL AGREEMENT**  
**Single Trip Permit Authorization**  
**Wasco County**

THIS AGREEMENT is made and entered into by and between the STATE OF OREGON, acting by and through its Department of Transportation, hereinafter referred to as "State;" and Wasco County, acting by and through its elected officials, hereinafter referred to as "County," both herein referred to individually or collectively as "Party" or "Parties."

**RECITALS**

1. By the authority granted in ORS [190.110](#), state agencies may enter into agreements with units of local government for the performance of any or all functions and activities that a party to the agreement, its officers, or agents have the authority to perform.
2. Under ORS Chapter 818 the State administers a variance permit program that allows use of the roads of this state for travel by oversize/overweight vehicles and loads. The permit program includes Oversize/Overweight Single Trip Permits (OS/OW STP). Frequently, vehicles and loads are of such weight and dimension that a specific routing must be followed. Such routing includes State highways, county roads and city streets.
3. Under ORS 818.200, a county may issue a permit that allows use of the roads under its jurisdiction for travel by oversize/overweight vehicles and loads.
4. In order to simplify and expedite the issuance of the permits, County desires State to issue OS/OW STPs that authorize use of roads under County jurisdiction for travel by oversize/overweight vehicles and loads.
5. State desires to issue OS/OW STPs that authorize use of roads under County jurisdiction for travel by oversize/overweight vehicles and loads according to the terms of this Agreement.

**NOW THEREFORE**, the premises being in general as stated in the foregoing recitals, it is agreed by and between the parties hereto as follows:

**TERMS OF AGREEMENT**

1. This Agreement shall supersede and replace Agreement No.23665 and its subsequent amendment(s), in its/their entirety. Agreement No. 23665 will terminate upon the execution of this Agreement.
2. County grants State authority to issue OS/OW STPs for travel over roads which are under the jurisdiction of County, in accordance with the terms of this Agreement. This Agreement addresses only issuance of OS/OW STPs by State for travel over

roads which are under the jurisdiction of County. State is not authorized to issue any other type of oversize/overweight variance permit under this Agreement. .

3. This Agreement becomes effective upon the date all required signatures are obtained and shall automatically **terminate ten (10) years** from the date of execution, unless extended by a fully executed amendment.
4. Each Party will be responsible for their own costs associated with this Agreement.

### **COUNTY OBLIGATIONS**

1. County shall provide State with a list of the roads under County jurisdiction on which travel by oversize/overweight vehicles and loads is permitted. The list shall include the maximum weights allowable for the road or road segment, and allowable dimensions, based on vertical and horizontal clearances, for the road or road segment. The information will be included in the Joint-State County blanket document maintained in the electronic routing manual, and shall be deemed County's written authorization for travel by oversize/overweight vehicles and loads on the County road or road segment identified.
2. County shall provide State with a list of County employees, including at least one primary and secondary contact, who are authorized to designate those roads under County jurisdiction on which travel by oversize/overweight vehicles and loads is permitted. County shall provide State written notice of changes in authorized employees at least two (2) weeks prior to the change. In the event a motor carrier requests a route or routes, or vehicle or load size or dimension, that is not included in the Joint-State blanket document, State shall contact the County designee for approval.
3. In the event County is contacted by State as described in Paragraph 2 of County Obligations, County shall respond within two (2) business hours of initial contact. If County fails to respond within two (2) business hours, State will issue the OS/OW STP authorizing travel on state highways only and will direct the motor carrier to obtain a separate OS/OW STP for travel on County roads from the County.
4. County certifies and represents that the individual(s) signing this Agreement has been authorized to enter into and execute this Agreement on behalf of County, under the direction or approval of its governing body, commission, board, officers, members or representatives, and to legally bind County.
5. County's Contact for this Agreement is: Arthur Smith, 2705 E 2nd Street The Dalles, OR 97058 Phone # (541) 506-2645, Email: Arthurs@co.wasco.or.us. County shall notify State in writing of any contact information changes during the term of this Agreement.

### **STATE OBLIGATIONS**



1. State shall issue OS/OW STPs under this Agreement only for travel over specified County roads.
2. State shall collect the fee established in ORS 818.270 for both the State and County. The County fee shall be forwarded to the County for each OS/OW STP issued through this Agreement on a monthly basis.
3. Unless otherwise directed by County, in each OS/OW STP issued by the State for travel on County roads, State shall include the same general and special provisions State requires for travel on state highways. The routes and maximum weights and dimensions that may be authorized in OS/OW STPs issued by the State for travel on County roads shall be those contained in the Joint-State County blanket document maintained in the electronic routing manual or those obtained from the authorized County employee under Paragraph 2 of County Obligations.
4. State's Contact for this Agreement is: Christy Jordan, Over-Dimension Permit Manager/Freight Mobility Coordinator, ODOT - Motor Carrier Transportation Division, 3930 Fairview Industrial Dr. SE, Salem OR, 97302, 503-378-6192, christy.a.jordan@odot.state.or.us., or assigned designee upon individual's absence. State shall notify the other Party in writing of any contact information changes during the term of this Agreement.

## **GENERAL PROVISIONS**

1. The Parties certify, at the time this Agreement is executed, that sufficient funds are available and authorized for expenditure to finance costs of this Agreement within their current appropriation or limitation of current biennial budget.
2. This Agreement may be terminated by either Party upon thirty (30) days' notice, in writing and delivered by certified mail or in person.
3. The Parties may terminate this Agreement effective upon delivery of written notice to either Party, or at such later date as may be established by the Parties, under any of the following conditions:
  - a. If either Party fails to provide services called for by this Agreement within the time specified herein or any extension thereof.
  - b. If either Party fails to perform any of the other provisions of this Agreement or so fails to pursue the work as to endanger performance of this Agreement in accordance with its terms, and after receipt of written notice from State fails to correct such failures within ten (10) days or such longer period as State may authorize.
  - c. If either Party fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow either Party, in the exercise of its

reasonable administrative discretion, to continue to make payments for performance of this agreement.

- d. If federal or state laws, regulations or guidelines are modified or interpreted in such a way that either the work under this Agreement is prohibited or if either Party is prohibited from paying for such work from the planned funding source.
4. Any termination of this Agreement shall not prejudice any rights or obligations accrued to the Parties prior to termination.
5. Both Parties shall comply with all federal, state, and local laws, regulations, executive orders and ordinances applicable to the work under this Agreement, including, without limitation, the provisions of ORS 279B.220, 279B.225, 279B.230, 279B.235 and 279B.270 incorporated herein by reference and made a part hereof; Without limiting the generality of the foregoing, County expressly agrees to comply with (i) Title VI of Civil Rights Act of 1964; (ii) Title V and Section 504 of the Rehabilitation Act of 1973; (iii) the Americans with Disabilities Act of 1990 and ORS 659A.142; (iv) all regulations and administrative rules established pursuant to the foregoing laws; and (v) all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations.
6. Each Party shall perform the services under this Agreement as an independent contractor and shall be exclusively responsible for all cost and expenses related to its employment of individuals to perform the work under this Agreement, including, but not limited to, retirement contributions, workers' compensation, unemployment taxes, and state and federal income tax withholdings.
7. All employers that employ subject workers who work under this Agreement in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage unless such employers are exempt under ORS 656.126. Employers Liability insurance with coverage limits of not less than \$500,000 must be included. County shall ensure that each of its contractors complies with these requirements.
8. If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against State or County with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party's liability with respect to the Third Party Claim.

9. With respect to a Third Party Claim for which State is jointly liable with County (or would be if joined in the Third Party Claim), State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by County in such proportion as is appropriate to reflect the relative fault of State on the one hand and of County on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of State on the one hand and of County on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if State had sole liability in the proceeding.
10. With respect to a Third Party Claim for which County is jointly liable with State (or would be if joined in the Third Party Claim), County shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by State in such proportion as is appropriate to reflect the relative fault of County on the one hand and of State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of County on the one hand and of State on the other hand shall be determined by reference to, among other things, the Parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. County's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.
11. The Parties shall attempt in good faith to resolve any dispute arising out of this Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
12. This Agreement may be executed in several counterparts (facsimile or otherwise) all of which when taken together shall constitute one agreement binding on all Parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of this Agreement so executed shall constitute an original.
13. This Agreement and attached exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties and all necessary approvals have been obtained. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. The failure

of State to enforce any provision of this Agreement shall not constitute a waiver by State of that or any other provision.

**THE PARTIES**, by execution of this Agreement, hereby acknowledge that its signing representatives have read this Agreement, understand it, and agree to be bound by its terms and conditions.

**Wasco County**, by and through its elected officials

By \_\_\_\_\_

Date \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

By \_\_\_\_\_

Date \_\_\_\_\_

**APPROVED FOR LEGAL SUFFICIENCY (If required in County's process)**

By \_\_\_\_\_  
County Counsel

Date \_\_\_\_\_

**County Contact**

Arthur Smith  
2705 E 2<sup>nd</sup> Street  
The Dalles, OR 97058  
Phone: (541) 506-2645  
Email: arthurs@co.wasco.or.us

**STATE OF OREGON**, by and through its Department of Transportation

By \_\_\_\_\_  
Division Administrator, Motor Carrier Transportation Division

Date \_\_\_\_\_

**APPROVAL RECOMMENDED**

By \_\_\_\_\_  
Motor Carrier Services Section Manager

Date \_\_\_\_\_

**APPROVED AS TO LEGAL SUFFICIENCY**

By: Mark F. Schumock via Email  
Assistant Attorney General (If Over \$150,000)

Date: August 17, 2016

**State Contact:**

Christy Jordan, Over-Dimension Permit Manager/Freight Mobility Coordinator  
ODOT – Motor Carrier Transportation Division  
3930 Fairview Industrial Dr. SE  
Salem, OR 97302  
503-378-6192  
Christy.a.jordan@odot.state.or.us

**Discussion Item**  
**Order for Public Hearing**

- [2015 Roads Transfer Agreement](#)
- [Order 16-058 Setting a Public Hearing Regarding the Transfer of Roads to the City of The Dalles](#)

2015 JUN 29 PM 2 42

LINDA BROWN  
COUNTY CLERK

**Agreement between the City of The Dalles and Wasco County, Oregon  
for the transfer of roads within the City of The Dalles Urban Growth Boundary**

WHEREAS, the State of Oregon has declared it to be a matter of statewide concern to promote intergovernmental cooperation for the purpose of furthering economy and efficiency in local government; and

WHEREAS, the legislature has given authority for intergovernmental agreements by units of local government pursuant to the provisions of ORS 190.010 et. seq.; and

WHEREAS, the City and County desire to establish a process whereby County roads located within the City limits of The City of The Dalles can be transferred to the City road system as allowed under ORS 373.270; and

**NOW THEREFORE, THE PARTIES DO MUTUALLY AGREE AS FOLLOWS:**

Section 1: Definitions:

County Road: Has the same meaning as the definition for County road in ORS 368.001(1);

Section 2: Transfer of Roads within The Dalles City Limits:

- a. The City shall accept jurisdiction over County roads within the city limits of The Dalles, at the time the roads are brought up to City modified standards. Road sections are identified in Table 1 and 2 for purposes of this agreement only, modified standards will be for minor residential (local), arterial and collector streets where the surface condition is in, or has been brought up to, a pavement condition rating of "Good" or better, have functioning storm sewer drainage systems (piped, open ditch or open-shoulder infiltration), but may lack curbs and sidewalks.
- b. Upon signing of this agreement, the City acknowledges the following County roads in Table 1 meet the City's modified standards for road improvements, and have a pavement condition rating of "Good" or better:

**TABLE 1**

Street Name/Segment	Count Road	Classification	Pavement Condition	Length (miles)
Fremont Street Old Dufur Road to Hwy 197	152	Arterial	Good	0.37
Hostetler Street 6 <sup>th</sup> Street to 10 <sup>th</sup> Street	528	Collector	Good	0.58
Dry Hollow Road Remaining area in City Limits	106	Arterial	Good	0.10
East 2 <sup>nd</sup> Street Big Jim's to City Limits	182	Arterial	Good	1.17
West 10 <sup>th</sup> Street Walnut Street to City Limits	503	Arterial	Good	1.69

East 10 <sup>th</sup> Street Richmond Street to City Limits	109	Local	Good	0.11
Cherry Heights Road West 13 <sup>th</sup> Street to City Limits	504	Arterial	Good	0.17
Myrtle Street West 7 <sup>th</sup> Street to West 8 <sup>th</sup> Street	520	Local	Good	0.08
West 8 <sup>th</sup> Street Walnut Street to Snipes Street	521	Local	Good	0.64
Mill Creek Road Sunset Valley Road to "Local Access"	3	Arterial	Good	0.19
Snipes Street 9 <sup>th</sup> Place to 10 <sup>th</sup> Street	508	Collector	Good	0.19
West 2 <sup>nd</sup> Street Hostetler Street to Cul-de-sac	591	Collector	Good	0.30
Columbia View Drive (Freemont) Summit Ridge to 3720 Columbia View	152	Collector	Good	0.32
East 16 <sup>th</sup> Street E of Golden Way toward E 15th	108	Local	Good	0.31
Richmond Street Old Dufur Road to East 12 <sup>th</sup> Street	189	Local	Good	0.24

**Section 3: Acceptable Street Condition:**

- a. County roads within the City Limits that meet the modified street standards in this agreement shall be accepted by the City once the road surface is brought up to a pavement condition rating of "Good" or better, and a functioning storm sewer drainage system as defined in Section 2(a) exists for the road. Collector and arterial roads with a pavement condition rating of less than "Good" shall receive an armor seal (double chip seal), thin-mix asphalt overlay, or crack seal to improve the surface condition before acceptance by the City. Minor residential (local) streets with a pavement condition rating of less than "Good" shall receive a single-layer chip seal, thin-mix asphalt overlay or crack seal to improve the surface condition before acceptance by the City.
- b. Table 2 below identifies various County road segments within the City limits that warrant surface maintenance prior to acceptance by the City and the treatment needed, for which the City and County have agreed to a cost sharing arrangement for the labor, equipment and materials as identified in subsection (c) below to provide the needed treatments as follows:

**TABLE 2**

Street Name/Segment	County Road	Classification	Pavement Condition	Treatment Needed	Length (miles)
Chenoweth Loop Road West 7 <sup>th</sup> Street to West 10 <sup>th</sup> Street	512	Collector	Good/fair	Crack seal	0.44
Pomona Street West 7 <sup>th</sup> Street to West 10 <sup>th</sup>	526	Local	Fair/poor	Chip seal	0.32
West 14 <sup>th</sup> Street Kingsley Street to Elberta Street	590	Local	Fair	Chip seal	0.18
River Road Bargeway Road to ODOT ROW	514	Collector	Fair	Armor seal	1.65
Kingsley Street West 13 <sup>th</sup> Street to West 16 <sup>th</sup> Street	540	Local	Good -	Crack seal	0.12
Snipes Street		Collector	Good/fair	Armor seal	0.39

West 6 <sup>th</sup> to West 9 <sup>th</sup> Place	508				
West 7 <sup>th</sup> Street Hostetler Street to Snipes Street	536	Collector	Fair	Armor seal	0.42
West 8 <sup>th</sup> Street Hostetler St to Chenowith Loop	521	Local	Good -	Crack seal	0.21
Cascade Street - All	539	Local	Good -	Crack seal	0.12
Cascade Court - All	538	Local	Fair	Crack seal	0.03
Verdant Street West 10 <sup>th</sup> Street to West 13 <sup>th</sup> Street	524	Local	Fair/poor	Chip seal	0.14
Elberta Street West 13 <sup>th</sup> Street to West 14 <sup>th</sup> Street	584	Local	Fair	Chip seal	0.05
Walnut Street West 10 <sup>th</sup> Street to Griffith Motors	518	Collector	Fair	Armor seal	0.18
Walnut Street West 13 <sup>th</sup> to West 10 <sup>th</sup> Street	518	Local	Fair	Chip seal	0.13
Old Dufur Road Richmond Street to Lambert Street	142	Arterial	Good -	Crack seal	0.21
Bret Clodfelter Way Hwy 197 to gate	155	Local	Fair	Chip Seal	0.68
Lambert Street Old Dufur Road to City Limits	184	Local	Fair	Chip seal, ditch refresh	0.04
Viewpoint Road Lower Eightmile Road to City Limits	187	Local	Fair	Chip seal	0.25
Morton Street East 15 <sup>th</sup> Street to East 18 <sup>th</sup> Street	188	Local	Fair	Chip seal	0.14
West 13 <sup>th</sup> Street Cherry Heights Road to Verdant Street	501	Collector	Good/fair	Armor seal	1.11
Sandy Street West 10 <sup>th</sup> Street to Walnut Street	581	Local	Fair	Chip seal	0.11
West 2 <sup>nd</sup> Street Snipes Street to Hostetler Street	591	Collector	Fair	Armor seal	0.34
East 18 <sup>th</sup> Street Between Thompson and Morton Streets	185	Local	Good -	Crack seal	0.33
Snipes West 2 <sup>nd</sup> to Dead End	508	Local	Poor	City zip Cnty Surface	0.06
Emerson Street West 10 <sup>th</sup> to City Limits	543	Local	Fair	Chip seal	0.06
East 16 <sup>th</sup> East from East 15 <sup>th</sup>	108	Local	Gravel	Grade/roll	0.10
Columbia View Drive (Fremont) Hwy 197 to East Knoll	152	Collector	Good	Armor seal*	0.23
Skyline Road Mt. Hood Street to City Limits	151	Arterial	Good-	Armor seal*	0.14

\*Road was single-layer chip sealed in 2012/2014; needs second chip seal for Armor seal.

- c. To complete the identified maintenance work on the current County street sections in Table 2, and City street sections in Table 3, the County agrees to provide the necessary labor and equipment, and the City will purchase the necessary materials and assist with labor.



**TABLE 3**

Street Name/Segment	Chip Seal Width (ft)	Classification	Length (miles)
West 14 <sup>th</sup> Street Union to Mt Hood	24	Local	0.46
Old Dufur Road E 10 <sup>th</sup> to Fremont	27	Arterial	0.75
Columbia View Drive East Knoll to Summit Ridge	24	Collector	0.32
Brentwood Drive Columbia View Drive to end	20	Local	0.33
Cherry Heights Road W 10 <sup>th</sup> to City Limits	42/26	Arterial	0.19
Washington Street E 4 <sup>th</sup> to E 7 <sup>th</sup>	34	Arterial	0.10
Scenic Drive Garrison to CGCC entrance	22	Collector	1.16

- d. The maintenance work identified in Tables 2 and 3 is to be completed in fiscal year 2015-16 unless a one year extension is mutually agreed to by both parties.
- e. This Agreement constitutes a onetime agreement for the roads that are identified in Tables 1-3. This Agreement does not bind the parties to these terms for any future roads that are incorporated into the City Limits as a result of annexation.

**Section 4. Transfer of Jurisdiction**

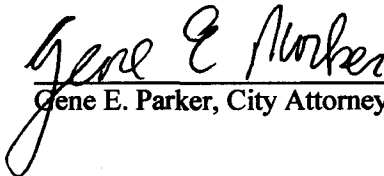
County agrees to initiate the process for transfer of jurisdiction of the County roads listed in Tables 1 and 2 under the process outlined in ORS 373.270(2). Proceedings to initiate the transfer of jurisdiction for a County road shall not be initiated until the road meets the modified street standards as set forth in this agreement, the road surface has been brought to a paving condition of "good" or "better", and the road has a functioning storm sewer drainage system as defined in Section 2(A). Transfer of jurisdiction shall be effective as defined in ORS 373.270(7).

City of The Dalles

  
 \_\_\_\_\_  
 Stephen E. Lawrence, Mayor

Attested:   
 For City Julie Krueger, City Clerk

APPROVED AS TO FORM:

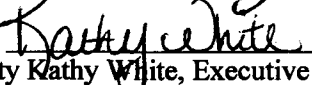
  
 \_\_\_\_\_  
 Gene E. Parker, City Attorney

Wasco County

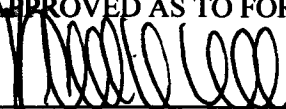
  
 \_\_\_\_\_  
 Steve Kramer, Commissioner

  
 \_\_\_\_\_  
 Scott Hege, Commissioner

  
 \_\_\_\_\_  
 Rod Kuryon, Commissioner

Attested:   
 For County Kathy White, Executive Assistant

APPROVED AS TO FORM:

  
 \_\_\_\_\_  
 Kristen Campbell, County Counsel

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF AN ORDER )  
INITIATING THE PROCESS UNDER ORS )  
373.270 AND 373.260 TO TRANSFER TO ) ORDER  
THE CITY OF THE DALLES ) 16-058  
JURISDICTION OVER PORTIONS OF )  
ROADS AND SCHEDULING A PUBLIC )  
HEARING FOR SEPTEMBER 21, 2016 )

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 being present; and

IT APPEARING TO THE BOARD: On June 29, 2015, an agreement between the City of The Dalles and Wasco County was filed with the Wasco County Clerk; and

IT FURTHER APPEARING TO THE BOARD: That in said agreement, Wasco County agreed to initiate the process for transfer of the following roads under the process outlined in ORS 376.270(2):

<b>Street Name/Segment</b>	<b>County Road</b>	<b>Length (miles)</b>
Fremont Street - Old Dufur Road to Hwy 197	152	0.37
Hostetler Street - 6 <sup>th</sup> Street to 10 <sup>th</sup> Street	528	0.58
Dry Hollow Road - Remaining area in City Limits	106	0.10
East 2 <sup>nd</sup> Street - Big Jim's to City Limits	182	1.17
West 10 <sup>th</sup> Street - Walnut Street to City Limits	503	1.69
East 10 <sup>th</sup> Street - Richmond Street to City Limits	109	0.11
Cherry Heights Road - West 13 <sup>th</sup> Street to City Limits	504	0.17
Myrtle Street - West 7 <sup>th</sup> Street to West 8 <sup>th</sup> Street	520	0.08
West 8 <sup>th</sup> Street - Walnut Street to Snipes Street	521	0.64
Mill Creek Road - Sunset Valley Road to "Local Access"	3	0.19
Snipes Street - 9 <sup>th</sup> Place to 10 <sup>th</sup> Street	508	0.19
West 2 <sup>nd</sup> Street - Hostetler Street to Cul-de-sac	591	0.30
Columbia View Drive (Fremont) Summit Ridge to 3720 Columbia View	152	0.32
East 16 <sup>th</sup> Street - E of Golden Way toward E 15th	108	0.31
Richmond Street - Old Dufur Road to East 12 <sup>th</sup> Street	189	0.24
Chenowith Loop Road - West 7 <sup>th</sup> Street to West 10 <sup>th</sup> Street	512	0.44
Pomona Street - West 7 <sup>th</sup> Street to West 10 <sup>th</sup>	526	0.32
West 14 <sup>th</sup> Street - Kingsley Street to Elberta Street	590	0.18
River Road - Bargeway Road to ODOT ROW	514	1.65
Kingsley Street - West 13 <sup>th</sup> Street to West 16 <sup>th</sup> Street	540	0.12
Snipes Street - West 6 <sup>th</sup> to West 9 <sup>th</sup> Place	508	0.39
West 7 <sup>th</sup> Street - Hostetler Street to Snipes Street	536	0.42
West 8 <sup>th</sup> Street - Hostetler St to Chenowith Loop	521	0.21
Cascade Street - All	539	0.12
Cascade Court - All	538	0.03
Verdant Street - West 10 <sup>th</sup> Street to West 13 <sup>th</sup> Street	524	0.14
Elberta Street - West 13 <sup>th</sup> Street to West 14 <sup>th</sup> Street	584	0.05
Walnut Street - West 10 <sup>th</sup> Street to Griffith Motors	518	0.18
Walnut Street - West 13 <sup>th</sup> to West 10 <sup>th</sup> Street	518	0.13
Old Dufur Road - Richmond Street to Lambert Street	142	0.21
Bret Clodfelter Way - Hwy 197 to gate	155	0.68
Lambert Street - Old Dufur Road to City Limits	184	0.04
Viewpoint Road - Lower Eightmile Road to City Limits	187	0.25
Morton Street - East 15 <sup>th</sup> Street to East 18 <sup>th</sup> Street	188	0.14
West 13 <sup>th</sup> Street - Cherry Heights Road to Verdant Street	501	1.11
Sandy Street - West 10 <sup>th</sup> Street to Walnut Street	581	0.11
West 2 <sup>nd</sup> Street - Snipes Street to Hostetler Street	591	0.34
East 18 <sup>th</sup> Street - Between Thompson and Morton Streets	185	0.33
Snipes - West 2 <sup>nd</sup> to Dead End	508	0.06
Emerson Street - West 10 <sup>th</sup> to City Limits	543	0.06
East 16 <sup>th</sup> - East from East 15 <sup>th</sup>	108	0.10
Columbia View Drive (Fremont) - Hwy 197 to East Knoll	152	0.23
Skyline Road - Mt. Hood Street to City Limits	151	0.14

IT FURTHER APPEARING TO THE BOARD: That the County further agreed to delay initiation of said transfer until the roads met the modified street standards as follows:

County roads within the City Limits that meet the modified street standards in this agreement shall be accepted by the City once the road surface is brought up to a pavement condition rating of “Good” or better, and a functioning storm sewer drainage system (piped, open ditch or open-shoulder filtration) exists for the road. Collector and arterial roads with a pavement condition rating of less than “Good” shall receive an armor seal (double chip seal), thin-mix asphalt overlay, or crack seal to improve the surface condition before acceptance by the City. Monor residential (local) streets with a pavement condition rating of less than “Good” shall receive a single-layer chip seal, thin-mix asphalt overlay or crack seal to improve the surface condition before acceptance by the City.

IT FURTHER APPEARING TO THE BOARD: That ORS 373.270 provides as follows:

**“373.270 Transferring jurisdiction over county roads within cities.**

- 1) Jurisdiction over a county road within a city may be transferred under this section whenever:

- a. The county governing body deems it necessary, expedient or for the best interest of the county to surrender jurisdiction over any county road or portion thereof within the corporate limits of any city; and
  - b. The governing body of the city deems it necessary or expedient and for the best interest of the city to acquire jurisdiction over the county road or part thereof to the same extent as it has over other public streets and alleys of the city.
- 2) To initiate a proceeding for the transfer of jurisdiction under this section, the county governing body, upon its own motion or upon the request of the city by its governing body, shall give notice by:
- a) Posting in three public places in the county, one of which shall be within the limits of the city; or
  - b) Publishing the notice once a week for four successive weeks in some newspaper of general circulation in the county.
- 3) Notice under this section shall give the time and place of hearing and a succinct statement of the proposed action requested and describing the road or portion thereof proposed to be surrendered by the county to the city with convenient certainty.
- 4) At the time and place mentioned in the notice under this section or at such adjournment as it may fix, the county governing body shall hear the matter, consider any objections or testimony offered by any person interested and

determine whether it is necessary, expedient or for the best interests of the county to surrender jurisdiction over the county road or portion thereof to the city.

- 5) If a county governing body determines to surrender jurisdiction under this section and initiates action under this section;
  - a) The county governing body shall make and order to that effect and offer to the city to surrender jurisdiction over the county road or portion thereof, and may limit the time for the acceptance of the offer; and
  - b) The city by appropriate municipal legislation may within the time specified accept the county order and offer to surrender jurisdiction under this section.
  
- 6) If a city governing body determines to initiate action under this section for the surrender of jurisdiction by county over a county road:
  - a) The city governing body may initiate the action by passage of appropriate municipal legislation that request surrender and that may set any time or other limitations upon acceptance by the city of the surrender; and
  - b) The county governing body may surrender jurisdiction of the county road without further action by the city if the county governing body adopts and order surrendering the county road that meets the limitations established by the city in its legislation.

- 7) When a city adopts appropriate municipal legislation accepting a county governing body's order under subsection (5) of this section or when a county governing body adopts and order meeting city legislation under subsection (6) of this section:
- a) The jurisdiction of the county over the county road or portion thereof as a county road, or for its improvement construction or repair shall cease; and
  - b) The full and absolute jurisdiction over the road for all purposes of repair, construction, improvement and the levying and collection of assessments therefore shall vest in the city; and
  - c) The city shall have the same jurisdiction over the road or portion thereof as by its charter and the laws of the state are given or granted it over any of the public streets and alleys of such city.
- 8) This section is applicable to all county roads, whether acquired by the county or the public by condemnation, defective condemnation and user, user or prescription or in any manner provided by law or in which the easement for road purposes is in the public.”

IT FURTHER APPEARING TO THE BOARD THAT: ORS 373.260

states:

**“373.260 Agreements between counties and cities as to the acquisition of rights of way and road improvement.**

- 1) The county court of the board of county commissioners of any county and the authorities of any city within the county may enter into an agreement for the construction, improvement or repair of, and the acquisition of right of way for:
  - a. Any county road or city street within the corporate limits of the city.
  - b. Any road without such city, if it has a population of less than 100,000, but leading directly to it.
- 2) In the agreements the parties shall agree upon the proportion which each shall contribute toward such acquisition, construction, improvement or repair and upon the method and kind of acquisition, construction, improvement or repair to be made.”

IT FURTHER APPEARING TO THE BOARD: That the City of The Dalles has a population of less than 100,000. All of the roads in question lead directly to the City of The Dalles and are partially or wholly located within the City of The Dalles. Once the transfer of jurisdiction over these roads is complete, the City of The Dalles will assume full authority over these roads, and full responsibility for their improvement and repair; and



IT FURTHER APPEARING TO THE BOARD: That in accordance with the City's request it is appropriate to schedule a public hearing for 9:30 a.m., Wednesday, September 21, 2016, in Room 302 of the Wasco County Courthouse, to consider the transfer of jurisdiction over the portions of County roads identified in the above table. If, following the public hearing, the Board determines to proceed with the transfer, it will make a formal offer to transfer jurisdiction under ORS 373.270 (5). A transfer will then be effective upon the City's adoption of appropriate municipal legislation accepting the Board's offer, and the County and City will enter into an intergovernmental agreement as required by ORS 373.260 for those segments of road over which jurisdiction is being transferred that are not within the City Limits of the City of The Dalles.

NOW, THEREFORE, IT IS HEREBY ORDERED BY THE BOARD  
AS FOLLOWS:

1. The Board hereby authorizes the initiation of a formal process under ORS 373.270 and ORS 3.73.260 to transfer to the City of The Dalles jurisdiction over the portions of the County roads identified in the table above.
2. A public hearing on the transfer described herein is set for 9:30 a.m. on Wednesday, September 21, 2016, in Room 302 of the Wasco County

Courthouse. The Board's Executive Assistant is directed to give notice of the hearing in the manner described in ORS 373.270(2) and (3).

DATED this 7<sup>th</sup> day of September, 2016.

WASCO COUNTY  
BOARD OF COMMISSIONERS

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Rod L. Runyon, Commission Chair

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Scott C. Hege, County Commissioner

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Steven D. Kramer, County Commissioner

ATTEST

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Kathy White  
Executive Assistant

APPROVED AS TO FORM:

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Kristen Campbell  
Wasco County Counsel

**Discussion Item**  
**Right/Left LLC Location Contract**

- [Staff Memo](#)
- [Location Use Contract – Wasco County Courthouse](#)

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**MEMORANDUM**

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**TO:** BOARD OF COUNTY COMMISSIONERS  
**FROM:** KATHY WHITE  
**SUBJECT:** RIGHT/LEFT LLC LOCATION CONTRACT  
**DATE:** 9/1/2016

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BACKGROUND INFORMATION

The request to use the courthouse came to us very recently – this is to film a segment for a medical mystery show and is related to the salmonella outbreak that occurred in The Dalles in the 1980s. The contract contained in the Board Packet is the most recent version but is still being negotiated. We expect to have a final draft ready for consideration by the time the Board meets.

LEFT/RIGHT, LLC  
39 West 19th Street, 9th Floor  
New York, New York 10011

LOCATION CONTRACT

("Owner") is the owner of and/or controls all rights with respect to the property that is the subject of this contract (the "Property"). Owner hereby gives permission to Left/Right, LLC and its employees, agents, contractors and suppliers ("Producer") to enter upon and use the Property located at: 511 Washington Street, The Dalles, Oregon, on September 15, 2016, (subject to reasonable, mutually agreed upon change on account of weather conditions or change in production schedule) for the purpose of photographing, filming and recording (including, without limitation, sound recording) certain scenes for use in and in connection with the television program currently entitled "The Chain" (the "Program") and for any additional uses as described below. Producer may use the Property until all scenes requiring the Property have been completed; provided such time period for all such use set forth in this Agreement does not exceed \_\_\_\_ days and that Producer's use of the Property does not materially interfere with the Property's customary activities and payment will be prorated from the charges (if any) listed below. Producer shall have no right at any other time to use the Property for filming or for any other purpose unless authorized by Owner, in writing.

In full consideration for all the rights granted to Producer under this contract, Owner will be paid \$ 45.00 per hour.

Producer shall make no material changes or alterations to the Site without prior written consent of the Owner. Producer may place all necessary facilities and equipment on the Property and agrees to remove them after completion of work and leave the Property in as good condition as when received, except for reasonable wear and tear from the uses permitted. Signs on the Property may, but need not, be removed or changed, but, if removed or changed, Producer will replace them. Producer may, if it elects, include any and all signs on the Property and any tradenames, trademarks, copyrights and logos of Owner or visible on the Property (collectively, the "Owner's Marks") in the photographs, film and recordings. Owner represents and warrants that the Property is maintained in compliance with all federal, state and local laws, rules, regulations, codes and ordinances and is free of material defects or illegal conditions of which Owner is aware except those of which Owner has notified Producer.

Producer shall be responsible for traffic control at and around the Property, if any, for any and all costs associated with the traffic control and for insuring all control is done in accordance with state and local laws and regulations. The costs associated with traffic control are separate from and in addition to any payment to the Owner set forth in this Agreement. Producer agrees that it will consult with and follow the direction of the Owner concerning an area or areas for parking of trailers and vehicles during Producer's use of the Property.

Producer agrees to use reasonable care to prevent damage to the Property and will indemnify and hold Owner harmless from any claims, suits, injuries and demands, including reasonable attorney fees, arising out of or based upon personal injuries or property damage resulting from the negligence or willful misconduct of Producer, its officers, employees, agents or representatives while Producer is engaged in the aforementioned use of the Property. In addition to the indemnification provisions of this paragraph, and without limitation, Producer shall be responsible for any and all damage related in any manner to its use of the Property.

If Owner claims that Producer is responsible for any such damage or injury, or both, Owner must

notify Producer in writing within thirty (30) business days of the date that Producer vacates the Property, which writing shall include a detailed listing of all property damage and injuries for which Owner claims Producer is responsible. Owner shall cooperate fully with Producer in the investigation of such claims, and permit Producer's investigators to inspect the property claimed to be damaged.

Owner acknowledges and agrees that Producer has the right to photograph, film and record the Property, and to broadcast, exhibit and otherwise exploit the photographs, film and recordings of the Property and any and all furnishings, works of art and other objects located in or around the Property, as well as the Owner's Marks, in any and all manner and media whatsoever, whether now known or hereafter devised, throughout the universe in perpetuity. Without in any way limiting the foregoing, all rights of every kind in and to all photographs, film and recordings made on the Property (including, without limitation, all copyrights) shall be and remain vested in Producer, including, without limitation, the right to use and reuse all such photographs, film and recordings in and in connection with subsequent related and unrelated productions of any kind, as well as in and in connection with advertisements, promotions, publicity, clips, and other materials, etc. Neither Owner nor any tenant or any other party having an interest in the Property shall have any claim or action against Producer or any other party arising out of any use of the photographs, film and/or recordings. Owner's sole remedy for breach of this contract by Producer shall be an action for money damages. In no event will Owner be entitled to injunctive or other equitable relief. Producer has no obligation to include the Property in the Program or in any other production.

Owner represents and warrants that Owner has the right to enter into this contract and to grant Producer all rights provided by this contract. In the event that Owner is not the legal owner of the Property, Owner represents and warrants that Owner has secured from the legal owner the right and authority to enter into this contract and to grant Producer all rights provided hereunder. Owner agrees not to make any commercial or any other use of the fact that the Property appeared or may appear in the Program or in any of Producer's productions.

The Producer shall at all times observe and comply with all Federal, State and local laws, ordinances and regulations, which in any manner affect the Producer or the work, and shall indemnify and save harmless the County against any claim arising from the violation of any such laws, ordinances and regulations whether by the Producer or its employees or agents.

Without limiting any of the other obligations or liabilities of the Producer, the Producer shall provide:

- General liability insurance covering the liability assumed under the indemnification and damage provisions of this Agreement with a company or companies duly licensed to write business in the State of Oregon and rated A- or better by A.M. Best and with a minimum combined single limit of \$1,000,000 per occurrence and \$2,000,000 general aggregate.
- A waiver of subrogation in favor of the Owner and the Owner shall be named as an "Additional Insured."
- Business automobile policy covering owned, hired and non-owned vehicles with minimum limits of \$500,000 combined single limit.

If any controversy or claim arising out of or relating to this contract, or the breach of any term hereof, cannot be settled through direct discussions, the parties agree to endeavor to first settle the controversy or claim by mediation conducted Wasco County, before commencing any proceedings permitted under this paragraph. If a dispute is not otherwise resolved through direct discussions or mediation, the controversy or claim, including the scope or applicability of this agreement to arbitrate, shall be resolved by

final and binding confidential arbitration conducted in Wasco County. Notwithstanding the above requirements, if a party files suit in court or files an arbitration before first seeking to mediate, in direct violation of this paragraph, the other party does not have to request mediation to enforce the right to compel arbitration as required under this paragraph. Upon the conclusion of any arbitration proceedings, the arbitrator shall render findings of fact and conclusions of law and a written opinion setting forth the basis and reasons for any decision reached and shall deliver such documents to each party to the dispute. The arbitrator shall not have the authority to grant any remedies the parties to any dispute have waived herein.

Owner agrees that upon its written permission, which shall not be unreasonably withheld, Producer may license, assign and otherwise transfer this contract and all rights granted by Owner to Producer under this contract to any person or entity.

After notification by Owner to the Producer that the Producer is in violation of or has violated any of the provisions set forth in this Agreement the Producer shall remedy the violation and/or prevent its reoccurrence. The Producer agrees that in the event its fails, without delay, to remedy a violation or if they allow a violation to reoccur, the Owner may immediately terminate this Agreement. In the event of such termination, Producer shall immediately proceed to vacate the Property and return it to its condition prior to the Producer's use. The Producer agrees that their failure to do so shall be deemed a criminal trespass.

Producer shall have the right to cancel this contract at any time prior to Producer's use of the Property. Upon Producer's cancellation of this contract, neither Producer nor Owner shall have any obligations whatsoever under this contract and Owner shall immediately refund to Producer any and all sums previously paid by Producer (if any) pursuant to this contract. If any provisions of this contract are held to be void or unenforceable, all other provisions of this contract shall continue in full force and effect.

This is the entire contract. No other authorization is necessary to enable Producer to use the Property for the purpose contemplated. Nothing in this contract shall limit or restrict any rights otherwise enjoyed by Producer under law or contract.

ACCEPTED AND AGREED:  
LEFT/RIGHT, LLC

By: \_\_\_\_\_

Date: \_\_\_\_\_

Show: \_\_\_\_\_

OWNER

By: \_\_\_\_\_

Print Name/Title:

Address: \_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_

S.S. #/Fed. I.D.: \_\_\_\_\_

## **Discussion Item**

### **Department of Administrative Services IGA**

- [IGA 264-16 for Document Publishing, Processing and Delivery](#)





# Oregon

John A. Kitzhaber, MD, Governor

Department of Administrative Services  
Enterprise Goods and Services  
Publishing & Distribution  
550 Airport Road SE  
Salem, Oregon 97301-6084  
(503) 373-1700  
FAX (503) 373-7789

**State of Oregon  
Department of Administrative Services (DAS)  
Publishing and Distribution (P&D)**

**INTERGOVERNMENTAL AGREEMENT  
FOR DOCUMENT PUBLISHING, PROCESSING AND DELIVERY**

USE OF STATE PRINTING AND MAILING SERVICES

Agreement Number 264 -16

This agreement, hereinafter referred to as "Agreement," is made and entered into this 14<sup>th</sup> day of August, 2015, by and between the State of Oregon, Department of Administrative Services (DAS), Publishing and Distribution (P&D), 550 Airport Road SE, Salem OR 97301-6084, hereinafter referred to as "State, DAS, or P&D" and Wasco County, 511 Washington St RM 208, The Dalles OR 97058, hereinafter referred to as "Political Subdivision."

**1. PURPOSE**

The purpose of this agreement is to reduce document publishing and mailing expenses for public agencies in Oregon by providing access to cost effective and efficient print-to-post technologies and services.

**2. STATUTORY AUTHORITY**

In accordance with and pursuant to the provisions of ORS Chapter 190, entitled "INTERGOVERNMENTAL COOPERATION", the State is authorized to cooperate with and furnish services to a city, county, district, or other municipal corporation, commission, authority, entity or political subdivision organized and existing under statute or city or county charter in Oregon. By execution of this Agreement, Political Subdivision represents that it meets the criteria for cooperation or receipt of services from the State.

In accordance with and pursuant to the provisions of ORS Chapter 283.140, the Department of Administrative Services has authority to operate central mail services for state agencies where it is economical to do so. The agency is also directed to report opportunities for saving (money) through state agency mailroom centralization, consolidation, and automation and through mail route coordination.

In accordance with and pursuant to the provisions of ORS Chapter 282.020 and 282.050(2), "The Director of the Oregon Department of Administrative Services or the Director's Designee shall control and manage the state printing section and all state printing. (b) Control all state printing purchases, including those outside of the Oregon Department of Administrative Services; and any printing conducted outside of the department on behalf of state government may be conducted only through authority of the Director or the Director's Designee." "The Oregon Department of Administrative Services shall control and regulate the performance and production of all multiple duplication work required by state agencies and the purchase and use of multiple duplicating equipment, including but not limited to xerographic or other copying devices. The department shall itself perform, through the state printing plant, such duplication services for the state agencies as may practicably and economically be performed centrally, and for those purposes require that duplicating equipment possessed by any agency be transferred to the state printing section."

**3. SERVICES TO BE PROVIDED**

a) Upon Political Subdivision's written order, State will provide to Political Subdivision for the term of this Agreement, and in return for payment, document publishing, processing and mailing services which include but are not limited to: printing, duplicating, binding, folding, tabbing, inserting, metering, addressing, bulking, sorting and mailing.

b) Orders cannot be canceled by Political Subdivision except on terms that will compensate State against loss incurred in reliance on the order.

c) Title for finished work shall pass to Political Subdivision upon delivery to common carrier at shipping point or upon delivery to Political Subdivision, whichever occurs first. State's responsibility for the shipment ceases with delivery to the carrier and claims for loss or damage must be presented to the carrier.

d) (For printing orders) Upon Political Subdivision's request, proof will be furnished by State to Political Subdivision and promptly read, corrected (if necessary) and returned by Political Subdivision to State. State warrants that finished work will conform to corrected proof. State is not responsible for any errors evident in the proof if Political Subdivision does not review or correct the proof.

#### **4. TERM**

This Agreement is effective, and considered fully executed, upon signature by both parties. The initial term of this Agreement is one year from effective date of this Agreement. The term of this Agreement may be extended if it is mutually agreeable to do so. Such extension shall be in writing.

#### **5. CONSIDERATION**

Political Subdivision shall pay State in accordance with the rates and charges set forth in Exhibit B Rate Schedule.

#### **6. INVOICING**

Upon submission of job, Political Subdivision will provide DAS with an account number assigned to it by the State Financial Management System (SFMS). In the month following job completion, DAS will mail Political Subdivision an invoice for services and postage. The invoice will be mailed to the address associated with the account number assigned to political subdivisions in the SFMS.

#### **7. PAYMENT PROVISIONS**

Payment is due no later than 30 days after you receive the invoice.

#### **8. CANCELLATION**

Either party may terminate this agreement without liability or penalty, upon thirty (30) days written notice to the other party. No such termination shall prejudice any obligations or liabilities of either party already accrued prior to the effective date of termination.

#### **9. RESPONSIBILITIES OF THE POLITICAL SUBDIVISION**

a) It is understood that using the services authorized by this agreement is elective on the part of the Political Subdivision.

b) The Political Subdivision is responsible for providing the State with the necessary information and/or files necessary to publish and mail in a cost effective and timely manner.

#### **10. LIABILITIES**

##### **State Liability**

a) State agrees to perform the work in a good and workmanlike manner consistent with the customs and practices of the industry. State expressly excludes all other guarantees, warranties or representations. State will not be liable for any indirect or consequential damages, with State's sole liability being limited to the repair and reasonable costs of correcting any errors that are attributable to State.

b) State shall not be responsible for delays beyond the control of State such as labor stoppage, equipment breakdown, strikes, delays of suppliers, contractors or carriers, fire, or acts of God.

#### **11. LIMITATION OF LIABILITY**

Neither party shall be liable or responsible for any indirect, special or consequential damages.

## 12. INDEMNITY

If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against a party (the "Notified Party") with respect to which the other party ("Other Party") may have liability, the Notified Party must promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim. With respect to a Third Party Claim for which the State is jointly liable with the County (or would be if joined in the Third Party Claim), the State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the County in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the County on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the State on the one hand and of the County on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which the County is jointly liable with the State (or would be if joined in the Third Party Claim), the County shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the State in such proportion as is appropriate to reflect the relative fault of the County on the one hand and of the State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the County on the one hand and of the State on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The County's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

### Alternative Dispute Resolution

The parties should attempt in good faith to resolve any dispute arising out of this agreement. This may be done at any management level, including at a level higher than persons directly responsible for administration of the agreement. In addition, the parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.

## 13. DISCLAIMER

THE FOREGOING UNDERTAKING IS IN LIEU OF ALL WARRANTIES, EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE. STATE MAKES NO REPRESENTATION OR WARRANTY AS TO WHETHER THE PRINT SERVICES ARE USABLE FOR A PARTICULAR PURPOSE, WHETHER OR NOT STATE HAS BEEN INFORMED OF THE NATURE OF ANY SUCH PURPOSE OR HAS OFFERED AN OPINION AS TO THE USE OF THE STATE PRINT SERVICES FOR SUCH A PURPOSE.

**Signatures of Approval**

When the parties sign this IGA, it will become approved and operational.

**Department of Administrative Services**

**Wasco County**

By: \_\_\_\_\_ Date: \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Customer Relations Manager

Title: \_\_\_\_\_

Publishing & Distribution

\_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

By: \_\_\_\_\_ Date: \_\_\_\_\_

Contracts Manager

Title: \_\_\_\_\_

DAS Operations

\_\_\_\_\_

**EXHIBIT A**  
**STATEMENT OF WORK**

**1. Political Subdivision shall:**

- a) Make all arrangements necessary to procure and deliver preprinted Property Tax Statement stock to DAS Publishing & Distribution at 550 Airport Road SE, Salem, Oregon. It is understood that no printing can commence until said stock is delivered.
- b) Order and arrange for all envelopes needed for mailing be delivered to DAS, no **earlier** than August 8, 2016, and not later than September 5, 2015.
- c) Provide files for inserts to DAS as mutually agreed upon between Political Subdivision and DAS project coordinator.
- d) Provide DAS project coordinator the projected date when live files are expected to be delivered to DAS no later than August 21, 2016.
- e) Use secure file transfer protocol (SFTP) to timely transfer files to DAS for printing and mailing.
- f) Ensure documents contain sequential numbers to aid in audit control.
- g) Bear the costs for overtime accrued as a result of the Political Subdivision's failure to meet agreed upon submission time.
- h) Bear the responsibility for any errors or omissions made according to the responsibilities set forth above, and shall in no way hold DAS financially responsible for the correction of these errors or omissions.
- i) Bear the costs for pre-paying postage required by the United States Postal Service for mailings. Check must be received seven (7) working days prior to mailing. Please make checks payable to Pitney Bowes Reserve Account. Detailed instructions provided by P&D Customer Relations Management representative (CRM).
- j) Provide completed data sheet five (5) calendar days prior to live printing. See example Attachment 1
- k) Testing shall be completed by September 18, 2016. NOTE: If lock box testing is required, testing must commence by August 17, 2016.

**2. DAS shall provide the following services:**

**a) Printing**

- i) DAS shall print property tax statements using the data files and property tax statement stock provided by Political Subdivision.
- ii) DAS shall store and secure tax statement stock during the printing process.
- iii) DAS shall print other materials as requested by Political Subdivision in accordance with established state printing standards and prices.

**b) Processing:**

- i) DAS shall fold and insert tax statements, and corresponding inserts, so that the address is clearly visible inside the envelope window.
- ii) To obtain the lowest possible discounted postage rate and in accordance with the USPS rules for automated first class bar-coded mailings, DAS will pre-sort up to two ounce mail pieces processed under this agreement.

**iii) Additional Processing as indicated by checked boxes.**

**Political Subdivision to check all boxes that apply and complete requested information.**

- Yes  No Lock box testing required. Send lock box test to: DENISE MILLS, US BANK.  
1760 NE SANDY BLVD, PORTLAND OR 97230 PD-OR-C2LB
- Yes  No DAS will hold approximately \_\_\_\_\_ pre-specified statements for pickup by Political

Subdivision.

Yes  No DAS will use automated inserting equipment to insert approximately \_\_\_\_\_ single-page tax statements into windowed envelopes.

Yes  No DAS will use automated "smart" inserting equipment to insert multiple tax statements into #10 business envelope with expansion scored flap.

Yes  No DAS will hand-insert approximately \_\_\_\_\_ multiple tax statements into appropriate sized mailing containers.

**Political Subdivision to choose only one:**

DAS will run all one and two ounce mail pieces through address update software to obtain discounted postage rates.

DAS will not run presort mail through address correction software and will not print "Return Service Requested" on presort mail because Political Subdivision has envelopes pre-printed with the appropriate address update endorsement.

DAS does not mail.

**b) Mailing**

- i) Non-letter size mail pieces will be metered and mailed as single piece.
- ii) DAS will store and secure all finished tax statements until the mutually agreed upon mailing date.
- iii) DAS shall ensure the mailing is delivered to United States Postal Service.
- iv) All mailing must be completed on or before October 25, 2015.
- v) Any errors or omissions which are made according to the responsibilities set forth above shall become the responsibility of DAS and DAS shall in no way hold the Political Subdivision financially responsible for the correction of these errors or omissions.

**7. Deliverables:**

- i) DAS shall ensure that the Political Subdivisions' requirements are met as set forth in the Statement of Work with a completion date of no later than October 25, 2015.
- ii) DAS shall provide the Political Subdivision with invoices that reflect services and material charges for the tax bill printing and mailing project at rates set forth below.

Area	Description	Rate	Unit	Notes
Print	Printing on Provided Stock	\$ 0.031	Impression	
Print	Variable data piece tracking	\$ 0.005	Record	
Mail	Insert and Meter	\$ 0.093	Mail Piece	Up to 5 inserts
Mail	OCR Barcode and Pre-Sort	\$ 0.037	Mail Piece	USPS Requirement to obtain the best available postage rate
Mail	Fast-forward address correction	\$ 0.110	Per corrected address	USPS Requirement to obtain the best available postage rate. Average 10% of total mail pieces
Mail	1-2 oz. First Class discount postage	\$ 0.376	Mail Piece	** Current US Postal Service rate (subject to change)
	<b>Other Services</b>			
Pre Production	Template Design	\$ 79.000	Hour	Only charged for non print ready files
Pre Production	Programming	\$ 79.000	Hour	Only charged for non print ready files
Mail	Metering for letters	\$ 0.098	Mail Piece	For Non Automated inserted letters
Mail	Metering for Flats	\$ 0.152	Mail Piece	For Non Automated inserted flats
Other	Hand Work	\$ 65.000	Hour	Hand Folding and inserting (as and if needed)
Other	Overtime	\$ 60.000	Hour	If print ready files are not received by the mutually agreed upon day and time, Publishing & Distribution <i>may</i> need to recover overtime necessary to complete the job on due date.

Exhibit B  
 Rate Schedule  
 P&D PRICE MATRIX

# Tax Insert Price Metric 2015

## Insert Group 1

1 sided / folded – 8.5 x 11 and 8.5 x 14 Black ink on colored paper.

1-24,999 copies	\$ .0360 per insert*
25,000-49999 copies	\$ .0335 per insert*
50,000-99,999 copies	\$ .0318 per insert*
100,000 + copies	\$ .0314 per insert*

1 sided / folded – 8.5 x 11 and 8.5 x 14 Black ink on white paper.

1-24,999 copies	\$ .0273 per insert*
25,000-49999 copies	\$ .0249 per insert*
50,000-99,999 copies	\$ .0233 per insert*
100,000 + copies	\$ .0230 per insert*

1 sided / folded – 8.5 x 11 and 8.5 x 14 Black + 1 pms ink on colored paper.

1-24,999 copies	\$ .0427 per insert*
25,000-49999 copies	\$ .0379 per insert*
50,000-99,999 copies	\$ .0347 per insert*
100,000 + copies	\$ .0341 per insert*

1 sided / folded – 8.5 x 11 and 8.5 x 14 Black + 1 pms ink on white paper.

1-24,999 copies	\$ .0341 per insert*
25,000-49999 copies	\$ .0293 per insert*
50,000-99,999 copies	\$ .0262 per insert*
100,000 + copies	\$ .0253 per insert*

## Insert Group 2

2 sided / folded – 8.5 x 11 and 8.5 x 14 Black ink on colored paper.

1-24,999 copies	\$ .0390 per insert*
25,000-49999 copies	\$ .0355 per insert*
50,000-99,999 copies	\$ .0333 per insert*
100,000 + copies	\$ .0313 per insert*

2 sided / folded – 8.5 x 11 and 8.5 x 14 Black ink on white paper.

1-24,999 copies	\$ .0300 per insert*
25,000-49999 copies	\$ .0269 per insert*
50,000-99,999 copies	\$ .0248 per insert*
100,000 + copies	\$ .0244 per insert*



**Insert Group 2 continued**

2 sided / folded – 8.5 x 11 and 8.5 x 14 Black + 1 pms ink on colored paper.

1-24,999 copies	\$0.0470 per insert*
25,000-49999 copies	\$0.0419 per insert*
50,000-99,999 copies	\$0.0386 per insert*
100,000 + copies	\$0.0379 per insert*

2 sided / folded – 8.5 x 11 and 8.5 x 14 Black + 1 pms ink on white paper.

1-24,999 copies	\$0.0394 per insert*
25,000-49999 copies	\$0.0343 per insert*
50,000-99,999 copies	\$0.0301 per insert*
100,000 + copies	\$0.0303 per insert*

**Insert Group 3**

1 sided – 1/3 sht Black ink on colored paper.

1-24,999 copies	\$0.0145 per insert**
25,000-49999 copies	\$0.0115 per insert**
50,000-99,999 copies	\$0.0099 per insert**
100,000 + copies	\$0.0097 per insert**

1 sided – 1/3 sht Black ink on white paper.

1-24,999 copies	\$0.0111 per insert**
25,000-49999 copies	\$0.0084 per insert**
50,000-99,999 copies	\$0.0069 per insert**
100,000 + copies	\$0.0067 per insert**

1 sided – 1/3 sht Black ink + 1 pms on colored paper.

1-24,999 copies	\$0.0206 per insert**
25,000-49999 copies	\$0.0147 per insert**
50,000-99,999 copies	\$0.0117 per insert**
100,000 + copies	\$0.0112 per insert**

1 sided – 1/3 sht Black + 1 pms ink on white paper.

1-24,999 copies	\$0.0171 per insert**
25,000-49999 copies	\$0.0115 per insert**
50,000-99,999 copies	\$0.0087 per insert**
100,000 + copies	\$0.0082 per insert**

**Insert Group 4**

2 sided – 1/3 sht Black ink on colored paper.

1-24,999 copies	\$.0169 per insert**
25,000-49999 copies	\$.0128 per insert**
50,000-99,999 copies	\$.0107 per insert**
100,000 + copies	\$.0105 per insert**

2 sided – 1/3 sht Black ink on white paper.

1-24,999 copies	\$.0134 per insert**
25,000-49999 copies	\$.0097 per insert**
50,000-99,999 copies	\$.0077 per insert**
100,000 + copies	\$.0075 per insert**

2 sided – 1/3 sht Black ink +1 pms on colored paper.

1-24,999 copies	\$.0214 per insert**
25,000-49999 copies	\$.0164 per insert**
50,000-99,999 copies	\$.0133 per insert**
100,000 + copies	\$.0127 per insert**

2 sided – 1/3 sht Black + 1 pms ink on white paper.

1-24,999 copies	\$.0176 per insert**
25,000-49999 copies	\$.0131 per insert**
50,000-99,999 copies	\$.0102 per insert**
100,000 + copies	\$.0096 per insert**

**Specifications:**

OCE reserves the right to review annually documentation of its expenses for utilities, materials and supplies, equipment, and personnel to determine if a price adjustment is necessary to maintain the service provided in this agreement.

Rush charges (20%) will be assessed on any order with less than six full production days from the proof approval date to delivery request date to cover additional production costs and overtime.

\*Stocks quoted in this estimate are on a #20 basis.

\*\*Stocks quoted in this estimate are on a #70 basis

Colored paper refers to choices supplied by OCE through the Earthchoice line. Printing process uses Soy Ink, Recycled stocks and chemical free printing plate process.

Property Tax Statements - Detail Sheet Tax Year (YYYY)

Date	mm/dd/yyyy	Order Number	XXXXXXX
County Name	Columbia	Test Order Number	XXXXXXX
Address	230 Strand ST St Helens OR 97051	Total Number of Inserts	
Contact	Mary Ann Guess	Insert # 1	#9 Green Return Envelope
Phone	503-397-0060	Insert # 2	
Agency #	1000055	Insert # 3	
Fast Forward OK	Yes or No	Print File Transmit Date	mm/dd/yyyy
Main Mailing Envelope	#10 White w/ left window	Mail Date	mm/dd/yyyy
Number of Print Files	8	Okay to Mail Sooner	Yes or No
		Pick up Date	mm/dd/yyyy

Batch (file) Name	File Number	Record Qty	*Form Color - Size	Mail/Deliver	Mail, Ship, Package or Delivery Instructions	Seq Begin	Seq End	Cntrl Begin	Cntrl End
						Control #		Multiple Batch #	
7000571 Columbia TS Fish and Wildlife 23.pdf	774	23	Green - 11"	Deliver	Leave FLAT - Ship UPS Overnight to County	000001	000023		
7000571 Columbia TS Foreclosure 74.pdf	773	74	Green - 11"	Deliver	Leave FLAT - Ship UPS Overnight to County	000001	000074		
7000571 Columbia TS Green 1 5000.pdf	780	5,000	Green - 11"	Mail	Insert #9 green envelope	000001	005000		
7000571 Columbia TS Green 5001 10000.pdf	780	5,000	Green - 11"	Mail	Insert #9 green envelope	005001	010000		
7000571 Columbia TS Green 10001 15000.pdf	780	5,000	Green - 11"	Mail	Insert #9 green envelope	010001	015000		
7000571 Columbia TS Green 15001 16155.pdf	780	1,155	Green - 11"	Mail	Insert #9 green envelope	015001	016155		
7000571 Columbia TS Yellow 1 5000.pdf	779	5,000	Yellow - 11"	Mail		000001	005000		
7000571 Columbia TS Yellow 5001 7724.pdf	779	2,724	Yellow - 11"	Mail		005001	007724		
<b>Total Print Qty</b>		<b>23,976</b>							

Return to County	xxxx
Mail	xxxx
Green Form	xxxx
Yellow Form	xxxx

\* Form Color Options: Green, Yellow, Green/Black or Yellow/Black  
 \* Form Size Options: 11" or 14"

Files sent in this manner (combined and grouped in like production needs) allow counties the maximum cost benefits.

**Discussion Item**  
**Consulting Services Contract**

- [Ron Webber Cognitive Behavioral Therapy Program Consulting Services Contract](#)

**COGNITIVE BEHAVIORAL THERAPY PROGRAM**  
**CONSULTING SERVICES CONTRACT**

This Contract is by and between Wasco County (“**COUNTY**”) and Ron Webber (“**CONSULTANT**”), for the performance of evidence-based cognitive behavioral programming for the Community Corrections Department of COUNTY in its goal to reduce criminal behavior by promoting positive change in individuals.

**A. RECITALS**

COUNTY has the need for the services of a person or entity with particular training ability, knowledge and experience as possessed by CONSULTANT. CONSULTANT is a trained facilitator and certified provider of the cognitive behavioral program curriculums outlined in the Scope of Work, and has a long standing positive working relationship with our clients and office staff. COUNTY has determined that CONSULTANT is qualified and capable of performing the professional services as COUNTY requires, under the terms and conditions set forth.

**B. CONTRACT EXHIBITS**

The following exhibits are hereby incorporated by reference into this Contract:

Exhibit A      Scope of Work

**C. AGREEMENT**

**1. Term**

The term of this Contract shall be from its execution to project completion by no later than June 30, 2017, and may be extended for additional periods of time upon mutual agreement of both parties.

**2. Scope of Work**

CONSULTANT shall provide all services and deliver all materials as specified in the attached Exhibit A. All services and materials shall be provided by CONSULTANT in accordance with the Exhibit in a competent and professional manner.

**3. Compensation**

3.1 Payment. CONSULTANT shall complete the Scope of Work as defined above at a rate of \$35.00 per hour.

3.2 Payments. COUNTY will review CONSULTANT’s invoice and within ten (10) days of receipt notify CONSULTANT in writing if there is a disagreement or dispute with the invoice. If there are no such disputes with the invoice, COUNTY

shall pay the invoice amount in full within thirty (30) days of invoice date.

**4. Consultant Is an Independent Contractor**

CONSULTANT shall be an independent contractor for all purposes and shall be entitled to no compensation other than the compensation provided for under this Contract. While COUNTY reserves the right to set the schedule and evaluate the quality of CONSULTANT's completed work, COUNTY cannot and will not control the means and manner of CONSULTANT's performance. CONSULTANT is responsible for determining the appropriate means and manner of performing work. CONSULTANT is responsible for all federal and state taxes applicable to compensation and payment paid to CONSULTANT under the Contract and will not have any amounts withheld by COUNTY to cover CONSULTANT's tax obligations. CONSULTANT is not eligible for any COUNTY fringe benefit plans.

**5. Notices**

All notices provided for hereunder shall be in writing and shall be deemed to be duly served on the date of delivery if delivered in person, when receipt of transmission is generated by the transmitting facsimile machine if delivered by facsimile transmission, on the day after deposit if delivered by overnight courier, or three days after deposit if delivered by placing in the U.S. mail, first-class, postage prepaid. Any notice delivered by facsimile transmission shall be followed by a hard copy. All notices shall be addressed as follows:

COUNTY: Fritz Osborne, Director  
Wasco County Community Corrections  
421 East Seventh Street, Annex B  
The Dalles, OR 97058

Tyler Stone, Administrative Officer  
Wasco County  
511 Washington Street, Suite 101  
The Dalles, OR 97058

CONSULTANT: Ron Webber  
PO Box 1792  
The Dalles, OR 97058

**6. Indemnification**

To the extent permitted by applicable law, CONSULTANT shall defend, save, and hold COUNTY harmless and its officers, agents, and employees from and against any and all claims, suits, actions, losses, damages, liabilities, costs and expenses of any nature whatsoever resulting from, arising out of, or relating to the operations of the CONSULTANT, including but not limited to the activities of CONSULTANT or its

officers, employees, agents or subcontractors under this Agreement. CONSULTANT shall not be deemed an agent of COUNTY under the Oregon Tort Claims Act.

## **7. Insurance Requirements**

- 7.1 During the term of this Contract, CONSULTANT shall maintain, at its own expense, Professional Liability Insurance covering any damage caused by error, omission or negligent act related to the CONTRACTOR'S services, with limits not less than \$2,000,000.00.
- 7.2 Insurance coverage shall be maintained for a period of 2 years after completion of this Contract. It shall also include a 2 year "tail" policy for any "claims made" policies made part of this Contract.
- 7.3 Policies shall provide that COUNTY, its directors, officers, representatives, employees, and agents will be included as an additional insured with respect to the coverages required in Section 8.1 and a waiver of subrogation against them shall be obtained for all coverages.
- 7.4 All coverages under Section 7.1 shall be primary over any insurance COUNTY may carry on its own.
- 7.5 CONSULTANT shall be solely responsible for any loss, damage or destruction to its own property and materials used in conjunction with the work or services under this Contract.
- 7.6 CONSULTANT shall furnish COUNTY with certificates of insurance evidencing all required coverages prior to commencing any work or services under this Contract. If requested by COUNTY, CONSULTANT shall furnish COUNTY with executed copies of such policies of insurance. CONSULTANT shall furnish COUNTY with at least 30-days' written notice of cancellation of, or any modification to, the required insurance coverages. Failure to maintain any required insurance coverages in the minimum required amounts shall constitute a material breach of this Contract and shall be grounds for immediate termination of this Contract.

## **8. Workers' Compensation**

- 8.1 CONSULTANT, its subcontractors if any, and all employers working under this Contract are subject employers under the Oregon Workers' Compensation Law and shall comply with ORS 656.017, which requires them to provide workers' compensation coverage for all subject workers.
- 8.2 CONSULTANT warrants that all persons engaged in Contract work and subject to the Oregon Workers' Compensation Law are covered by a workers' compensation plan or insurance policy that fully complies with Oregon law.

CONSULTANT shall indemnify COUNTY for any liability incurred by COUNTY as a result of CONSULTANT's breach of the warranty under this paragraph.

**9. Assignment**

CONSULTANT may not assign any of its responsibilities under this Contract without COUNTY's prior written consent, which consent may be withheld in COUNTY's sole discretion. CONSULTANT may not subcontract for performance of any of its responsibilities under this Contract without COUNTY's prior written consent, which consent shall not be unreasonably withheld.

**10. Labor and Material**

CONSULTANT shall provide and pay for all labor, materials, equipment, tools, transportation, and other facilities and services necessary for the proper execution and completion of all Contract work, all at no cost to COUNTY other than the compensation provided in this Contract.

**11. Ownership of Work and Documents**

All work performed by CONSULTANT and compensated by COUNTY pursuant to this Contract shall be the property of COUNTY upon full compensation for that work performed or document produced to CONSULTANT, and it is agreed by the parties that such documents are works made for hire. CONSULTANT hereby conveys, transfers and grants to COUNTY all rights of reproduction and the copyright to all such documents.

**12. Termination for Convenience**

This Contract may be terminated by mutual consent of the parties upon written notice. In addition, COUNTY may terminate all or part of this Contract upon determining that termination is in the best interest of COUNTY by giving seven (7) days' prior written notice of intent to terminate, without waiving any claims or remedies it may have against CONSULTANT. Upon termination under this paragraph, CONSULTANT shall be entitled to payment in accordance with the terms of this Contract for Contract work completed and accepted before termination less previous amounts paid and any claim(s) COUNTY has against CONSULTANT. Pursuant to this paragraph, CONSULTANT shall submit an itemized invoice for all unreimbursed Contract work completed before termination and all Contract closeout costs actually incurred by CONSULTANT. COUNTY shall not be liable for any costs invoiced later than thirty (30) days after termination unless CONSULTANT can show good cause beyond its control for the delay.

**13. Termination for Cause**

COUNTY may terminate this Contract effective upon delivery of written notice to



CONSULTANT, or at such later date as may be established by COUNTY, under any of the following conditions:

- 13.1 If COUNTY funding is not obtained and continued at levels sufficient to allow for purchases of the indicated quantity of services. The Contract may be modified to accommodate a reduction in funds.
- 13.2 If federal or state regulations or guidelines are modified, changed, or interpreted in such a way that the services are no longer allowable or appropriate for purchase under this Contract or are no longer eligible for the funding proposed for payments authorized by this Contract.
- 13.3 If any license or certificate required by law or regulation to be held by CONSULTANT to provide the services required by this Contract is for any reason denied, revoked, or not renewed.

#### **14. Termination for Default**

Either COUNTY or CONSULTANT may terminate this Contract in the event of a breach of the Contract by the other. Prior to such termination, the party seeking termination shall give to the other party written notice of the breach and intent to terminate. If the party committing the breach has not entirely cured the breach within fifteen (15) days of the date of the notice, then the party giving the notice may terminate the Contract at any time thereafter by giving a written notice of termination.

If CONSULTANT fails to perform in the manner called for in this Contract or if CONSULTANT fails to comply with any other provisions of the Contract, COUNTY may terminate this Contract for default. Termination shall be effected by serving a notice of termination on CONSULTANT setting forth the manner in which CONSULTANT is in default. CONSULTANT shall be paid the Contract price only for services performed in accordance with the manner of performance as set forth in this Contract.

#### **15. Remedies**

In the event of breach of this Contract the parties shall have the following remedies:

- 15.1 If terminated under paragraph 14 by COUNTY due to a breach by CONSULTANT, COUNTY may complete the work either itself, by agreement with another contractor, or by a combination thereof.
- 15.2 In addition to the above remedies for a breach by CONSULTANT, COUNTY also shall be entitled to any other equitable and legal remedies that are available.
- 15.3 If COUNTY breaches this Contract, CONSULTANT's remedy shall be limited to termination of the Contract and receipt of Contract payments to which CONSULTANT is entitled.

15.4 COUNTY shall not be liable for any indirect, incidental, consequential, or special damages under the Contract or any damages arising solely from terminating the Contract in accordance with its terms.

15.5 Upon receiving a notice of termination, and except as otherwise directed in writing by COUNTY, CONSULTANT shall immediately cease all activities related to the services and work under this Contract. As directed by COUNTY, CONSULTANT shall, upon termination, deliver to COUNTY all then existing work product that, if the Contract had been completed, would be required to be delivered to COUNTY.

**16. Nondiscrimination**

During the term of this Contract, CONSULTANT shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, age, or national origin.

**17. Governing Law; Jurisdiction; Venue**

This Contract shall be governed by and construed in accordance with the laws of the state of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively "Claim") between COUNTY and CONSULTANT that arises from or relates to this Contract which results in litigation shall be brought and conducted solely and exclusively within the Circuit Court of Wasco County for the state of Oregon; provided, however, if a Claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively within the United States Court for the State of Oregon.

**18. Compliance with Laws and Regulations**

CONSULTANT shall comply with all state and local laws, regulations, executive orders and ordinances applicable to this Contract or to the delivery of services hereunder. Without limiting the generality of the foregoing, CONSULTANT expressly agrees to comply with the following laws, regulations and executive orders to the extent they are applicable to this Contract: a) All applicable requirements of state civil rights and rehabilitation statutes, rules, and regulations; b) All state laws governing operation of Addictions and Community Mental Health Programs; c) All state laws requiring reporting of Client abuse; d) ORS 659A.400 to 659A.409, ORS 659A.145, and all regulations and administrative rules established pursuant to those laws. These laws, regulations and executive orders are incorporated by reference herein to the extent that they are applicable to this Contract and required by law to be so incorporated.

**19. Experience, Capabilities and Resources**

By execution of this Contract, the CONSULTANT agrees that: CONSULTANT has the

skill, legal capacity, and professional ability necessary to perform all the services required under this Contract. CONSULTANT has the capabilities and resources necessary to perform the obligations of this Contract.

**20. Documents**

All work in its original form, including, but not limited to, documents, notes, papers, computer programs, diaries, recordings and reports performed or produced by CONSULTANT under this contract shall be the exclusive property of the COUNTY and shall be delivered to COUNTY prior to final payment.

**21. Access to Records**

For not less than three (3) years after the Contract expiration and for the purpose of making audit, examination, excerpts, and transcripts, COUNTY, and its duly authorized representatives shall have access to CONSULTANT's books, documents, papers, and records that are pertinent to this Contract. If, for any reason, any part of this Contract, or any resulting construction contract(s) is involved in litigation, CONSULTANT shall retain all pertinent records for not less than three years or until all litigation is resolved, whichever is longer. CONSULTANT shall provide full access to these records to COUNTY, and its duly authorized representatives in preparation for and during litigation.

**22. Representations and Warranties**

CONSULTANT represents and warrants to COUNTY that (1) CONSULTANT has the power and authority to enter into and perform this Contract, (2) when executed and delivered, this Contract shall be a valid and binding obligation of CONSULTANT enforceable in accordance with its terms, (3) CONSULTANT shall, at all times during the term of this Contract, be duly licensed to perform the services, and if there is no licensing requirement for the profession or services, be duly qualified and competent, (4) the services under this Contract shall be performed in accordance with the professional skill, care and standards of other professionals performing similar services under similar conditions. The warranties set forth in this section are in addition to, and not in lieu of, any other warranties provided.

**23. Attorney Fees**

In case a suit or action is instituted to enforce the provisions of this Contract, the parties agree that the losing party shall pay such sums as the court may adjudge reasonable for attorney fees and court costs, including attorney fees and costs on appeal.

**24. Limitation of Liabilities**

COUNTY shall not be liable for (i) any indirect, incidental, consequential, or special damages under the Contract or (ii) any damages of any sort arising solely from the termination of this Contract in accordance with its terms.

**25. Confidentiality**

CONSULTANT shall maintain the confidentiality of any of COUNTY's information that has been so marked as confidential, unless withholding such information would violate the law, create the risk of significant harm to the public or prevent CONSULTANT from establishing a claim or defense in an adjudicatory proceeding. CONSULTANT shall require similar agreements from COUNTY's and/or CONSULTANT's subconsultants to maintain the confidentiality of information of COUNTY.

CONSULTANT shall ensure that patient's privacy is protected and that confidential records are secure from unauthorized disclosure consistent with the HIPPA confidentiality requirements of 45 CFR parts 160 and 164, and consistent with other state or federal regulations governing privacy and confidentiality.

**26. Force Majeure**

CONSULTANT shall not be deemed in default hereof nor liable for damages arising from its failure to perform its duties or obligations hereunder if such is due to causes beyond its reasonable control, including, but not limited to, acts of God, acts of civil or military authorities, fires, floods, windstorms, earthquakes, strikes or other labor disturbances, civil commotion or war.

**27. Waivers**

No waiver by COUNTY of any provision of this Contract shall be deemed to be a waiver of any other provision hereof or of any subsequent breach by CONSULTANT of the same or any other provision. COUNTY's consent to or approval of any act by CONSULTANT requiring COUNTY's consent or approval shall not be deemed to render unnecessary the obtaining of COUNTY's consent to or approval of any subsequent act by CONSULTANT, whether or not similar to the act so consented to or approved.

**28. Severability**

Any provisions of this Contract which shall prove to be invalid, void or illegal shall in no way affect, impair or invalidate any other provision hereof, and such remaining provisions shall remain in full force and effect.

**29. Headings**

The captions contained in this Contract are for convenience only and shall not be considered in the construction or interpretation of any provision hereof.

**30. Integration**

This Contract, including the attached exhibits contains the entire agreement between the

parties regarding the matters referenced herein and supersedes all prior written or oral discussions or agreements regarding the matters addressed by this Contract.

**31. Amendments**

This Agreement shall not be waived, altered, modified, supplemented, or amended in any manner without a duly executed Amendment. Any amendments to this Agreement shall be effective only when reducing to writing and signed by both parties as below.

**32. Authority**

The representatives signing on behalf of the parties certify that they are duly authorized by the party for which they sign to make this Contract.

WASCO COUNTY, OREGON

Date: \_\_\_\_\_

\_\_\_\_\_  
SCOTT HEGE  
County Commissioner

Date: \_\_\_\_\_

\_\_\_\_\_  
ROD RUNYON  
County Commissioner

Date: \_\_\_\_\_

\_\_\_\_\_  
STEVE KRAMER  
County Commissioner

WASCO COUNTY COMMUNITY CORRECTIONS

Date: \_\_\_\_\_

\_\_\_\_\_  
FRITZ OSBORNE, Director

CONTRACTOR

Date: \_\_\_\_\_

By: \_\_\_\_\_

Address: \_\_\_\_\_

Tax Id. No. \_\_\_\_\_

APPROVED AS TO FORM

Date: \_\_\_\_\_

\_\_\_\_\_  
KRISTEN A. CAMPBELL  
Wasco County Counsel

**Exhibit A**  
**Scope of Work**

CONSULTANT agrees to provide evidence-based cognitive behavioral programs to referred COUNTY clients as agreed upon this contract. The services agreed to be provided by CONSULTANT for COUNTY clients will include:

- A. Consultation with the COUNTY staff regarding all cognitive behavioral program clients, to include: strategies, goals, achievements, problems, and client disciplinary actions. CONSULTANT will communicate with COUNTY regarding clients as needed and as requested by COUNTY.
- B. Programs offered include the following curriculums:
  - Moral Reconciliation Therapy: criminal thinking and drug addiction
  - Thinking For Good: higher resistance criminal thinking and denial
  - Breaking Chains: trauma-informed approach to MRT
  - Something For Nothing: property and identity theft criminality
  - Job Readiness: employment motivation and skill building
  - MRT-DV: domestic violence criminality
  - Making Changes For Good: sex offender relapse prevention
  - Staying Quit: general relapse prevention, aftercare, and maintenance
- C. Each curriculum may consist of a separate male and a female group.
- D. Each group session will not exceed 2 hours per week.
- E. Monthly client status reports to COUNTY on each client participating in the program that reflects the offender's compliance and progress in the program, attendance, and relevant issues.
- F. CONSULTANT will give the clients a written set of rules, requirements, and expectations, including consequences for non-compliance and incentives for success upon entry into the program.
- G. CONSULTANT may provide material incentives for encouraging client's successful completion of programming in the form of \$10.00 gift cards for local coffee shops and/or fast food establishments to be provided for successfully achieving specific benchmarks in a program.
- H. The treatment program will be based on an evidence based curriculum approved by this department (which will include work books and homework) and address issues of client motivation. Assigned program options shall be consistent with the client's assessed stage of change as determined by the supervising PO.
- I. Treatment shall be based on cognitive and behavioral intervention and social learning approaches. The treatment program will be of sufficient length and intensity to produce

stable behavioral changes based on replacing thinking errors with pro-social cognitive skills and practicing new skills.

- J. Client consequences for program violation shall utilize sanctions in concert with COUNTY to address failings and to redirect clients towards continuation and completion of their program.
- K. COUNTY will provide referral forms and release information forms for referred clients along with additional information pertaining to client's behavior, compliance and pertinent issues, as necessary to affect positive outcomes.
- L. COUNTY will consult with CONSULTANT as needed and requested regarding client issues.



**WASCO COUNTY BOARD OF COMMISSIONERS  
SPECIAL SESSION  
SEPTEMBER 7, 2016**

**CONSENT AGENDA**

1. [Minutes: 8.17.2016](#)



WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
AUGUST 17, 2016

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

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

Ms. White asked to add a Real Property Transactions Executive Session to the agenda and a Community Corrections request to the Discussion List.

**Discussion List – Community Corrections Treatment Counselor**

Community Corrections Manager Fritz Osborne stated that he believes the best way to treat substance abuse clients is to have an in-house alcohol and substance abuse counselor. He reported that his office has 241 clients who are court-ordered to submit to an evaluation and comply with treatment recommendations; those who are not ready for treatment are entered into cognitive behavioral therapy. He said that over the years they have had a combination of services which include Mid-Columbia Center for Living (MCCFL) and contracted services. He pointed out that MCCFL relies on Oregon Health Plan for payment. Those who are incarcerated do not qualify for OHP and there is often a gap in coverage that does not allow for immediate treatment services; that gap often sees offenders back in NORCOR before treatment can commence. In addition, clients are sent from Community Corrections to MCCFL for treatment – that simple,

WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
AUGUST 17, 2016  
PAGE 2

extra step can derail them; probation officers struggle to get their clients connected to that service.

Mr. Osborne stated that they have contracted with Crossroads Counseling for services but have been notified by Ms. Webber that she will no longer provide that service; she provided both group and individual counseling. He stated that they cannot rely on just MCCFL for services and need to look at another solution.

Mr. Osborne reported that his budget includes reliable, dedicated Measure 57 funding which is per capita funding that has been steadily increasing. He said that although Measure 57 funding will not fully support an in-house treatment counselor, there is grant and aid money that will easily make up the difference. He explained that the grant and aid monies are what fund Community Corrections; there is a lot of flexibility in how those monies can be used. He is already supplementing Measure 57 funds with grant and aid monies for these types of services. In-house treatment will allow for better services, better reporting, will reduce recidivism and increase public safety.

Sheriff Lane Magill added that this will also have a direct impact on NORCOR numbers. He stated that it takes 3-6 weeks to get a MCCFL evaluation completed; in-house counseling will allow Community Corrections to take action more quickly and keep people out of NORCOR. He reported that Hood River is also doing this to close the gap.

Mr. Stone asked why hire in-house when we already have a mental health entity. Sheriff Magill replied that he and Mr. Osborne met with MCCFL and challenged them with that question; they cannot provide the level of immediate service being requested. He stated that they had asked if MCCFL could place someone in the Community Corrections office but they responded that the timing is not conducive to that right now.

Mr. Osborne said that MCCFL will be able to supplement the in-house service for those clients on the Oregon Health Plan. He stated that he wants to get evaluations while offenders are in NORCOR so that treatment can begin immediately; MCCFL cannot do the evaluations during incarceration which delays post-incarceration treatment and creates an environment for higher rates of recidivism. He added that when clients are sent out of the office they wander off and do not attend appointments.

Commissioner Hege said that he has not been aware of this and asked if they are looking for a decision today.

WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
AUGUST 17, 2016  
PAGE 3

Mr. Stone said that since they are soon losing their contracted treatment provider, a decision today will reduce the amount of time they are without services.

Commissioner Hege said that as a member of the MCCFL Board he would like to have had an opportunity to talk with MCCFL staff before moving forward on this request. He stated that he is surprised MCCFL would not put someone on-staff at the Community Corrections office. He said he would like to talk to MCCFL Executive Director Barbara Seatter so he could better understand the circumstances.

Mr. Stone responded that Commissioner Hege will still have that opportunity as the hiring process will take some time and a change could be made as to who would actually be employing the position.

Mr. Osborne added that Community Corrections wants to make MCCFL a key provider; however, he pointed out that even if the treatment provider is in-house and working for MCCFL, there are reporting challenges that cause a bottleneck for Community Corrections as MCCFL has legal requirements causing unnecessary redundancies.

Commissioner Hege observed that in a perfect world, MCCFL would be providing perfect service; as a Board Member he wants to see the circumstances improve. He agreed that it may be that MCCFL cannot provide that service under the regulations but he would like to make sure.

Sheriff Magill stated that they have tried to work with MCCFL for two years and feel like MCCFL has been dismissive.

Commissioner Hege said that he would like to have heard about this; it is disappointing and he would like to be part of that conversation.

Mr. Osborne reported that he has had multiple meetings with Mr. Seatter and MCCFL Counselor Al Barton. He stated that every time he tried to make their services fit the needs of Community Corrections, they have not been able to make it work; with an in-house treatment provider, they will not have to worry about the insurance barriers.

Commissioner Hege said that he can support this request but will continue to explore the issue.

Commissioner Kramer commented that public safety is a factor and sometimes we can do better in-house than through contracting.

Commissioner Hege asked where the money would come from. Mr. Osborne replied

that money is already allocated for the contracted services; that money will now go toward this along with some supplemental funds from the grants and aid money that form the basis for the Community Corrections budget.

Chair Runyon asked how MCCFL is paid. Mr. Osborne replied that MCCFL relies on insurance payments for funding. Community Corrections does not pay them.

Chair Runyon noted that each of the three Commissioners serve on various boards throughout the County and the region; he asked that when departments are working with these agencies, they include the affiliated Commissioner in those conversations. Commissioner Hege concurred saying that the Commissioners can help hold our partners accountable.

**{{{Commissioner Kramer moved to authorize Community Corrections to move forward with their plan to add an in-house treatment counselor. Commissioner Hege seconded the motion based on the discussion regarding further exploration of the issue. The motion passed unanimously.}}}**

#### **Discussion List – Audit Update**

Finance Director Mike Middleton reported that the audit is complete and the paperwork has been filed with the State. He stated that he had planned on having the audit presented today but the auditor was not available and will be coming before the Board on September 7<sup>th</sup> to present the audit. He said that the audit is unqualified with some findings.

#### **Discussion List – Senate Bill 1513**

County Assessor Jill Amery reported that she met with county assessors from around the state at a recent convention; everyone is uncomfortable with the ambiguity of this bill – it is not mandated and not equitable. She stated that some are doing nothing, some are waiting for the need to arise, some are following the exemptions set for veterans – one county has passed it with a \$100,000 cap; another has passed it with a \$250,000 cap. She said that other groups such as EMTs and Parole Officers are asking why they were not included in the bill. There is conversation about going to the legislature to have it amended to include other groups. She said another question being asked is for counties waiting until there is a need, does the ordinance have to be in place prior to the occurrence for the surviving spouse to benefit? She noted that if it does not, it might make sense to wait.

Commissioners all agreed that they would like more information before moving

forward.

**Agenda Item – Public Hearing: Fee Schedule Ordinance**

Chair Runyon opened a public hearing to consider the Amended Wasco County Fee Schedule Ordinance. He explained that the process would begin with a staff report which would be followed by Board questions and public input. He explained that there would not be a vote taken today; there will be a second hearing on the Ordinance on September 7<sup>th</sup>.

County Clerk Lisa Gambée reported that a cross-functional team had been assembled to revise the ordinance not just for increases/decreases but to assess the equity of fees across departments and to organize it to be more useful and user-friendly. She observed that it had been past-practice to have an ordinance that was in paragraph form with fees scattered throughout; the new format front-loads the language for the ordinance and adds the fee schedule in a series of tables where it will be easier to find the information.

Ms. Gambée said that normally this would be done in conjunction with the fiscal year, however, not only did they need to spend more time revising, there are legislative changes that impact our fees and it made sense to update on the calendar year when those changes take effect.

Ms. Gambée went on to say that the team talked about the philosophy of the fees, The language has only minor changes to update ORS references; what has really changed is the addition of the appendix. The Team used the Strategic Plan and Mission Statement to ask the question, “When is it appropriate to charge fees?;” some fees are driven by statute but most are County Ordinance. She pointed out that the referenced statutes are hyperlinked so citizens can be fully-informed. She said that the County is funded by taxes so the team wanted to make sure that services are provided equitably and equally – when it is a special service, not used by all citizens – that is when we would charge a fee. In addition, there is a goal to provide access to information online so that citizens can access and print from home without incurring any fees. The team also wanted to be consistent in how we charge – citizens should be able to expect consistency.

Ms. Gambée continued by saying that the new county website will have a document library which each department can link to – that will eliminate a variety of pricing sheets and inconsistent formatting; anytime a citizen accesses fees on any page of the website, they will be taken to this document.

Planning Director Angie Brewer reported that no fees were significantly increased;

WASCO COUNTY BOARD OF COMMISSIONERS  
REGULAR SESSION  
AUGUST 17, 2016  
PAGE 6

some minor increases occurred and some fees were added to Planning that are from GIS and the Surveyors. County Surveyor Dan Boldt canvassed regional fees for surveyor services and brought our fees into market alignment.

Commissioner Hege asked why appendix B and C are separate and formatted differently. Ms. Gambee replied that Planning's fees are so extensive that it made it difficult to match the format and incorporate them into appendix A. Information Systems Director Paul Ferguson suggested that perhaps it could be reformatted for a consistent look by the time the new website is launched. Ms. Brewer noted that when they collect fees they are sometimes not just collecting Planning Department fees but other departments as well.

Chair Runyon asked if there are statutes for some of the planning fees. Ms. Brewer replied that there are and she could get those in there as well. Commissioner Hege commented that those should be available whenever possible. Chair Runyon stated that all of these suggestions do not have to be incorporated at once which might delay passage; the schedule is updated annually and some of the suggestions can be applied in the next update. Mr. Ferguson agreed, stating that it will be good to continue to make improvements with each update.

Commissioner Hege expressed his appreciation for the work that has been done; the philosophy is stellar and cost-effective for the public. He asked if one copy for 25¢ is necessary. Ms. Gambee replied that some departments have cash drawers and the ability to easily collect those fees while others do not; she noted that the circumstance of each department's capacity to accept fees is not the citizens problem – if they are charged in one department, they should be charged in all departments.

Commissioner Hege asked what is meant by the "actual cost of services;" he said that although he thinks he knows what that means, it is not clear. Ms. Gambee replied that there is a certain amount of work to access, redact, copy, etc. She said that if it is a quick query, it will just be the base cost but if there is research involved to locate, assemble, redact, etc. then actual staff time will be charged. Commissioner Hege suggested that they look into a better way to define that. Mr. Ferguson explained that when the request is made, staff would evaluate the potential cost to respond. Youth Services Director Molly Rogers said that a better definition is possible. Ms. Gambee agreed saying that they did a better job of that for the email process and can do that for this as well.

Commissioner Hege asked why some of the payments are restricted to cash. Ms.

Gambee replied that the cash payments are required by statute. Commissioner Hege asked if the fees paid for witnessing are paid directly to staff or paid to the County. Ms. Gambee responded that they are paid to the County.

Chair Runyon asked under what circumstances the stop-payment fee would be charged. Mr. Middleton replied that if the County has written a check and it needs to be replaced or reissued and the original cannot be returned to the County, the County would need to place a stop-payment on the original; the cost of that stop-payment would be passed along.

Mr. Stone said that the philosophy used to revise the fee schedule is a direct reflection of the culture, vision/mission statements and the cross-functional teams; this started out to be a regular update and the team looked at it from the citizens' point of view. What might have been a two-week project turned into a six-month process with superior results.

Wayne Lease of Washington State said that he thinks this is a great thing but expressed concern that it talks about how the fees are collected without information on how they are spent. He encouraged the County to address GASB 39 and 54. He said that if statutes and laws are ignored, it will not succeed. He said that he would submit some comments in writing.

Commissioner Hege read the title of the Ordinance into the record:

IN THE MATTER OF AMENDING WASCO COUNTY'S UNIFORM FEE  
SCHEDULE FOR VARIOUS COUNTY DEPARTMENTS ORDINANCE 16-002.

**Agenda Item – Oregon Parks & Recreation Contract Amendment**

Sheriff Magill stated that this is the third year of the contract for year-round patrols. He reported that when he reviewed the statistics, he discovered a 95% reduction in contacts at the end of September – for instance, last September there were 1400 contacts; in October there were 20. Based on those statistics, which were similar from October through March, there was a discussion about the benefit of year-round coverage; it was suggested that they follow the model that has worked for the Marine Patrol – ½ year coverage. The other half of the year, that deputy would return to regular patrols for the County. The cost to Oregon Parks and Recreation will be reduced by \$35,000 per year. For this year, there will be a surplus which can be applied to responses in that area after the season is over. He said that this arrangement will need to be managed more closely but also gives us some flexibility and returns funds to



the boater's pass program.

**Commissioner Hege moved to approve Amendment #1 to the Intergovernmental Agreement #7203 for Lower Deschutes River Law Enforcement Services. Commissioner Kramer seconded the motion which passed unanimously.}}**

Sheriff Magill said that he was sure that the Board had seen the article in the newspaper regarding the Dufur Pastime. He stated that it was his intention to inform the Board prior to that but the timing was not conducive. He stated that he will deny the Pastime liquor license renewal when it comes to him. He said that he has provided a large file to OLCC to justify the denial; it is a matter of public safety and holding the establishment accountable under statute.

Chair Runyon observed that the process is lengthy. Sheriff Magill responded that the OLCC has it – Dufur has already denied renewal as will he. Pastime will still be able to operate during the OLCC investigation. He said he has not heard back from OLCC but they have the authority to revoke and close the business immediately; he said he is not sure how that process works.

Commissioner Kramer stated that Dufur Pastime has sent a letter to the OLCC. He asked that when Sheriff Magill receives that letter he share it with the Board. Sheriff Magill agreed to do so.

#### **Agenda Item – Assessor's Report**

Ms. Amery reviewed the numbers in the report included in the Board Packet. She went on to report that the Lockbox system worked extremely well; it is hard to know what part that played in increased collections but they will continue to evaluate it. She stated that it took a great deal of pressure off of staff. They are not using it for later payments as it is not cost effective for the smaller runs.

Ms. Amery went on to say that they have gotten all information in the future record and have pulled much of that into the new system for the tax roll. She said that a few challenges remain; those will be addressed after the roll turn. She continued by saying that Access Web had a few delays; she is hoping to have it in place before tax season to roll-out in test markets. She stated that she hopes to finish conversion this year. She is currently in the process of replacing staff; she has made an offer and hopes to have that position filled in the next couple of weeks.

Ms. Amery reported that the Wasco Land Use Cross-Functional Team created a land

policy that was adopted by the Board. They will continue to move forward with sales now that there is a process in place.

### **Agenda Item – Blue Zones Project**

Dan Boldt announced that he is here to advocate for a local initiative to designate The Dalles as the next Oregon Blue Zones Project city. He reported that he had attended a meeting at Columbia Gorge Community College where they were promoting this project. He explained that the Blue Zone is the name of a National Geographic project in which researchers looked around the world for communities where the population lives longer than the average life span. That research revealed five communities including Loma Linda, California; the researchers then began to look for commonalities that might explain the longer life spans in the identified communities. Through that process, the researchers found nine common denominators that each Blue Zone community demonstrated.

The Blue Zones Project arose from this research; organizers began to look for cities in the U.S. willing to adopt the nine identified behaviors and found five to begin with; one of the five was Klamath Falls, Oregon. Over a period of years, since signing on to the project, Klamath Falls overall citizen health has improved dramatically along with a drop in health care costs.

Mr. Boldt stated that there is a local coalition preparing an application for The Dalles to be the next Oregon Blue Zones Project city. The coalition is Gorge-wide and feels like The Dalles with its higher childhood obesity rates and higher levels of hunger, would be a good candidate for change. The area leaders feel confident that if The Dalles is successful, other local communities could emulate that success. He said that the improvements can be made without spending a lot of time or money – it is an organic, grass roots movement. He stated that Lauren Kraemer with the Extension Service District is writing the application and needs letters of support. He reported that Mid-Columbia Medical Center, Representative Huffman and Mayor Lawrence are all providing letters.

Ms. Amery asked if Klamath Falls will no longer be part of the project. Mr. Boldt replied that The Dalles would be an additional Blue Zones Project and would not be supplanting Klamath Falls.

Commissioner Kramer stated that he had toured Klamath Falls and gone through the Blue Zone. He said that the pride they take in their community has been enhanced through this process.

**\*\*\*The Board was in consensus to provide a letter of support for The Dalles application to become a Blue Zones Project city.\*\*\***

**Discussion Item – MCOG Emergency Transportation MOU**

Ms. White explained that this agreement has been in place for ten years with two five-year term MOUs. There are two changes in this agreement: 1) It is an automatically renewing agreement with a termination clause and 2) A cap has been placed on reimbursements to MCOG – the cap limits reimbursements to the reimbursements the County receives from state and federal sources.

**\*\*\*Commissioner Hege moved to approve the MOU between Wasco County and Mid-Columbia Council of Governments for the provision of emergency transportation services in the event of an emergency or disaster. Commissioner Kramer seconded the motion which passed unanimously.\*\*\***

**Discussion Item – Courthouse Closure**

Mr. Stone explained that although the Board has been kept informed about the upcoming Courthouse closure for the building's electrical upgrade, he believes the Board needs to take formal action in order to close those offices that have a statutory requirement to be open a certain number of hours each day. The public service announcement needs to be corrected to include the District Attorney's office.

**\*\*\*Commissioner Hege moved to approve the closure of the Courthouse: The Wasco county Offices and Circuit Court Offices located in the Wasco County Courthouse will be closed from noon on Friday, August 19<sup>th</sup> until 1 p.m. on Monday, August 22<sup>nd</sup> in order to affect upgrades to the Courthouse electrical system. The County offices affected by this closure are: Administrative Services, County Clerk, Assessment and Taxation, Finance, Human Resources, District Attorney's Office and sheriff's Business Office – Sheriff's Patrols will continue as usual. Commissioner Kramer seconded the motion which passed unanimously.\*\*\***

**Consent Agenda – 8.3.2016 Regular Session Minutes**

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

Chair Runyon called a recess at 10:44 a.m.

The Session reconvened at 10:47 a.m.

Chair Runyon opened an Executive Session: The Wasco County Board of Commissioners will now meet in executive session pursuant to ORS 192.660 (2)(e) Real Property Transactions. He explained that representatives of the news media and designated staff would be allowed to attend the executive session. All other members of the audience were asked to leave the room. Representatives of the news media were 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. He stated that no decision may be made in executive session and at the end of the executive session, the Board would return to open session and welcome the audience back into the room.

The regular session reconvened at 11:08 a.m.

**Chair Runyon moved to authorize the Real Property Cross Functional Team to proceed with discussions, information gathering and negotiations for the property located at 214 E. 10<sup>th</sup> Street, The Dalles, Oregon, with the authority to make an offer on said property contingent on Board approval. Commissioner Kramer seconded the motion. Chair Runyon and Commissioner Kramer voted Yay, Commissioner Hege voted Nay – motion passed.}}**

At 11:05 Chair Runyon opened an executive session pursuant to ORS Per ORS 192.660 (2)(i) To review and evaluate the employment-related performance of the Chief Executive Officer of any public body, a public officer, employee or staff member who does not request an open hearing. He explained that representatives of the news media and designated staff would be allowed to attend the executive session. All other members of the audience were asked to leave the room. Representatives of the news media were 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. He stated that no decision may be made in executive session and at the end of the executive session, the Board would return to open session and welcome the audience back into the room.

The regular session reconvened at 11:25 a.m. and was adjourned.

### Summary of Actions

#### Motions Passed

- **To authorize Community Corrections to move forward with their plan to add an in-house treatment counselor.**

- **To approve Amendment #1 to the Intergovernmental Agreement #7203 for Lower Deschutes River Law Enforcement Services.**
- **To approve the closure of the Courthouse: The Wasco county Offices and Circuit Court Offices located in the Wasco County Courthouse will be closed from noon on Friday, August 19<sup>th</sup> until 1 p.m. on Monday, August 22<sup>nd</sup> in order to affect upgrades to the Courthouse electrical system. The County offices affected by this closure are: Administrative Services, County Clerk, Assessment and Taxation, Finance, Human Resources, District Attorney's Office and sheriff's Business Office – Sheriff's Patrols will continue as usual.**
- **To approve the Consent Agenda – 8.3.2016 Regular Session Minutes.**
- **To authorize the Real Property Cross Functional Team to proceed with discussions, information gathering and negotiations for the property located at 214 E. 10<sup>th</sup> Street, The Dalles, Oregon, with the authority to make an offer on said property contingent on Board approval.**

**Consensus**

- **To provide a letter of support for The Dalles application to become a Blue Zones Project city.**

Wasco County  
Board of Commissioners

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Rod L. Runyon, Board Chair

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Scott C. Hege, County Commissioner

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Steven D. Kramer, County Commissioner

## **Agenda Item Fee Schedule**

- [Staff Memo](#)
- [Ordinance 16-002](#)



# WASCO COUNTY

## County Clerk

Suite 201  
511 Washington Street  
The Dalles, Oregon 97058  
(541) 506-2530  
Fax (541) 506-2531

Lisa Gambée  
*County Clerk*  
David McGaughey  
*Chief Deputy County Clerk*  
Chrissy Zaugg  
*Elections Deputy*  
Paul Bowers  
*Recording Deputy*

## Fee Schedule Ordinance Memo

### OVERVIEW

Wasco County's Ordinance #16-002 outlines the fees charged by various departments for services. This schedule of fees is updated yearly, typically in conjunction with the County fiscal year. In previous years, each department would simply update their particular fees on the existing ordinance. This year, the senior management team decided to take a closer look at the ordinance in light of our new vision statement and culture of 100% Love. It was also decided to change the fee update schedule to coincide with the calendar year due to legislative changes that can impact fees.

A cross-functional team was assembled to discuss the philosophy behind charging fees, review and update the schedule, update the presentation of the schedule for better clarity, and ensure that fees charged by all departments are uniform in nature. The team who worked on this project included Jill Amery, Dan Boldt, Angie Brewer, Paul Ferguson, Lisa Gambée and Molly Rogers.

### FEE SCHEDULE PHILOSOPHY

The team began the process by discussing historically what has been charged by the County. In general, fees are set and charged per the Oregon Revised Statutes. Statute also allows however for some fees to be set per County ordinance. That led the team to have a discussion about the philosophy of when fees should be charged and why, especially in light of our Vision and Mission statements:

#### **VISION STATEMENT:**

*Pioneering pathways to prosperity*

#### **MISSION STATEMENT:**

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

The team recognized that County services are typically paid for through the annual tax base, and those funds should be used for services that apply to *all* citizens equally. In some instances, services are required to meet the needs of citizens who have requests that are special or particular to the individual. Those instances are where the County fee schedule comes into play.

Overall, the County will strive to make information and services available to citizens in a self-serve manner – for instance, making documents available and accessible online so they can be printed from the home or office. As part of our 100% Love culture, employees will do their best to teach citizens how to “fish” when it comes to accessing services and information so they do not have to incur any fees. That way, fees are hopefully incurred only when required by State statute or when the citizen needs more specialized help from a County employee.



# WASCO COUNTY

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*Elections Deputy*

Paul Bowers  
*Recording Deputy*

## ORDINANCE FORMAT

When reviewing the previous format of the fee schedule, the team noted it was difficult to find fees and there was not a particular rhyme or reason to the order of fees. For this reason, it was decided to reformat the document in a way that kept the ordinance language together and put the fees together in an easy-to-read table. The table is organized by grouping similar fees together – Fees Across All County Departments, Administrative Services, Land-based and Civil Services, and Public Safety Services. When possible, the corresponding ORS is listed, using hyperlinks that will automatically launch the Oregon Revised Statutes web page, taking the citizen directly to the page with the referenced fee on it. This new formatting will help citizens better navigate our information.

The team believes the new approach to our fee schedule will prove easier for citizens to use, and provide a consistent framework for all County departments when setting fees and charging citizens for services. We look forward to the Board of County Commissioners feedback.



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

IN THE MATTER OF AMENDING WASCO )  
COUNTY'S UNIFORM FEE SCHEDULE FOR ) ORDINANCE  
VARIOUS COUNTY DEPARTMENTS ) #16-002

THE BOARD OF COMMISSIONERS OF WASCO COUNTY OREGON DOES  
ORDAIN AS FOLLOWS:

Section 1. PURPOSE

Wasco County provides core services to all citizens which are paid for through the annual tax base. On the whole, the County endeavors to proactively provide access to services in alignment with our Vision and Mission statements.

In some instances, special services are required or necessitated by various state statutes, or to meet the needs of citizens who have requests outside of core services. The purpose of this Ordinance is to outline the fees to be collected by Wasco County Departments for performing services, and to establish a uniform fee schedule.

Section 2. AUTHORITY

The Ordinance is enacted pursuant to the authority granted to general law Counties by [ORS 203.035-ORS 203.065](#) and by [ORS 192.440](#).

Section 3. FEE SCHEDULE

Fees shall be charged and collected by the indicated Department before the filing, recording or copying of subject documents shall be completed. A table of all County fees can be found in Appendix A, B and C. Other fees may apply as assessed under Oregon Revised Statutes.

Section 4. ENACTMENT PROVISIONS (1)

(1) CONFORMANCE WITH LAW

Except as expressly provided herein, this Ordinance shall in no way be a substitute for or eliminate the necessity of conforming with any and all State and Federal laws, rules and regulations including but not limited to the payment of all other fees required by law and other Ordinances which are now or may be in the future in effect which relate to the requirements provided in the Ordinance.

(2) SEPARABILITY

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by a Court of competent jurisdiction, such portion shall be deemed as a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portion of this Ordinance.

(3) EFFECTIVE DATE

This Ordinance shall take effect on January 1, 2017 upon its adoption, and all previous orders, resolutions or ordinances setting fees conflicting with the provisions of this Ordinance are hereby repealed and will be of no further force and effect.

Regularly passed and adopted by the Board of Commissioners of the County of Wasco, State of Oregon, by a \_\_\_\_ to \_\_\_\_ vote on this 7th day of September, 2016.

ATTEST:

\_\_\_\_\_  
Kathy White  
Executive Assistant

APPROVED AS TO FORM:

\_\_\_\_\_  
Kristen Campbell  
Wasco County Counsel

WASCO COUNTY BOARD  
OF COMMISSIONERS

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

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

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

APPENDIX A: County Fee Schedule

<b>Fees Across All County Departments</b>		
<b>Service Description</b>	<b>Fee Amount</b>	<b>Applicable Statute</b>
<b>Miscellaneous Copies/Printing/Transmission</b>		
Black and white copies <i>8.5" x 11" or 8.5" x 14"</i>	\$0.25 per page	County Ordinance
Black and white copies <i>11" x 17"</i>	\$1.00 per page	County Ordinance
Color copies <i>(any size listed above)</i>	\$1.00 per page	County Ordinance
Providing content on media <i>(zip disk, jump drive, CD, etc.)</i>	\$15.00 per media plus actual costs of services	County Ordinance
Printing computer labels	\$40.00 plus actual printing and label cost	County Ordinance
Electronic transmission of documents <i>(Fax, email, FTP, or similar transmission. If printing of copies is required to redact information or to get records into the appropriate form, subset, etc., copy fees and research time will also apply.)</i>	\$5.00 per transmission plus actual costs of services	County Ordinance
<b>Research and Professional Services Fees</b>		
Basic Research Fee <i>(Only upon availability of staff)</i>	\$40.00 per hour, one hour minimum, <i>unless specified by Department fee schedule</i>	County Ordinance
Professional Services / Complex Analysis	See specific Department fee schedule	County Ordinance
<b>Public Record Request Fees</b>		
Certification of a Public Record <i>(Birth certificates, licenses, etc.)</i>	\$3.75 per record	<a href="#">ORS 205.320</a>
Public records request, general <i>(Cost is request-dependent and is sum of research, copies, transmission, etc.)</i>		
<b>Administrative Services</b>		
<b>Service Description</b>	<b>Fee Amount</b>	<b>Applicable Statute</b>
<b>FINANCE DEPARTMENT</b>		
Placing a stop payment on a Wasco County issued check	\$33.00 per check	County Ordinance
Returned item (non-sufficient funds, closed account, etc.) deposited to Wasco County bank account	\$25.00 per check	County Ordinance
<b>INFORMATION SERVICES DEPARTMENT</b>		
Professional Services GIS Mapping : <i>See Appendix C</i>	\$120.00 per hour	County Ordinance

## LEGAL SERVICES

County Counsel Fees. <i>Please contact Administrative Services for estimate.</i>	At current hourly rate	County Ordinance
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## Land-based and Civil Services

Service Description	Fee Amount	Applicable Statute
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### ASSESSMENT AND TAXATION DEPARTMENT

Mapping changes and new plat	\$540.00 base fee	County Ordinance
New lot created	\$50.00 each	County Ordinance
New row created	\$50.00 each	County Ordinance
New map	\$50.00 each	County Ordinance
Each map affected	\$50.00 each	County Ordinance
Lot line adjustment	\$250.00 each	County Ordinance
Calculation of farm/forest disqualifications <i>(To be applied against penalty if the account is disqualified within 90 days)</i>	\$40.00 per hour, one hour minimum	County Ordinance
Manufactured structure change of ownership in the LOIS system	\$55.00	County Ordinance
Submission of completed change of ownership forms for review and processing	\$25.00	County Ordinance

## CLERK'S OFFICE

### Land-based Recording Fees

*(All documents presented for recording must be "required or permitted by law to be recorded")*

<b>Deed and Mortgage Records</b>	\$65.00 for the 1st page,	<a href="#">ORS 205.320</a> and
<u>Breakdown of fees:</u>	<u>\$5.00 for each page after</u>	County Ordinance
County Clerk Fee	\$5.00 per page	
Surveyor's Land Corner Restoration	\$10.00 per document	
Geographic Information Systems (GIS Fund)	\$19.00 per document	
Assessment & Taxation Fee	\$10.00 per document	
Oregon Land Information System Fund	\$1.00 per document	
Affordable Housing Alliance Tax	\$20.00 per document	
<b>Lien Records</b>	\$36.00 for the 1st page,	<a href="#">ORS 205.320</a> and
<u>Breakdown of fees:</u>	<u>\$5.00 for each page after</u>	County Ordinance
Statutory or County Clerk Lien Record	\$5.00 per page	
Assessment & Taxation & OLIS Fee	\$11.00 per document	
Affordable Housing Alliance Tax	\$20.00 per document	
<b>Subdivision and Subdivision Replat; Condominium</b>		<a href="#">ORS 205.320</a> and
County Clerk Fee, 20 lots or less	\$35.00	County Ordinance
County Clerk Fee, 21 lots or more	\$50.00	
Surveyor Fee, Subdivision and Subdivision Replat	\$700.00 plus \$65.00 per lot	
Surveyor Fee, Condominium	\$750.00 plus \$70.00 per unit	
Additional Pages	\$5.00 per page	
Assessment & Taxation & OLIS fee	\$11.00	
GIS Fund	\$19.00	

Land Corner Restoration Fund	\$10.00	
Affordable Housing Alliance Tax	\$20.00	
Tax Collector Approval	\$10.00	
Assessor Approval	\$10.00	
Copy Fees	\$2.50 per page	
<b>Partition Plat, Replat, and Property Line Adjustment Plat</b>		
County Clerk Fee	\$35.00	<a href="#">ORS 205.320</a> and County Ordinance
Surveyor Fee, Property Line Adjustment Plat, Single-Parcel Partition Plat or Replat	\$480.00	
Additional Pages	\$5.00 per page	
Assessment & Taxation & OLIS fee	\$11.00	
GIS Fund	\$19.00	
Land Corner Restoration Fund	\$10.00	
Affordable Housing Alliance Tax	\$20.00	
Tax Collector Approval	\$10.00	
Assessor Approval	\$10.00	
County Court Approval (if required)	\$10.00	
Copy Fees	\$2.50 per page	
Non Standard Documents	\$20.00 per document	<a href="#">ORS 205.327</a>
Documents Describing More Than One Transaction	\$5 per additional transaction or title	<a href="#">ORS 205.236(4)</a>
Location of Record	\$3.75 location fee plus \$0.25 per page	<a href="#">ORS 205.320</a>
Mortgage Notice of Default ( <i>Attorney General Foreclosure Avoidance Mediation Fund</i> )	\$100.00 (some exceptions apply)	Senate Bill 1552
Recording Image Subscription ( <i>download of images recorded in the Clerk's office and provided on media</i> )	\$0.25 per page/image plus cost of media if applicable	County Ordinance
<b>Marriage Fees</b>		
Marriage License	\$50.00	<a href="#">ORS 205.320 and ORS 106.045</a>
Civil Marriage Ceremony ( <i>in office, by appointment only</i> )	\$105.00	Senate Bill 27
Staff Witness for Ceremony	\$15.00 per staff member	County Ordinance
Certified Copy of Marriage License	\$7.75	<a href="#">ORS 205.320</a>
Time Waiver of 3-day Waiting Period	\$15.00	County Ordinance
Certificate of Parental Consent for Marriage of a Minor	\$15.00 per minor	County Ordinance
Amending a Filed Marriage Record	\$25.00	
<b>Domestic Partnership Declaration</b>		
Registration	\$50.00	<a href="#">ORS 205.320</a>
Certification of Original Record	\$5.00 per record	<a href="#">ORS 205.320</a>
Optional Additional Certified Copy	\$7.75	<a href="#">ORS 205.320</a>
<b>Elections Reports</b>		
Request for List of Electors	\$25.00 plus 2.5¢ per 100 names	<a href="#">OAR 165-002-0020</a> Section 1

## PLANNING DEPARTMENT

**PUBLIC WORKS DEPARTMENT**

Petition for Road Vacation	\$500.00	County Ordinance
Permit for Mass Gathering	\$500.00	County Ordinance
Permit for Motor Vehicle Road Rally	\$1000.00	County Ordinance

**SURVEYOR'S OFFICE**

Survey Filing <i>(Reviewed, filed and indexed)</i>	\$185.00 plus \$50 per page over 2 pages	<a href="#">ORS 209.260</a>
Property Line Adjustment Survey Filing <i>(Reviewed, filed and indexed)</i>	\$250.00 plus \$50.00 per page over 2 pages	<a href="#">ORS 209.260</a>
Property Line Adjustment Plat Review <i>(Reviewed, recorded, filed and indexed)</i>	\$480.00 per plat	<a href="#">ORS 92.100</a> and County Ordinance
Single-Parcel Partition Plat, or Single Parcel Replat Review <i>(Reviewed, recorded, filed and indexed)</i>	\$480.00 per plat	<a href="#">ORS 92.100</a> and County Ordinance
Multiple-Parcel Partition Plat or Replat Review <i>(Reviewed, recorded, filed and indexed)</i>	\$625.00 per plat	<a href="#">ORS 92.100</a> and County Ordinance
Subdivision or Subdivision Replat Review <i>(Reviewed, recorded, field-checked, filed and indexed)</i>	\$700.00 per subdivision plus \$65.00 per lot	<a href="#">ORS 205.350</a> and County Ordinance
Condominium Plat Review <i>(Reviewed, recorded, field-checked, filed and indexed)</i>	\$750.00 per condominium, plus \$70.00 per unit	<a href="#">ORS 205.350</a> and County Ordinance
Re-check or Re-design Review	50% of the original review fee	County Ordinance
Affidavit of Correction, Consent, Post- Monumentation, etc.	\$50.00 per affidavit recorded	<a href="#">ORS 92.170</a> and County Ordinance
Marking the Record Upon the Surveyor's Copy of an Original Plat	\$15.00 per recorded document	ORS 271.230 (2) and County Ordinance
Research	\$75.00 per hour after the first hour	County Ordinance
Large Format Printing or Copying	\$1.00 per square foot, \$2.00 minimum	County Ordinance

## Public Safety Services

Service Description	Fee Amount	Applicable Statute
<b>COMMUNITY CORRECTIONS DEPARTMENT</b>		
Community Service Work Program evaluation, placement, and monitoring	\$35.00	County Ordinance
DNA Sample Draw	\$10.00	County Ordinance
Drug Testing	\$15.00 per sample for in-lab tests \$7.50 for instant tests	County Ordinance
Electronic Home Detention Program Placement	\$8.00 per day	County Ordinance
Inter-County Transfer Request	\$25.00	County Ordinance
Interstate Compact	\$50.00	County Ordinance
Non-Departmental Drug Screen	\$45.00	County Ordinance
Probation/Post Prison/Parole Supervision	\$35.00 per month	County Ordinance
Travel Permit	\$3.00 each permit	County Ordinance
Treatment Program Intake	\$150.00	County Ordinance
Treatment Program Assessment	\$150.00	County Ordinance

## SHERIFF'S OFFICE

Civil Fees	Per Statute	<a href="#">ORS 21.300</a>
Concealed Handgun License	Per Statute	<a href="#">ORS 166.291(5)(a)</a>
Fingerprinting	\$15.00 per card or \$15.00 for electronic submission	County Ordinance
OLCC Liquor License ( <i>regular and special event</i> )	\$25.00 per permit	<a href="#">ORS 471.166 (7)</a>
Real Property Foreclosure Sheriff Sale	\$750.00 deposit ( <i>Applicants will be billed for actual costs and employee time.</i> )	<a href="#">ORS 18.930(5)</a>
Sheriff Incident Reports* ( <i>No charge for victim for first copy</i> )	1–24 pages: \$15.00 per report 25–49 pages: \$20.00 per report 50+ pages: \$50.00 per report	County Ordinance
Videos	\$15.00 plus staff time*	County Ordinance

\* **Research/Staff Time** – fee is based on salary and fringe benefits of the employee charged with the task (such as document research, retrieval, review or redaction), converted to an hourly rate. Time is charged in 15-minute increments with a 15-minute minimum. Call the Sheriff's Office for an estimate when research or staff time is needed.

## YOUTH SERVICES DEPARTMENT

<b>Supervision</b>		
Formal Probation at time of Adjudication	\$30.00	County Ordinance
Formal Accountability Agreements	\$10.00	County Ordinance



Drug Testing	\$15.00 per sample for in-lab tests \$7.50 for instant tests	County Ordinance
Online Educational Classes	\$100.00	County Ordinance
Processing Request for Expunction	\$60.00	County Ordinance

Appendix B: Planning Department Fee Schedule

**Wasco County Planning Department Fees**

**Consolidating multiple permits:** Proposals that require more than one type of review may be consolidated. The consolidated fee includes the full fee of the primary or more expensive review process and 50% of the fee for each additional review process. Type I fees accompanying Type II-IV reviews will be waived. Please contact Wasco County Planning if you would like to view the fee waiver policies and procedures.

**Multi-department review:** Several review procedures listed below require coordination with other County departments (e.g. partitions and property line adjustments). In these instances, the Planning fee includes the other applicable departments’ fees to provide customers with a convenient, one-time fee collection.

<b>Type I - Ministerial</b>	<b>Fee</b>
Address – New or Change	\$125
Land Use Verification Letter (Not Involving Land Use Decision)	\$150
Non-Structural Sign-Off – MNN (e.g., LUCS)	\$90
Structural Without Land Use Application – MNS	\$276
Telecommunications Tower - Collocation	\$1,600

<b>Type II - Administrative</b>	<b>Fee</b>
Conditional Uses	
• Aggregate and Other Subsurface Resources	\$2,500
• Dwelling, Non-Farm	\$1,600
• Farm Ranch Recreation	\$1,600
• Other	\$1,000
• Power Generating Facility (EFSC approval and required review)	\$76/hr
• Power Generating Facility (Commercial)	\$5,000 + \$1,000/tower
• Power Generating Facility (Non-Commercial)	\$1,600 + \$1,000/tower
Extension of Time for Land Use Approval	\$475
Legal Parcel Determination	(\$76/hr if deemed complex project) \$500
LUDO Interpretation or Similar Use Determination	\$76/hr
Major Modification of Approval (notice is required)	\$76/hr
National Scenic Area (NSA)	
• Expedited (Used listed in Section 3.110 of Wasco County NSALUDO)	\$600
• Expedited (Removal or Demolition)	\$300
• Full Review (Fences and Accessory Structures Less Than 500 SQ)	\$1,000
• Full Review	\$1,500
Non-Conforming Use Review (verification, restoration or alteration)	\$600
Partition, Property Line Adjustment, or Replat (not involving public or private roads)	
• Property Line Adjustment	\$2,134

• Single Parcel Partition or Replat	\$2,134
• Multiple Parcel Partition or Replat	\$2,279
Site Plan Review (parking, loading, and home occupations)	\$600
Subject to Standards	
• Aggregate Overlay Significant Determination	\$600
• Dwelling (Accessory, Large Tract Forest, Lot-of-Record, Primary, Relative)	\$1,300
• EPDs (Environmental Protection Districts)	\$650
• Guest House	\$500
• Other	\$650
• Utility Facilities Necessary for Public Service	\$2,500
Temporary Use Permit	\$700
Temporary Use Permit Renewal (e.g., Medical Hardship Dwelling)	\$400
Variance (Administrative) – Less Than 50% Deviation From Stated Standard	\$700

### **Type III Action – Planning Commission Fee**

Appeal to Planning Commission: ORS 215.416(11)(b); full refund if upheld	\$250
Mobile Home Park / RV Park	\$2,100
Other Reviews Directed to Planning Commission by Ordinance	\$1,500
Partition, Property Line Adjustment, or Replat (involving public or private roads approvals)	
• Property Line Adjustment	\$2,534
• Single Parcel Partition or Replat	\$2,534
• Multiple Parcel Partition or Replat	\$2,679
Planned Unit Development – Preliminary/Final Plat Review	\$3,604/\$954
Subdivision – Preliminary/Final Plat Review	\$4,104/\$954 Plus \$65 per lot
Variance – 50% or Greater Deviation From Stated Standard	\$1,000

### **Type IV Action – Board of County Commissioners Fee**

Appeal to Board of Commissioners	\$1,200
Comprehensive Plan Amendment	\$1,800
Goal Exception	\$1,700
Zone Change	\$1,700
LUDO Text Amendment	\$1,800
Open Space Lands Tax Assessment	\$900
Road Dedication	\$900
Road Naming/Re-Addressing (full fee + half fee for each address changed); not land use decision	\$200
Subdivision Lot Line Vacation per ORS 368.326	\$1,004

### **Miscellaneous Fee**

Amendment to Land Use Application Request (after pre-notice; prior to	\$350
---	-------

approval)	
Complex Projects – As Determined by Planning Director (See Policy and Process)	\$76/hr
Continuance/Extension Request of Planning Commission or Board Hearings	\$500
LUBA Remand and Review	\$300
Outdoor Mass Gathering	
• Less than 3000 people	\$2,500
• 3,000 or more, or 120 hrs or more	\$4,500
Pre-Application Conference - <i>\$250 of the \$500 applies towards land use application if applied for within 90 days of conference.</i>	\$500
Research / Records Request	\$45/hr
Withdrawal of Application - Refunds	
• Before completeness is determined	75% Total
• After completeness is determined	50% Total
• After Pre-Notice or Notice of Decision is mailed	No Refund
Withdrawal of Appeal After Received	No Refund
Worked Commenced Without Required Land Use Approval	Additional 50% of Total Review Fee
Worked Commenced in NSA Without Required Land Use Approval	Additional 100% of Total Review Fee

<b>Code Compliance</b>	<b>Fee</b>
Administrative Overhead hourly rate	\$50/hr
Appeal to Hearing's Officer	\$500
Continued Non-Compliance	\$50/month
Recordation of Compliance Document	\$61
<i>Other compliance penalty charges exist as established in Compliance Ordinance (WCCNAO)</i>	

Appendix C: GIS Services

<b>GIS Services - Standard Labor Rate \$60/Hour</b>		
<b>Map Prices - Custom Maps</b>		
<b>Size</b>	<b>Price</b>	<b>Additional Copies (ea)</b>
8.5 x 11	\$7.00	\$1.00
11 x 17	\$8.00	\$1.50
18 x 24	\$12.00	\$12.00
24 x 36	\$15.00	\$15.00
24 x 40	\$25.00	\$25.00
36 x 48	\$35.00	\$35.00
Maps which take longer than 15 minutes to make (excluding printing time) are charged at our shop rate		
	<b>Available Data Layers</b>	<a href="#">(Fees allowed per ORS 190.050)</a>
<b>Layer</b>	<b>Price</b>	<b>Notes</b>
Extract of Assessor's Database	\$300.00	<a href="#">Table Schema</a>
Roads	\$50.00	
Taxlot Maps	N/A	<a href="#">See Also The Oregon Map</a>
Taxlots	\$1/parcel or \$1,500 for entire County	<a href="#">See Also Our Online Map</a>
<b>Other Groups/Layers - \$45.00 each</b>	<b>Contains</b>	<b>Notes</b>
Administrative Boundaries	Columbia Gorge Urban Renewal District, City of The Dalles Watershed, School Districts, NWCPUD Subdivisions, Transition Lands Study Area, Wasco County Boundary	
Populated Places	City Limits, Urban Growth Boundaries, Rural Service Centers	<a href="#">See Also State Data</a>
Tax Codes	Tax Codes	
Zoning - Cities	Zoning - Cities	
Zoning - Environmental Protection Districts	Zoning - Environmental Protection Districts	
Zoning - Wasco County	Zoning - Wasco County	
<p>We require payment in advance from companies we have not done business with in the past. Credit card payments get charged an additional amount (depending on how much the base purchase is) to match what the companies charge the County. Checks should be made out to Wasco County GIS, and sent with a note stating which layers are being requested. Send it to:                      Wasco County IS Department                      Attn: GIS                      2705 E 2nd St, The Dalles, OR 97058</p>		

**Agenda Item**  
**District Meetings**

- [4H & Extension Service District Packet](#)
- [Library Service District Packet](#)

**Agenda Item**  
**Audit Report**

- [Wasco County Report on Audit of Financial Statements for the Year Ended 6.30.2016](#)
- [Wasco County Fiscal Year 2015 Finding Responses](#)

**Wasco County, Oregon  
Report on Audit of Financial Statements  
And Supplementary Information  
For the Year Ended June 30, 2015**



**Wasco County, Oregon  
Table of Contents  
For the Year Ended June 30, 2015**

	<u>PAGE</u>
<b><u>INTRODUCTORY SECTION</u></b>	
Table of Contents	2
Elected Officials and Agent of Record	5
 <b><u>FINANCIAL SECTION</u></b>	
Independent Auditor's Report	6
Management's Discussion and Analysis	7
	10
<b>Basic Financial Statements:</b>	15
<b><u>Government-Wide Financial Statements:</u></b>	
Statement of Net Position	16
Statement of Activities	17
 <b><u>Fund Financial Statements:</u></b>	
Balance Sheet – Governmental Funds	18
Reconciliation of Balance Sheet to Statement of Net Position	19
Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds	20
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities	21
<b>Fiduciary Funds:</b>	22
Statement of Fiduciary Net Position	23
Statement of Changes in Fiduciary Net Position – Trust Only	24
<b>Major Funds:</b>	25
Statement of Revenues, Expenses, and Changes in Fun Balances – Budget and Actual - Budgetary Basis – General Fund	26
Statement of Revenues, Expenses, and Changes in Fund Balances – Budget and Actual – Budgetary Basis – Public Works Fund	28
 <b>Notes to Basic Financial Statements</b>	 29
 <b><u>OTHER MATTERS</u></b>	
<b>Required Supplementary Information:</b>	49
<b>Schedule of Funding Progress:</b>	
Other Postemployment Benefits – Healthcare Benefits	50
Schedule of the Proportionate Share of the Net Pension Liability	51
Schedule of Contributions – Pensions	52
 <b>Other Information:</b>	 53
<b><u>Combining Fund Statements:</u></b>	
Combining Balance Sheet – Nonmajor Governmental Funds	54
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	55

**Wasco County, Oregon  
Table of Contents  
For the Year Ended June 30, 2015**

	<u>PAGE</u>
<u>Special Revenue Funds – Nonmajor:</u>	56
Combining Balance Sheet	59
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances	61
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis:	
County Fair Fund	63
County School Fund	64
Land Corner Preservation Fund	65
Forest Health Fund	66
Household Hazardous Waste Fund	67
Special Economic Development Payments Fund	68
Law Library Fund	69
District Attorney Fund	70
Museum Fund	71
Weed and Pest Control Fund	72
911 Communications Fund	73
Parks Fund	74
Community Corrections Fund	75
Court Facilities Fund	76
Commission on Children & Families Fund	77
Kramer Field Fund	78
Clerk Records Fund	79
Road Reserve Fund	80
911 Equipment Reserve Fund	81
Facility Capital Reserve Fund	82
General Operating Reserve Fund	83
 <u>Nonmajor Capital Projects Funds:</u>	 84
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual – Budgetary Basis:	
Capital Acquisitions Fund	85
 <u>Agency Funds:</u>	 86
Schedule of Changes in Assets and Liabilities – Agency Funds	87
 <u>Other Schedules:</u>	 88
Schedule of Accountability of Elected Officials	89
Schedule of Insurance in Force	90
Schedule of Expenditures of Federal Awards	91
Notes to the Schedule of Expenditures of Federal Awards	92
Schedule of Findings and Questioned Costs	93

**Wasco County, Oregon**  
**Table of Contents**  
**For the Year Ended June 30, 2015**

	<u>PAGE</u>
<b>Other Required Reports:</b>	97
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	98
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	100
Independent Auditor's Report Required by Oregon Minimum Standards	102

**Wasco County, Oregon  
Elected Officials and Agent of Record  
For the Year Ended June 30, 2015**

**WASCO COUNTY BOARD OF COMMISSIONERS:**

Commissioner Scott Hege  
The Dalles, Oregon 97058

Commissioner Rod Runyon  
The Dalles, Oregon 97058

Commissioner Steve Kramer  
Dufur, OR 97021

**OTHER ELECTED OFFICIALS:**

Treasurer Chad Krause  
The Dalles, Oregon 97058

Clerk Linda Brown  
The Dalles, Oregon 97058

Sheriff Ricky Eiesland  
The Dalles, Oregon 97058

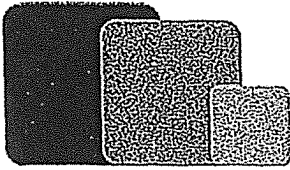
Assessor Jill Amery  
The Dalles, Oregon 97058

District Attorney Eric Nisley  
The Dalles, Oregon 97058

**OTHER:**

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

FINANCIAL SECTION



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

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

## INDEPENDENT AUDITOR'S REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon, as of June 30, 2015; and the respective changes in financial position, and the respective budgetary comparison for the General Fund and Public Works Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of a Matter***

The County adopted the provisions of GASB Statement No. 68 Accounting and Financial Reporting for Pensions, for the year ended June 30, 2015. Our opinions are not modified with respect to this matter.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 10-14 and the required supplementary information on pages 50-52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements, and other financial schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

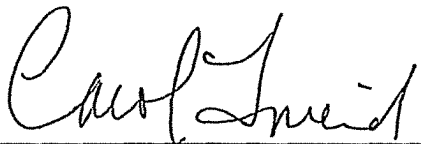
The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and the other financial schedules as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards and the other schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Reports on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2015, on our consideration of Wasco County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasco County's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated July 15, 2016, 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.



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For Friend & Reagan, PC  
The Dalles, Oregon 97058  
July 15, 2016



**Wasco County, Oregon**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2015**

This discussion and analysis is intended to be an easily readable analysis of Wasco County's financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the financial statements in the audit.

**REPORT LAYOUT**

This discussion and analysis is intended to serve an introduction to Wasco County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The first several statements are highly condensed and present a government-wide view of the County's finances including the Statement of Net Position and the Statement of Activities.

**Government-Wide Financial Statements**

*Statement of Net Position:* The focus of the Statement of Net Position is to present the difference between Assets, Liabilities and Deferred Inflows/Outflows divided into three components: net investment in capital assets, restricted and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

*Statement of Activities:* The focus of the Statement of Activities is to present the major program costs and match major resources with each. To the extent a program's cost is not recovered by grants and direct charges, it is paid from general taxes and other resources. This Statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.

The government wide financial statements include two service districts as discretely presented component units. Requests for copies of the separately issued financial statements for the service districts should be addressed to Wasco County, 511 Washington Street, Room 207, The Dalles, Oregon 97058.

**Fund Financial Statements**

Following the government-wide statements is a section containing fund financial statements. The County's major funds are presented in their own column and the remaining funds are combined into a column titled "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 discusses and analyzes significant difference between fiscal year 2015 and fiscal year 2014. A condensed version of the Primary Government Statement of Net Position at June 30, 2014 and 2015 follows:

TABLE 1  
NET POSITION AT YEAR END

	Primary Governmental Activities	
	June 30, 2015	Restated June 30, 2014
<b>ASSETS</b>		
Cash and Investments	20,854,438	19,185,240
Other Assets	1,810,827	1,732,188
Capital Assets	11,710,058	11,939,647
Net Pension Asset	2,190,700	-
<b>TOTAL ASSETS</b>	<b>36,566,023</b>	<b>32,857,075</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to Pensions	604,704	692,025
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>604,704</b>	<b>692,025</b>
<b>LIABILITIES</b>		
Other Liabilities	900,465	853,932
Long Term Liabilities	944,996	811,818
<b>TOTAL LIABILITIES</b>	<b>1,845,461</b>	<b>1,665,750</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to Pensions	4,391,638	4,932,011
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>4,391,638</b>	<b>4,932,011</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets	11,710,059	11,939,647
Restricted	1,130,768	1,181,277
Unrestricted	18,092,801	13,830,415
<b>TOTAL NET POSITION</b>	<b>30,933,628</b>	<b>26,951,339</b>

Governmental Activities

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. The County's assets exceeded liabilities by \$30,933,628 at the close of fiscal year 2015.

A large portion of the County's net position reflects investment in capital assets (land, buildings, improvements, machinery and equipment, bridges and infrastructure), net of accumulated depreciation and the debt used to acquire the assets. Fixed Assets account for almost 38% of the total Net Assets of the County.

The change in net position is primarily due to the inclusion of Net Pension Asset for \$2.2 million that was not included in the fiscal 2014 reporting. In addition, the cash and investments increased by \$1.7 million. This was due to a \$1.1 million increase in deposits and investment for the General Fund and

another \$200 thousand increase in the Public Works Fund deposits and investments. The minor funds accounted for the remainder of the increase.

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

	<u>FY 2015</u>	<u>Restated FY 2014</u>
Program revenues		
Charges for Services	3,079,378	3,036,149
Operating Grants and Contributions	5,638,118	7,464,770
Capital Grants and Contributions	171,924	185,529
General revenues		
Taxes for General Purpose	8,116,640	7,806,316
Other Taxes	536,896	654,785
Interest	92,280	94,963
Other	387,546	280,104
Sale of Capital Assets	96,055	23,332
Transfers	-	-
<b>Total Program and General Revenues</b>	<u><b>18,118,837</b></u>	<u><b>19,545,948</b></u>
Expenses		
General Government	4,409,402	4,633,446
Public Safety	6,137,677	6,970,147
Highways and Streets	2,282,543	3,376,876
Health and Welfare	462,053	2,010,325
Culture and Recreation	239,232	296,428
Capital Projects	605,641	319,988
Interest	-	19,449
<b>Total Expenses</b>	<u><b>14,136,548</b></u>	<u><b>17,626,659</b></u>
Change in net position	3,982,289	1,919,289
Net position, beginning	26,951,339	29,272,036
Restatement for GASB 68 (see notes)	-	(4,239,986)
<b>Net position, ending</b>	<u><b>30,933,628</b></u>	<u><b>26,951,339</b></u>

#### Governmental Activities

Due to a new standard issued by the Government Accounting Standards Board (GASB) – Statement # 68 – there is a restatement of the beginning fund balance by a decrease of over \$4 million. The specifics are addressed in the notes. Simply stated, Statement # 68 changes how pension reporting is required to be reported. Without this new standard, the ending Net Position would have increased instead of decreased.

Additionally, the health district was separated from the County, resulting in a decrease of \$1.6 million in expenditures for Health and Welfare.

#### BUDGETARY HIGHLIGHTS

The General Fund revenue exceeded the budgeted amount by \$693,976. This was primarily due to Taxes coming in with \$328,107 more than budgeted and Licenses, Fees & Permits generating \$359,936 more than budgeted. The General Fund Departments controlled costs and managed to

come in under budget by 7.6% (\$796,614).

Combining the revenue exceeding budget with the expenses under the budget amount, the County had revenues exceeding expenditures by \$1,474,886 instead of the budgeted amount of \$(439,893).

The Public Works fund was originally budgeted for expenditures to exceed revenues resulting in the planned use of fund balance. However, due to additional unbudgeted federal revenues (\$556,543) combined with coming in under budget on expenditures (\$541,037), the Public Works fund balance was increased by \$167,661 instead of decreased by \$810,734.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2015 the County had invested over \$24.1 million in capital assets, after depreciation the net value of the assets is \$11.7 million.

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
Land	1,417,351	56,003	(9,241)	-	1,464,113
<i>Depreciable Assets</i>					
Buildings	7,511,086	-	-	-	7,511,086
Furniture and Equipment	9,620,492	276,764	(180,561)	-	9,716,695
Infrastructure	5,156,544	276,597	-	-	5,433,141
	22,288,122	553,361	(180,561)	-	22,660,922
<i>Accumulated Depreciation</i>					
Buildings	3,720,842	114,865	-	-	3,835,707
Furniture and Equipment	6,643,462	511,109	(180,561)	-	6,974,010
Infrastructure	1,401,523	203,736	-	-	1,605,259
	11,765,827	829,710	(180,561)	-	12,414,976
<b>Depreciable Assets - Net</b>	<b>10,522,296</b>	<b>(276,349)</b>	<b>-</b>	<b>-</b>	<b>10,245,946</b>
<b>Net Fixed Assets</b>	<b>11,939,647</b>	<b>(220,346)</b>	<b>(9,241)</b>	<b>-</b>	<b>11,710,059</b>

While the net value of the fixed assets decreased, this is due to the additions being less than the depreciation for the fiscal year.

At the close of the fiscal year, the only long term liabilities (debt) for the County consisted of Compensated Absences and OPEB obligation.

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	172,752	45,769	-	218,521	-
OPEB Obligation	639,066	87,409	-	726,475	-
<b>Total Long Term Liabilities</b>	<b>811,818</b>	<b>133,178</b>	<b>-</b>	<b>944,996</b>	<b>-</b>

#### ECONOMIC FACTORS

Wasco County's permanent rate is \$4.2523 per thousand. This absolute limitation on tax revenues and the County's dependence on property taxes do not allow it to keep pace with increased demands for services. Counties are highly susceptible to economic pressures given the large reliance on property

taxes to fund County services. This creates a certain amount of financial uncertainty for Counties as we move through economic cycles. Budgeting in this type of an environment where such a large percent of a county's budget can be impacted by market conditions creates challenges for forecasting budgets into the future. Property taxes represent approximately 47% of total General Fund revenues. Operating and capital grants contributions, fees, fines and charges for services account for 49% of General Fund revenues. The County does monitor all of its resources and determines the need for program adjustments or fee increases accordingly.

#### 2015 – 2016 YEAR BUDGET

In the General Fund, department expenses increased 3.5% over the fiscal year 2014-2015 budget. Due to the lateness of the report, the 2015 – 2016 Year Budget is already complete.

#### FINANCIAL CONTACT

The County's financial statements are designed to be presented to users (citizens, taxpayers, customers, investors and creditors) with a general overview of the County's finances and to demonstrate the County's accountability. If you have questions about the report or need additional financial information, please contact the County's Finance Director at 511 Washington Street, Room 207, The Dalles Oregon 90758.

## BASIC FINANCIAL STATEMENTS

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**Wasco County, Oregon**  
**Statement of Net Position**  
**June 30, 2015**  
(all amounts are in dollars)

	<u>Primary Government Governmental Activities</u>	<u>Aggregate Discretely Presented Component Units</u>
<b><u>ASSETS:</u></b>		
Cash & Investments	20,854,438	1,716,024
Receivables (Net of Allowances):		
Property Taxes	708,877	148,169
Other	566,748	-
Inventory	535,202	-
Capital Assets		
Land (non-depreciable)	1,464,113	-
Depreciable Assets (Net of Depreciation)	10,245,946	-
Net Pension Asset	2,190,700	-
<b><u>TOTAL ASSETS</u></b>	<b><u>36,566,024</u></b>	<b><u>1,864,194</u></b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES:</u></b>		
Related to Pensions	604,704	-
<b><u>TOTAL DEFERRED OUTFLOWS OF RESOURCES</u></b>	<b><u>604,704</u></b>	
<b><u>LIABILITIES:</u></b>		
Accounts Payable	607,999	269,158
Accrued Liabilities	292,466	-
Noncurrent Liabilities		
Compensated Absences	218,521	-
OPEB Obligation	726,475	-
<b><u>TOTAL LIABILITIES</u></b>	<b><u>1,845,460</u></b>	<b><u>269,158</u></b>
<b><u>DEFERRED INFLOWS OF RESOURCES:</u></b>		
Related to Pensions	4,391,638	-
<b><u>TOTAL DEFERRED INFLOWS OF RESOURCES</u></b>	<b><u>4,391,638</u></b>	
<b><u>NET POSITION</u></b>		
Net Investment in Capital Assets	11,710,059	-
Restricted for:		
General Government	97,230	-
Public Safety	396,009	-
Highways and Streets	106,497	-
Health and Welfare	103,267	-
Culture and Recreation	427,765	-
Unrestricted	18,092,801	1,595,034
<b><u>TOTAL NET POSITION</u></b>	<b><u>30,933,628</u></b>	<b><u>1,595,034</u></b>

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, 2015  
(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	PRIMARY GOVERNMENT	COMPONENT UNITS
					Total Governmental Activities	
General Government	4,409,403	1,451,293	505,055	171,924	(2,281,131)	-
Public Safety	6,137,677	692,335	1,815,961	-	(3,629,382)	-
Highways and Streets	2,282,543	440,835	2,730,001	-	888,293	-
Health and Welfare	462,053	317,965	448,735	-	304,647	-
Culture and Recreation	239,232	176,951	138,366	-	76,085	-
Capital Projects	605,641	-	-	-	(605,641)	-
Interest	-	-	-	-	-	-
<b>Total Primary Government</b>	<b>14,136,548</b>	<b>3,079,378</b>	<b>5,638,118</b>	<b>171,924</b>	<b>(5,247,128)</b>	<b>-</b>
Component Units	1,541,241	-	-	-	-	(1,541,241)
<b>General Revenues:</b>						
Property Taxes					8,116,640	1,722,476
Other Taxes					536,896	-
Interest and Investment Earnings					92,280	7,464
Miscellaneous					387,546	-
Gain (Loss) on Sale of Fixed Assets					96,055	-
<b>Total General Revenues and Transfers</b>					<b>9,229,418</b>	<b>1,729,940</b>
Change in net position					3,982,289	188,698
Net position, beginning					31,191,325	1,406,337
Restatement for GASB 68 (see notes)					(4,239,986)	-
Net position, ending					<b>30,933,628</b>	<b>1,595,034</b>

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



**Wasco County, Oregon**  
**Balance Sheet - Governmental Funds**  
**June 30, 2015**  
(all amounts are in dollars)

	101 General <u>Fund</u>	202 Public Works <u>Fund</u>	Non-Major Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>ASSETS:</b>				
Deposits and Investments	10,399,830	7,482,316	2,972,291	20,854,438
Receivables:				
Accounts Receivable	321,015	188,254	57,480	566,748
Taxes Receivable	708,877	-	-	708,877
Inventories	-	535,202	-	535,202
<b><u>TOTAL ASSETS</u></b>	<b><u>11,429,722</u></b>	<b><u>8,205,772</u></b>	<b><u>3,029,771</u></b>	<b><u>22,665,265</u></b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	210,728	88,439	308,832	607,999
Accrued Liabilities	194,850	69,180	28,435	292,466
Compensated Absences	149,822	44,533	24,166	218,521
<b><u>Total Liabilities</u></b>	<b><u>555,400</u></b>	<b><u>202,152</u></b>	<b><u>361,433</u></b>	<b><u>1,118,985</u></b>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	628,259	15,143	-	643,402
<b><u>Total Deferred Inflows of Resources</u></b>	<b><u>628,259</u></b>	<b><u>15,143</u></b>	<b><u>-</u></b>	<b><u>643,402</u></b>
<b>Fund Balances:</b>				
Non-Spendable	-	535,202	-	535,202
Restricted	-	4,613,332	1,130,768	5,744,100
Committed	1,355,448	2,795,410	1,513,404	5,664,262
Assigned	2,198,359	44,533	24,166	2,267,058
Unassigned	6,692,255	-	-	6,692,255
<b><u>Total Fund Balances</u></b>	<b><u>10,246,062</u></b>	<b><u>7,988,477</u></b>	<b><u>2,668,338</u></b>	<b><u>20,902,877</u></b>
<b><u>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</u></b>	<b><u>11,429,722</u></b>	<b><u>8,205,772</u></b>	<b><u>3,029,771</u></b>	<b><u>22,665,265</u></b>

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

**Wasco County, Oregon**  
**Reconciliation of Balance Sheet to Statement of Net Position**  
**June 30, 2015**  
(all amounts are in dollars)

Fund Balances - Governmental Funds		20,902,877
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Governmental capital assets:		
Land	1,464,113	
Depreciable assets net of accumulated depreciation	<u>10,245,946</u>	11,710,059
Certain non-current assets and deferred outflows of resources recorded in the Statement of Net Position are not recognized in the government funds until actually expended.		
Net pension assets	2,190,700	
Deferred outflow related to pensions	<u>604,704</u>	2,795,404
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.		
Other post employment benefits		(726,475)
Deferred inflows of resources represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		
Related to pensions	(4,391,638)	
Related to deferred revenue	<u>643,402</u>	<u>(3,748,236)</u>
Net Position of Governmental Activities		<u><u>30,933,628</u></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**  
**Governmental Funds**  
**For the year ended June 30, 2015**  
(all amounts are in dollars)

	101 General Fund	202 Public Works Fund	Non-Major Governmental Funds	Total Governmental Funds
<b><u>REVENUES:</u></b>				
Taxes	8,165,784	-	-	8,165,784
Licenses, Fees & Permits	1,289,204	2,000	603,610	1,894,814
Intergovernmental Revenues	1,470,173	2,037,917	1,339,512	4,847,602
Federal Revenues	298,171	692,084	236,678	1,226,933
Charges for Services	707,951	182,010	13,000	902,961
Internal Service Charges	1,480	2,915	-	4,395
Fines and Restitution	26,802	-	33,670	60,472
Investment Earnings	46,220	33,372	12,688	92,280
Rents	201,737	-	-	201,737
Contributions and Donations	263,205	-	24,198	287,403
Miscellaneous	364,041	18,951	1,769	384,761
Pass Through Payments	3,750	-	-	3,750
<b><u>TOTAL REVENUES</u></b>	<b><u>12,838,516</u></b>	<b><u>2,969,250</u></b>	<b><u>2,265,125</u></b>	<b><u>18,072,892</u></b>
<b><u>EXPENDITURES:</u></b>				
<b>Current</b>				
General Government	5,011,280	-	449	5,011,729
Public Safety	6,270,538	-	837,691	7,108,229
Highways and Streets	222,364	2,401,291	47,063	2,670,718
Health and Welfare	114,684	-	668,546	783,230
Culture and Recreation	55,967	-	181,028	236,996
Capital Outlay	294,306	300,742	10,593	605,641
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>11,969,138</u></b>	<b><u>2,702,033</u></b>	<b><u>1,745,371</u></b>	<b><u>16,416,541</u></b>
Excess of Revenues Over (Under) Expenditures	<u>869,378</u>	<u>267,217</u>	<u>519,755</u>	<u>1,656,351</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Gain/Loss on Sale of Fixed Assets	12,432	36,661	200	49,293
Transfers from Other Funds	1,130,695	-	133,000	1,263,695
Transfers to Other Funds	(790,171)	-	(473,525)	(1,263,695)
<b><u>TOTAL OTHER FINANCING SOURCES(USES)</u></b>	<b><u>352,957</u></b>	<b><u>36,661</u></b>	<b><u>(340,325)</u></b>	<b><u>49,293</u></b>
Net Changes in Fund Balance	1,222,335	303,878	179,430	1,705,644
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>9,023,727</u></b>	<b><u>7,684,599</u></b>	<b><u>2,488,908</u></b>	<b><u>19,197,233</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>10,246,062</u></b>	<b><u>7,988,477</u></b>	<b><u>2,668,338</u></b>	<b><u>20,902,877</u></b>

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

**Wasco County, Oregon**  
**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**For the year ended June 30, 2015**  
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds 1,705,644

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	609,364	
Disposal of capital assets	(9,241)	
Less current year depreciation	<u>(829,710)</u>	(229,587)

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. (87,409)

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

Change in unavailable revenues	(50,109)
--------------------------------	----------

Changes in pension assets and liabilities are not reported in governmental funds as they do not require the current use of financial resources. However, the Statement of Activities reports such changes as increases or decreases in the related expense accounts

2,643,752

Change in Net Position of Governmental Activities	<u><u>3,982,288</u></u>
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The notes to the financial statement are an integral part of this statement

## FIDUCIARY FUNDS

These funds account for resources received and held by the County in a fiduciary capacity. The modified accrual basis of accounting is used to record transactions in the agency funds.

TRUST FUND: The County collects revenues and pays expenditures for the Mid-Columbia Interagency Task Force, a collaborative agreement between local law enforcement agencies.

AGENCY FUNDS: The funds received and disbursed through Wasco County's Agency Funds are, for the most part, taxes collected for other taxing districts within the county. The County Treasurer collects these funds for the various governmental units and either invests the monies for these governments or disburses the money to them.

**Wasco County, Oregon**  
**Statement of Fiduciary Net Position**  
**June 30, 2015**  
 (all amounts are in dollars)

	<u>Trust Fund</u>	<u>Agency Funds</u>
<b><u>ASSETS:</u></b>		
Cash with Treasurer	97,604	1,014,617
Taxes Receivable	-	2,115,647
	97,604	3,130,264
<b><u>TOTAL ASSETS</u></b>	<b>97,604</b>	<b>3,130,264</b>
 <b><u>LIABILITIES:</u></b>		
Accounts Payable	198	-
Due to Other Governments	-	3,130,264
	198	3,130,264
<b><u>TOTAL LIABILITIES</u></b>	<b>198</b>	<b>3,130,264</b>
 <b><u>NET POSITION</u></b>	<b>97,406</b>	<b>-</b>

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

**Wasco County, Oregon**  
**Statement of Changes in Fiduciary Net Position - Trust Only**  
**MINT Trust Fund**  
**For the year ended June 30, 2015**  
 (all amounts are in dollars)

<u>ADDITIONS:</u>	
Investment Earnings	492
Miscellaneous	13,015
<u>TOTAL ADDITIONS</u>	<u>13,506</u>
<u>DEDUCTIONS</u>	
Materials & Services	22,098
<u>TOTAL DEDUCTIONS</u>	<u>22,098</u>
 Change in Net Position	 (8,591)
 <u>Net Position held for MINT-Beginning</u>	 <u>105,997</u>
 <u>Net Position held for MINT-Ending</u>	 <u><u>97,406</u></u>

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

## MAJOR GOVERNMENTAL FUNDS

### GENERAL AND SPECIAL REVENUE FUNDS

Major governmental funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds for the same items. The general fund is always classified as a major fund.

GENERAL FUND: Most of the activities relating to the operations of Wasco County are accounted for through the General Fund. Primary sources of revenues are taxes, fees and licenses, fines and forfeits, intergovernmental revenues, supplies and services sold, interest on investments, rents and other miscellaneous revenues. Expenditures are for personal services, materials and services, capital outlay and transfers to other funds.

PUBLIC WORKS FUND: The Public Works Fund accounts for revenues and expenditures used in constructing and maintaining County roads. Most of the fund's revenues are from intergovernmental revenues, Federal Forest Receipts and Motor Vehicle funds. Expenditures are for personal services, materials and services and capital outlay.



**Wasco County, Oregon**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**For the year ended June 30, 2015**  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	VARIANCE
	<u>ORIGINAL</u>	<u>FINAL</u>		FAVORABLE (UNFAVORABLE)
<b><u>REVENUES:</u></b>				
Taxes	7,837,677	7,837,677	8,165,784	328,107
Licenses, Fees & Permits	905,850	905,850	1,265,786	359,936
Intergovernmental Revenues	1,131,468	1,131,468	982,992	(148,476)
Federal Revenues	286,350	286,350	298,171	11,821
Charges for Services	86,965	86,965	78,904	(8,061)
Internal Service Charges	-	-	1,480	1,480
Fines and Restitution	40,100	40,100	26,802	(13,298)
Investment Earnings	30,200	30,200	29,949	(251)
Rents	178,326	178,326	201,737	23,411
Contributions and Donations	2,000	2,000	-	(2,000)
Miscellaneous	184,680	184,680	325,737	141,057
Pass Through Payments	3,500	3,500	3,750	250
<b><u>TOTAL REVENUES</u></b>	<u>10,687,116</u>	<u>10,687,116</u>	<u>11,381,092</u>	<u>693,976</u>
<b><u>EXPENDITURES:</u></b>				
<b><i>Current by Department</i></b>				
Assessor	679,918	679,918	638,754	41,164
Clerk	318,258	318,258	292,178	26,080
Sheriff	2,089,912	2,089,912	1,991,165	98,747
EAS	2,028,506	2,032,876	1,864,075	168,801
Administration	3,673,949	3,775,232	3,442,325	332,907
District Attorney	525,139	525,139	510,070	15,069
Planning	485,620	485,620	396,304	89,316
Public Works	74,694	74,694	66,857	7,837
Youth Services	504,796	504,796	488,103	16,693
<b><i>Total Current by Department</i></b>	<u>10,380,792</u>	<u>10,486,445</u>	<u>9,689,831</u>	<u>796,614</u>
<b><i>Capital Outlay by Department</i></b>				
Sheriff	101,962	101,962	83,675	18,287
EAS	83,000	83,000	53,780	29,220
Administration	78,000	78,000	78,921	(921)
<b><i>Total Capital Outlay by Department</i></b>	<u>262,962</u>	<u>262,962</u>	<u>216,375</u>	<u>46,587</u>
<b><i>Contingency</i></b>	<u>441,972</u>	<u>377,602</u>	<u>-</u>	<u>377,602</u>
<b>TOTAL EXPENDITURES</b>	<u>11,085,726</u>	<u>11,127,009</u>	<u>9,906,206</u>	<u>1,220,803</u>

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

**Wasco County, Oregon**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**For the year ended June 30, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Excess of Revenues Over (Under) Expenditures	(398,610)	(439,893)	1,474,886	1,914,779
<b><u>OTHER FINANCING SOURCES</u></b>				
<b><u>AND (USES):</u></b>				
Sale of Fixed Assets	6,000	6,000	12,432	6,432
Transfers from Other Funds	728,131	769,414	632,989	(136,425)
Transfers to Other Funds	<u>(630,707)</u>	<u>(630,707)</u>	<u>(630,707)</u>	-
<b><u>TOTAL OTHER FINANCING SOURCES</u></b>				
<b><u>AND USES</u></b>	<u>103,424</u>	<u>144,707</u>	<u>14,714</u>	<u>(129,993)</u>
Net Changes in Fund Balance	(295,186)	(295,186)	1,489,600	1,784,786
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>3,295,186</u>	<u>3,295,186</u>	<u>5,459,174</u>	<u>2,163,988</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u><u>3,000,000</u></u>	<u><u>3,000,000</u></u>	<u><u>6,948,774</u></u>	<u><u>3,948,774</u></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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	-	-	2,000	2,000
Intergovernmental Revenues	2,156,652	2,156,652	2,037,917	(118,735)
Federal Revenues	135,541	135,541	692,084	556,543
Charges for Services	216,500	216,500	182,010	(34,490)
Internal Service Charges	3,180	3,180	2,915	(265)
Investment Earnings	21,200	21,200	20,512	(688)
Miscellaneous	12,625	12,625	18,951	6,326
<b><u>TOTAL REVENUES</u></b>	<b><u>2,545,698</u></b>	<b><u>2,545,698</u></b>	<b><u>2,956,390</u></b>	<b><u>410,692</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	1,678,257	1,678,257	1,436,107	242,150
<i>Current: Materials &amp; Services</i>	1,273,175	1,273,175	1,088,546	184,629
Capital Outlay	130,000	304,200	300,742	3,458
Contingency	285,000	110,800	-	110,800
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>3,366,432</u></b>	<b><u>3,366,432</u></b>	<b><u>2,825,395</u></b>	<b><u>541,037</u></b>
Excess of Revenues Over (Under) Expenditures	(820,734)	(820,734)	130,995	951,729
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Sale of Assets	10,000	10,000	36,661	26,661
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>10,000</u></b>	<b><u>10,000</u></b>	<b><u>36,661</u></b>	<b><u>26,661</u></b>
Net Changes in Fund Balance	(810,734)	(810,734)	167,656	978,390
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>4,276,000</u></b>	<b><u>4,276,000</u></b>	<b><u>4,534,741</u></b>	<b><u>258,741</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>3,465,266</u></b>	<b><u>3,465,266</u></b>	<b><u>4,702,398</u></b>	<b><u>1,237,132</u></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, 2015**

**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 by GASB 61, as appointment of a voting majority of the component unit's board, and either a) the ability to impose its will on the organization, or b) the possibility that the component unit will provide a financial benefit or impose a financial burden on the primary government.

Wasco County reports two component units. These are the Wasco County 4-H and Extension Service District and the Wasco County Library Service District. These Districts began operations July 1, 2008 and are included in the County's statements as discretely presented component units. Each District has separate audited financial statements available upon request through Wasco County.

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

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segments. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PREPARATION:**

The government-wide financial statements are reported using the *economic resources*

*measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, excise taxes, business income taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditure/expense of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The County reports the following major governmental funds:

**GENERAL FUND:** This is the County's primary operating fund and is always considered a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

Additionally, the County reports the following fund types:

**SPECIAL REVENUE FUNDS:** These funds are primarily operating funds that account for revenue derived from specific taxes or other revenue sources, which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make expenditures.

**CAPITAL PROJECTS FUNDS:** Expenditures for major construction projects or equipment acquisitions are accounted for in the capital projects funds.

**FIDUCIARY FUNDS:** Trust and Agency Funds are used to account for assets held by the County in a trustee capacity. Agency Funds are custodial in nature and do not involve measurement of result of operations.

**D. ASSETS, LIABILITIES AND NET POSITION:**

1. *Deposits and investments:* The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is shown on the Combined Balance Sheet as "Cash with Treasurer". Deposits and Investments are shown at cost which

approximates market value at June 30, 2015. 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 Position*: Classified and displayed in the following three components:

Net investment in capital assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.

Restricted - Consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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

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

4. *Fund Balance*: In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable- Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

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

Committed- Consists of amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned- Consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Commissioners, or their designee as established in the County's Fund Balance Policy.

Unassigned- This residual classification of fund balance includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources (committed, assigned and

unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the County's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

Below is a schedule of ending fund balances, based on the standards in GASB Statement 54:

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Nonmajor Funds</u>	<u>Total all Funds</u>
<b>Fund Balances</b>				
<b>Total Nonspendable in form</b>	-	535,202	-	535,202
<b>Restricted for:</b>				
Public Works Fund	-	4,613,332	-	4,613,332
County Fair Fund	-	-	128,245	128,245
County School Fund	-	-	62,167	62,167
Land Corner Preservation Fund	-	-	106,497	106,497
Forest Health Program Fund	-	-	176,079	176,079
Law Library Fund	-	-	125,428	125,428
Parks Fund	-	-	123,441	123,441
Community Corrections Fund	-	-	208,671	208,671
Court Facilities Security Fund	-	-	61,910	61,910
CCFC Fund	-	-	103,267	103,267
Clerk Records Fund	-	-	35,063	35,063
<b>Total Restricted</b>	-	4,613,332	1,130,768	5,744,100
<b>Committed to:</b>				
Household Hazardous Waste	-	-	145,909	145,909
Road Reserve Fund	-	2,795,410	-	2,795,410
Capital Acquisitions Fund	-	-	1,367,495	1,367,495
Equipment Reserve Fund	238,301	-	-	238,301
Facility Reserve Fund	1,117,148	-	-	1,117,148
<b>Total Committed</b>	1,355,448	2,795,410	1,513,404	5,664,262
<b>Assigned for:</b>				
Economic Development Payments Fund	96,804	-	-	96,804
District Attorneys Fund	29,347	-	-	29,347
Museum Fund	202,032	-	-	202,032
Weed & Pest Fund	201,118	-	-	201,118
911 Communications Fund	20,116	-	-	20,116
Kramer Field Fund	32,822	-	-	32,822
General Operating Reserve	1,466,298	-	-	1,466,298
Compensated Absences	149,822	44,533	24,166	218,521
<b>Total Assigned</b>	2,198,359	44,533	24,166	2,267,058
<b>Total Unassigned</b>	6,692,255	-	-	6,692,255
<b>Total Fund Balances</b>	<u>10,246,062</u>	<u>7,988,477</u>	<u>2,668,338</u>	<u>20,902,877</u>

5. *Capital Assets:* Include property and equipment, infrastructure and land, and are reported in the government-wide financial statements. Capital assets (other than infrastructure) are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of more than one year. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$50,000. Such assets are recorded at

historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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 and Software	5 to 45 years
Buildings and Improvements	45 to 100 years
Infrastructure	25 to 100 years

6. *Compensated Absences:* Vacation time for employees who are members of bargaining units accumulates based on the number of years of service, ranging from ten to twenty working days per year. Vacation pay is vested when earned.

Vacation time for employees who are not members of bargaining units is awarded based on the number of years of service, ranging from 10 to 20 working days per year. Vacation is awarded on January 1, of any given year. Vacation pay is expected to be liquidated with expendable available financial resources and is reported as an expenditure and fund liability of the appropriate Governmental Fund.

Sick leave accumulates at the rate of twelve days per year for full time employees. There is no limit on accumulation, and it is not compensable upon termination of employment.

7. *Long-Term Obligations:* In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

8. *Property tax revenues and receivables:* Property taxes are collected by the Wasco County Tax Collector and distributed to County funds monthly. The fund financial statements reflect property taxes as revenue when collected by the Tax Collector and available to the County to pay current period expenditures. The government-wide financial statements reflect property taxes as revenue in the year levied.

Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. In the fund financial statements, taxes receivable considered not available for payment of current year expenditures have been offset as deferred inflows of resources – unavailable revenue.

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



warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

9. *Deferred outflows/inflows of resources:* In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

10. *Pensions:* For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. *Interfund Activity:*

Transfers - Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers.

Receivables and Payables - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e., current portion of interfund loans).

12. *Use of Estimates:* The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

13. *Adoption of new GASB pronouncements:* In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement provides guidance for accounting for net pension liabilities, including definition of balances to be included in deferred inflows and deferred outflows of resources. The specific accounts impacting the County are detailed below.

Net pension liability - Previous standards defined pension liabilities in terms of the Annually Required Contribution. Statement No. 68 defines the net pension liability as the portion of the

actuarial present value of projected benefit payments that is attributed to past periods of employee service, net of the pension plan's fiduciary net position.

Deferred inflows of resources and deferred outflows of resources – Statement No. 68 includes recognition of deferred inflows and outflows of resources associated with the difference between projected and actual earnings on pension plan investments. These differences are to be recognized in pension expense using a systematic and rational method over a closed five-year period.

Statement No. 68 is effective for financial statement periods beginning after June 15, 2014, with the effects of the accounting change to be applied retroactively by restating the financial statements. The County adopted this new pronouncement in the current year and, accordingly, has restated amount of effected balances within the financial statements as of June 30, 2014:

	<u>As</u> <u>previously</u> <u>reported</u>	<u>GASB 68</u> <u>accounting</u> <u>change effect</u> <u>on Net</u> <u>Assets</u>	<u>Amounts as</u> <u>restated</u>
<u>Statement of Net Position</u>			
Deferred Outflows:			
Payments made after the initial measurement date	-	692,025	692,025
Net Pension Liability/(Asset)	-	(4,932,011)	(4,932,011)
Net Position	<u>31,191,325</u>	<u>(4,239,986)</u>	<u>26,951,339</u>
Total Net Position	<u>31,191,325</u>	<u>(4,239,986)</u>	<u>26,951,339</u>

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:**

**A. BUDGETS AND BUDGETARY ACCOUNTING:**

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30. The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the County Commission enacts the resolutions to adopt the budget, make appropriations and declare the ad valorem tax levy for all funds.

The Appropriations Resolution contains amounts for department expenditures, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required to prevent over-expenditures. Final budget amounts shown in the budget to actual schedules include appropriation transfers and supplemental budget increases pursuant to ORS 294.480. All appropriations transfers and supplemental budget increases are approved by the Board of Commissioners. Appropriations for all funds lapse at the end of each fiscal year.

**Excess of expenditures over appropriations**

Expenditures exceeded appropriations by \$1,613 in Fund 220, Materials & Services, and \$618

in Fund 232, Personal Services for the year ended June 30, 2015.

**Deficit fund balance**

The County has no funds with deficit fund balances for the year ended June 30, 2015.

**NOTE 3 -DETAILED NOTES ON ALL FUNDS:**

**A. CASH AND INVESTMENTS:**

Cash and Investments (recorded at cost) for the county, its discretely presented component units and fiduciary funds, consisted of petty cash of \$3,108, deposits with financial institutions totaling \$4,149,823 and investment in the LGIP of \$19,529,752, for a total of \$23,682,683.

	<u>Fair Value</u>
Primary Government	20,854,438
Component Units	1,716,024
Fiduciary Funds	1,112,221
Total Deposits and Investment:	<u>23,682,683</u>

**DEPOSITS:**

*Custodial Credit Risk* is the risk that in the event of a bank failure, the government's deposits may not be returned to it. In order to minimize this risk, state statutes require banks holding public funds become members of the Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank depositories, it does not guarantee that all funds are 100% protected. All of the County's June 30, 2015 bank balance of \$4,659,350 was collateralized by the FDIC or the PFCP.

**INVESTMENTS:**

The County participates in an external investment pool (State of Oregon Treasury Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company and is not rated by any national rating service. The State's investment policies are governed by the ORS and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which establishes diversification percentages and specifies the types and maturities of investments. That portion of the external investment pool which belongs to local government participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report. A copy of the State's Comprehensive Annual Financial Report may be obtained at the Oregon State Treasury, 340 Winter St. NE., Salem, Oregon 97310-0840.

The County's position in the Pool at June 30, 2015 is stated at cost which approximates the fair value.

*Custodial Credit Risk – Investments* is the risk that, in the event of failure of the counterparty (e.g., broker dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in possession of another party. At June 30, 2015, the

County did not have any investments exposed to custodial credit risk.

*Concentration of Credit Risk – Investments* is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. There are no investments in any one issuer that represent five percent or more of the County's total investments.

*Interest Rate Risk* The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**B. CAPITAL ASSETS:**

The following schedule shows the changes in Capital Assets for the year ended June 30, 2015:

	Beginning Balance	Additions	Deletions	Corrections	Ending Balance
Land	1,417,351	56,003	(9,241)	-	1,464,113
<i>Depreciable Assets</i>					
Buildings	7,511,086	-	-	-	7,511,086
Furniture and Equipment	9,620,492	276,764	(180,561)	-	9,716,695
Infrastructure	5,156,544	276,597	-	-	5,433,141
	22,288,122	553,361	(180,561)	-	22,660,922
<i>Accumulated Depreciation</i>					
Buildings	3,720,842	114,865	-	-	3,835,707
Furniture and Equipment	6,643,462	511,109	(180,561)	-	6,974,010
Infrastructure	1,401,523	203,736	-	-	1,605,259
	11,765,827	829,710	(180,561)	-	12,414,976
<b>Depreciable Assets - Net</b>	<b>10,522,296</b>	<b>(276,349)</b>	<b>-</b>	<b>-</b>	<b>10,245,946</b>
<b>Net Fixed Assets</b>	<b>11,939,647</b>	<b>(220,346)</b>	<b>(9,241)</b>	<b>-</b>	<b>11,710,059</b>

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

General Government	119,672
Public Safety	226,283
Highways and Streets	427,848
Health and Welfare	34,435
Culture and Recreation	21,472
	<u>829,710</u>

**C. LONG-TERM DEBT:**

*Changes in Long-Term Liabilities:*

Long-term liability activity for the year ended June 30, 2015 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	172,752	45,769	-	218,521	-
OPEB Obligation	639,066	87,409	-	726,475	-
<b>Total Long Term Liabilities</b>	<b>811,818</b>	<b>133,178</b>	<b>-</b>	<b>944,996</b>	<b>-</b>

## D. EMPLOYEE PENSION PLANS:

### General Information about the Pension Plan

#### Plan description

Employees of the County are provided with pensions through the Oregon Public Employees Retirement System (OPERS) a cost-sharing multiple-employer defined benefit pension plan, the Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at [www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

#### Benefits provided

##### 1. Tier One/Tier Two Retirement Benefit ORS Chapter 238

#### Pension Benefits

The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

#### Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- the member was employed by a PERS employer at the time of death,
  - the member died within 120 days after termination of PERS-covered employment,
  - the member died as a result of injury sustained while employed in a PERS covered job,
- or

- the member was on an official leave of absence from a PERS-covered job at the time of death.

#### **Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

#### **Benefit Changes**

After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

## **2. OPSRP Pension Program (OPSRP DB)**

#### **Pension Benefits**

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

#### **Death Benefits**

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

#### **Disability Benefits**

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of

employment before the disability occurred.

#### **Benefit Changes After Retirement**

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

### **3. OPSRP Individual Account Program (OPSRP IAP)**

#### **Pension Benefits**

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

#### **Death Benefits**

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

#### **Recordkeeping**

OPERS contracts with VOYA Financial to maintain IAP participant records.

#### **Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2011 actuarial valuation as subsequently modified by 2013 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2013. Employer contributions for the year ended June 30, 2015 were \$604,704, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2015 were 12.64 percent for Tier One/Tier Two General Service Member, 12.64 percent for Tier One/Tier Two Police and Fire, 9.80 percent for OPSRP Pension Program General Service Members, 12.53 percent for OPSRP Pension Program Police and Fire Members, and 6 percent for OPSRP Individual Account Program.

#### **Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2015, the County reported an asset of \$2,190,700 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2014, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2012 rolled forward to June 30, 2014. The County's proportion of the net

pension asset was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, the County's proportion was .09664647 percent, which was unchanged from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the County recognized pension expense (income) of (2,643,752). At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	4,227,163
Changes in proportion and differences between County contributions and proportionate share of contributions	-	164,475
County contributions subsequent to the measurement date	604,704	-
<b>Total</b>	<u>604,704</u>	<u>4,391,638</u>

The \$604,704 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2016	(1,092,547)
2017	(1,092,547)
2018	(1,092,547)
2019	(1,092,547)
2020	(21,451)
Thereafter	-
<b>Total</b>	<u>(4,391,638)</u>

#### **Actuarial assumptions**

The employer contribution rates effective July 1, 2013, through June 30, 2015, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution



rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2012 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2012 rolled forward to June 30, 2014
Experience Study Report	2012, published September 18, 2013
Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Asset Valuation Method	Market value of assets
<b>Actuarial Assumptions:</b>	
Inflation Rate	2.75 percent
Investment Rate of Return	7.75 percent
Projected Salary Increases	3.75 percent overall payroll growth
Mortality	Health retirees and beneficiaries: PF-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.  Active Members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.  Disabled retirees: Mortality rates are a percentage of the RP-2000 statistic combined disabled mortality sex-distinct table.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2012 Experience Study which reviewed experience for the four-year period ending on December 31, 2012.

**Long-term expected rate of return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both

Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	7.20%	4.50%
Short-Term Bonds	8.00%	3.70%
Intermediate -Term Bonds	3.00%	4.10%
High Yield Bonds	1.80%	6.66%
Large Cap US Equities	11.65%	7.20%
Mid Cap US Equities	3.88%	7.30%
Small Cap US Equities	2.27%	7.45%
Developed Foreign Equities	14.21%	6.90%
Emerging Foreign Equities	5.49%	7.40%
Private Equities	20.00%	8.26%
Opportunity Funds/Absolute Return	5.00%	6.01%
Real Estate (Property)	13.75%	6.51%
Real Estate (REITS)	2.50%	6.76%
Commodities	1.25%	6.07%
<b>Total</b>	<b>100.00%</b>	
Assumed Inflation - Mean		2.75%

**Discount rate**

The discount rate used to measure the total pension liability was 7.75 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate**

The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the County's proportionate share of the

net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability (asset)	\$ 4,639,111	\$ (2,190,700)	\$ (7,967,117)

**Pension plan fiduciary net position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

**Changes in Plan Provisions Subsequent to Measurement Date**

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective dates of the 2013 legislation will have a blended COLA rate when they retire.

This is a change in benefit terms subsequent to the measurement date of June 30, 2014, and has not been included in the net pension liability (asset) proportionate shares provided by OPERS.

**E. OPERATING LEASES:**

The County leases equipment, primarily copiers, under non-cancelable lease agreements. Operating lease expenditures were \$31,250 for the year ended June 30, 2015. Future payments associated with operating leases are due as follows:

FYE	Amount
<u>30-Jun</u>	
2016	16,895
2017	4,172
2018	960
2019	-
2020	-

**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 2015 the County paid healthcare insurance premiums of \$1,450,652.

**Annual OPEB Cost and Net OPEB Obligation:** The County's annual OPEB expense is calculated based on the County's annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities over thirty years. The following table shows the components of the County's annual OPEB expense for the year, the amount actually contributed to the plan and changes in the County's net OPEB obligation.

	<u>FYE 6/30/15</u>
<b>Determination of Annual Required Contribution</b>	
1) Normal Cost at year end	\$ 81,054
2) Amortization of UAAL	<u>118,910</u>
3) Annual Required Contribution (ARC) (1) + (2)	\$ 199,964
<b>Determination of Net OPEB Obligation</b>	
4) Annual Required Contribution	\$ 199,964
5) Interest on prior year Net OPEB Obligation	22,367
6) Adjustment to ARC	<u>76,842</u>
7) Annual OPEB Cost (4) + (5) - (6)	\$ 145,489
8) Explicit Benefit Payments	-
9) Implicit Benefit Payments	<u>58,080</u>
10) Increase in Net OPEB Obligation (7) - (8) - (9)	\$ 87,409
11) Net OBEP Obligation - beginning of year	<u>639,066</u>
12) Net OBEP Obligation - end of year	<u><u>726,475</u></u>

The following table shows the annual OPEB cost and net OPEB obligation for the prior three years:

<u>Three Year Trend Information for Wasco County</u>			
<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>% of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2013	171,311	51%	551,556
6/30/2014	142,451	38%	639,066
6/30/2015	145,489	40%	726,475

**Funded Status and Funding Progress:** As of August 1, 2012, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$911,773 and the actuarial value of assets was zero, resulting in an unfunded accrued liability of \$911,773.

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	8/1/2012
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level % of Payroll
Open Amortization Period	10 Years
Actuarial Assumptions:	
Projected Salary Increases	2.75% plus merit component
Initial Healthcare Inflation Rates	7.25%
Ultimate Healthcare Inflation Rates	5.0%

**G. INTERFUND TRANSFERS:**

The following table reflects the interfund transfers completed during the year ended June 30, 2015:

	<u>Transfers In</u>	<u>Transfers Out</u>
101- General Fund	632,989	630,707
208 - Economic Dev. Payments Fund	-	154,464
210 - District Attorney Fund	-	5,000
211 - Museum Fund	15,000	-
220 - 911 Communications Fund	216,707	-
326 - Facility Capital Reserve	133,000	-
327 - General Operating Reserve	133,000	-
Total General Fund GASB 54	<u>1,130,695</u>	<u>790,171</u>
Non-Major Funds		
205 - Land Corner Preservation Fund	-	2,704
206 - Forest Health Fund	-	18,140
209 - Law Library Fund	-	8,000
227 - CCF	-	444,681
322 - Capital Acquisitions Fund	133,000	-
Total Non-Major Funds	<u>133,000</u>	<u>473,525</u>
<b>Total All Transfers</b>	<b><u>1,263,695</u></b>	<b><u>1,263,695</u></b>

All transfers are budgeted to provide for operations of individual funds.

**H. BUDGET/G.A.A.P. RECONCILIATION:**

The following schedule reconciles the amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance to the amounts on the individual fund statements prepared on the budgetary basis.

	General Fund	Public Works Fund	Other Nonmajor Funds
Net change in fund balances - GAAP basis	1,222,335	303,878	179,430
<i>Expenditures required by GAAP not recorded under budgetary basis:</i>			
Change in Inventory	-	(130,907)	-
Change in compensated absences	35,663	7,545	2,562
 <i>Net change in fund balance for budgeted funds that do not meet the GASB 54 definition of Special Revenue funds and so are included in the General Fund or the Public Works Fund:</i>			
208 - Economic Dev. Payments Fund	416,728	-	(416,728)
210 - District Attorney Fund	8,146	-	(8,146)
211 - Museum Fund	(6,897)	-	6,897
219 - Weed & Pest Control Fund	(10,887)	-	10,887
220 - 911 Communications Fund	56,160	-	(56,160)
233 - Kramer Field Fund	(151)	-	151
321 - Road Reserve Fund	-	(12,860)	12,860
324 - Equipment Reserve	(1,096)	-	1,096
326 - Facility Capital Reserve	(91,037)	-	91,037
327 - General Operating Reserve	(139,363)	-	139,363
 Net change in fund balances - budgetary basis	 <u>1,489,600</u>	 <u>167,656</u>	 <u>(36,751)</u>

**I. LIABILITY FOR DEFERRED COMPENSATION:**

The County offers a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan, available to all full time regular employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan are held in trust by the plan administrator for the sole benefit of the participants. The assets of the plan totaled \$3,343,333 and \$3,191,928 at June 30, 2015 and 2014, respectively.

**NOTE 4 – OTHER INFORMATION:**

**A. RISK MANAGEMENT:**

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage.

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

The County has elected to finance the liability for unemployment compensation benefits to County employees by reimbursing the State of Oregon Employment Division for the County's

actual costs for the unemployment benefits.

**B. JOINTLY GOVERNED ORGANIZATION:**

Wasco County, Oregon, in conjunction with Sherman County, Hood River County, and Gilliam County, has created a regional jail facility in Wasco County known as Northern Oregon Corrections (NORCOR). The board of NORCOR is composed of five members, one from each of the participating governments, along with one sheriff. Wasco County budgeted expenditures to NORCOR for the year ended June 30, 2015 totaled \$2,279,140. 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.

**REQUIRED SUPPLEMENTARY INFORMATION**



Wasco County, Oregon  
 Schedule of Funding Progress Required by GASB 45  
 For the year ended June 30, 2015  
 (all amounts are in dollars)

<u>Actuarial</u> <u>Valuation</u> <u>Date</u>	<u>Actuarial</u> <u>Value of</u> <u>Assets</u>	<u>AAL</u> <u>Unit Credit</u>	<u>UAAL</u>	<u>Funded</u> <u>Ratio</u>	<u>Covered</u> <u>Payroll</u>	<u>UAAL as a</u> <u>% of</u> <u>Covered</u> <u>Payroll</u>
8/1/2008	-	1,225,563	1,225,563	0%	6,331,674	19%
8/1/2010	-	1,251,853	1,251,853	0%	6,964,303	18%
8/1/2012	-	911,773	911,773	0%	6,671,504	14%
8/1/2014	-	540,131	540,131	0%	6,480,919	8%

**Wasco County, Oregon**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**For the Last Two Fiscal Years**  
**June 30, 2015**

Year Ended June 30,	(a) County's proportion of the net pension liability (asset)	(b) County's proportionate share of the net pension liability (asset)	(c) County's covered payroll	(b/c) County's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2015	0.09664647%	\$ (2,190,700)	\$ 5,852,439	-37.43%	103.60%
2014	0.09664647%	4,932,011	6,480,919	76.10%	91.97%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**Wasco County, Oregon**  
**Schedule of Contributions**  
**For the Last Two Fiscal Years**  
**June 30, 2015**

Year Ended June 30,	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency (excess)	(c) County's covered payroll	(b/c) Contributions as a percent of covered payroll
2015	\$ 604,704	\$ 604,704	-	\$ 5,852,439	10.33%
2014	692,025	692,025	-	6,480,919	10.68%

The amounts presented for each fiscal year were actuarial determined at December 31 and rolled forward to the measurement date.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**OTHER INFORMATION**

**Combining Balance Sheet**  
**Non-Major Funds**  
**June 30, 2015**  
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Total Non-Major Funds
<b>ASSETS:</b>			
Deposits and Investments	1,604,796	1,367,495	2,972,291
Receivables:			
Accounts Receivable	57,480	-	57,480
<b><u>TOTAL ASSETS</u></b>	<b>1,662,276</b>	<b>1,367,495</b>	<b>3,029,771</b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>			
<b><u>Liabilities:</u></b>			
Accounts Payable	308,832	-	308,832
Compensated Absences	24,166	-	24,166
Accrued Payroll & Related Liabilities	28,435	-	28,435
<b><u>Total Liabilities</u></b>	<b>361,433</b>	<b>-</b>	<b>361,433</b>
<b><u>Fund Balances:</u></b>			
Restricted	1,130,768	-	1,130,768
Committed	145,909	1,367,495	1,513,404
Assigned	24,166	-	24,166
<b><u>Total Fund Balances</u></b>	<b>1,300,843</b>	<b>1,367,495</b>	<b>2,668,338</b>
<b><u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u></b>	<b>1,662,276</b>	<b>1,367,495</b>	<b>3,029,771</b>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Non-Major Funds  
For the year ended June 30, 2015  
(all amounts are in dollars)

	Special Revenue <u>Funds</u>	Capital Project <u>Funds</u>	Total Non-Major <u>Funds</u>
Licenses, Fees & Permits	603,610	-	603,610
Intergovernmental Revenues	1,328,603	10,910	1,339,512
Federal Revenues	236,678	-	236,678
Charges for Services	13,000	-	13,000
Fines and Restitution	33,670	-	33,670
Investment Earnings	6,768	5,920	12,688
Contributions and Donations	24,198	-	24,198
Miscellaneous	1,769	-	1,769
<b>TOTAL REVENUES</b>	<u>2,248,296</u>	<u>16,829</u>	<u>2,265,125</u>
<b>EXPENDITURES:</b>			
<i>Current: Personal Services</i>	643,142	-	643,142
<i>Current: Materials &amp; Services</i>	1,091,635	-	1,091,635
Capital Outlay	-	10,593	10,593
<b>TOTAL EXPENDITURES</b>	<u>1,734,778</u>	<u>10,593</u>	<u>1,745,371</u>
Excess of Revenues Over (Under) Expenditures	513,518	6,236	519,755
<b>OTHER FINANCING SOURCES(USES)</b>			
Sale of Assets	200	-	200
Operating Transfers In	-	133,000	133,000
Operating Transfers Out	(473,525)	-	(473,525)
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>(473,325)</u>	<u>133,000</u>	<u>(340,325)</u>
Net Changes in Fund Balance	40,194	139,236	179,430
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,260,650</u>	<u>1,228,258</u>	<u>2,488,908</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>1,300,843</u>	<u>1,367,495</u>	<u>2,668,338</u>

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**SPECIAL REVENUE FUNDS**  
**NONMAJOR GOVERNMENTAL FUNDS**

\*\* These funds do not meet the GASB 54 definition of Special Revenue Funds and are included in the General Fund or other Major Fund GAAP basis financial statements. They are budgeted as Special Revenue Funds under Oregon Budget Law.

203 COUNTY FAIR FUND: Revenues and expenditures from the operation of the County Fair are recorded in this fund. The primary source of revenue for the Fair is money earned from the annual County Fair operation. Revenues are also received from the State Video Lottery Commission. Expenditures are mainly for the fair and year round maintenance of the fair grounds.

204 COUNTY SCHOOL FUND: The County School Fund is used to account for the receipt of forest reserve rental revenues and distributions from the State of Oregon Common School Fund. By law, these funds are distributed to the school districts in Wasco County.

205 LAND CORNER PRESERVATION FUND: This fund was created by statute to account for revenues and expenditures relating to the surveying of all section corners in Wasco County. Revenues are mainly derived from fees charged for recording and interest on investments. Expenditures are for personal services and materials and services.

206 FOREST HEALTH FUND: The County receives Federal Title III money to be used to maintain the health of forests within county boundaries. Revenues are from grants and interest. Expenditures were for materials and services.

207 HOUSEHOLD HAZARDOUS WASTE FUND: Income is from DEQ grants and surcharges on local garbage services. Monies were expended for the Sanitarian and the Public Health Business Manager to supervise the collection of fees and the contracting of services and building projects relating to the disposal of Household Hazardous Waste.

\*\*208 SPECIAL ECONOMIC DEVELOPMENT PAYMENTS FUND: This fund was established to account for Enterprise Zone Tax Abatement Agreement Project fees. The agreement states that "Project Fees will be deposited with the County, and budgeted, expended and distributed by the Sponsor for projects and programs for local services or infrastructure". This fund is included in the General Fund in the GAAP basis financial statements.

209 LAW LIBRARY FUND: This fund is used to maintain a law library within the County. Revenues are mainly from filing fees and expenditures are for materials and services.

\*\*210 DISTRICT ATTORNEY FUND: Established to account for forfeiture proceeds, Victim and Drug Court donation balances in the General Fund are also transferred and accounted for in this fund. Revenues are mainly from Victim and Drug Court donations and forfeiture proceeds. Expenditures are for materials and services and capital expenses. This fund is included in the General Fund in the GAAP basis financial statements.

\*\*211 MUSEUM FUND: Revenues are mainly from donations and supplements from the City of The Dalles and Wasco County. Expenditures are for personal services, materials and services and capital expenses. This fund is included in the General Fund in the GAAP basis financial statements.



**\*\*219 WEED AND PEST CONTROL FUND:** Revenues and expenditures for the County's weed abatement and pest control are recorded in this fund. Major sources of revenue include federal and state grants and contracts. Expenditures are for personal services, materials and services and capital outlay. This fund is included in the General Fund in the GAAP basis financial statements.

**\*\*220 911 COMMUNICATIONS FUND:** This fund was created to account for activities of the County acting as the administrative and fiscal agent for the 911 user group. Revenues are primarily from 911 contracts and phone taxes. Expenditures are for personal services and materials and services. This fund is included in the General Fund in the GAAP basis financial statements.

**223 PARKS FUND:** The Parks fund receives RV and campsite monies to pay for a Park Manager, and maintenance and utilities for Hunt Park.

**227 COMMUNITY CORRECTIONS FUND:** This fund is used to account for revenues from state grants and fees from participants in the community correction program. Expenditures are for personal services, materials and services and capital outlay.

**229 COURT FACILITIES SECURITY FUND:** This fund is used to account for revenues from assessments on court fines. Expenditures are for materials and services.

**232 COMMISSION ON CHILDREN AND FAMILIES:** This fund accounts for state and federal grant monies. The grants are used to redirect state and federal child and family services to the local level. Expenditures were for personal services and materials and services.

**\*\*233 KRAMER FIELD FUND:** Amounts remaining after the construction of Kramer Field on Webber Street are recorded in this fund. Revenues were from interest earned on investments. Expenditures are for materials and services. This fund is included in the General Fund in the GAAP basis financial statements.

**237 CLERK RECORDS FUND:** During 1999, Oregon law required a separate fund be maintained to accumulate 5% of the Assessment and Taxations recording fee. These funds are to be used to acquire storage and retrieval systems, and pay expenditures related to collecting the fee and maintaining and storing records.

**\*\*321 ROAD RESERVE FUND:** This fund was created to accumulate monies for future road equipment purchases and construction projects. Revenues were from interest on investments. Budgeted expenditures are for materials and services and capital outlay. This fund is included with the Public Works Fund in the GAAP basis financial statements.

**\*\*324 911 EQUIPMENT RESERVE FUND:** This fund was created to accumulate monies for the purchase of 911 equipment. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

**\*\*326 FACILITY CAPITAL RESERVE FUND:** This fund was created to accumulate monies for potential capital expenditures required by county facilities. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

\*\*327 GENERAL OPERATING RESERVE FUND: This fund was created to accumulate monies to support operating expense as determined by the Commissioners. Revenues were from interest on investments and transfers. This fund is included in the General Fund in the GAAP basis financial statements.

Wasco County, Oregon  
Combining Balance Sheet  
Special Revenue Funds  
June 30, 2015  
(all amounts are in dollars)

	<u>203</u> <u>County Fair</u> <u>Fund</u>	<u>204</u> <u>County</u> <u>School</u> <u>Fund</u>	<u>205</u> <u>Land</u> <u>Corner</u> <u>Pres Fund</u>	<u>206</u> <u>Forest</u> <u>Health</u> <u>Fund</u>	<u>207</u> <u>HHW</u> <u>Fund</u>
<b>ASSETS:</b>					
Deposits and Investments	131,878	317,592	105,882	176,079	125,002
Receivables					
Accounts Receivable	5,254	-	-	-	27,907
	<u>137,132</u>	<u>317,592</u>	<u>105,882</u>	<u>176,079</u>	<u>152,909</u>
<b><u>TOTAL ASSETS</u></b>					
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	7,435	255,425	-	-	7,000
Accrued Liabilites	1,452	-	(615)	-	-
Compensated Absences	-	-	-	-	-
<b>Total Liabilities</b>	<u>8,887</u>	<u>255,425</u>	<u>(615)</u>	<u>-</u>	<u>7,000</u>
<b>Fund Balances:</b>					
Restricted	128,245	62,167	106,497	176,079	-
Committed	-	-	-	-	145,909
Assigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>128,245</u>	<u>62,167</u>	<u>106,497</u>	<u>176,079</u>	<u>145,909</u>
<b><u>TOTAL LIABILITIES AND</u></b>					
<b><u>FUND BALANCES</u></b>					
	<u>137,132</u>	<u>317,592</u>	<u>105,882</u>	<u>176,079</u>	<u>152,909</u>

<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
126,358	108,068	305,053	61,359	112,465	35,063	1,604,796
-	17,109	437	552	6,221	-	57,480
<u>126,358</u>	<u>125,176</u>	<u>305,490</u>	<u>61,910</u>	<u>118,686</u>	<u>35,063</u>	<u>1,662,276</u>
930	767	25,757	-	11,518	-	308,832
-	968	22,730	-	3,901	-	28,435
-	-	24,166	-	-	-	24,166
<u>930</u>	<u>1,735</u>	<u>72,653</u>	<u>-</u>	<u>15,419</u>	<u>-</u>	<u>361,433</u>
125,428	123,441	208,671	61,910	103,267	35,063	1,130,768
-	-	-	-	-	-	145,909
-	-	24,166	-	-	-	24,166
<u>125,428</u>	<u>123,441</u>	<u>232,837</u>	<u>61,910</u>	<u>103,267</u>	<u>35,063</u>	<u>1,300,843</u>
<u>126,358</u>	<u>125,176</u>	<u>305,490</u>	<u>61,910</u>	<u>118,686</u>	<u>35,063</u>	<u>1,662,276</u>

Wasco County, Oregon  
Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balance  
Special Revenue Funds  
For the year ended June 30, 2015  
(all amounts are in dollars)

	203 <u>County Fair</u> <u>Fund</u>	204 <u>County</u> <u>School</u> <u>Fund</u>	205 <u>Land</u> <u>Corner</u> <u>Pres Fund</u>	206 <u>Forest</u> <u>Health</u> <u>Fund</u>	207 <u>HHW</u> <u>Fund</u>
<b>REVENUES:</b>					
Licenses, Fees & Permits	90,385	-	28,712	-	304,965
Intergovernmental Revenues	50,964	61,579	-	-	-
Federal Revenues	-	230,457	-	-	-
Charges for Services	-	-	-	-	-
Fines and Restitution	-	-	-	-	-
Investment Earnings	508	413	551	873	151
Contributions and Donations	23,861	-	-	-	-
Miscellaneous	808	-	-	-	-
<b>TOTAL REVENUES</b>	<u>166,525</u>	<u>292,449</u>	<u>29,263</u>	<u>873</u>	<u>305,116</u>
<b>EXPENDITURES:</b>					
<i>Current: Personal Services</i>	24,237	-	47,063	-	-
<i>Current: Materials &amp; Services</i>	118,947	255,425	-	-	159,407
<b>TOTAL EXPENDITURES</b>	<u>143,184</u>	<u>255,425</u>	<u>47,063</u>	<u>-</u>	<u>159,407</u>
Excess of Revenues Over (Under) Expenditures	23,341	37,025	(17,800)	873	145,709
<b>OTHER FINANCING SOURCES(USES)</b>					
Sale of Assets	-	-	-	-	200
Operating Transfers Out	-	-	(2,704)	(18,140)	-
<b>NET OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>(2,704)</u>	<u>(18,140)</u>	<u>200</u>
Net Changes in Fund Balance	23,341	37,025	(20,504)	(17,267)	145,909
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>104,904</u>	<u>25,142</u>	<u>127,001</u>	<u>193,346</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>128,245</u>	<u>62,167</u>	<u>106,497</u>	<u>176,079</u>	<u>145,909</u>

<u>209</u> <u>Law Lib</u> <u>Fund</u>	<u>223</u> <u>Parks</u> <u>Fund</u>	<u>227</u> <u>Comm. Corr</u> <u>Fund</u>	<u>229</u> <u>Court</u> <u>Fac. Sec</u> <u>Fund</u>	<u>232</u> <u>CCFC</u> <u>Fund</u>	<u>237</u> <u>Clerk</u> <u>Records</u> <u>Fund</u>	<u>Total</u> <u>Non-Major</u> <u>Special Revenue</u> <u>Funds</u>
22,026	48,149	100,917	-	-	8,457	603,610
-	55,012	949,328	-	211,720	-	1,328,603
-	-	-	-	6,221	-	236,678
-	-	-	-	13,000	-	13,000
-	-	-	33,670	-	-	33,670
579	355	2,400	296	505	138	6,768
-	-	-	-	337	-	24,198
-	-	961	-	-	-	1,769
<u>22,604</u>	<u>103,516</u>	<u>1,053,606</u>	<u>33,966</u>	<u>231,783</u>	<u>8,595</u>	<u>2,248,296</u>
-	16,158	485,208	-	70,477	-	643,142
<u>13,051</u>	<u>21,686</u>	<u>313,754</u>	<u>25,679</u>	<u>183,237</u>	<u>449</u>	<u>1,091,635</u>
<u>13,051</u>	<u>37,844</u>	<u>798,962</u>	<u>25,679</u>	<u>253,714</u>	<u>449</u>	<u>1,734,778</u>
9,554	65,672	254,644	8,287	(21,931)	8,146	513,518
-	-	-	-	-	-	200
<u>(8,000)</u>	<u>-</u>	<u>(444,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(473,525)</u>
<u>(8,000)</u>	<u>-</u>	<u>(444,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(473,325)</u>
1,554	65,672	(190,037)	8,287	(21,931)	8,146	40,194
<u>123,874</u>	<u>57,769</u>	<u>422,874</u>	<u>53,623</u>	<u>125,199</u>	<u>26,917</u>	<u>1,260,650</u>
<u>125,428</u>	<u>123,441</u>	<u>232,837</u>	<u>61,910</u>	<u>103,267</u>	<u>35,063</u>	<u>1,300,843</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	85,000	85,000	90,385	5,385
Intergovernmental Revenues	50,000	50,000	50,964	964
Investment Earnings	500	500	508	8
Contributions and Donations	2,500	2,500	23,861	21,361
Miscellaneous	-	-	808	808
<b><u>TOTAL REVENUES</u></b>	<b><u>138,000</u></b>	<b><u>138,000</u></b>	<b><u>166,525</u></b>	<b><u>28,525</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	24,690	24,690	24,237	453
<i>Current: Materials &amp; Services</i>	132,560	132,560	118,947	13,613
Capital Outlay	5,000	5,000	-	5,000
Contingency	45,750	45,750	-	45,750
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>208,000</u></b>	<b><u>208,000</u></b>	<b><u>143,184</u></b>	<b><u>64,816</u></b>
Net Changes in Fund Balance	(70,000)	(70,000)	23,341	93,341
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>70,000</u></b>	<b><u>70,000</u></b>	<b><u>104,904</u></b>	<b><u>34,904</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>128,245</u></b>	<b><u>128,245</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, 2015  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental Revenues	63,500	63,500	61,579	(1,921)
Federal Revenues	225,190	225,190	230,457	5,267
Investment Earnings	-	-	413	413
<u>TOTAL REVENUES</u>	<u>288,690</u>	<u>288,690</u>	<u>292,449</u>	<u>3,759</u>
<u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	314,190	314,190	255,425	58,765
<u>TOTAL EXPENDITURES</u>	<u>314,190</u>	<u>314,190</u>	<u>255,425</u>	<u>58,765</u>
Net Changes in Fund Balance	(25,500)	(25,500)	37,025	62,525
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>25,500</u>	<u>25,500</u>	<u>25,142</u>	<u>(358)</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>62,167</u>	<u>62,167</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	28,000	28,000	28,712	712
Investment Earnings	800	800	551	(249)
<b><u>TOTAL REVENUES</u></b>	<u>28,800</u>	<u>28,800</u>	<u>29,263</u>	<u>463</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	48,530	48,530	47,063	1,467
<i>Current: Materials &amp; Services</i>	8,000	8,000	-	8,000
Contingency	10,000	10,000	-	10,000
<b><u>TOTAL EXPENDITURES</u></b>	<u>66,530</u>	<u>66,530</u>	<u>47,063</u>	<u>19,467</u>
Excess of Revenues Over (Under) Expenditures	(37,730)	(37,730)	(17,800)	19,930
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers Out	(2,950)	(2,950)	(2,704)	246
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<u>(2,950)</u>	<u>(2,950)</u>	<u>(2,704)</u>	<u>246</u>
Net Changes in Fund Balance	(40,680)	(40,680)	(20,504)	20,176
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>130,200</u>	<u>130,200</u>	<u>127,001</u>	<u>(3,199)</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>89,520</u>	<u>89,520</u>	<u>106,497</u>	<u>16,977</u>

**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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Investment Earnings	1,000	1,000	873	(127)
<b><u>TOTAL REVENUES</u></b>	<u>1,000</u>	<u>1,000</u>	<u>873</u>	<u>(127)</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	163,000	163,000	-	163,000
<b><u>TOTAL EXPENDITURES</u></b>	<u>163,000</u>	<u>163,000</u>	<u>-</u>	<u>163,000</u>
Excess of Revenues Over (Under) Expenditures	(162,000)	(162,000)	873	162,873
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers Out	(30,000)	(30,000)	(18,140)	11,860
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(18,140)</u>	<u>11,860</u>
Net Changes in Fund Balance	(192,000)	(192,000)	(17,267)	174,733
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>192,000</u>	<u>192,000</u>	<u>193,346</u>	<u>1,346</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>-</u>	<u>-</u>	<u>176,079</u>	<u>176,079</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	315,750	315,750	304,965	(10,785)
Charges for Services	7,200	7,200	-	(7,200)
Investment Earnings	500	500	151	(349)
Miscellaneous	7,000	7,000	-	(7,000)
<b><u>TOTAL REVENUES</u></b>	<b><u>330,450</u></b>	<b><u>330,450</u></b>	<b><u>305,116</u></b>	<b><u>(25,334)</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	110,000	110,000	-	110,000
<i>Current: Materials &amp; Services</i>	187,000	187,000	159,407	27,593
Contingency	155,450	155,450	-	155,450
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>452,450</u></b>	<b><u>452,450</u></b>	<b><u>159,407</u></b>	<b><u>293,043</u></b>
Excess of Revenues Over (Under) Expenditures	(122,000)	(122,000)	145,709	267,709
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Sale of Assets	7,000	7,000	200	(6,800)
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>200</u></b>	<b><u>(6,800)</u></b>
Net Changes in Fund Balance	(115,000)	(115,000)	145,909	260,909
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>115,000</u></b>	<b><u>115,000</u></b>	<b><u>-</u></b>	<b><u>(115,000)</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>145,909</u></b>	<b><u>145,909</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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental Revenues	185,000	205,000	170,175	(34,825)
Investment Earnings	-	-	1,618	1,618
Contributions and Donations	250,000	250,000	250,000	-
<u>TOTAL REVENUES</u>	<u>435,000</u>	<u>455,000</u>	<u>421,793</u>	<u>(33,207)</u>
 <u>EXPENDITURES:</u>				
<i>Current: Materials &amp; Services</i>	197,500	689,749	684,057	5,692
<u>TOTAL EXPENDITURES</u>	<u>197,500</u>	<u>689,749</u>	<u>684,057</u>	<u>5,692</u>
 Excess of Revenues Over (Under) Expenditures	237,500	(234,749)	(262,264)	(27,515)
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers Out	(237,500)	(278,783)	(154,464)	124,319
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>(237,500)</u>	<u>(278,783)</u>	<u>(154,464)</u>	<u>124,319</u>
 Net Changes in Fund Balance	-	(513,532)	(416,728)	96,804
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>-</u>	<u>513,532</u>	<u>513,532</u>	<u>-</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>96,804</u>	<u>96,804</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	20,000	20,000	22,026	2,026
Investment Earnings	600	600	579	(22)
<b><u>TOTAL REVENUES</u></b>	<b><u>20,600</u></b>	<b><u>20,600</u></b>	<b><u>22,604</u></b>	<b><u>2,004</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	40,000	40,000	13,051	26,949
Contingency	98,600	98,600	-	98,600
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>138,600</u></b>	<b><u>138,600</u></b>	<b><u>13,051</u></b>	<b><u>125,549</u></b>
Excess of Revenues Over (Under) Expenditures	(118,000)	(118,000)	9,554	127,554
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers Out	(8,000)	(8,000)	(8,000)	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>(8,000)</u></b>	<b><u>(8,000)</u></b>	<b><u>(8,000)</u></b>	<b><u>-</u></b>
Net Changes in Fund Balance	(126,000)	(126,000)	1,554	127,554
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>126,000</u></b>	<b><u>126,000</u></b>	<b><u>123,874</u></b>	<b><u>(2,126)</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>125,428</u></b>	<b><u>125,428</u></b>

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, 2015  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Investment Earnings	-	-	162	162
Contributions and Donations	3,200	3,200	4,676	1,476
<b><u>TOTAL REVENUES</u></b>	<u>3,200</u>	<u>3,200</u>	<u>4,838</u>	<u>1,638</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	21,000	21,000	7,984	13,016
Contingency	22,200	22,200	-	22,200
<b><u>TOTAL EXPENDITURES</u></b>	<u>43,200</u>	<u>43,200</u>	<u>7,984</u>	<u>35,216</u>
Excess of Revenues Over (Under) Expenditures	(40,000)	(40,000)	(3,146)	36,854
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers Out	(5,000)	(5,000)	(5,000)	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Changes in Fund Balance	(45,000)	(45,000)	(8,146)	36,854
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>45,000</u>	<u>45,000</u>	<u>37,493</u>	<u>(7,507)</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>-</u>	<u>-</u>	<u>29,347</u>	<u>29,347</u>

**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**211 Museum Fund**  
**For the year ended June 30, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	-	-	23,418	23,418
Intergovernmental Revenues	15,000	15,000	15,000	-
Investment Earnings	900	900	917	17
Contributions and Donations	28,000	28,000	8,529	(19,471)
<b><u>TOTAL REVENUES</u></b>	<u>43,900</u>	<u>43,900</u>	<u>47,864</u>	<u>3,964</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	37,910	37,910	36,444	1,466
<i>Current: Materials &amp; Services</i>	44,720	44,720	19,524	25,196
Capital Outlay	138,780	138,780	-	138,780
Contingency	8,000	8,000	-	8,000
<b><u>TOTAL EXPENDITURES</u></b>	<u>229,410</u>	<u>229,410</u>	<u>55,967</u>	<u>173,443</u>
Excess of Revenues Over (Under) Expenditures	(185,510)	(185,510)	(8,103)	177,407
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers In	15,000	15,000	15,000	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Net Changes in Fund Balance	(170,510)	(170,510)	6,897	177,407
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>170,510</u>	<u>170,510</u>	<u>195,135</u>	<u>24,625</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>-</u>	<u>-</u>	<u>202,032</u>	<u>202,032</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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental Revenues	3,800	3,800	-	(3,800)
Charges for Services	246,650	246,650	225,197	(21,453)
Investment Earnings	650	650	835	185
Miscellaneous	6,000	6,000	7,219	1,219
<b><u>TOTAL REVENUES</u></b>	<b><u>257,100</u></b>	<b><u>257,100</u></b>	<b><u>233,251</u></b>	<b><u>(23,849)</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	93,636	93,636	84,333	9,303
<i>Current: Materials &amp; Services</i>	160,300	160,300	138,030	22,270
Contingency	63,156	63,156	-	63,156
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>317,092</u></b>	<b><u>317,092</u></b>	<b><u>222,364</u></b>	<b><u>94,728</u></b>
Net Changes in Fund Balance	(59,992)	(59,992)	10,887	70,879
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>59,992</u></b>	<b><u>59,992</u></b>	<b><u>190,231</u></b>	<b><u>130,239</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>201,118</u></b>	<b><u>201,118</u></b>



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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental Revenues	312,555	312,555	302,006	(10,549)
Charges for Services	387,255	387,255	403,849	16,594
Investment Earnings	500	500	226	(274)
Miscellaneous	100	100	20	(80)
<b><u>TOTAL REVENUES</u></b>	<b><u>700,410</u></b>	<b><u>700,410</u></b>	<b><u>706,101</u></b>	<b><u>5,691</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	772,778	802,778	802,516	262
<i>Current: Materials &amp; Services</i>	187,339	174,839	176,452	(1,613)
Contingency	45,000	27,500	-	27,500
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,005,117</u></b>	<b><u>1,005,117</u></b>	<b><u>978,968</u></b>	<b><u>26,149</u></b>
Excess of Revenues Over (Under) Expenditures	(304,707)	(304,707)	(272,867)	31,840
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers In	216,707	216,707	216,707	-
Operating Transfers Out	(32,000)	(32,000)	-	32,000
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>184,707</u></b>	<b><u>184,707</u></b>	<b><u>216,707</u></b>	<b><u>32,000</u></b>
Net Changes in Fund Balance	(120,000)	(120,000)	(56,160)	63,840
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>120,000</u></b>	<b><u>120,000</u></b>	<b><u>119,399</u></b>	<b><u>(601)</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>63,239</u></b>	<b><u>63,239</u></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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	31,000	36,000	48,149	12,149
Intergovernmental Revenues	48,000	48,000	55,012	7,012
Investment Earnings	100	100	355	255
<b><u>TOTAL REVENUES</u></b>	<u>79,100</u>	<u>84,100</u>	<u>103,516</u>	<u>19,416</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	16,482	16,482	16,158	324
<i>Current: Materials &amp; Services</i>	52,500	52,500	21,686	30,814
Capital Outlay	-	5,000	-	5,000
Contingency	5,118	5,118	-	5,118
<b><u>TOTAL EXPENDITURES</u></b>	<u>74,100</u>	<u>79,100</u>	<u>37,844</u>	<u>41,256</u>
Net Changes in Fund Balance	5,000	5,000	65,672	60,672
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>7,000</u>	<u>7,000</u>	<u>57,769</u>	<u>50,769</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>12,000</u>	<u>12,000</u>	<u>123,441</u>	<u>111,441</u>

**Wasco County, Oregon**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**227 Community Corrections Fund**  
**For the year ended June 30, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	77,200	77,200	100,917	23,717
Intergovernmental Revenues	945,108	945,108	949,328	4,220
Investment Earnings	1,500	1,500	2,400	900
Miscellaneous	600	600	961	361
<b><u>TOTAL REVENUES</u></b>	<b><u>1,024,408</u></b>	<b><u>1,024,408</u></b>	<b><u>1,053,606</u></b>	<b><u>29,198</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	531,707	531,707	482,646	49,061
<i>Current: Materials &amp; Services</i>	335,568	403,568	313,754	89,814
Contingency	157,452	89,452	-	89,452
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,024,727</u></b>	<b><u>1,024,727</u></b>	<b><u>796,400</u></b>	<b><u>228,327</u></b>
Excess of Revenues Over (Under) Expenditures	(319)	(319)	257,206	257,525
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers Out	(444,681)	(444,681)	(444,681)	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<b><u>(444,681)</u></b>	<b><u>(444,681)</u></b>	<b><u>(444,681)</u></b>	<b><u>-</u></b>
Net Changes in Fund Balance	(445,000)	(445,000)	(187,475)	257,525
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>445,000</u></b>	<b><u>445,000</u></b>	<b><u>444,478</u></b>	<b><u>(522)</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>257,003</u></b>	<b><u>257,003</u></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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Fines and Restitution	29,510	29,510	33,670	4,160
Investment Earnings	200	200	296	96
<b><u>TOTAL REVENUES</u></b>	<b><u>29,710</u></b>	<b><u>29,710</u></b>	<b><u>33,966</u></b>	<b><u>4,256</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	27,000	27,000	25,679	1,321
Contingency	42,710	42,710	-	42,710
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>69,710</u></b>	<b><u>69,710</u></b>	<b><u>25,679</u></b>	<b><u>44,031</u></b>
Net Changes in Fund Balance	(40,000)	(40,000)	8,287	48,287
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>	<b><u>53,623</u></b>	<b><u>13,623</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>61,910</u></b>	<b><u>61,910</u></b>

**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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental Revenues	155,000	240,773	211,720	(29,053)
Federal Revenues	-	6,221	6,221	-
Charges for Services	13,000	13,000	13,000	-
Investment Earnings	500	500	505	5
Contributions and Donations	10,500	10,500	337	(10,163)
<b><u>TOTAL REVENUES</u></b>	<b><u>179,000</u></b>	<b><u>270,994</u></b>	<b><u>231,783</u></b>	<b><u>(39,211)</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Personal Services</i>	69,859	69,859	70,477	(618)
<i>Current: Materials &amp; Services</i>	110,445	202,439	183,237	19,202
Contingency	10,000	10,000	-	10,000
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>190,304</u></b>	<b><u>282,298</u></b>	<b><u>253,714</u></b>	<b><u>28,584</u></b>
Net Changes in Fund Balance	(11,304)	(11,304)	(21,931)	(10,627)
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>131,000</u></b>	<b><u>131,000</u></b>	<b><u>125,199</u></b>	<b><u>(5,801)</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>119,696</u></b>	<b><u>119,696</u></b>	<b><u>103,267</u></b>	<b><u>(16,429)</u></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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Investment Earnings	150	150	151	1
<b><u>TOTAL REVENUES</u></b>	<u>150</u>	<u>150</u>	<u>151</u>	<u>1</u>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	32,800	32,800	-	32,800
<b><u>TOTAL EXPENDITURES</u></b>	<u>32,800</u>	<u>32,800</u>	<u>-</u>	<u>32,800</u>
Net Changes in Fund Balance	(32,650)	(32,650)	151	32,801
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>32,650</u>	<u>32,650</u>	<u>32,671</u>	<u>21</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>-</u>	<u>-</u>	<u>32,822</u>	<u>32,822</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Licenses, Fees & Permits	8,000	8,000	8,457	457
Investment Earnings	100	100	138	38
<b><u>TOTAL REVENUES</u></b>	<b><u>8,100</u></b>	<b><u>8,100</u></b>	<b><u>8,595</u></b>	<b><u>495</u></b>
<b><u>EXPENDITURES:</u></b>				
<i>Current: Materials &amp; Services</i>	15,600	15,600	449	15,151
Capital Outlay	17,500	17,500	-	17,500
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>33,100</u></b>	<b><u>33,100</u></b>	<b><u>449</u></b>	<b><u>32,651</u></b>
Net Changes in Fund Balance	(25,000)	(25,000)	8,146	33,146
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>	<b><u>26,917</u></b>	<b><u>1,917</u></b>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>35,063</u></b>	<b><u>35,063</u></b>

**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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	13,000	13,000	12,860	(140)
<u>TOTAL REVENUES</u>	<u>13,000</u>	<u>13,000</u>	<u>12,860</u>	<u>(140)</u>
<u>EXPENDITURES:</u>				
Capital Outlay	2,792,700	2,792,700	-	2,792,700
<u>TOTAL EXPENDITURES</u>	<u>2,792,700</u>	<u>2,792,700</u>	<u>-</u>	<u>2,792,700</u>
Net Changes in Fund Balance	(2,779,700)	(2,779,700)	12,860	2,792,560
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>2,779,700</u>	<u>2,779,700</u>	<u>2,782,550</u>	<u>2,850</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>2,795,410</u>	<u>2,795,410</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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	1,200	1,200	1,096	(104)
<u>TOTAL REVENUES</u>	<u>1,200</u>	<u>1,200</u>	<u>1,096</u>	<u>(104)</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	270,000	270,000	-	270,000
<u>TOTAL EXPENDITURES</u>	<u>270,000</u>	<u>270,000</u>	<u>-</u>	<u>270,000</u>
 Excess of Revenues Over (Under) Expenditures	 (268,800)	 (268,800)	 1,096	 269,896
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	32,000	32,000	-	(32,000)
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>	<u>(32,000)</u>
 Net Changes in Fund Balance	 (236,800)	 (236,800)	 1,096	 237,896
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 <u>236,800</u>	 <u>236,800</u>	 <u>237,204</u>	 <u>404</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>-</u>	 <u>-</u>	 <u>238,301</u>	 <u>238,301</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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	1,800	1,800	4,902	3,102
Miscellaneous	-	-	31,065	31,065
<u>TOTAL REVENUES</u>	<u>1,800</u>	<u>1,800</u>	<u>35,967</u>	<u>34,167</u>
 <u>EXPENDITURES:</u>				
Capital Outlay	1,158,800	1,158,800	77,930	1,080,870
<u>TOTAL EXPENDITURES</u>	<u>1,158,800</u>	<u>1,158,800</u>	<u>77,930</u>	<u>1,080,870</u>
 Excess of Revenues Over (Under) Expenditures	(1,157,000)	(1,157,000)	(41,963)	1,115,037
 <u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	133,000	133,000	133,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>133,000</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
 Net Changes in Fund Balance	(1,024,000)	(1,024,000)	91,037	1,115,037
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1,024,000</u>	<u>1,024,000</u>	<u>1,026,111</u>	<u>2,111</u>
 <u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>1,117,148</u>	<u>1,117,148</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, 2015  
(all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Investment Earnings	4,000	4,000	6,363	2,363
<u>TOTAL REVENUES</u>	<u>4,000</u>	<u>4,000</u>	<u>6,363</u>	<u>2,363</u>
<u>EXPENDITURES:</u>				
Capital Outlay	1,460,800	1,460,800	-	1,460,800
<u>TOTAL EXPENDITURES</u>	<u>1,460,800</u>	<u>1,460,800</u>	<u>-</u>	<u>1,460,800</u>
Excess of Revenues Over (Under) Expenditures	(1,456,800)	(1,456,800)	6,363	1,463,163
<u>OTHER FINANCING SOURCES(USES)</u>				
Operating Transfers In	133,000	133,000	133,000	-
<u>NET OTHER FINANCING SOURCES (USES)</u>	<u>133,000</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
Net Changes in Fund Balance	(1,323,800)	(1,323,800)	139,363	1,463,163
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>1,323,800</u>	<u>1,323,800</u>	<u>1,326,935</u>	<u>3,135</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>-</u>	<u>-</u>	<u>1,466,298</u>	<u>1,466,298</u>

## CAPITAL PROJECTS FUNDS

### NONMAJOR GOVERNMENTAL FUNDS

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

**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, 2015**  
 (all amounts are in dollars)

	<u>BUDGETED AMOUNTS</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES:</u></b>				
Intergovernmental Revenues	-	-	10,910	10,910
Investment Earnings	2,600	2,600	5,920	3,320
<b><u>TOTAL REVENUES</u></b>	<u>2,600</u>	<u>- 2,600</u>	<u>16,830</u>	<u>14,229</u>
<b><u>EXPENDITURES:</u></b>				
Capital Outlay	1,365,996	1,365,996	10,593	1,355,403
<b><u>TOTAL EXPENDITURES</u></b>	<u>1,365,996</u>	<u>1,365,996</u>	<u>10,593</u>	<u>1,355,403</u>
Excess of Revenues Over (Under) Expenditures	(1,363,396)	(1,363,396)	6,237	1,369,632
<b><u>OTHER FINANCING SOURCES(USES)</u></b>				
Operating Transfers In	133,000	133,000	133,000	-
<b><u>NET OTHER FINANCING SOURCES (USES)</u></b>	<u>133,000</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
Net Changes in Fund Balance	(1,230,396)	(1,230,396)	139,236	1,369,632
<b><u>FUND BALANCE - BEGINNING OF YEAR</u></b>	<u>1,230,396</u>	<u>1,230,396</u>	<u>1,228,258</u>	<u>(2,138)</u>
<b><u>FUND BALANCE - END OF YEAR</u></b>	<u>-</u>	<u>-</u>	<u>1,367,495</u>	<u>1,367,495</u>

AGENCY FUNDS

**Wasco County, Oregon**  
**Schedule of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the year ended June 30, 2015**  
 (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	842,564	25,141,220	24,969,167	1,014,617
Taxes Receivable	<u>2,212,477</u>	<u>25,156,168</u>	<u>25,252,997</u>	<u>2,115,647</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>3,055,041</u></b>	<b><u>50,297,388</u></b>	<b><u>50,222,164</u></b>	<b><u>3,130,264</u></b>
<b><u>LIABILITIES:</u></b>				
Due to Other Governments	<u>3,055,041</u>	<u>25,141,220</u>	<u>24,969,167</u>	<u>3,130,264</u>
<b><u>TOTAL LIABILITIES</u></b>	<b><u>3,055,041</u></b>	<b><u>25,141,220</u></b>	<b><u>24,969,167</u></b>	<b><u>3,130,264</u></b>

**OTHER SCHEDULES**



**Wasco County, Oregon**  
**Schedule of Accountability of Elected Officials**  
**For the year ended June 30, 2015**  
 (all amounts are in dollars)

	<u>County Treasurer</u>	<u>County Clerk</u>	<u>County Sheriff</u>	<u>Assessor/Tax Collector</u>
Beginning Balance	21,385,483	200	200	150
Receipts	42,009,335	292,178	2,074,840	638,754
Disbursements	<u>(39,712,687)</u>	<u>(292,178)</u>	<u>(2,074,840)</u>	<u>(638,754)</u>
Ending Balance	<u><u>23,682,131</u></u>	<u><u>200</u></u>	<u><u>200</u></u>	<u><u>150</u></u>

Wasco County, Oregon  
Schedule of Insurance  
For the year ended June 30, 2015  
(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	14PWASC	47,464,048	Property/Mobile Equip	88,123	7/1/2015
CCIS	14BWASC	Per Property	Boiler/Machinery	-	7/1/2015
CCIS	14LWASC	10,000,000	General & Auto Liability	83,251	7/1/2015
Crum & Forster	STP-107726	1,000,000	Pollution Liability	5,416	6/7/2017
<u>Public Official Bonds</u>					
Ohio Casualty	3153510	20,000	Sheriff	100	12/31/2015
Ohio Casualty	601076797	5,000	Assessor	100	12/31/2015
Ohio Casualty	2930631	10,000	Fair Board	145	1/1/2016
Ohio Casualty	3384236	25,000	All Employees Bond	1,137	7/1/2015
Old Republic	W150081208	30,000	Clerk	100	1/3/2016
Old Republic	YPO0268634	100,000	Treasurer	375	12/21/2015
Old Republic	YPO0268342	30,000	Finance/Budget Officer	100	12/1/2015

Wasco County, Oregon  
Schedule of Expenditure of Federal Awards  
For the year ended June 30, 2015  
(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>Direct from U.S. Forest Service:</i>			
Water and Waste Disposal Systems for Rural Communities	10.760	45,000	45,000
<i>Passed through Oregon Department of Admin. Services:</i>			
Schools and Roads - Grants to States	10.665	921,829	921,829
<b><u>TOTAL U.S. DEPARTMENT OF AGRICULTURE</u></b>		<u>966,829</u>	<u>966,829</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 THE INTERIOR:</u></b>			
<i>Passed through Oregon Department of Administrative Services:</i>			
Non-Sale Disposals of Mineral Materials	15.214	338	338
Distribution of Receipts to States and Local Governments-Taylor Grazing	15.227	3,277	3,277
<b><u>TOTAL U.S. DEPARTMENT OF THE INTERIOR</u></b>		<u>3,615</u>	<u>3,615</u>
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>			
<i>Direct from Office of Justice Programs:</i>			
Bulletproof Vest Partnership Program	16.607	4,160	4,160
<i>Passed through Oregon State Police:</i>			
Juvenile Accountability Block Grant	16.523	1,099	1,099
<i>Passed through Oregon Commission on Children and Families:</i>			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	32,079	32,079
<i>Passed through Oregon Department of Justice:</i>			
Crime Victim Assistance	16.575	25,227	25,227
<b><u>TOTAL U.S. DEPARTMENT OF JUSTICE</u></b>		<u>62,564</u>	<u>62,564</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION:</u></b>			
<i>Direct from Western Federal Lands:</i>			
<i>Passed through Oregon Department of Transportation:</i>			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	60,527	60,527
<b><u>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</u></b>		<u>60,527</u>	<u>60,527</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES:</u></b>			
<i>Passed through Oregon Department of Human Resources - Health Division:</i>			
Foster Care Title IV-E - RECOVERY ACT	93.658	2,507	2,507
<i>Passed through Oregon Department of Administrative Services:</i>			
Child Support Enforcement	93.563	63,070	63,070
<i>Passed through Oregon Commission on Children and Families:</i>			
Promoting Safe and Stable Families	93.556	6,221	6,221
<b><u>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u></b>		<u>71,798</u>	<u>71,798</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u></b>			
<i>Passed through Oregon State Police:</i>			
Emergency Management Performance Grants	97.042	37,410	37,410
State Homeland Security Program	97.073	23,815	23,815
<b><u>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>		<u>61,225</u>	<u>61,225</u>
<b><u>TOTAL FEDERAL AWARDS</u></b>		<u>1,226,933</u>	<u>1,226,933</u>

\*Catalog of Federal Domestic Assistance

(See Notes to the Schedule of Expenditures of Federal Awards)

**Wasco County, Oregon**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2015**

**NOTE 1 – Summary of Certain Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wasco County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of 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.

**NOTE 2 – Subrecipients**

No amounts were provided to subrecipients.

**Wasco County, Oregon**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2015**

**Section 1**

Financial Statements:

Summary of Auditor's Results

- |    |  |             |
|----|--|-------------|
| 1. | Type of auditor's report issued:   | Unqualified |
| 2. | Internal controls over financial reporting:                                      |             |
|    | a. Material weaknesses identified?   | Yes         |
|    | b. Significant deficiencies identified not considered to be material weaknesses? | Yes         |
| 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 and 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

**2015-1 Material Weakness in Internal Control – Review Process**

**Criteria:** The trial balance provided for preparation of the financial statements should be complete and accurate.

**Condition:** The trial balance provided for financial preparation was materially misstated. Accounts receivable of \$279,293 was recorded in the wrong fiscal year.

**Effect:** The original trial balance for 2015 was understated by \$279,293.

**Cause:** The County does not have a process in place to review balance sheet accounts for accuracy and completeness at year end.

**Recommendation:** Establish and implement review procedures for balance sheet accounts at year end.

**Responsible Official's Response:** This has been resolved going forward. Reconciliations had not been completed in a timely manner to identify revenue received after June 30<sup>th</sup> that should have been recognized as revenue for the fiscal year ended June 30<sup>th</sup>. The County did not have a full time Finance Director during this time period and was required to use consultants as an interim measure during recruitment efforts. Additionally the County added a Finance Manager. Prior to this, there was not adequate nor experienced staff to review all the information provided to the auditors.

**2015-2 Material Weakness in Internal Control – Audit Documentation**

**Criteria:** Financial information and other documentation necessary for completion of the annual audit of the financial statements should be available and provided to the auditors in a timely manner .

**Condition:** Financial information and other documentation necessary for completion of the annual audit of the 2015 financial statements was not provided until June of 2016, resulting in late submission of the audit report.

**Effect:** Late submission could result in the holdback of federal and state funds.

**Cause:** Significant changes in personnel in the Finance Department resulted in the delay.

**Recommendation:** The County needs to hire a Finance Director and other additional new staff to provide more help in the processing of information and response to inquiries.

**Responsible Official's Response:** Due to the Elected Treasurer not performing his statutory requirements and the Finance Director position being vacant, the County was unable to provide the proper information in a timely manner. Going forward, the County has filled the Finance Director position and added a backup Finance Manager with the intent of being able to provide a continuity of service in the event of a disruption in staffing. Additionally, the day to day processing of the Treasurer's Office duties have been assumed by the Finance Department in the absence of the Treasurer. This will allow timely responses to auditors in the future. The Treasurer has not been in the office and has not contacted the County since last April despite weekly emails requesting verification of the statutory Treasury work performed by the Finance Department.

**2015-3 Material Weakness in Internal Control – Bank Reconciliations – Repeat Finding**

**Criteria:** Financial duties and responsibilities should be segregated to prevent one individual from having too much control, or compensating controls must be established to provide oversight.

**Condition:** Bank reconciliations were not performed in a timely manner. The Treasurer is responsible for reconciling the bank accounts and also for posting of revenue and making deposits.

**Effect:** Accurate financial information was not available for County Commissioners. Lack of segregation of duties provides opportunity for misappropriation of assets.

**Cause:** Compensating controls established to provide oversight were not followed. Treasurer failed to perform reconciliations in a timely manner.

**Recommendation:** The County develop policies and procedures that identify unique individuals to take part in the reconciliation process establishing segregation of duties and timely control of the reconciliation process. (The County has established and implemented policies and procedures to correct this finding. However, they were not implemented until the end of the fiscal year.)

**Responsible Official's Response:** The Elected Treasurer is not completing his statutorily required duties. The processing of these reconciliations has been moved to Finance. Reports are created for the Treasurer to review and approve to comply with statutory requirements. This process has different people performing the reconciliation and the deposit and posting of revenue. Reconciliation that had been completed incorrectly or not completed at all by the Treasurer had to be rebuilt from the beginning in order to reconcile for the fiscal year 2015 audit.

**2015-4 Material Weakness in Internal Control – Reconciliation of Tax Deposits – Repeat Finding**

**Criteria:** Internal controls should exist requiring reconciliation of tax receipts from the assessor's

software to deposits of those receipts, and to the general ledger on a timely basis.

**Condition:** Bank deposits of tax receipts were not reconciled to the tax assessment software record of collections before deposits are made. They were also not posted to the general ledger in a timely fashion or reconciled to the general ledger.

**Effect:** Because the deposits are not reconciled to the tax receipts, the opportunity exists for misappropriation of assets, as well as incorrect balances of cash and tax revenue.

**Cause:** The Tax Assessors office implemented new software in November 2013. Systems to reconcile daily cash deposits to the new software were not developed. Monthly reconciliations of cash to deposits were established in the spring of 2014, but were not used by the Treasurer's office.

**Recommendation:** The County establish and implement procedures to reconcile cash deposits to tax receipts per tax assessment software. (The County has established and implemented policies and procedures to correct this finding. However, they were not implemented until the end of the fiscal year.)

**Responsible Official's Response:** The Elected Treasurer was not completing his statutorily required duties. The Finance Department now performs the day to day duties the Treasurer was not completing. Once these duties were removed from the Treasury, procedures and controls were immediately implemented. The controls are now in place to reconcile the amounts deposited to the assessment software and the general ledger. Reports are sent to the Treasurer for approval to comply with statutory requirements.

#### **2015-5 *Material Weakness in Internal Control – Period Closings – Repeat Finding***

**Criteria:** Financial information should be accurate and timely .

**Condition:** Period or month end closings are not performed in a timely manner, because all information has not been entered into the accounting system.

**Effect:** County Commissioners are not provided with timely, accurate information for decision making.

**Cause:** Wasco County did not have a policy in place requiring month end close within a reasonable time period.

**Recommendation:** Establish and implement a policy requiring all financial activity be entered into the accounting system and the month closed within a reasonable period of time. (The County has established and implemented a policy that outlines the daily, weekly, monthly financial processes that must be performed and in what time frame. However, this was not implemented until the end of the fiscal year.)

**Responsible Official's Response:** With the Elected Treasurer not performing his duties, it made a timely and accurate closing impossible until such time as the consultant could audit and account for Treasury responsibilities. The procedures followed now ensure completing relevant entries in the correct accounting period. This provides accurate and timely information to the Commissioners.

#### **2015-6 *Material Weakness in Internal Control – Disbursements from Treasury***

**Criteria:** All required and approved disbursements from the Treasury function should be made in a timely manner.

**Condition:** Two material disbursements totaling \$524,583 were not made as scheduled, and would not have been made at all had the receiving agencies not requested the funds after year end.

**Effect:** The County retained funds that it was not entitled to retain.

**Cause:** The Treasurer was not performing the duties of the office as required, and there were no oversight procedures in place.

**Recommendation:** Establish and implement changes within the duties of the finance and treasury department to adequately address all required tasks.

**Responsible Official's Response:** Due to the Elected Treasurer not performing his statutory duties and the lack of a full time Finance Director, these payments were missed. All budgeted disbursements are now scheduled so the disbursement is made in a timely manner. Additionally, the

lack of reconciliations performed by the Treasurer aggravated this issue. The completion of reconciliations would have assisted in highlighting these missed disbursements. The reconciliation process and the scheduling of budgeted disbursements will ensure disbursements are made on a timely basis.

**Section 3**

**Federal Award Findings and Questioned Costs**

None

**Section 4**

**Summary Schedule of Prior Audit Findings**

**2014-1** *Significant Deficiency in Internal Control – Recording of Inventory in Public Works*

**Status** Corrected

**2014-2** *Significant Deficiency in Internal Control – Petty Cash Fair Activity*

**Status** Corrected

**2014-3** *Material Weakness in Internal Control – Bank Reconciliations*

**Status** The County has implemented new policies and procedures regarding bank reconciliations, however, they were not implemented until the end of the fiscal year. This is a repeat finding for 2015

**2014-4** *Material Weakness in Internal Control – Reconciliation of Tax Deposits*

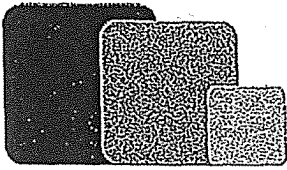
**Status** The County has implemented new policies and procedures regarding reconciliation of tax deposits, however, they were not implemented until the end of the fiscal year. This is a repeat finding for 2015

**2014-5** *Material Weakness in Internal Control – Period Closings*

**Status** The County has implemented new policies and procedures regarding period closings, however, they were not implemented until the end of the fiscal year. This is a repeat finding for 2015



**OTHER REQUIRED REPORTS**



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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, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County, Oregon as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Wasco County, Oregon's basic financial statements and have issued our report thereon dated July 15, 2016.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. **2015-1 through 2015-6.**

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiency, or a combination of deficiencies that we consider to be significant deficiencies.

### Compliance and Other Matters

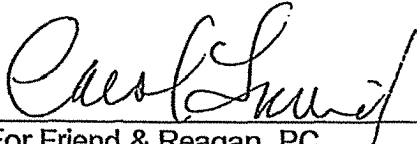
As part of obtaining reasonable assurance about whether Wasco County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under **Government Auditing Standards**.

### Wasco County's Response to Findings

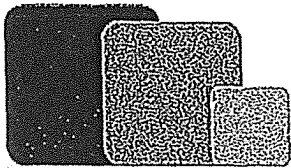
Wasco County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Wasco County's response and, accordingly, we express no opinion on it.

### Purpose of this Report

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



For Friend & Reagan, PC  
The Dalles, Oregon 97058  
July 15, 2016



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

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

## **Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133**

County Commissioners  
Wasco County  
The Dalles, Oregon

### Report on Compliance for Each Major Federal Program

We have audited Wasco County, Oregon's compliance with the types of compliance requirements described in the **OMB 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, 2015. Wasco County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Wasco County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States; and 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 about Wasco County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Wasco County, Oregon's compliance.

### Opinion on Each Major Federal Program

In our opinion, Wasco County, Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

## Report on Internal Control over Compliance

Management of Wasco County, Oregon is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wasco County, Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and to test and report on internal control over compliance in accordance with 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.

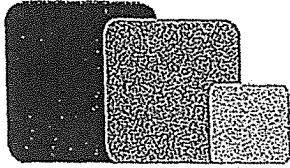
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



For Friend & Reagan, PC  
The Dalles, Oregon 97058  
July 15, 2016



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

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

**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, 2015, and have issued our report thereon dated July 15, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States.

**Compliance**

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

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

- Deposit of public funds with financial institutions (ORS Chapter 295).**
- Indebtedness limitations, restrictions and repayment.**
- Budgets legally required (ORS Chapter 294).**
- Insurance and fidelity bonds in force or required by law.**
- Programs funded from outside sources.**
- Highway revenues used for public highways, roads, and streets**
- Authorized investment of surplus funds (ORS Chapter 294).**
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

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

- 1) Excess of actual revenues over actual expenditures in the second preceding year did not equal

the beginning balance in the first preceding year for Fund 225. The variance was \$132,160.

2) The resolution appropriating the 2015-16 budget did not agree with the adopted budget in three funds, and in Fund 326 transfers out was not separately appropriated.

3) The supplemental budget was approved at a regular meeting rather than the required public hearing. New appropriation categories were created, requiring a public hearing.

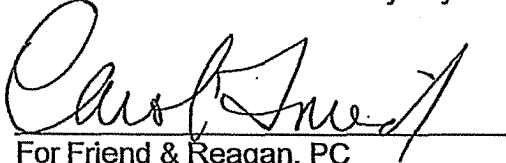
4) Expenditures exceeded appropriations in two funds as indicated in Note 2 to the financial statements.

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

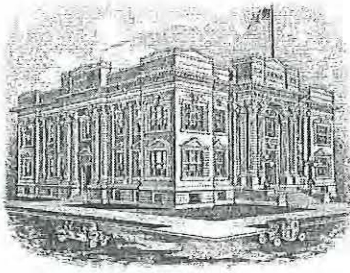
In planning and performing our audit, we considered Wasco County, Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 July 15, 2016, is presented in this report as listed in the Table of Contents.

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



For Friend & Reagan, PC  
The Dalles, Oregon 97058  
July 15, 2016



# WASCO COUNTY

## FINANCE OFFICE

Suite 207  
511 Washington Street  
The Dalles, OR 97058  
(541) 506-2770  
Fax (541) 506-2771

**Mike Middleton**  
Finance Director  
(541) 506-2770

**HUMAN RESOURCES**  
(541) 506-2774

**ACCOUNTS PAYABLE**  
(541) 506-2777

July 15, 2016

The auditors have identified six findings in the fiscal year 2015. Management responses are detailed below with each of the findings. However, all the findings can be traced back to three root causes which have been addressed. The three basic issues causing the difficulties are:

1. The Elected Treasurer was not performing his statutorily required duties.
2. The Finance Director position was vacant.
3. The finance staffing levels were inadequate and too inexperienced to meet deadlines without a Treasurer and/or Finance Director.

These root causes have all been addressed by:

1. The Finance Department has assumed the day to day processing of Treasury duties.
2. A Finance Director has been hired.
3. A Finance Manager has been hired to assist the Finance Director and increase the capacity and capability of the Finance Department.

2015-1 – The County provides a trial balance for us to use during our audit procedures and to prepare the financial statements. The trial balance we received for the audit of the 2015 financial statements had not been reviewed for completeness before we received it and Accounts Receivable was understated by \$279,293.

1. Response:
  - a. This has been resolved going forward. Reconciliations had not been completed in a timely manner to identify revenue received after June 30<sup>th</sup> that should have been recognized as revenue for the fiscal year ended June 30<sup>th</sup>. The County did not have a full time Finance Director during this time period and was required to use consultants as an interim measure during recruitment efforts. Additionally the County added a Finance Manager. Prior to this, there was not adequate nor experienced staff to review all the information provided to the auditors.

2015-2 – The County's audited financial statements are due to the state by December 31 each year. We did not receive the information we needed to complete the audit of the financial statements until Jun of the following year, resulting in late submission of the audit report.

1. Response:
  - a. Due to the Elected Treasurer not performing his statutory requirements and the Finance Director position being vacant, the County was unable to provide the proper information in a timely basis. Going forward, the County has filled the Finance Director position and added



a backup Finance Manager with the intent of being able to provide a continuity of service in the event of a disruption in staffing. Additionally, the day to day processing of the Treasurer's Office duties have been assumed by the Finance Department in the absence of the Treasurer. This will allow timely responses to auditors in the future. The Treasurer has not been in the office and has not contacted the County since last April despite weekly emails requesting verification of the statutory Treasury work performed by the Finance Department.

2015-3 – The Treasurer's Office is responsible for bank reconciliations and for deposit and posting of revenue. These two functions should not be performed by the same individual unless compensating controls are established. In addition, the bank reconciliations were not performed in a timely fashion during the year ended June 30, 2015. Bank reconciliations should be completed within 15-30 days of month end. This is a repeat finding. The County has established policies and procedures to correct this finding, but they were not implemented until the end of the fiscal year.

1. Response:

- a. The Elected Treasurer is not completing his statutorily required duties. The processing of these reconciliations has been moved to Finance. Reports are created for the Treasurer to review and approve to comply with statutory requirements. This process has different people performing the reconciliation and the deposit and posting of revenue. Reconciliation that had been completed incorrectly or not completed at all by the Treasurer had to be rebuilt from the beginning in order to reconcile for the fiscal year 2015 audit.

2015-4 – The County implemented new tax assessment software in the fall of 2013. No procedures or controls were established to reconcile the amounts deposited by the Treasurer's Office as tax receipts to the amounts recorded in the tax assessment software, or the amounts posted in the general ledger. This is a repeat finding. The County has established policies and procedures to correct this finding, but they were not implemented until the end of the fiscal year.

1. Response:

- a. The Elected Treasurer was not completing his statutorily required duties. The Finance Department now performs the day to day duties the Treasurer was not completing. Once these duties were removed from the Treasury, procedures and controls were immediately implemented. The controls are now in place to reconcile the amounts deposited to the assessment software and the general ledger. Reports are sent to the Treasurer for approval to comply with statutory requirements.

2015-5 – The County did not have a policy requiring month end closing within a reasonable period after month end. As a result, financial information provided to the Commissioners for decision making is not accurate or timely. This is a repeat finding. The County has established policies and procedures to correct this finding, but they were not implemented until the end of the fiscal year.

1. Response:

- a. With the Elected Treasurer not performing his duties, it made a timely and accurate closing impossible until such time as the consultant could audit and account for Treasury responsibilities. The procedures followed now ensure completing relevant entries in the correct accounting period. This provides accurate and timely information to the Commissioners.

2015-6 – Required disbursements from Treasury were not made in a timely manner. Two material disbursements totaling \$524,583 were not made as required and county employees were not aware they had not been made until the agencies receiving the funds asked for them.

1. Response:

- a. Due to the Elected Treasurer not performing his statutory duties and the lack of a full time Finance Director, these payments were missed. All budgeted disbursements are now scheduled so the disbursement is made in a timely manner. Additionally, the lack of reconciliations performed by the Treasurer aggravated this issue. The completion of reconciliations would have assisted in highlighting these missed disbursements. The reconciliation process and the scheduling of budgeted disbursements will ensure disbursements are made on a timely basis.



Mike Middleton  
Finance Director  
Wasco County

**Agenda Item**  
**Vehicle Purchase/Budget Adjustment**

- [Sheriff's Memo](#)
- [Quotes](#)
- [Resolution 16-019 Transferring Appropriations  
within a Fund](#)



# WASCO COUNTY

SHERIFF

**511 Washington St., Suite #102**

**The Dalles, Oregon 97058**

**Phone 541-506-2580**

**Fax 541-506-2581**

To: Wasco County Board of Commissioners

Re: Allocation and approval of additional funding for patrol vehicles

To whom it may concern:

The Wasco County Sheriff's Office requested vehicle quotes for three Ford Police Interceptors and one Ford F-250 pickup for marine patrol. As part of the 2016/17 budget the vehicle committee recommended a financial allotment of \$105,000.00 for the aforementioned vehicle purchases. Upon receiving four quotes, (see attached document), the Sheriff's Office is recommending purchasing the listed vehicles from Ray Schulten's Motors in The Dalles Oregon for \$110,344.00.

When the vehicle committee met in February 2016 the recommended vehicle pricing was based on 2016 vehicle models. Once the quotes were returned from various dealerships, the actual pricing came in over the \$105K allocation.

Based on the unanticipated overage the Sheriff's Office spoke with Mike Middleton, Wasco County Finance Manager, where the additional funds could be made up. Mike advised he would be able to take the additional funds from the finance budget's personnel line item. The savings comes from not hiring a person in the finance department at the beginning of the fiscal year.

Thank you for your consideration in this matter.

Sincerely,

Lane Magill  
Wasco County Sheriff

2016 / 2017 Vehicle Bids

	K8A Awd Police Interceptor (3)	W2B F250 Crew Cab SRW 4x4	Total
Gresham Ford	26,289.72 EA	27233.91	106,103.07
Northside Ford	26,940.60 EA	28,281.66	109,103.46
<u>Power Ford Lincoln</u>	27,947.00 EA	\$30,450 Fob SVS	114,291.00
Ray Schultens Ford	27,594.00 EA	27,562	110,344



AUGUST 17<sup>TH</sup>, 2016

ATTN: CHRIS MCNEEL

CHIEF DEPUTY

WASCO COUNTY SHERIFF'S OFFICE

**2017 FORD EXPLORER 4DR AWD POLICE INTERCEPTOR**

2017 AWD FORD EXPLORER (K8A)

INTERIOR COLOR: BLACK CLOTH BUCKET SEATS/ VINYLE REAR SEAT (9W)

EXTERIOR COLOR: OXFORD WHITE (YZ)

EQUIPMENT GROUP (500A)

ENGINE: 3.7L V6 TIVCT (99R)

6-SPEED AUTOMATIC TRANSMISSION (44C)

DR LOCK PLUNGER (52P)

SPOT LAMP PREP KIT DRIVERS SIDE (51P)

FRONT LICENSE BKT

CALIFORNIA EMISSIONS (422)

KEYLESS W'O PAD (595)

GRILL WIRING (60A)

COURTESY LAMPS DISABLED WHEN ANY DOOR OPENED (43D)

MSRP: \$33,085

FLEET PRICE: \$29794 - FLEET CONCESSION \$2400 + \$200 FLEET FEE = \$ 27,594 (EACH)

**PRICE FOR 3 POLICE INTERCEPTORS WOULD BE \$82,782**

**CONTACT JENNIFER DEWEY AT 541-296-6191 IF YOU HAVE ANY QUESTIONS.**



AUGUST 24TH, 2016

ATTENTION:

CHRIS MCNEEL

CHIEF DEPUTY

WASCO COUNTY SHERIFF'S OFFICE

2017 Ford F250 Crewcab 4x4 Pickup

2017 FORD F250 PICKUP 4X4 CREWCAB (W2B)

INTERIOR COLOR: STEEL COLORED VNYL SEATS 40/20/40 (AS)

EXTERIOR COLOR: Magnetic (J7) (it's a dark grey color)

EQUIPMENT GROUP (600A)

XL TRIM

TRAILER TOW PACKAGE

ENGINE: 6.2L V8 ENGINE (996)

6-SPEED AUTOMATIC TRANSMISSION (44S)

AIR CONDITIONING/ AM/FM STER/CLOCK (572)

FRONT LICENSE BKT

50 STATE EMISSIONS (425)

SPARE TIRE/WHL/ JACK (512)

LT245 BSW AS 17" TIRES (TD8)

3.73 REG AXLE (X37)

10000# GVWR PACKAGE

MSRP: \$40,330

FLEET PRICE: \$35,562 – FLEET CONCESSION \$8,200 + \$200 (FLEET FEE) = \$27,562

CONTACT JENNIFER DEWEY AT 541-296-6191 IF YOU HAVE ANY QUESTIONS. THANK YOU!

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF TRANSFERRING ) RESOLUTION  
APPROPRIATIONS WITHIN A FUND ) #16-019

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 there are requests for a transfer of appropriation in the General Fund; and

IT FURTHER APPEARING TO THE BOARD: That the planned expenditure in Administration (capital vehicle purchase) exceeds the estimate used for the Wasco County Budget for Fiscal Year 2016-2017 was adopted; and

IT FURTHER APPEARING TO THE BOARD: That the personnel expenditures for Administrative Services will be less than anticipated due to a position being vacant until September; expenditure will be significantly less than



the estimate used when the Wasco County Budget for Fiscal Year 2016-2017 was adopted.

NOW, THEREFORE, IT IS HEREBY RESOLVED: That \$5,500 in unanticipated increase in requirements in Administration (capital outlay for vehicles) is offset by a decreased requirement in personnel expenses in Administrative Services of \$5,500. This is a change within the fund and does not increase the overall appropriation for the fund. The fiscal year 2016-17 budget is hereby amended as follows:

Fund	Classification	Increase/Decrease	
101	Administrative Services	-\$5,500	Decrease
101	Non-Departmental	\$5,500	Increase

DATED this 7<sup>th</sup> day of September, 2016.

WASCO COUNTY  
BOARD OF COMMISSIONERS

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

APPROVED AS TO FORM:

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

\_\_\_\_\_  
Kristen Campbell  
County Counsel

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

**Agenda Item**  
**Jefferson Health Information Exchange**

- [JHIE Business Associate Agreement](#)
- [JHIE User Agreement](#)



## BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("Agreement") is entered into \_\_\_\_ day of \_\_\_\_\_, 20\_\_ ("Effective Date") by and between Jefferson Health Information Exchange (the "Business Associate") and \_\_\_\_\_, ("Covered Entity") (each a "Party" and collectively the "Parties").

### RECITALS

WHEREAS, the Parties have entered or may enter into one or more agreement(s) ("Services Agreement") pursuant to which Business Associate provides Health Information Exchange services ("Services") to the Covered Entity that require the creation, disclosure and use of Protected Health Information;

WHEREAS, both Parties are committed to complying with requirements of the HIPAA privacy standards set forth in Section 45 CFR, Section 164.504 ("Privacy Rule"), and the HIPAA Security Standards for Business Associate Contracts set forth in Section 45 CFR 164.314 ("Security Standards"), and the requirements and guidance issued by United States Department of Health and Human Services ("HHS") pursuant to the Health Information Technology Act of 2009, as codified at 42 U.S.C.A. prec. § 17901 (the "HITECH" Act);

WHEREAS, this Agreement sets forth the terms and conditions pursuant to which Protected Health Information that is provided by, or created or received by, the Business Associate from or on behalf of the Covered Entity ("Protected Health Information"), will be handled between the Business Associate and the Covered Entity and with third parties during the term of each Services Agreement and after its termination;

WHEREAS, Covered Entity wishes to ensure that Business Associate will appropriately safeguard Individually Identifiable Health Information;

NOW THEREFORE, in consideration of the mutual covenants, promises and agreements contained herein, the Parties hereby agree as follows:

1. **DEFINITIONS:** terms used but not otherwise defined in this Agreement shall have the same meaning as the meaning ascribed to those terms in the Health Information Portability and Accountability Act of 1996, codified as 42 U.S.C. §1320d ("HIPAA"), the Health Information Technology Act of 2009, as codified at 42 U.S.C.A. prec. § 17901 (the "HITECH" Act), and any current and future regulations promulgated under HIPAA or HITECH.
  - 1.1. "**Breach**" shall mean the acquisition, access, use or disclosure of Protected Health Information in a manner not permitted under 45 C.F.R. Part 164, Subpart E (the "HIPAA Privacy Regulations") which compromises the security or privacy of the Protected Health Information. "Breach" shall not include:
    - 1.1.1. Any unintentional acquisition, access, or use of Protected Health Information by a workforce member or person acting under the authority of Covered Entity or Business

Associate, if such acquisition, access or use was made in good faith and within the scope of authority and does not result in further use or disclosure in a manner not permitted under the HIPAA Privacy Regulations; or

- 1.1.2. Any inadvertent disclosure by a person who is authorized to access Protected Health Information at Covered Entity or Business Associate to another person authorized to access Protected Health Information at Covered Entity or Business Associate, respectively, and the information received as a result of such disclosure is not further used or disclosed in a manner not permitted under the HIPAA Privacy Regulations; or
  - 1.1.3. A disclosure of Protected Health Information where Covered Entity or Business Associate has a good faith belief that an unauthorized person to whom the disclosure was made would not reasonably have been able to retain such information.
- 1.2. **"Designated Record Set"** shall have the same meaning as the term "designated record set" in 45 C.F.R. § 164.501, as such provision is currently drafted and as it is subsequently updated, amended or revised. This means a group of records maintained by or for a Covered Entity that is;
- 1.2.1. The medical and billing records about Individuals maintained by or for a covered health care provider;
  - 1.2.2. The enrollment, payment, claims adjudication, and case or medical management record systems maintained by or for a health plan; or
  - 1.2.3. Information used in whole or in part by or for the Covered Entity to make decisions about Individuals.
- 1.3. **"Electronic Protected Health Information"** or "Electronic PHI" means Protected Health Information that is transmitted by or maintained in electronic media as defined by the HIPAA Security Regulations.
- 1.4. **"Health Care Operations"** shall have the same meaning as the term "health care operations" in 45 C.F.R. § 164.501, as such provision is currently drafted and as it is subsequently updated, amended or revised.
- 1.5. **"HIPAA Privacy Regulations"** shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. part 160 and part 164, subparts A and E.
- 1.6. **"HIPAA Security Regulations"** shall mean the Standards for Security of Individually Identifiable Health Information at 45 C.F.R. part 160 and subparts A and C of part 164.
- 1.7. **"HITECH Standards"** means the privacy, security and security Breach notification provisions applicable to a Business Associate under Subtitle D of the HITECH Act and any regulations promulgated thereafter.
- 1.8. **"Individual"** shall have the same meaning as the term "individual" in 45 C.F.R. §164.501 as such provision is currently drafted and as it is subsequently updated, amended or revised, and shall include a person who qualifies as a personal representative in accordance with 45 C.F.R. §164.502(g).

- 1.9. **"Privacy Officer"** shall have the same meaning as the term "privacy officer" in 45 C.F.R. § 164.530(a)(1), as such provision is currently drafted and as it is subsequently updated, amended or revised.
- 1.10. **"Protected Health Information" or "PHI"** shall have the same meaning as the term "protected health information" in 45 C.F.R. §160.103 (as amended by the HITECH Act), limited to the information created or received by Business Associate from or on behalf of Covered Entity including, but not limited to Electronic PHI, which means identifiable health information that is transmitted by or maintained in electronic media.
- 1.11. **"Required by Law"** shall have the same meaning as the term "required by law" in 45 C.F.R. § 164.501, as such provision is currently drafted and as it is subsequently updated, amended or revised.
- 1.12. **"Secretary"** shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- 1.13. **"Unsecured Protected Health Information"** shall mean Electronic PHI that is not secured through the use of technology or methodology specified by the Secretary in regulations or as otherwise defined in section 13402(h) of the HITECH Act.
- 1.14. **"Unsuccessful Security Incidents"** include activity such as pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any combination of the above, so long as no such incident results in unauthorized access, use or disclosure of Electronic PHI.
- 1.15. **"Timely Notice"** shall mean within 24 hours.

## 2. **OBLIGATIONS OF BUSINESS ASSOCIATE:**

- 2.1. **Limited Use or Disclosure of PHI.** Business Associate, its directors, officers, subcontractors, employees, affiliates, agents, and representatives agrees not to use or further disclose PHI other than as permitted or required by this Agreement or as required by law; and shall not use or disclose PHI in any manner that violates applicable federal and state laws or would violate such laws if used or disclosed in such manner by Covered Entity. Business Associate may:
  - 2.1.1. Use or disclose PHI for purposes of fulfilling its duties and obligations under this Agreement and the Services Agreement;
  - 2.1.2. Use PHI for the proper management and administration of Business Associate or in order to fulfill its legal responsibilities;
  - 2.1.3. Disclose PHI for purposes of Business Associate's proper management and administration and to fulfill its legal responsibilities, provided that any person to which Business Associate discloses PHI for such purposes provides assurances that the person will hold the PHI confidentially; use it only for the purposes for which the PHI was disclosed to the person; disclose it only for the purposes for which it was disclosed to the person, or if required by law; implement reasonable and appropriate safeguards to protect the PHI and ensure it is not further used or disclosed for any other purpose; and notify the Business Associate of

any breach of the confidentiality of the PHI.

2.1.4.

2.1.5. Use PHI to provide data aggregation services relating to health care operations of Covered Entity;

2.1.5.1. Business Associate may aggregate the PHI in its possession with the PHI of other covered entities that the Business Associate has in its possession through its capacity as a Business Associate to said other covered entities provided that the purpose of such aggregation is to provide the Covered Entity with data analyses relating to the Health Care Operations of the Covered Entity. Under no circumstances may the Business Associate disclose PHI of one Covered Entity to another Covered Entity absent the explicit authorization of the Covered Entity or for the purpose of health information exchange as specified in the terms and conditions of the Memorandum of Understanding and by law.

2.1.6. Use or disclose PHI to report violations of the law to law enforcement; or,

2.1.7. Use PHI to create de-identified information provided that the de-identification conforms to the requirements of 45 C.F.R. § 164.514(b), and further provided that the Covered Entity maintains the documentation required by 45 C.F.R. § 164.514(b) which may be in the form of a written assurance from the Business Associate. Pursuant to 45 C.F.R. § 164.502(d)(2), de-identified information does not constitute PHI and is not subject to the terms of this Agreement.

2.2. Disclosure to Subcontractors. Business Associate agrees to require any Subcontractor or third party to whom it provides PHI received from, or created or received by Business Associate on behalf of Covered Entity, to agree to the same or more restrictive or protective restrictions, terms and conditions that apply to Business Associate pursuant to this Agreement with respect to such PHI. Business Associate shall incorporate this requirement in writing into any agreement between Business Associate and any of its Subcontractors. Covered Entity reserves the right to review documentation and other evidence of compliance with this requirement.

2.3. Safeguards. Business Associate agrees to comply with all applicable federal and state laws and regulations relating to maintaining and safeguarding the confidentiality of PHI and implement administrative, physical and technical safeguards, consistent with the size and complexity of Business Associate's operations that reasonably and appropriately protect the confidentiality, integrity and availability of the PHI that it creates, receives, maintains or transmits on behalf of Covered Entity.

2.3.1. Business Associate shall implement Safeguards, including Administrative (as defined in 45 C.F.R. 164.308), Physical (as defined in 45 C.F.R. 164.310), Technical (as defined in 45 C.F.R. 164.312), and Procedure and Documentation Requirements (as defined in 45 C.F.R. 164.316) as of the applicable dates pursuant to HIPAA and HITECH and their respective implementing regulations. Such safeguards shall include, without limitation, implementing written policies and procedures in compliance with HIPAA and HITECH, and conducting a security risk assessment.

2.3.2. Business Associate shall provide adequate training to Business Associate Workforce members who will have access to PHI with respect to the policies and procedures required by HIPAA and HITECH to ensure compliance with this section.

- 2.4. Mitigation. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI by Business Associate in violation of this Agreement.
- 2.5. Notice of Use or Disclosure, Security Incident or Breach. Business Associate agrees to provide timely notice to the designated Privacy Officer of the Covered Entity of any use or disclosure of PHI by Business Associate not permitted by this Agreement, any Security Incident (as defined in 45 C.F.R. §164.304) involving Electronic PHI, and any Breach of Unsecured PHI without unreasonable delay, but in no case more than five (5) days following discovery of breach and/or receipt of such information from a subcontractor.
- 2.5.1. Business Associate shall provide the following information in such notice to Covered Entity:
- 2.5.1.1. The identification of each Individual whose PHI has been or is reasonably believed by Business Associate to have been, accessed, acquired, or disclosed during such Breach;
  - 2.5.1.2. A description of the nature of the Breach including the types of unsecured PHI that were involved, the date of the Breach and the date of discovery;
  - 2.5.1.3. A description of the type of unsecured PHI acquired, accessed, used or disclosed in the Breach (e.g., full name, social security number, date of birth, etc.);
  - 2.5.1.4. The identity of the person who made and who received (if known) the unauthorized acquisition, access, use or disclosure;
  - 2.5.1.5. A description of what the Business Associate is doing to mitigate the damages and protect against future breaches; and
  - 2.5.1.6. Any other details necessary for Covered Entity to assess risk of harm to Individual(s), including identification of each Individual whose unsecured PHI has been Breached and steps such Individuals should take to protect themselves.
- 2.5.2. Business Associate agrees that notice to Covered Entity shall not be delayed due to lack of all the elements listed above.
- 2.5.3. In the event of a Breach, Business Associate shall, in consultation with Covered Entity, mitigate, to the extent practical, any harmful effect of such Breach that is known to Business Associate.
- 2.5.4. Business Associate agrees to establish procedures to investigate the Breach, mitigate losses, and protect against any future Breaches, and to provide a description of these procedures and the specific findings of the investigation to Covered Entity in the time and manner reasonably requested by Covered Entity.
- 2.6. The Parties agree that this section satisfies any notice requirements of Business Associate to Covered Entity of the ongoing existence and occurrence of attempted but Unsuccessful Security Incidents (as defined above) for which no additional notice to Covered Entity shall be required.

- 2.7. Access of Individuals to PHI. In the event that Business Associate maintains PHI in a Designated Record Set, Business Associate shall within five (5) days of a request by Covered Entity for access to PHI about an individual, make available to Covered Entity such PHI for so long as such information is maintained. In the event any individual or their authorized representative/designee requests access to PHI directly from Business Associate, Business Associate shall within two (2) days forward such requests to Covered Entity. Any denial of access to the PHI requested shall be the responsibility of Covered Entity. Business Associate may charge Covered Entity or Individual for the actual labor cost involved in providing such access. Business Associate and Covered Entity agree to work cooperatively to meet applicable requirements under 45 CFR Section 164.524.
- 2.8. Ownership. Business Associate acknowledges that, as between Business Associate and Covered Entity, all PHI shall be and remain the sole property of Covered Entity, including any and all forms thereof developed by Business Associate in the course of its fulfillment of its obligations pursuant to this Agreement and Service Agreement.
- 2.9. Amendments. Business Associate agrees to provide the necessary tools such that Covered Entity may make any amendment(s) to PHI in a Designated Record Set that the Covered Entity directs or agrees, upon request by an Individual, pursuant to 45 C.F.R. § 164.526. Provided, however, that the Covered Entity makes the determination that the amendment(s) are necessary because the PHI that is the subject of the amendment(s) has been, or could foreseeably be, relied upon by the Business Associate's users or others to the detriment of the Individual who is the subject of the PHI to be amended.
- 2.10. Disclosure of Practices, Books and Records. Business Associate agrees to make internal practices, books and records relating to the use and disclosure of PHI received from, or created or received by Business Associate on behalf of Covered Entity, available within 14 days to Covered Entity or the Secretary and other regulatory and accreditation authorities in a time and manner designated by the Covered Entity or Secretary, for the purposes of the Secretary in determining the Parties' compliance with HIPAA, the HITECH Act and corresponding regulations, , subject to attorney-client and other applicable legal privileges.
- 2.10.1. Notwithstanding this provision, no attorney-client, accountant-client or other legal privilege will be deemed waived by Business Associate or Covered Entity as a result of this subsection.
- 2.10.2. Business Associate shall provide Covered Entity with a copy of its written information security policy/procedure upon request.
- 2.11. Accounting of Disclosures. Business Associate agrees to provide to Covered Entity an accounting of each PHI disclosure made by Business Associate or its users, employees, agents, representatives, or subcontractors, including disclosures made for treatment, payment and health care operations. The accounting shall be made within a reasonable amount of time upon receipt of a request from Covered Entity.
- 2.11.1. Business Associate shall implement a process that allows for an accounting to be collected and maintained for any disclosure of PHI for which Covered Entity is required to maintain. Business Associate shall include in the accounting: (a) the date of the disclosure; (b) the name, and address if known, of the entity or person who received



the PHI; (c) a brief description of the PHI disclosed; and (d) a brief statement of the purpose of the disclosure. For each disclosure that requires an accounting under this section, Business Associate shall document the information specified in (a) through (d), above, and shall securely retain this documentation for six (6) years from the date of the disclosure.

2.12. Security of Electronic Protected Health Information.

2.12.1. Business Associate agrees to implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of Electronic PHI that it creates, receives, maintains or transmits on behalf of Covered Entity;

2.12.2. Ensure that any agent, including a Subcontractor, to whom it provides such information agrees to implement reasonable and appropriate safeguards to protect it; and,

2.12.3. Report to the Covered Entity any security incidents of which it becomes aware, subject to the provisions regarding Unsuccessful Security Incidents above.

2.12.4. Business Associate shall also comply with any additional security requirements contained in HITECH or subsequent rules promulgated by HHS that are applicable to Business Associates.

2.13. Minimum Necessary. Business Associate agrees to limit its uses and disclosures of and requests for PHI:

2.13.1. When practical, to the information making up a Limited Data Set; and,

2.13.2. In all other cases subject to the requirements of 45 C.F.R. §164.502(b), to the minimum amount of PHI necessary to accomplish the intended purpose of the use, disclosure or request.

2.14. Permitted Uses and Disclosures. Except as otherwise limited in this Agreement, Business Associate may use or disclose PHI to perform functions, activities, or services for, or on behalf of, Covered Entity provided that such use or disclosure would not violate HIPAA or the HITECH Act if done by the Covered Entity. Uses or disclosure for research are not permitted without prior approval by the Covered Entity.

3. **OBLIGATIONS OF COVERED ENTITY:**

3.1. Use and Disclosures. Covered Entity warrants that its directors, officers, subcontractors, employees, affiliates, agents, and representatives: (1) shall comply with the Privacy Standards in its use or disclosure of PHI; (2) shall not use or disclose PHI in any manner that violates applicable federal and state laws; and (3) may request Business Associate to disclose PHI directly to another party only for the purposes allowed by the Privacy Rule. The provisions of this subsection shall survive the termination of this Agreement.

3.2. Notice of Privacy Practices of Covered Entity. Covered Entity shall provide Business Associate with the notice of privacy practices that Covered Entity produces in accordance with 45 C.F.R. §164.520, as well as any changes to such notice and any limitation(s) that may affect Business Associate's use or disclosure of PHI .

- 3.3. Changes in the Use of PHI. Covered Entity agrees to notify Business Associate of any changes in, or revocation of permission or consent authorization by an Individual to use or disclose PHI, pursuant to 45 C.F.R. § 164.506 or § 164.508, to the extent such changes or revocation affects Business Associate's use or disclosure of PHI.
  - 3.4. Appropriate Requests. Covered Entity will not ask Business Associate to use or disclose PHI in any manner that would violate the HIPAA Privacy Regulations or the HITECH Act of done by Covered Entity.
  - 3.5. Breach Notification. Covered Entity will be responsible for providing notification to Individuals whose unsecured PHI has been disclosed, as well as the Secretary and the media in certain cases, as required by HIPAA and the HITECH Act.
  - 3.6. Amendment. For purposes of Section 2.9, Covered Entity will notify the Business Associate, in writing, of any amendment(s) to the PHI in the possession of the Business Associate that the Business Associate shall make and inform the Business Associate of the time, form and manner in which such amendment(s) shall be made.
  - 3.7. Access of Individuals to PHI. For purposes of Section 2.7, Covered Entity agrees to notify the Business Associate, in writing, of any PHI that Covered Entity seeks to make available to an Individual or their authorized representative/designee pursuant to 45 C.F.R. § 164.524 and the time, manner and form in which the Business Associate shall provide such access.
4. **REPRESENTATIONS AND WARRANTIES:** Each Party represents and warrants to the other Party:
- 4.1. That it is duly organized, validly existing, and in good standing under the laws of the jurisdiction in which it is organized or licensed, it has the full power to enter into this Agreement and to perform its obligations here under, and that the performance by it of its obligations under this Agreement have been duly authorized by all necessary corporate or other actions and will not violate any provision of any license, corporate charter or bylaws.
  - 4.2. That neither the execution of this Agreement, nor its performance hereunder, will directly or indirectly violate or interfere with the terms of another agreement to which it is a party, or give any governmental entity the right to suspend, terminate, or modify any of its governmental authorizations or assets required for its performance hereunder. Each Party represents and warrants to the other Party that it will not enter into any agreement the execution and/or performance of which would violate or interfere with this Agreement.
  - 4.3. That it is not currently the subject of a voluntary or involuntary petition in bankruptcy, does not currently contemplate filing any such voluntary petition, and is not aware of any claim for the filing of an involuntary petition.
  - 4.4. That all of its employees, agents, representatives and members of its Workforce, whose services may be used to fulfill obligations under this Agreement are or shall be appropriately informed of the applicable terms of this Agreement and are under legal obligation to each Party, respectively, by contract or otherwise, sufficient to enable each Party to fully comply with all provisions of this Agreement including, without limitation, the requirement that modifications or limitations that the Covered Entity has agreed to adhere to with regards to the

use and disclosure of PHI of any individual that materially affects and/or limits the uses and disclosures that are otherwise permitted under the Privacy Rule will be communicated to the Business Associate, in writing, and in a timely fashion.

- 4.5. That it will reasonably cooperate with the other Party in the performance of the mutual obligations under this Agreement.
- 4.6. Business Associate will verify through the U.S. Department of Health and Human Services Office of Inspector General's List of Excluded Individuals/Entities that none of its current or future members, shareholders, directors, officers, agents, employees or workforce members have been excluded from participation in Medicare, Medicaid, or other Federal healthcare programs. Business Associate further agrees to notify the Covered Entity immediately after the Business Associate becomes aware that any of the foregoing representations and warranties may be inaccurate or may become incorrect.

## 5. **TERMS AND TERMINATION**

- 5.1. **Term.** The Term of this Agreement shall be effective as of the date set forth above. It shall remain in effect until such time either party terminates the Agreement and when all PHI provided by Covered Entity to Business Associate or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is not feasible to return or destroy PHI, protections are extended to such information, in accordance with the terms of this Agreement.
- 5.2. **Termination for Cause.** As provided for under 45 C.F.R. § 164.504(e)(2)(iii), upon either Party's determination that the other Party has committed a violation or material breach of this Agreement, the non-breaching Party may take one of the following steps:
  - 5.2.1. Provide an opportunity for the breaching Party to cure the breach or end the violation upon mutually agreeable terms, and if the breaching Party does not cure the breach or end the violation to the satisfaction of the non-breaching Party within twenty (20) days time, terminate this Agreement. Failure to cure in the manner set forth in this paragraph is grounds for the immediate termination of this Agreement and any Services Agreement;
  - 5.2.2. Immediately terminate this Agreement if the other Party has committed a material breach of this Agreement or cure of the material breach is not possible; or
  - 5.2.3. If neither cure nor termination is feasible, elect to continue this Agreement and the non-breaching Party shall report the violation or material breach to the Secretary in accordance with the requirements set forth under 45 C.F.R. § 164.504(e)(1)(ii).
- 5.3. **Effect of Termination.**
  - 5.3.1. Upon termination of this Agreement for any reason, Business Associate agrees to return or destroy all PHI received from Covered Entity that it maintains in any form within 180 days of termination, pursuant to 45 C.F.R. § 164.504(e) (2)(ii)(I). This provision shall also apply to PHI that is in the possession of Subcontractors or agents of Business Associate.
  - 5.3.2. In the event that Business Associate determines that returning or destroying the PHI is infeasible, Business Associate shall provide to Covered Entity notification in writing of the conditions that make return or destruction infeasible. Said notification shall include:

(i) a statement that the Business Associate has determined that it is infeasible to return or destroy the PHI in its possession, and (ii) the specific reasons for such determination.

5.3.3. In the event Business Associate retains PHI because return or destruction of PHI is infeasible, Business Associate shall extend the protections limitations and restrictions contained in this Agreement to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI.

## 6. **INSURANCE AND INDEMNIFICATION**

6.1. **Insurance.** Business Associate has and will maintain policies of insurance for commercial general liability and commercial technical, privacy and cyber-liability with coverage limits commensurate with associated risks.

6.2. **Indemnification.** The Parties agree to indemnify, defend and hold harmless each other and each other's respective affiliates, employees, directors, officers, subcontractors, agents or other members of its workforce, each of the foregoing hereinafter referred to as "indemnified party," from and against all actual and direct losses suffered by the indemnified party and all liability to third parties arising from or in connection with any breach of this Agreement or of any warranty hereunder or from any negligence or wrongful acts or omissions, including failure to perform its obligations under the Privacy Rule, by the indemnifying party or its affiliates, employees, directors, officers, subcontractors, agents or other members of its workforce. Accordingly, on demand, the indemnifying party shall reimburse any indemnified party for any and all actual and direct losses, liabilities, fines, penalties, costs or expenses (including reasonable attorneys' fees) which may for any reason be imposed upon any indemnified party by reason of any suit, claim, action, proceeding or demand by any third party which results from the indemnifying party's breach hereunder. The Parties' obligation to indemnify any indemnified party shall survive the expiration or termination of this Agreement for any reason.

6.3. **LIMITATION OF LIABILITY.** NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL, CONSEQUENTIAL, SPECIAL, OR PUNITIVE DAMAGES OF ANY KIND OR NATURE, WHETHER SUCH LIABILITY IS ASSERTED ON THE BASIS OF CONTRACT, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), OR OTHERWISE, EVEN IF THE OTHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSS OR DAMAGES.

## 7. **MISCELLANEOUS**

7.1. **Amendment.** The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity and Business Associate to comply with the requirements of HIPAA or the HITECH Act and any applicable amendments, interpretations, or regulations in regard to such laws. The Parties may, with thirty (30) business days written notice duly signed by authorized representatives of the Parties, amend this Agreement to the extent necessary to comply with such amendments or interpretations. This Agreement modifies and supplements the terms and conditions of the Service Agreement, and the provisions set forth herein shall be deemed a part of the Service Agreement.

7.2. **Survival.** The provisions of Sections 2, 3.5, 3.6, 3.7, 5.3.3, 6 and 7.9 shall survive the termination of this Agreement so long as Business Associate retains PHI subject to this

Agreement.

- 7.3. Prior Agreement. This Agreement shall replace and supersede any prior Business Associate Agreement between the Parties.
- 7.4. Ambiguity. Any ambiguity of this Agreement shall be resolved to permit the Parties to comply with the HITECH Act, HIPAA, and the Privacy and Security Rules and other implementing regulations and guidance.
- 7.5. Conflicting Terms. In the event any terms of this Agreement conflict with any terms of the Service Agreement, the terms of this Agreement shall govern and control.
- 7.6. Disputes. If any controversy, dispute or claim arises between the Parties with respect to this Agreement, the Parties shall make good faith efforts to resolve such matters informally.
- 7.7. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon.
- 7.8. No Third Party Beneficiaries. Nothing express or implied in this Agreement is intended to convey, nor shall anything herein confer, upon any person other than the Parties and the respective successors or assigns of the Parties, any rights, remedies, obligations, or liabilities whatsoever.
- 7.9. Notices. Any notices to be given hereunder to a Party shall be made via U.S. Mail or express courier to such Party's address given below, and/or (other than for the delivery of fees) via facsimile to the facsimile telephone numbers listed below.

If to Business Associate, to:  
Jefferson Health Information Exchange  
520 Medical Center Drive, Suite 120  
Medford, Oregon 97504

If to Covered Entity, to:  
Address  
City, OR Zip

Each Party named above may change its address and that of its representative for notice by the giving of notice thereof in the manner hereinabove provided.

IN WITNESS WHEREOF, each of the undersigned has duly executed this Agreement on behalf of the Party and as of the Effective Date.

Jefferson Health Information Exchange  
(Business Associate)

ORGANIZATION  
(Covered Entity)

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## User Agreement

The User Agreement (henceforth "Agreement") between Jefferson Health Information Exchange (JHIE) and \_\_\_\_\_ (henceforth "the Organization") sets forth the terms and conditions under which Organizations and their authorized Users may enroll in and connect to JHIE to receive protected health information (PHI), as defined by the Health Insurance Portability and Accountability Act (HIPAA).

Note: this Agreement is a supplement to and extension of the End-User License Agreement for the iNexx Platform (JHIE software), which requires acknowledgement by each User prior to the first log-in to the system.

This is a JHIE computer system. This system, including all related hardware and software, peripheral equipment, network devices, and network services (including Internet access) are provided only for use by authorized JHIE Organizations and Users. Log-ins to the JHIE system may be monitored to facilitate protection against unauthorized access to protected health information (PHI).

### Definitions:

*Organization:* an entity (including but not limited to, health care provider offices, physician practices, health care facilities, clinics, etc.) that enrolls in and connects to JHIE to receive PHI (ex. clinical results and reports).

*Users:* individuals who are authorized by an Organization to receive and/or access PHI. Users include but are not limited to clinicians and their workforce members (as defined by HIPAA), who have agreed to applicable requirements to maintain the privacy and security of the PHI they obtain through JHIE.

### Terms and Conditions of Use

The Organization hereby agrees to abide by these Terms and Conditions of Use ("Terms"), which govern the use of the JHIE system. Please read the following Terms carefully before using the system.

Any use of the JHIE system by Users authorized by the Organization is subject to these Terms. All Users with access to the JHIE system must be informed by the Organization of such Terms and their obligations to abide them prior to first JHIE system use.

The Organization shall appoint an administrator with whom JHIE will work to enroll, train and/or terminate system use for new and/or departing Users. The Organization agrees to notify JHIE immediately upon changes in personnel and employment status that affect a User's access to the system. At the time a User is no longer associated with or employed by the Organization, JHIE must be notified within three (3) business days so the User's access can be terminated.

### HIPAA Privacy Rule Warning

Protected health information (PHI) exchanged through this system is strictly confidential and subject to the protections of the HIPAA Privacy Rule of 1996 and the privacy and security regulations promulgated pursuant to HIPAA, including, but not limited to, 45 C.F.R.

## Jefferson Health Information Exchange

Parts 160 and 164. Any individual responsible for unauthorized disclosure or misuse of PHI may be subject to a fine of up to \$50,000 per violation. Penalties may vary depending on factors such as known failure to comply and if noncompliance was due to willful neglect.

### Permission to Use JHIE

JHIE hereby gives the Organization permission to use the system, subject to the conditions and limitations set forth in these Terms. The Organization may only use patient information exchanged by the system for the following purposes and only to the extent permissible under all applicable laws regarding the privacy of patient information: (i) for treatment of those patients under your care; (ii) to collect payment for the services you provide to your patients; (iii) to conduct business operations; and (iv) to comply with the laws that govern health care. The Organization may not:

- Use, reproduce or copy all or part of the content of the system except as expressly permitted by these terms or applicable law
- Change or delete any proprietary notices from materials downloaded or printed out from the system
- Use the content of the system for the benefit of a third party, except as contemplated by these Terms
- Transmit or provide any data or other content from the system to a third party, except as specifically provided by these Terms
- Incorporate any data or other content from the system in a product designed, developed, marketed, sold or licensed by you or on your behalf
- Use the system in a manner contrary to any applicable law

"JHIE" and the logos or other proprietary marks of JHIE's licensors and partners are trademarks of the JHIE or its licensors and partners. No right, title or interest in those trademarks is granted to the Organization in these Terms.

### Responsibility for Acts of Authorized Users

The Organization shall be responsible for all acts and omissions, including without limitation privacy or security breaches and/or failures to comply with JHIE requirements, including policies and procedures, by the Organization's Users.

Users accessing this system without authority, or in excess of their authority, are hereby advised that if monitoring reveals possible evidence of criminal activity, JHIE personnel may provide that evidence to law enforcement officials and may subject the User and/or Organization to criminal prosecution. Evidence of unauthorized activities may also be used for administrative action. Anyone using this system expressly consents to such monitoring.

The Organization shall provide or arrange for appropriate training on the requirements of these Terms for all the Organization's authorized Users prior to first-time system use.

### Reasonable Safeguards for Privacy and Security

Users are responsible for their use of this system and for maintaining the confidentiality of their log-in credentials (unique username and password). The use of generic or shared ID's is prohibited.



## Jefferson Health Information Exchange

Users must agree not to access JHIE using a log-in identification (username) and password other than their own. If a User has reason to believe that the confidentiality of their password has been compromised, they agree to immediately notify a member of the JHIE staff so the password can be changed.

Users will be prompted and required to re-set their password every 180 days. Under no circumstance should a password be shared with another User. Users are responsible and accountable for all actions conducted under their username and password, even if such action is due to an intentional or negligent act or omission.

### **Termination**

JHIE may terminate access to the system at any time, with or without cause, upon ten (10) days prior notice. JHIE may terminate access to the system immediately if these Terms are breached. In addition, JHIE may terminate access to the system if the system has not been used at all for a period of six (6) months.

### **Release of Liability, Indemnification**

The Organization expressly releases and holds harmless JHIE, its trustees, officers, directors, employees, agents and affiliates from any and all claims, liabilities, demands, causes of action, costs, expenses, and damages of every kind and nature, in law, equity, or otherwise, arising out of or in any way related to use of the system, whether arising from any acts or omissions by JHIE except for those arising out of JHIE's gross negligence.

In addition, the Organization will indemnify and hold harmless JHIE, its officers, directors, agents, affiliates, and employees, against all actual and direct losses, liabilities, damages, claims, costs or expenses (including reasonable attorney's fees) they may suffer as the result of third party claims, demands, actions, investigations, settlements or judgments against them arising from or in connection with any breach of these Terms, or from any claim of any nature or any wrongful acts or omissions, by the Organization or its Users.

The provisions of this section entitled "Release of Liability, Indemnification" shall survive termination of this agreement.

This system may contain links to other websites, and other websites may provide links to this system. These links are provided for convenience only. JHIE does not control these other sites and assumes no liability or responsibility for them, including any content or services provided by such sites. Do not consider any link to or from another site as an endorsement of that site by JHIE.

JHIE does not make clinical, medical or other decisions and is not a substitute for professional medical judgment applied by the Organization or its Users. The Organization and its Users are solely responsible for confirming the accuracy of all data and making all medical and diagnostic decisions.

### **Use and Disclosure of Certain Information about the Organization.**

JHIE may use the Organization's and/or its Users' names, email addresses, physical addresses, or other data to communicate with the Organization and/or User. The Organization/User may request to have this information modified or deleted from JHIE's records. JHIE may use this information as necessary to enforce these Terms.

## Jefferson Health Information Exchange

The Organization further agrees that JHIE may use the information for its internal business purposes and disclose the information to third parties who are performing services on its behalf. JHIE will not otherwise share this information with any other party.

### Other Miscellaneous Provisions

This Agreement is governed by Oregon Law. Accordingly, these Terms shall be governed by and construed in accordance with the laws of the State of Oregon, without regard to conflict of law principles. Any action against JHIE must be commenced in the State of Oregon.

The Organization agrees that the courts located in or serving the State of Oregon shall have exclusive jurisdiction and venue over any action arising out of or relating to these Terms or use of the system. The Organization waives any defense that a court located in or serving Jackson County, Oregon, lacks jurisdiction, is an improper venue, or is an inconvenient forum.

These Terms constitute the entire and only understanding between the Organization and JHIE regarding use of this system. No modification or attempted modification of these Terms by the Organization shall be binding on JHIE unless made in writing and physically signed by an authorized officer of JHIE. JHIE may modify these Terms at any time.

Notices sent to the Organization by JHIE in connection with these Terms or use of the system may be delivered by electronic mail, a general notice on the system, or by written communication delivered by first class U.S. mail. The Organization may give notice to JHIE at any time by letter delivered by first class postage prepaid U.S. mail or overnight courier to the following address:

Jefferson Health Information Exchange  
1175 East Main Street Ste 1A  
Medford, OR, 97504

These Terms are severable to the extent any term is deemed invalid, illegal or unenforceable.

JHIE's failure to enforce any provision of these Terms shall not be deemed a waiver of that or any other provision of these Terms.

The parties to this agreement are independent contractors of one another; nothing herein shall be deemed to create any relationship of agency, partnership or joint venture between the parties.

The Organization may not assign any of its rights and obligations arising under these Terms without the prior written consent of JHIE; any attempted assignment not in compliance with this sentence shall be void.

Organization Name: \_\_\_\_\_

\_\_\_\_\_  
[Signature of Authorized Representative]

\_\_\_\_\_  
[Title]

\_\_\_\_\_  
[Printed Name]

\_\_\_\_\_  
[Date]

**Agenda Item**  
**Property Redemption Request**

- [Gustafson Letter](#)
- [2015 Tax Statement](#)
- [Real Estate Contract](#)
- [Foreclosure Report](#)
- [Deeds Record](#)
- [Map](#)

July 27, 2016

Board of Commissioners,

RE: 1121 W. 2<sup>nd</sup> St The Dalles, OR 97058

Do to the following uncommon circumstances I was forced into financially difficulties.

- 1.) I was a full time care giver for a veteran and was never paid do to inappropriate red tape during entire time of his stay.
- 2.) A gentleman that I was taking care of for 15 years had a stroke and moved home with his kids, resulting in a \$700 per month loss of income.
- 3.) Another gentleman that I was taking care of got ill and did not return for aftercare and resulted in a \$500 per month loss of income.
- 4.) Then my daughter died of an asthma attack resulted in paying funeral costs.
- 5.) Three months later my partner Michael of 17 years died resulting in a \$700 per month loss.
- 6.) The motor home that I was going to sell was burned to the ground by an arsonist.
- 7.) I also was unable to get refinanced as I had a person living in his trailer on my property which was considered a fire hazard and I could not get him to move. He has since been removed from the property.

Each one of the above have resulted in an uncommon financial hardship.

Sincerely,

A handwritten signature in black ink, appearing to read "Cheryl Gustafson". The signature is fluid and cursive, with the first name being the most prominent.

Cheryl Gustafson

541-288-8302

## 2015 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 6844

Alternate Property Number: 02N13 E33DC00500 00

TCA: 1211

Legal Desc: SECTION 33 TOWNSHIP 2N RANGE 13E QUARTER  
DC PRCL 500

Location: 1121 W 2ND

Bill To Party: WASCO COUNTY  
511 WASHINGTON ST  
THE DALLES OR 97058-2237

Lender:

Delinquent Interest Computed Through: 10/16/2015

ACCOUNT VALUES		
Description	2014	2015
Assessed Value Regular (AVR)	\$93,607	\$96,415
Taxable Value Regular (TVR)	\$93,607	\$96,415
Real MKT Total (MKTTL)	\$126,850	\$109,990
Exception Assessed Value (EAV)	\$0	\$0

TAXES AND SPECIAL ASSESSMENTS			
Year	Description	Amount Assessed	Balance Due
2015	Property Tax Principal	\$1,882.71	\$1,882.71
		<b>Total for Tax Year 2015</b>	<b>\$1,882.71</b>
2014	Property Tax Principal	\$1,888.67	\$1,888.67
2014	Property Tax Interest	\$226.64	\$226.64
		<b>Total for Tax Year 2014</b>	<b>\$2,115.31</b>
2013	Property Tax Principal	\$1,808.57	\$1,808.57
2013	Property Tax Interest	\$506.40	\$506.40
		<b>Total for Tax Year 2013</b>	<b>\$2,314.97</b>
2012	Property Tax Principal	\$1,823.41	\$1,823.41
2012	Property Tax Interest	\$170.19	\$170.19
2012	Additional Interest Foreclosure	\$371.59	\$371.59
2012	Foreclosure Costs	\$150.00	\$150.00
		<b>Total for Tax Year 2012</b>	<b>\$2,515.19</b>

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT OPTIONS WITH DISCOUNTS			
Pay amount includes any unpaid prior year tax			
Pay This Amount	Due By	To Receive Discount	
		Amount	Pct.
\$17,882.16	11/16/2015	\$56.48	3.0%
\$17,285.97	11/16/2015	\$25.10	2.0%

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$16,055.93	10/16/2015
\$627.57	11/16/2015
\$627.57	2/16/2016
\$627.57	5/16/2016

DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES

WASCO COUNTY  
511 WASHINGTON ST  
THE DALLES OR 97058-2237

Total Taxes and Assessments:

\$17,938.64

Account: 6844

Enter Payment Amount

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058

## 2015 WASCO COUNTY REAL PROPERTY TAX STATEMENT

Account: 6844

Alternate Property Number: 02N13 E33DC00500 00

2011	Property Tax Principal	\$1,770.62	\$1,770.62
2011	Property Tax Interest	\$448.56	\$448.56
2011	Additional Interest Foreclosure	\$413.64	\$413.64
<b>Total for Tax Year 2011</b>			<b>\$2,632.82</b>
2010	Property Tax Principal	\$1,718.27	\$1,718.27
2010	Property Tax Interest	\$710.22	\$710.22
2010	Additional Interest Foreclosure	\$452.66	\$452.66
<b>Total for Tax Year 2010</b>			<b>\$2,881.15</b>
2009	Property Tax Principal	\$1,678.14	\$1,678.14
2009	Property Tax Interest	\$962.14	\$962.14
2009	Additional Interest Foreclosure	\$492.13	\$492.13
2009	Foreclosure Penalty	\$464.08	\$464.08
<b>Total for Tax Year 2009</b>			<b>\$3,596.49</b>
<b>Total Taxes and Assessments</b>			<b>\$17,938.64</b>

Comment:

**Payment Terms**

**PAYMENT OPTIONS WITH DISCOUNTS**

Pay amount includes any unpaid prior year tax

Pay This Amount	Due By	To Receive Discount	
		Amount	Pct.
\$17,882.16	11/16/2015	\$56.48	3.0%
\$17,285.97	11/16/2015	\$25.10	2.0%

**PAYMENT INSTALLMENTS**

Amount includes any unpaid prior year tax

Pay This Amount	Due By
\$16,055.93	10/16/2015
\$627.57	11/16/2015
\$627.57	2/16/2016
\$627.57	5/16/2016

-----  
PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

PAYMENT OPTIONS WITH DISCOUNTS			
Pay amount includes any unpaid prior year tax			
Pay This Amount	Due By	To Receive Discount	
		Amount	Pct.
\$17,882.16	11/16/2015	\$56.48	3.0%
\$17,285.97	11/16/2015	\$25.10	2.0%

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$16,055.93	10/16/2015
\$627.57	11/16/2015
\$627.57	2/16/2016
\$627.57	5/16/2016

**DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES**

WASCO COUNTY  
511 WASHINGTON ST  
THE DALLES OR 97058-2237

Total Taxes and Assessments:

\$17,938.64

Account: 6844

**Enter Payment Amount**

\$

Make payment to:

Department of Assessment & Tax 511 Washington Street, Room 208 The Dalles, Oregon 97058

EOB

NO PART OF ANY STEVENS-NESS FORM MAY BE REPRODUCED IN ANY FORM OR BY ANY ELECTRONIC OR MECHANICAL MEANS.

CAVL MEINBERG  
PO Box 602  
MOSIER OR 97040  
 Seller's Name and Address

CHERYL GUSTAFSON  
1121 WEST 2ND ST.  
THE DALLES OR 97058  
 Buyer's Name and Address

After recording, return to (Name, Address, Zip):  
CAVL MEINBERG  
PO Box 602  
MOSIER OR 97040

Until requested otherwise, send all tax statements to (Name, Address, Zip):  
CHERYL GUSTAFSON  
1121 WEST 2ND ST  
THE DALLES OR 97058

Wasco County Official Records **2009-004204**  
 DEED-CONT  
 Cnt=1 Str=1 WASCO COUNTY **10/09/2009 10:32 AM**  
 \$10.00 \$11.00 \$15.00 \$10.00 \$15.00 **\$61.00**



I, Karen LeBreton Coats, County Clerk for Wasco County, Oregon, certify that the instrument identified herein was recorded in the Clerk records.



SPACE RESERVED FOR RECORDER'S USE

NAME \_\_\_\_\_ TITLE \_\_\_\_\_  
 By \_\_\_\_\_, Deputy.

**REAL ESTATE CONTRACT**

THIS CONTRACT, Dated OCTOBER SEVENTH TWO THOUSAND NINE 10/7/09, between

CAVL J. MEINBERG, hereinafter called the seller,  
 and CHERYL GUSTAFSON, hereinafter called the buyer,

WITNESSETH: That in consideration of the mutual covenants and agreements herein contained, the seller agrees to sell unto the buyer and the buyer agrees to purchase from the seller all of the following described lands and premises situated in WASCO County, State of OREGON, to-wit:

Beginning at a point 1331.6 feet West and 828.7 feet North of Southeast corner of section 33, Township 2 North, Range 13 East of the Willamette Meridian and located in the Western City limits of the Dalles, Wasco County, Oregon, said point being marked by an iron pipe set in a mound of stone with concrete; running thence south 88°04' West a distance of 194 feet for the starting point of the tract of land herein described; thence South 88°04' West a distance of 69 feet; thence Southwesterly 100 feet to the Northright of way line of Columbia River Highway to a point; Thence South 58°45' East along said North right of way of the Columbia River Highway a distance of 60 feet; thence Northeasterly at a right angle a distance of 138 feet to the point of beginning;

Also, a parcel of land lying in the Southeast quarter of section 33, Township 2 north, Range 13 East of the Willamette Meridian, Wasco County, Oregon, said parcel being more particularly described as follows:

Commencing at the southeast corner of said section 33; thence going North 828.7 feet and West 1331.6 feet to an iron pipe set in a mound of stone with concrete; thence continuing South 88°04' West a distance of 194 feet to the Northeast corner of that parcel of land described in volume 93, Page 135 of the Wasco County Deed Records, said corner being the true point of beginning of this description; thence going Southwesterly along the East line of said parcel 130 feet more or less, to the intersection of the

(IF SPACE INSUFFICIENT, CONTINUE DESCRIPTION ON REVERSE)  
 for the sum of SEVENTY FIVE THOUSAND 0/1000 Dollars (\$ 75,000.00), hereinafter called the purchase price, on account of which FIVE THOUSAND

Dollars (\$ 5,000.00) is paid on the execution hereof (the receipt of which is hereby acknowledged by the seller); the buyer agrees to pay the remainder of the purchase price (to-wit: \$ 70,000.00) to the order of the seller in monthly payments of not less than FOUR HUNDRED EIGHTY NINE, 45/1000 Dollars (\$ 489.45) each, MONTH, NO LATER THAN THE 5TH OF EACH MONTH, THEREAFTER A \$0.00 LATE FEE WILL BE ADDED TO REMAINING PRINCIPAL BALANCE OWED ON NOTE payable on the 1ST day of each month hereafter beginning with the month and year NOV 1ST 2009 and continuing until the purchase price is fully paid. INTEREST INCLUDED IN MONTHLY PAYMENT AT 7.5% RATE.

The true and actual consideration for this conveyance is \$ 75,000.00. (Here comply with ORS 93.030.)  
SEVENTY FIVE THOUSAND

All of the purchase price may be paid at any time; all of the deferred payments shall bear interest at the rate of 7.5 percent per annum from OCT 1 2009 until paid; interest to be paid MONTHLY and  in addition to  to be included in the minimum monthly payments above required. Taxes on the premises for the current tax year shall be prorated between the parties hereto as of Tax Paid to \$130709 10/2/09

The buyer warrants to and covenants with the seller that the real property described in this contract is  
 \* (A) primarily for buyer's personal, family or household purposes,  
 (B) for an organization or (even if buyer is a natural person) is for business or commercial purposes.

The buyer shall be entitled to possession of the lands on \_\_\_\_\_, and may retain such possession so long as buyer is not in default under the terms of this contract. The buyer agrees that at all times buyer will keep the premises and the buildings, now or hereafter erected thereon, in good condition and repair and will not suffer or permit any waste or strip thereof; that buyer will keep the premises free from construction and all other liens and save the seller harmless therefrom and reimburse seller for all costs and attorney fees incurred by seller in defending against any such liens; that buyer will pay all taxes hereafter levied against the property, as well as all water rents, public charges and municipal liens which hereafter lawfully may be imposed upon the premises, all promptly before the same or any part thereof become past due; that at buyer's expense, buyer will insure and keep insured all buildings now or hereafter erected on the premises against loss or damage by fire (with extended coverage) in an amount not less than \$ 75,000 in a company or companies satisfactory to the seller, specifically naming the seller as an additional insured, with loss payable first to the seller and then to the buyer as their respective interests may appear and all policies of insurance to be delivered to the seller as soon as insured. If the buyer shall fail to pay any such liens, costs, water rents, taxes or charges, the seller may do so and any payment so made shall be added to and become a part of the debt secured by this contract and shall bear interest at the rate aforesaid, without waiver, however, of any right arising to the seller for buyer's breach of contract.

(OVER)

\* IMPORTANT NOTICE: Delete, by lining out, whichever warranty (A) or (B) is not applicable. If warranty (A) is applicable and if the seller is a creditor, as such word is defined in the Truth-in-Lending Act and Regulation Z, the seller MUST comply with the Act and Regulation by making required disclosures.



**WARNING:** Unless buyer provides seller with evidence of insurance coverage as required by the contract or loan agreement between them, seller may purchase insurance at buyer's expense to protect seller's interest. This insurance may, but need not, also protect buyer's interest. If the collateral becomes damaged, the coverage purchased by seller may not pay any claim made by or against buyer. Buyer may later cancel the coverage by providing evidence that buyer has obtained property coverage elsewhere. Buyer is responsible for the cost of any insurance coverage purchased by seller, which cost may be added to buyer's contract or loan balance. If it is so added, the interest rate on the underlying contract or loan will apply to it. The effective date of coverage may be the date buyer's prior coverage lapsed or the date buyer failed to provide proof of coverage. The coverage seller purchases may be considerably more expensive than insurance buyer might otherwise obtain alone and may not satisfy any need for property damage coverage or any mandatory liability insurance requirements imposed by applicable law.

The seller agrees that at seller's expense and within \_\_\_\_\_ days from the date hereof, seller will furnish unto buyer a title insurance policy insuring (in an amount equal to the purchase price) marketable title in and to the premises in the seller on or subsequent to the date of this agreement, save and except the usual printed exceptions and the building and other restrictions and easements now of record, if any. Seller also agrees that when the purchase price is fully paid and upon request and upon surrender of this agreement, seller will deliver a good and sufficient deed conveying the premises in fee simple unto the buyer, buyer's heirs and assigns, free and clear of encumbrances as of the date hereof and free and clear of all encumbrances since the date placed, permitted or arising by, through or under seller, excepting, however, the easements, restrictions and the taxes, municipal liens, water rents and public charges so assumed by the buyer and further excepting all liens and encumbrances created by the buyer or buyer's assigns.

And it is understood and agreed between the parties that time is of the essence of this contract, and in case the buyer shall fail to make the payments above required, or any of them, punctually within 20 days of the time limited therefor, or fail to keep any agreement herein contained, then the seller shall have the following rights and options:

- (1) To declare this contract cancelled for default and null and void, and to declare the purchaser's rights forfeited and the debt extinguished, and to retain sums previously paid hereunder by the buyer;\*
- (2) To declare the whole unpaid principal balance of the purchase price with the interest thereon at once due and payable; and/or
- (3) To foreclose this contract by suit in equity.

In any of such cases, all rights and interest created or then existing in favor of the buyer as against the seller hereunder shall utterly cease and the right to the possession of the premises above described and all other rights acquired by the buyer hereunder shall revert to and revest in the seller without any act of re-entry, or any other act of the seller to be performed and without any right of the buyer of return, reclamation or compensation for moneys paid on account of the purchase of the property as absolutely, fully and perfectly as if this contract and such payments had never been made; and in case of such default all payments theretofore made on this contract are to be retained by and belong to the seller as the agreed and reasonable rent of the premises up to the time of such default. And the seller, in case of such default, shall have the right immediately, or at any time thereafter, to enter upon the land aforesaid, without any process of law, and take immediate possession thereof, together with all the improvements and appurtenances thereon or thereto belonging.

The buyer further agrees that failure by the seller at any time to require performance by the buyer of any provision hereof shall in no way affect seller's right hereunder to enforce the same, nor shall any waiver by the seller of any breach of any provision hereof be held to be a waiver of any succeeding breach of any such provision, or as a waiver of the provision itself.

Seller, seller's agents, and the holder of any existing encumbrance to which the lands and premises are subject may enter upon the lands and premises at reasonable times (upon reasonable prior notice to buyer) for the purpose of inspecting the property.

In case suit or action is instituted to foreclose this contract or to enforce any provision hereof, the losing party in the suit or action agrees to pay such sum as the trial court may adjudge reasonable as attorney fees to be allowed the prevailing party in the suit or action and if an appeal is taken from any judgment or decree of the trial court, the losing party further promises to pay such sum as the appellate court shall adjudge reasonable as the prevailing party's attorney fees on such appeal.

In construing this contract, it is understood that the seller or the buyer may be more than one person or a corporation; that if the context so requires, the singular pronoun shall be taken to mean and include the plural and the neuter, and that generally all grammatical changes shall be made, assumed and implied to make the provisions hereof apply equally to corporations and to individuals.

This agreement shall bind and inure to the benefit of, as the circumstances may require, not only the immediate parties hereto but their respective heirs, executors, administrators, personal representatives, successors in interest and assigns as well.

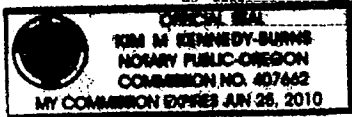
IN WITNESS WHEREOF, the parties have executed this instrument in duplicate; if either of the undersigned is a corporation, it has caused its name to be signed and its seal, if any, affixed by an officer or other person duly authorized to do so by order of its board of directors.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 30.300, 30.301 AND 30.302 TO 30.308 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007. THE INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE EASEMENTS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACCEPTING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 30.010 TO 30.015, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST BURNING OR FOREST PRACTICES, AS DEFINED IN ORS 30.090, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 100.300, 100.301 AND 100.302 TO 100.308 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007.

Buyer Cheryl Gustafson  
 Cheryl Gustafson  
 SELLER Carl J. Mewberg  
 Carl Mewberg

\* SELLER: Comply with ORS 83.905 et seq. prior to exercising this remedy.

STATE OF OREGON, County of Wasco Iss: October 14, 2009  
 This instrument was acknowledged before me on \_\_\_\_\_  
 by Cheryl Gustafson and Carl Mewberg  
 This instrument was acknowledged before me on \_\_\_\_\_  
 by \_\_\_\_\_  
 as \_\_\_\_\_



Paul Mewberg, Notary  
 Notary Public for Oregon  
 My commission expires June 28 2010

PUBLISHER'S NOTES: If this contract provides for delivery of a deed more than 12 months after the date of this contract, ORS 83.635 requires that this contract or a memorandum there- of be recorded by the seller within 15 days.  
 If using this form to convey real property subject to ORS 82.027, include the required reference.

(DESCRIPTION CONTINUED)

Northerly right of way line of Interstate Highway 84; thence going Southeasterly along said right of way 25.6 feet; thence leaving said right of way and going Northeasterly along a line which lies 25.5 feet Easterly of and parallel with the East line of that parcel described in volume 93, Page 135 of Wasco County Deed Records a distance of 145 feet, more or less, to a point which lies North 88°04' East 30.1 feet of the true point of beginning; thence South 88°04' West 30.1 feet to said true point of beginning.

Also Known AS; 1121 WEST 2ND STREET, THE DALLES, OREGON.  
 Legal; 2N 13E 33 DC 500



**TAX FORECLOSURE REPORT FOR WASCO COUNTY**

**Wasco Title, Inc.  
512 Washington Street**

**The Dalles, OR 97058**

**DATE: JULY 21, 2014**

**FEE: \$150.00**

**ORDER NO.: 14-49710A**

**Account Reference No.: 6844**

**Interested Parties:**

- 1) Cheryl Gustafson  
1121 West Second Street  
The Dalles, OR 97058**
- 2) Carl Meinberg  
P.O. Box 602  
Mosier, OR 97040**
- 3) Asset Systems, Inc.  
P.O. Box 14550  
Portland, OR 97293**
- 4) Gorge Recovery Services, Inc.  
724 East Third Street  
The Dalles, OR 97058**

**PROPERTY ADDRESS:**

1121 WEST SECOND STREET, THE DALLES, OR 97058

**We have searched our Tract Indices as to the following described property:**

Beginning at a point 1331.6 feet West and 828.7 feet North of the Southeast corner of Section 33, Township 2 North, Range 13 East of the Willamette Meridian and located in the Western City Limits of The Dalles, Wasco County, Oregon, said point being marked by an iron pipe set in a mound of stone with concrete; running thence South 88° 04' West a distance of 194 feet for the starting point of the tract of land herein described; thence South 88° 04' West a distance of 69 feet; thence Southwesterly 100 feet to the North right of way line of Columbia River Highway to a point; thence South 58° 45' East along said North right of way of the Columbia River Highway a distance of 60 feet; thence Northeasterly at a right angle a distance of 138 feet to the point of beginning.

ALSO, a parcel of land lying in the Southeast quarter of Section 33, Township 2 North, Range 13 East of the Willamette Meridian, Wasco County, Oregon, said parcel being more particularly described as follows:

Commencing at the Southeast corner of said Section 33; thence going North 828.7 feet and West 1331.6 feet to an iron pipe set in a mound of stone with concrete; thence continuing South 88° 04' West a distance of 194 feet to the Northeast corner of that parcel of land described in Volume 93, Page 135 of the Wasco County Deed Records, said corner being the true point of beginning of this description; thence going Southwesterly along the East line of said parcel 130 feet, more or less, to the intersection of the Northerly right of way line of Interstate Highway 84; thence going Southeasterly along said right of way 25.6 feet; thence leaving said right of way and going Northeasterly along a line which lies 25.5 feet Easterly of and parallel with the East line of that parcel described in Volume 93, Page 135 of Wasco County Deed Records a distance of 145 feet, more or less, to a point which lies North 88° 04' East 30.1 feet of the true point of beginning; thence South 88° 04' West 30.1 feet to said true point of beginning.

**And as of JULY 15, 2014 at 8:00 AM we find that the last deed of record runs to:**

CARL MEINBERG

**We also find the following apparent encumbrances prior to the effective date hereof:**

1. Real Estate Contract, including the terms and provisions thereof:

Vendor : CARL J. MEINBERG  
Vendee : CHERYL GUSTAFSON  
Dated : OCTOBER 7, 2009  
Recorded : OCTOBER 9, 2009  
Fee No. : 2009-004204 WASCO COUNTY RECORDS  
Amount: : \$75,000.00 and interest thereon

2. Unpaid taxes for 2009-2010:

Levied Amount : \$1,678.14  
Balance Owing : \$1,678.14, plus interest and fees, if any  
Account No. : 6844  
Levy Code : 12.1.1  
Map No. : 2N 13E 33DC 500

Unpaid taxes for 2010-2011:

Levied Amount : \$1,718.27  
Balance Owing : \$1,718.27, plus interest and fees, if any  
Account No. : 6844  
Levy Code : 12.1.1  
Map No. : 2N 13E 33DC 500

Unpaid taxes for 2011-2012:

Levied Amount : \$1,770.62  
Balance Owing : \$1,770.62, plus interest and fees, if any  
Account No. : 6844  
Levy Code : 12.1.1  
Map No. : 2N 13E 33DC 500

Unpaid taxes for 2012-2013:

Levied Amount : \$1,823.41  
Balance Owing : \$1,823.41, plus interest and fees, if any  
Account No. : 6844  
Levy Code : 12.1.1  
Map No. : 2N 13E 33DC 500

Unpaid taxes for 2013-2014:

Levied Amount : \$1,808.57  
Balance Owing : \$1,808.57, plus interest and fees, if any  
Account No. : 6844  
Levy Code : 12.1.1  
Map No. : 2N 13E 33DC 500

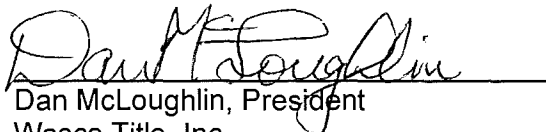
2014-2015 taxes, a lien not yet due or payable.

**We have also searched our General Index for judgments and State and Federal Tax Liens against the above named grantees and find the following:**

1. Judgment in the State Circuit Court:  
Creditor : ASSET SYSTEMS INC.  
Debtor : CHERYL L. GUSTAFSON  
Case No. : 0400231TSC  
Entered : JULY 9, 2004  
Certificate of Extension Filed : MAY 14, 2014  
Face : \$597.36  
Costs : \$78.00  
Prevailing Fees : \$60.00
  
2. Judgment in the State Circuit Court:  
Creditor : GORGE RECOVERY SERVICE  
Debtor : CHERYL L. GUSTAFSON  
Case No. : 1000002TSC  
Entered : MARCH 23, 2010  
Face : \$597.36  
Costs : \$82.50  
Prevailing Fees : \$85.00

THIS IS NOT A TITLE REPORT, since no examination has been made of the title to the above described property. Our search for apparent encumbrances was limited to our Tract Indices, and therefore above listings do not include additional matters which might have been disclosed by an examination of the record title. The Liability in connection with this service is expressly limited to the sum paid therefore, and the issuing company will not otherwise be responsible for errors and omissions therein.

BY:

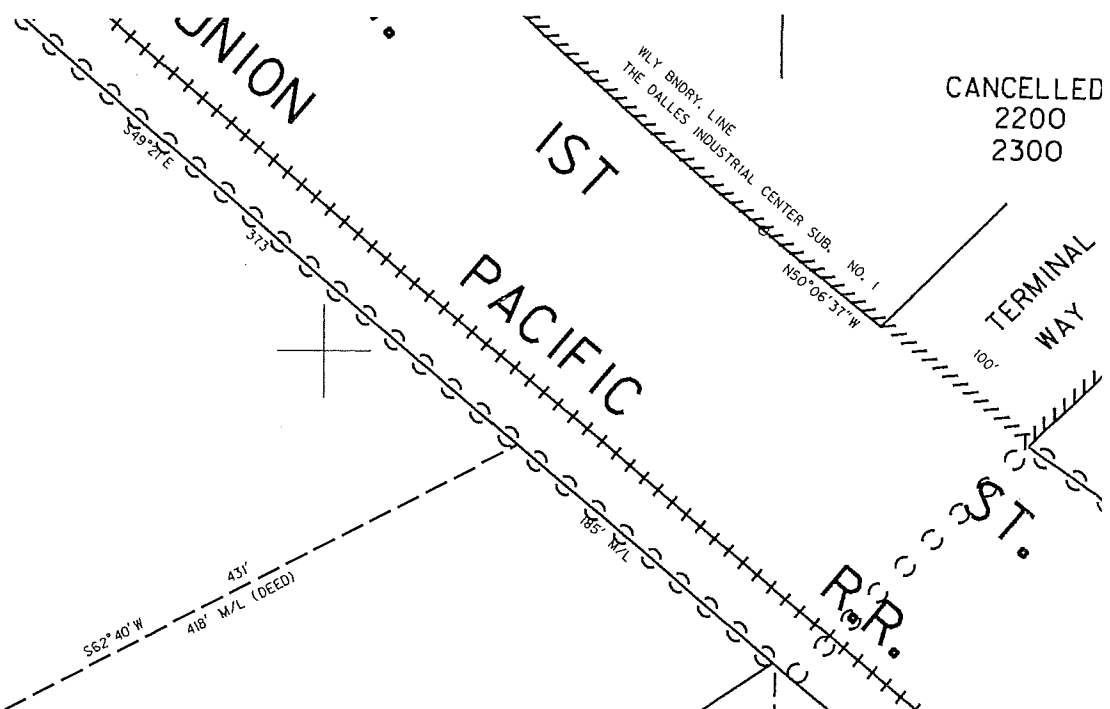
  
Dan McLoughlin, President  
Wasco Title, Inc.

CANCELLED  
2200  
2300

100  
4.15 AC.  
100A1

300  
0.35 AC.  
N17°05'W  
131'  
113.96'  
N58°31'E  
154.9'

AVE.  
INITIAL POINT  
40'  
197'  
31.45'  
R-256-950'



10  
3 AC.  
159'  
20'  
125'

(OIL TOWN RD.)

(W. 2ND ST.)

HWY.

1300  
0.44 AC.  
1300A1  
1300A2

600  
0.19 AC.

500  
0.26 AC.

400  
1.92 AC.

1400  
0.20 AC.

1500  
0.28 AC.  
1500A1

EE HWY DRG  
1A-2-51  
&  
JF

1 - 84

2287+78.05 PT BK. =  
2287+78.11 P.O.T. AH.

**WASCO TITLE INC.**  
512 Washington Street  
The Dalles, OR 97058

This map is made solely for the purpose of assisting in locating said premises and the Company assumes no liability for variations, if any, in directions and location ascertained by actual survey.  
**WASCO TITLE INC.**  
Order# 14-19710A

2000  
0.32 AC.  
115' 243.54'  
165' M/L  
185' M/L

2100

6

300

SEE IR-1-352

S80°12'30"E  
SEE HWY DRG.  
88-10-19

324.66'  
244.55'

S76°12'40"E

## **Agenda Item**

**Executive Session per ORS 192.660(2)(i) to review and evaluate the employment-related performance of the Chief Executive Officer of any public body, a public officer, employee or staff member who does not request an open hearing**

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

[RETURN TO AGENDA](#)