AGENDA: REGULAR SESSION

WEDNESDAY, FEBRUARY 5, 2020

WASCO COUNTY BOARD OF COMMISSIONERS

WASCO COUNTY COURTHOUSE 511 WASHINGTON STREET, SUITE 302, THE DALLES, OR

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 and 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)* Youth Think Grant Agreement & Grant Application; All Staff Training ***Consent Agenda***: Reappointment *(Items of a routine nature: minutes, documents, items previously discussed.)*
9:30 a.m.	District Meetings
9:50 a.m.	2018/2019 Wasco County Fiscal Year Audit Report
10:10 a.m.	EDC Annual Project Priority List – Carrie Pippinich
10:30 a.m.	Work Session: Building Codes Fees; RED Zones; STOP Center
	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
FEBRUARY 5, 2020

PRESENT: Steve Kramer, Chair
Scott Hege, Vice-Chair
Kathy Schwartz, County Commissioner

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

At 9:00 a.m. Chair Hege opened the Regular Session with the Pledge of Allegiance. Adjustments to the agenda:

- AOC Dues – Discussion
- Management Training Costs – Work Session
- Labor Attorney RFQ – Work Session

Discussion Item – Public Comment

Phil Swaim reported that there are a lot of tires on the side of Vensel Road; he stated that he has removed tires from that area previously, but it is expensive to dispose of them. Mr. Swaim asked if the County could provide any assistance.

Public Works Director Arthur Smith stated that if the tires are in the road or county right-of-way, his crew will remove them. However, there is oftentimes medical waste in the same area and they generally have to call law enforcement to determine safety. If it is outside of the County right of way, they do not have the capacity to clear it.

Juvenile Services Director Molly Rogers said that Mr. Swaim can contact her office; it is possible that the work crew could do some clean up.

Discussion Item – Youth Think Grant Agreement/Application

GRANT AGREEMENT

Prevention Coordinator Debby Jones explained that the State contacted her asking if she would be willing to conduct a readiness assessment to determine how to go about prevention efforts related to gambling. That funding used to go through

Center for Living but they do not have the capacity. She explained that it is a one-time project that will encompass Wasco, Sherman and Hood River Counties. It will put some pressure on capacity but the funding will help offset her salary.

Ms. Jones went on to say that it is an established process and she has done it before. It will require outreach to the neighboring counties to gather their information.

Chair Hege asked if this is youth related as it does not seem to be something she does on a regular basis. Ms. Jones responded that it is related to the work she does and will help build our relationship with behavioral health. She said she was honored to be asked.

Chair Hege asked if there are matching funds required. Ms. Jones replied that there is no match required. Chair Hege asked if we will break even with the funding provided. Ms. Jones stated that she has not calculated that but the State has awarded more than her estimate.

{{{Commissioner Kramer moved to approve IGA #163133 for the implementation of the Community Readiness Assessment model. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}

GRANT APPLICATION

Ms. Jones explained that this is a grant for which she applied last year but did not receive. She stated that it would provide for $300,000 in annual funding for five years and she would like to apply again this year. She reported that it is a federal grant and no matching funds are required. She has reached out to a successful applicant and reviewed their application to help improve ours; she is working with Ms. Rogers and partners to develop a more collaborative implementation plan. She asked for the Board's support to move the application forward.

Vice-Chair Schwartz asked if this work is youth related. Ms. Jones responded that is specifically for work with youth; Partnerships for Success is a prevention program not aimed at adults.

Ms. Rogers commented that there was a question regarding the possibility of the State applying for the funds. Ms. Jones stated that last year they could not, but this year they are eligible and can apply for up to $1 million; they would have a different focus and scope of work than would local grantees.

Commissioner Kramer observed that the application outlines a director and other positions for the program. He asked if we would be hiring staff to implement the program. Ms. Rogers replied that we would probably contract for the additional positions. Ms. Jones added that she would be the project director and has connections to contract for other functions; the epidemiologist would have to be contracted out. She assured the Board that implementation would follow the County's processes.

Chair Hege suggested a partnership with North Central Public Health District might be advantageous. He said he believes they have an epidemiologist on staff.

*****The Board was in consensus for Youth Services to apply for the Partnerships for Success prevention program grant.*****

Discussion Item – All-Staff Training

Mr. Smith stated that he is here to represent the Cross-Trainers Team composed of himself, Human Resources Director Nichole Biechler, County Clerk Lisa Gambee and Ms. Clark. The team is charged with evaluating training gaps for Wasco County staff and working to create solutions to fill those gaps. He stated that there is an all-staff training day scheduled for March 11th; he is here to ask for the Board's permission to close the county for that day with the exception of critical services such as 9-1-1 and the Sheriff's patrol.

Mr. Smith went on to outline the training agenda, noting that the team responded to the feedback from last year's training that employees want fewer breakout sessions with more depth of learning.

- Karen Milsap, a nationally recognized speaker out of Florida, will deliver a keynote speech entitled "Stop & Shift."
- Karen Natzel a business therapist out of Portland will conduct two trainings on accountability and critical conversations.
- Employee Recognition – celebrating time with the County.
- Finance Director Mike Middleton will present the county's financial forecast.
- Department presentations – A Day in the Life – to share what each department does in a typical day.

Vice-Chair Schwartz asked if there was any feedback from the public during last year's closure for all-staff training. Ms. Biechler replied that she heard of three people who came to the courthouse and then saw the signage explaining the closure. Mr. Smith added that we will be working on public outreach over the next month to get the word out regarding the closure.

Ms. Clark stated that if the Board is in consensus today regarding the closure, she will add a formal order to next session's consent agenda.

*****The Board was in consensus to move forward with the County offices closure for all-staff training on March 11, 2020.*****

Discussion Item – AOC Dues

{{{Commissioner Kramer moved to approve payment of the 2020 Association of Oregon Counties annual dues. Vice-Chair Schwartz seconded the motion which passed unanimously.}}}

Agenda Item – District Meetings

At 9:29 a.m., Chair Hege recessed the regular session to open meetings for the Wasco County Library Service District and the Wasco County 4H and Extension Service District.

The Regular Session reconvened at 9:43 a.m.

Agenda Item – Wasco County Audit Report

Kenny Allen with Pauly Rogers CPA Company reviewed the report included in the Board Packet, saying that it was an unmodified opinion with no exceptions requiring comment. Since the County receives federal funding, a federal single audit was conducted with a risk-based approach; there were no issues. No management letter was issued for deficiencies – any issues that cropped up were resolved in cooperation with Finance staff. He said that staff was great to work with.

Mr. Allen pointed out that the PERS liability outlined on page D17 assumes future earnings; a change in that forecast will significantly impact the County's liability. He noted that the numbers are a year behind; it may be two more years before the impact of the County's PERS side account show in the audit. The assumptions are recalculated every year.

Chair Hege asked about the intergovernmental items listed in revenues and the Special Economic Development fund, noting that there is a shortage in the budgeted revenues. Mr. Middleton responded that the revenue shortage is an indication of a grant for which we budgeted but were not awarded. The special economic development intergovernmental revenues are things like the federal Community Development Grant monies for the Center for Living construction project.

Commissioner Kramer congratulated the Finance Team on the clean audit and thanked them for their work.

Wayne Lease asked Mr. Allen if he is mandated to use GAP or GASB standards when auditing. Mr. Allen replied that they are not.

Consent Agenda – Planning Commission Reappointment

{{{Vice-Chair Schwartz moved to approve the Consent Agenda. Commissioner Kramer seconded the motion which passed unanimously.}}}

Discussion Item – Legal Services RFQ

Mr. Stone explained that our current labor attorney has left his firm to establish his own practice. This is a good opportunity for us to look at what is available and explore our options. He said that we hope to turn it around quickly to be ready for bargaining; we heard from the Federation of Parole and Probation Officers this morning to begin negotiations for a new agreement that would take effect on July 1, 2020.

*****The Board was in consensus to move forward with a Request for Qualifications for Labor Attorney Services.*****

Discussion Item – Rider to Insurance Policy for Criminal Activity

Mr. Stone explained that this rider extends coverage to cover a gap between in coverage with how the Crime Coverage interacts with the excess cyber coverage. As an example, he cited the recent cyberattack at Tillamook County that would have left us under-insured had it occurred here without this rider. The cost for the rider is $250 per year.

*****The Board was in consensus to add the Excess Crime Coverage rider to the County's insurance policy.*****

Agenda Item – Wasco County Economic Development Commission (EDC) Annual Project Priority List

MCEDD Senior Project Manager Carrie Pipinich reviewed the report included in the Board Packet. She pointed out that one difference this year is how the issue of urban growth boundaries (UGB) is incorporated into the process. She explained that the group chose to prioritize it as a separate issue rather than including it as a piece of any one project since it has far reaching implications for economic growth in The Dalles, a major driver of the economy for the County. She said that the list is being presented to the Board for review and feedback for any modifications they may want as the process moves forward.

Vice-Chair Schwartz and Commissioner Kramer both reported having attended the EDC meeting at which the priority list was set; they agreed that the meeting gave them a clear understanding of the reasoning that went in to the prioritization list. Commissioner Kramer commented on the exceptional work of the team and commended the volunteers who participate. He added that he is in support of the list and the inclusion of the UGB as an issue.

Chair Hege asked why the fuel farm, located in Washington State, is so high on the list. He acknowledged that the airport is owned by the City of The Dalles. Ms. Pipinich replied that part of the reason is the respect for the City of The Dalles' priorities but the main reason is the airport's role in supporting business on this side of the river as well as the capacity to have airborne fire suppression available in such close proximity. She stated that the Board can move it up or down on the list or remove it altogether.

Chair Hege stated that he did not want to move it but wanted to understand the why it is important to us when it is located outside of our county and state. He went on to say that he believes that they are all good projects and he would like to see progress made on them all. He noted that some of the projects have been on the list for a few years; he would hope that the Dog River pipeline project could be completed and removed from the list. He added that the Mosier Center is key for that community.

Chair Hege asked the status of the Dufur waste water project. Ms. Pipinich replied that they are close to submitting applications for funding.

*****The Board was in consensus to support the Wasco County Economic Development Commission (EDC) Annual Project Priority List as presented.*****

Ms. Pipinich announced that there are two open positions on the EDC – a Dufur representative and an at-large position which has traditionally been a representative of the business community. She reported that they have received one application for the at-large position. Interest forms are due by February 21st; she asked for the Board's assistance in encouraging people to apply.

Chair Hege called for a recess at 10:12 a.m.

The Session reconvened at 10:20 a.m.

Work Session

BUILDING CODES FEES

Mr. Stone stated that we have been through several models to move the fee schedule forward with an eye toward sustainability for the department. He reported that they have made modifications based on feedback from the Board and the contracting community. If today's proposal is approved by the Board, we will begin to move it through the State process. He said he is looking for consensus.

Ms. Clark explained that a letter containing specific information must be sent to the state; the Building Codes Fee Schedule cannot be adopted any sooner than 45 days from the date that the State receives the letter. Since an Ordinance cannot take effect until 30 days after adoption, the soonest effective date possible is May 1, 2020; that assumes that a letter is received by the State within the next week.

Chair Hege asked about the impact of the timing on the budget process. Mr. Middleton stated that we are required to balance projected resources to revenue but if more revenue comes in, it is not a problem.

Mr. Stone continued by saying that as of the last iteration of the fees with the resulting discussions and comments, it became very complicated for the approach that included regional fees. He stated that he still supports that approach as it charges for actual costs but we have moved away from that for now while we take the time to evaluate the program's revenues and expenses. The model being presented today is a flat, across-the-board 15% increase for almost all fees. A few fees fall outside of that increase and some are new fees altogether. The overwhelming percentage of the fees will have the 15% increase applied. He stated that it probably does not fix the problem but vill more in that direction. The result is that fees in The Dalles will subsidize the remaining areas.

Building Official John Rodriguez commented that it is fairly standard that the county seat, generally having the largest population and most construction, subsidizes the more remote areas for costs. He said we will take some losses in the remote areas, but will gain much of that back in The Dalles. In the future, we may have to take another look at regional fees, especially if we take on work outside of our county. He pointed out that we will still see losses for the electrical inspections, even with the increases.

Chair Hege stated that at the recent County Leadership Summit, they discussed allocations for times when an inspector is doing more than one category of inspection. Mr. Middleton responded that he is working on that; we will recognize dual discipline inspections but it will take some time to work out the process.

Chair Hege commented that we are all learning – moving toward efficiencies and sustainability. He said that he appreciates the work that has gone into this; even though it was frustrating, it was a good process. He stated that his conclusion is that there are not enough permits in the remote area to make it worth regionalizing the fees – not significant enough to do that work at this point. We are learning and still have a lot to learn. He said that he also appreciates the advisory group and we should endeavor to keep them engaged; they can help us to see from all sides.

Further discussion ensued regarding the advisory group. Commissioner Kramer reported that the group agreed to meet quarterly as an informal group just to provide feedback on the program and how it is working. Vice-Chair Schwartz questioned the structure of the advisory group and whether or not it should be an official group with board appointments. She stated it may need to be more of an inclusive process with all contractors having an opportunity to participate. Chair Hege observed that it would be easy for them to become disengaged as their businesses become busy; he said he would help to encourage them to continue to participate. The groups agreed that the informal group would continue but we may consider a more formal process in the future.

Mr. Lease, an electrical contractor, provided some documents (attached) to the Board outlining fees in various counties along with a document suggesting ways to generate fees to support the program. He reminded the Board that the State owns the program; they are just letting the County run it locally.

Chair Hege commented that Mr. Lease has said that he thinks the new proposed fee schedule is not a bad idea. Mr. Lease confirmed saying that he would suggest increasing based on the individual disciplines; he would support a 25% increase for electrical. He said that Wasco County is behind the curve for fees.

Chair Hege reiterated that we will learn a lot over the next year. We want to be fair and equitable – this will help get us there.

*****The Board was in consensus to move the proposed fee structure forward to the State for review.*****

RURAL RENEWABLE ENERGY (RED) ZONES

Administrative Services Director and Enterprise Zone Manager Matthew Klebes reviewed the documents included in the Board Packet. He explained that RED Zones are very similar to the enterprise zone program with several distinctions:

- RED Zones are geared toward renewable energy
- There is a cap on abated property
- It encompasses the entire county rather than particular areas of the county
- There is no requirement or negotiation for fees that might somewhat offset the loss of tax revenue.
- Enterprise Zones have sponsors – County and/or City and/or Ports; RED Zones are only through the County although there can be a partnership with an interested city.

Chair Hege asked where RED Zones are operating today. County Assessor/Tax Collector Jill Amery provided a list of participating counties:

- Clackamas
- Crook
- Deschutes
- Jackson
- Jefferson
- Klamath
- Lake
- Linn
- Malheur
- Polk
- Sherman

Mr. Klebes explained that RED Zones can include more than one county.

Mr. Stone reported that we have a potential solar project for Wasco County; those developers are anxious for us to establish a RED Zone as it can give them three to five years of 100% tax relief. They have indicated that without a RED Zone they cannot be profitable. He expressed some skepticism as they seemed to be profitable prior to the law that established the RED Zone program. He pointed out that the Strategic Investment Program (SIP) which would bring some money back to the taxing districts. If we do not have a RED Zone it may make Wasco County a less desirable site, but at the same time, they are not paying into services such as fire suppression. He said he just wanted this on the table for the Board to start considering.

Chair Hege asked if a company can use both the SIP and RED Zone. Mr. Klebes replied that a company cannot be in both programs. Chair Hege asked if we set the cap on the RED Zone less than the investment, would the applicant pay taxes on the remainder of the investment. Mr. Klebes responded affirmatively but noted that the cap is set on the zone rather than the applicant. He stated that the SIP is more prescriptive in regards to what gets paid.

Ms. Amery reported that there is interest in a solar pilot project program. She stated that several counties are using the RED Zone program. She said she would get more information on how it is working.

Vice-Chair Schwartz asked if there are any negotiations through the RED Zone program. Mr. Klebes responded that there are no negotiations for the first three years; that is similar to the Enterprise Zone. Mr. Stone added that the Enterprise Zone is limited to areas designated by the sponsor; the RED Zone is county-wide. Chair Hege pointed out that companies would still have to comply with zoning which would limit potential locations.

Further discussions ensued regarding the potential investment and timeline. Mr. Stone reported that he has a meeting scheduled to continue the discussion with the developer. Vice-Chair Schwartz asked if public hearings are part of the process. Mr. Klebes responded that they are; in addition, taxing districts must be notified. Chair Hege announced that there will be another Energy Facility Siting Evaluation Council (EFSEC) hearing in Maupin later this month. He asked that staff develop a report on the pros and cons of RED Zones as well as information on how the process works.

STOP CENTERS

Sheriff Lane Magill reviewed the memo included in the Board Packet and provided some additional documents (attached) to the Board. He explained that there is a large sector of regional population facing mental health challenges; there is a need for more resources. He stated that when the State revamped the mental health system they closed the Eastern Oregon Mental Health facility; the changes in the system had poor results. He reported that he has been working with a group focused on creating solutions to provide the mental health care that is needed; it is an illness just like any other. Stabilization and a safe environment is the goal. He outlined the four areas of need:

- Acute crisis which generally includes criminal activity and the need for protective custody
- Sub-acute which does not involve a crime but takes a lot of resources for assistance
- Substance abuse related which includes those who are self-medicating as a response to mental illness and those whose mental illness is a result of drug abuse
- Memory loss/dementia which is a rapidly growing sector

Sheriff Magill went on to report that the group started meeting in October of 2019. They have gathered data throughout the region and the next steps are budget, governance and facilities. Part of the process has been to talk to groups who have already done this work to learn from their successes and challenges. They are also communicating with legislators. The next meeting is scheduled for February 20, 2020.

Community Corrections Manager Fritz Bachman stated that the data supports the need and illustrates the gap in services and therapy approach needs. He stated that there are constraints around the building of facilities; with Medicaid billing part of the sustainability model, there will be federal requirements as well. He said the group is working to formulate the right questions to inform direction and effort. There are grants available that support planning and implementation of programs; the group may not be ready in time for the current grant cycle. MCMC is participating in the process.

Discussion ensued regarding current resources public, private and non-profit. It was agreed that resources are limited. Mr. Bachman stated that they want to look at something achievable and may have to focus on one area and grow from there. Whether or not a planned facility is secure or not will largely depend on available funding. If MCMC establishes something, that will be part of the plan. Sheriff Magill reported that local legislators have been very supportive and are willing to help. He said that we want to make sure we move through a sustainable, long-term solution.

Chair Hege asked if the State will help fund the operation of a facility. Sheriff Magill replied that they are still talking about that possibility.

Vice-Chair Schwartz asked Sheriff Magill to walk her through what happens when law enforcement is called. Sheriff Magill said that the first stop is a medical facility – usually MCMC. If the patient is a danger to themselves or others, they can be detained for a limited period of time. They are medically assessed by hospital staff and a mobile crisis team is called to do a mental health assessment. If the person is in significant crisis, they are moved to a mental health crisis facility - usually in Portland – but they have to first be medically stable. If there is a bed available they can be placed on a director's hold but often there is not a bed available. A shortage of bed space is a state-wide problem.

Chair Hege commented that one of the problems is that professionals and/or family are asking for commitment which is very difficult to attain . . . the threshold is very high. There may be a consensus that the patient needs to be held longer but the judge will not sign-off. In that case, what can happen is the patient gets stuck in a loop of crises and temporary care. Commissioner Kramer observed that another option can be guardianship which can help.

Sheriff Magill related that in the subacute category the person may have committed a minor crime but does not have the understanding that it was a crime – they do not belong in jail and are not a danger to themselves or others. Sometimes deemed a "public nuisance," they have contact with law enforcement over and over. If we can get them to a place to be stabilized and treated, repeat law enforcement contact decreases significantly.

Vice-Chair Schwartz asked if the facility they plan will be both acute and subacute. Sheriff Magill replied that while they would like to do it all, it is likely not immediately achievable. The response for acute crisis is a very high bar requiring highly skilled professionals. The subacute category with a goal of stabilization is more doable. It would be ideal to have a single facility that could transition patients from acute care to stabilization. We have a capacity issue for housing in the region – food and water are much easier needs to meet. Housing creates stability, self-respect and confidence; it supports reintegration into society. We are really trying to build a strong foundation.

Chair Hege asked what the group is looking for from the Board. Additionally, he wanted to know what role the hospital plays – we don't want to supplant them. Finally, he asked if they will look at private options.

Sheriff Magill said they are working collaboratively with MCMC so as not to duplicate services. One of the things the group has learned is that governance does not need to be housed in one entity; it needs to sit on its own plate through something like a 501-3C. He said that it should be regionalized but not through an IGA. The governance needs to provide equal say and give the organization strength through numbers for planning and budgeting.

Chair Hege asked what legal requirements the hospital has. Sheriff Magill responded that statute requires them to see patients at the emergency room. He said that what the group seeks from the Board is participation in the dialog and letters of support for grant applications. He is here today to provide education and elicit support. Ms. Rogers commented that there are hospitals with more robust facilities, but we cannot use them.

Sheriff Magill stated that the group understands that institutionalization of the mentally ill is not the objective. We talk about creating these facilities with the goal of treatment and reintegration. What is needed is to be able to secure patients in a safe environment where they can become stable and transition them back into the community.

HOUSEKEEPING ITEMS

Training

Mr. Stone reminded the Board that at the recent Leadership Summit there was general support to continue training for the Leadership Team based on the Five Behaviors of a Cohesive Team assessment and also some executive coaching. He provided the Board with the cost sheet (attached).

Commissioner Kramer stated that training is an important issue and he wants to use the dollars wisely. He said he thinks this is one that we need in order to continue to move forward for growth. Vice-Chair Schwartz agreed that she is in support as long as we have the budget. Ms. Amery stated that if she has room in her department budget, she would be willing to take on the financial burden for her own coaching. Chair Hege stated that he wants to make sure we have buy-in from the team and there seemed to be support for that at the Leadership Summit. He commented that the cost for executive coaching seems steep. Mr. Stone stated that he will work to negotiate that cost.

Day in the Life

A brief discussion occurred regarding Board participation in the Day in the Life presentations scheduled for all-staff training. The Board determined they would participate.

Legal

County Counsel Kristen Campbell stated that she has been pleased with the transition. Department Directors have been very helpful in catching her up. She plans to provide the Board with a monthly update memo. She anticipates holding an Executive Session in March.

Agenda Item – Commission Call

Commissioner Kramer announced that they are down to two candidates for a MCEDD Executive Director; they will soon conduct a second round of interviews.

Vice-Chair Schwartz stated that they are just starting down the path of searching for a new Executive Director for North Central Public Health District. She said that she testified this week in Salem in support of House Bill 4121 regarding funding for NORCOR.

Chair Hege announced that the Oregon Legislature is in short session in Salem; AOC Day is next Monday. Representative Bonham spoke at the beginning of the session about what a short session is supposed to be and not supposed to be.

Vice-Chair Schwartz reminded everyone that she will be on vacation from February 7th through the 17th.

Chair Hege adjourned the session at 12:10 p.m.

Summary of Actions

MOTIONS

- **To approve IGA #163133 for the implementation of the Community Readiness Assessment model.**
- **To approve payment of the 2020 Association of Oregon Counties annual dues.**
- **To approve the Consent Agenda – Planning Commission reappointment.**

CONSENSUS ITEMS

- **For Youth Services to apply for the Partnerships for Success prevention program grant.**
- **To move forward with the County offices closure for all-staff training on March 11, 2020.**
- **To move forward with a Request for Qualifications for Labor Attorney Services.**
- **To add the Excess Crime Coverage rider to the County's insurance policy.**
- **To support the** Wasco County Economic Development Commission

(EDC) Annual Project Priority List as presented.

- **To move the proposed fee structure forward to the State for review.**

Wasco County
Board of Commissioners

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Scott C. Hege, Board Chair

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Kathleen B. Schwartz, Vice-Chair

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Steven D. Kramer, County Commissioner

DISCUSSION LIST

YOUTH THINK GRANT AGREEMENT & APPLICATION – Debby Jones

ALL STAFF TRAINING – Nichole Biechler/Arthur Smith

AGENDA ITEM

Youth Think – Grant Agreement and Grant Application

IGA 163133 TO IMPLEMENT COMMUNITY READINESS ASSESSMENT

MOTION LANGUAGE

PARTNERSHIPS FOR SUCCESS GRANT

Grant Agreement Number 163133

STATE OF OREGON
INTERGOVERNMENTAL GRANT AGREEMENT

In compliance with the Americans with Disabilities Act, this document is available in alternate formats such as Braille, large print, audio recordings, Web-based communications and other electronic formats. To request an alternate format, please send an e-mail to dhs-oha.publicationrequest@state.or.us or call 503-378-3486 (voice) or 503-378-3523 (TTY) to arrange for the alternative format.

This Agreement is between the State of Oregon, acting by and through its Oregon Health Authority, hereinafter referred to as "OHA," and

Wasco County – Youth Think
200 E. 4th Street
The Dalles, OR 97058
Telephone: (541) 506-2673
E-mail address: debbyj@co.wasco.or.us

hereinafter referred to as "Recipient."

The Program to be supported under this Agreement relates principally to OHA's

OHA – Health Systems
Behavioral Health – Problem Gambling
500 Summer Street NE, E86
Salem, OR 97301-1118
Agreement Administrator: Roxann Jones or delegate
Telephone: (503) 947-5548
E-mail address: roxann.r.jones@dhsoha.state.or.us

1. Effective Date and Duration.

This Agreement shall become effective on the date this Agreement has been fully executed by every party and, when required, approved by Department of Justice or on **January 1, 2020**, whichever date is later. Unless extended or terminated earlier in accordance with its terms, this Agreement shall expire on **August 31, 2020.** Agreement termination or expiration shall not extinguish or prejudice OHA's right to enforce this Agreement with respect to any default by Recipient that has not been cured.

2. Agreement Documents.

a. This Agreement consists of this document and includes the following listed exhibits which are incorporated into this Agreement:
(1) Exhibit A, Part 1: Program Description
(2) Exhibit A, Part 2: Payment and Financial Reporting
(3) Exhibit B: Standard Terms and Conditions
(4) Exhibit C: Subcontractor Insurance Requirements
There are no other Agreement documents unless specifically referenced and incorporated in this Agreement.

b. In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The documents comprising this Agreement shall be in the following descending order of precedence: this Agreement less all exhibits, Exhibits B, A, and C.

3. Grant Disbursement Generally.

The maximum not-to-exceed amount payable to Recipient under this Agreement, which includes any allowable expenses, is **$10,000.00**. OHA will not disburse grant to Recipient in excess of the not-to-exceed amount and will not disburse grant until this Agreement has been signed by all parties. OHA will disburse the grant to Recipient as described in Exhibit A.

4. Vendor or Subrecipient Determination.

In accordance with the State Controller's Oregon Accounting Manual, policy 30.40.00.102, OHA's determination is that:

☐ Recipient is a subrecipient ☐ Recipient is a vendor ☒ Not applicable

Catalog of Federal Domestic Assistance (CFDA) #(s) of federal funds to be paid through this Agreement: Not applicable

5. Recipient Data and Certification.

a. Recipient Information. Recipient shall provide the information set forth below.

PLEASE PRINT OR TYPE THE FOLLOWING INFORMATION

Recipient Name (exactly as filed with the IRS): ______________________________

____

Street address: ____

City, state, zip code: ____

Email address: ____

Telephone: ( ) ________________ Facsimile: ( ) ________________

Proof of Insurance: Recipient shall provide the following information upon submission of the signed Agreement. All insurance listed herein and required by Exhibit C, must be in effect prior to Agreement execution.

Commercial General Liability Insurance Company: ______________________________

Policy #: ______________________________ Expiration Date: ________________

Workers' Compensation Insurance Company: ______________________________

Policy #: ______________________________ Expiration Date: ________________

b. Certification. Without limiting the generality of the foregoing, by signature on this Agreement, the undersigned hereby certifies under penalty of perjury that:

(1) Recipient is in compliance with all insurance requirements in Exhibit C of this Agreement and notwithstanding any provision to the contrary, Recipient shall deliver to the OHA Contract Administrator (see page 1 of this Agreement) the required Certificate(s) of Insurance within 30 days of execution of this Agreement. By certifying compliance with all insurance as required by this Agreement, Recipient acknowledges it may be found in breach of the Agreement for failure to obtain required insurance. Recipient may also be in breach of the Agreement for failure to provide Certificate(s) of Insurance as required and to maintain required coverage for the duration of the Agreement;

(2) Recipient acknowledges that the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any "claim" (as defined by ORS 180.750) that is made by (or caused by) the Recipient and that pertains to this Agreement or to the project for which the grant activities are being performed. Recipient certifies that no claim described in the previous sentence is or will be a "false claim" (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Recipient further acknowledges that in addition to the remedies under this Agreement, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Recipient;

(3) The information shown in this Section 5a. "Recipient Information", is Recipient's true, accurate and correct information;

(4) To the best of the undersigned's knowledge, Recipient has not discriminated against and will not discriminate against minority, women or emerging small business enterprises certified under ORS 200.055 in obtaining any required subcontracts;

(5) Recipient and Recipient's employees and agents are not included on the list titled "Specially Designated Nationals" maintained by the Office of Foreign Assets Control of the United States Department of the Treasury and currently found at: *https://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx*;

(6) Recipient is not listed on the non-procurement portion of the General Service Administration's "List of Parties Excluded from Federal procurement or Non-procurement Programs" found at: *https://www.sam.gov/portal/public/SAM/*;

(7) Recipient is not subject to backup withholding because:

(a) Recipient is exempt from backup withholding;

(b) Recipient has not been notified by the IRS that Recipient is subject to backup withholding as a result of a failure to report all interest or dividends; or

(c) The IRS has notified Recipient that Recipient is no longer subject to backup withholding; and

(8) Recipient Federal Employer Identification Number (FEIN) or Social Security Number (SSN) provided is true and accurate. If this information changes, Recipient is required to provide OHA with the new FEIN within 10 days.

RECIPIENT, BY EXECUTION OF THIS AGREEMENT, HEREBY ACKNOWLEDGES THAT RECIPIENT HAS READ THIS AGREEMENT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

6. **Signatures.** This Agreement and any subsequent amendments may be executed in several counterparts, all of which when taken together shall constitute one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart. Each copy of the Agreement and any amendments so executed shall constitute an original.

Wasco County – Youth Think
By:

Authorized Signature	Printed Name
Title	Date

State of Oregon acting by and through its Oregon Health Authority
By:

Authorized Signature	Printed Name
Title	Date

Approved for Legal Sufficiency:

Not required per OAR 137-045-0030(1)(a)
Department of Justice Date

EXHIBIT A

Part 1
Program Description

1. **Background/Purpose**.

Purpose: To implement the Community Readiness Assessment model to measure the Communities "readiness" level to address problem gambling. Community readiness is the degree to which the community is prepared to take action and address an issue. Determining the community's readiness level will allow for outcome driven planning and matching the appropriate interventions to the community's level of readiness to address problem gambling. Community is defined as the general population of Hood River, Sherman and Wasco Counties.

2. **Allowable Activities**.

Recipient will:

a. Identify implementation and scoring team.

b. Complete the Community Readiness Model Assessment utilizing the Abbreviated Community Readiness Manual for Problem Gambling (see Attachment 1).

   (1) Identify interviewees (minimum of 12 interviews required) equaling a cross section of representation from Hood River, Sherman, and Wasco Counties.
   (2) Schedule and conduct interviews
   (3) Transcribe interviews
   (4) Participate in one, (two (2) hour) OHA Community Readiness Assessment Scoring Training Webinar on how to score the individual interviews utilizing the anchored rating scales for each dimension (minimum of 2 participants)
   (5) Score and interpret results of interviews
   (6) Submit scores to Oregon Health Authority Problem Gambling Services

c. Attend project completed and strategic planning full day training date to be determined Spring 2020.

d. Coordinate and share findings of Community Readiness Assessment with identified Problem Gambling Prevention program staff to be determined for Hood River, Sherman and Wasco Counties.

3. **Reporting Requirements**.

Recipient will submit a written report by August 15, 2020, electronically to OHA at: amhcontract.administrator@dhsoha.state.or.us, providing the following:

a. Brief narrative describing results of Community Readiness Assessment and process for replication purposes.

b. Final Budget accounting how funds were spent for this project.

EXHIBIT A

Part 2
Payment and Financial Reporting

1. Payment Provisions.

a. Payment for all work performed under this Agreement shall be subject to the provisions of ORS 293.462 and shall not exceed the total maximum not-to-exceed amount which includes any allowable expenses and any travel and other expense reimbursement when noted below.

b. Following execution of this Agreement, and submission of electronic invoice to amhcontract.administrator@dhsoha.state.or.us, OHA will make one disbursement of grant funds in the amount of $10,000.00 to Recipient.

c. OHA is not obligated to provide payment for any invoice received sixty (60) calendar days after the date of the expiration or termination of this Agreement, whichever is earlier.

2. Travel and Other Expenses.

OHA will not reimburse Recipient for any travel or additional expenses under this Agreement.

EXHIBIT B
Standard Terms and Conditions

1. Governing Law, Consent to Jurisdiction.

This Agreement 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 OHA or any other agency or department of the State of Oregon, or both, and Recipient that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion 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 District Court for the District of Oregon. In no event shall this Section be construed as a waiver by the State of Oregon of the jurisdiction of any court or of any form of defense to or immunity from any Claim, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum. This Section shall survive expiration or termination of this Agreement.

2. Compliance with Law.

Recipient shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Recipient and this Agreement. This Section shall survive expiration or termination of this Agreement.

3. Independent Parties.

The parties agree and acknowledge that their relationship is that of independent parties and that Recipient is not an officer, employee, or agent of the State of Oregon as those terms are used in ORS 30.265 or otherwise.

4. Grant Funds; Payments.

a. Recipient is not entitled to compensation under this Agreement by any other agency or department of the State of Oregon. Recipient understands and agrees that OHA's participation in this Agreement is contingent on OHA receiving appropriations, limitations, allotments or other expenditure authority sufficient to allow OHA, in the exercise of its reasonable administrative discretion, to participate in this Agreement.

b. Disbursement Method. Disbursements under this Agreement will be made by Electronic Funds Transfer (EFT) and shall be processed in accordance with the provisions of OAR 407-120-0100 through 407-120-0380 or OAR 410-120-1260 through OAR 410-120-1460, as applicable, and any other OHA Oregon Administrative Rules that are program-specific to the billings and payments. Upon request, Recipient must provide its taxpayer identification number (TIN) and other necessary banking information to receive EFT payment. Recipient must maintain at its own expense a single financial institution or authorized payment agent capable of receiving and processing EFT using the Automated Clearing House (ACH) transfer method. The most current designation and EFT information will be used for all disbursements under this Agreement. Recipient must provide this designation and information on a form provided by OHA. In the event that EFT information changes or the Recipient elects to designate a different financial institution for the receipt of any payment made using EFT procedures, Recipient will provide the changed information or designation to OHA on a OHA-approved form.

5. Recovery of Overpayments.

Any funds disbursed to Recipient under this Agreement that are expended in violation or contravention of one or more of the provisions of this Agreement "Misexpended Funds" or that remain unexpended on the earlier of termination or expiration of this Agreement must be returned to OHA. Recipient shall return all Misexpended Funds to OHA promptly after OHA's written demand and no later than 15 days after OHA's written demand. Recipient shall return all Unexpended Funds to OHA within 14 days after the earlier of termination or expiration of this Agreement**.** OHA, in its sole discretion, may recover Misexpended or Unexpended Funds by withholding from payments due to Recipient such amounts, over such periods of time, as are necessary to recover the amount of the overpayment. Prior to withholding, if Recipient objects to the withholding or the amount proposed to be withheld, Recipient shall notify OHA that it wishes to engage in dispute resolution in accordance with Section 14 of this Exhibit.

6. Reserved.

7. Contribution.

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 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 Recipient (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 Recipient in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the Recipient 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 Recipient 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 Recipient is jointly liable with the State (or would be if joined in the Third Party Claim), the Recipient 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 Recipient 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 Recipient 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 Recipient’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.

This Section shall survive expiration or termination of this Agreement.

8. Indemnification by Subcontractors.

Recipient shall take all reasonable steps to require its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents (“Indemnitee”) from and against any and all claims, actions, liabilities, damages, losses, or expenses (including attorneys’ fees) arising from a tort (as now or hereafter defined in ORS 30.260) caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Recipient’s contractor or any of the officers, agents, employees or subcontractors of the contractor (“Claims”). It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnitee, be indemnified by the contractor from and against any and all Claims. This Section shall survive expiration or termination of this Agreement.

9. Default; Remedies; Termination.

a. Default by Recipient. Recipient shall be in default under this Agreement if:

(1) Recipient fails to perform, observe or discharge any of its covenants, agreements or obligations set forth herein;

(2) Any representation, warranty or statement made by Recipient herein or in any documents or reports relied upon by OHA to measure compliance with this Agreement, the expenditure of disbursements or the desired outcomes by Recipient is untrue in any material respect when made;

(3) Recipient (1) applies for or consents to the appointment of, or taking of possession by, a receiver, custodian, trustee, or liquidator of itself or all of its property, (2) admits in writing its inability, or is generally unable, to pay its debts as they become due, (3) makes a general assignment for the benefit of its creditors, (4) is adjudicated a bankrupt or insolvent, (5) commences a voluntary case under the Federal Bankruptcy Code (as now or hereafter in effect), (6) files a petition seeking to take advantage of any other law relating to bankruptcy, insolvency, reorganization, winding-up, or composition or adjustment of debts, (7) fails to controvert in a timely and appropriate manner, or acquiesces in writing to, any petition filed against it in an involuntary case under the Bankruptcy Code, or (8) takes any action for the purpose of effecting any of the foregoing; or

(4) A proceeding or case is commenced, without the application or consent of Recipient, in any court of competent jurisdiction, seeking (1) the liquidation, dissolution or winding-up, or the composition or readjustment of debts, of Recipient, (2) the appointment of a trustee, receiver, custodian, liquidator, or the like of Recipient or of all or any substantial part of its assets, or (3) similar relief in respect to Recipient under any law relating to bankruptcy, insolvency, reorganization, winding-up, or composition or adjustment of debts, and such proceeding or case continues undismissed, or an order, judgment, or decree approving or ordering any of the foregoing is entered and continues unstayed and in effect for a period of sixty consecutive days, or an order for relief against Recipient is entered in an involuntary case under the Federal Bankruptcy Code (as now or hereafter in effect).

b. OHA's Remedies for Recipient's Default. In the event Recipient is in default under Section 9.a., OHA may, at its option, pursue any or all of the remedies available to it under this Agreement and at law or in equity, including, but not limited to:

(1) termination of this Agreement under Section 9.c.(2);

(2) withholding all or part of monies not yet disbursed by OHA to Recipient;

(3) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief; or

(4) exercise of its right of recovery of overpayments under Section 5. of this Exhibit B.

These remedies are cumulative to the extent the remedies are not inconsistent, and OHA may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever. If a court determines that Recipient was not in default under Section 9.a., then Recipient shall be entitled to the same remedies as if this Agreement was terminated pursuant to Section 9.c.(1).

c. Termination.

(1) OHA's Right to Terminate at its Discretion. At its sole discretion, OHA may terminate this Agreement:

(a) For its convenience upon 30 days' prior written notice by OHA to Recipient;

(b) Immediately upon written notice if OHA fails to receive funding, appropriations, limitations, allotments or other expenditure authority at levels sufficient to continue supporting the program; or

(c) Immediately upon written notice if federal or state laws, regulations, or guidelines are modified or interpreted in such a way that OHA's support of the program under this Agreement is prohibited or OHA is prohibited from paying for such support from the planned funding source.

(d) Immediately upon written notice to Recipient if there is a threat to the health, safety, or welfare of any person receiving funds or benefitting from services under this Agreement "OHA Client", including any Medicaid Eligible Individual, under its care.

(2) OHA's Right to Terminate for Cause. In addition to any other rights and remedies OHA may have under this Agreement, OHA may terminate this Agreement immediately upon written notice to Recipient, or at such later date as OHA may establish in such notice if Recipient is in default under Section 9.a.

(3) Mutual Termination. The Agreement may be terminated immediately upon mutual written consent of the parties or at such other time as the parties may agree in the written consent.

(4) Return of Property. Upon termination of this Agreement for any reason whatsoever, Recipient shall immediately deliver to OHA all of OHA's property that is in the possession or under the control of Recipient at that time. This Section 9.c.(4) survives the expiration or termination of this Agreement.

(5) Effect of Termination. Upon receiving a notice of termination of this Agreement or upon issuing a notice of termination to OHA, Recipient shall immediately cease all activities under this Agreement unless, in a notice issued by OHA, OHA expressly directs otherwise.

10. Insurance.

All employers, including Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and shall provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Recipient shall require subcontractors to maintain insurance as set forth in Exhibit C, which is attached hereto.

11. Records Maintenance, Access.

Recipient shall maintain all financial records relating to this Agreement in accordance with generally accepted accounting principles. In addition, Recipient shall maintain any other records, books, documents, papers, plans, records of shipments and payments and writings of Recipient, whether in paper, electronic or other form, that are pertinent to this Agreement, in such a manner as to clearly document Recipient's performance. All financial records, other records, books, documents, papers, plans, records of shipments and payments and writings of Recipient whether in paper, electronic or other form, that are pertinent to this Agreement, are collectively referred to as "Records." Recipient acknowledges and agrees that OHA and the Secretary of State's Office and the federal government and their duly authorized representatives shall have access to all Records to perform examinations and audits and make excerpts and transcripts. Recipient shall retain and keep accessible all Records for the longest of:

a. Six years following final payment and termination of this Agreement;

b. The period as may be required by applicable law, including the records retention schedules set forth in OAR Chapter 166; or

c. Until the conclusion of any audit, controversy or litigation arising out of or related to this Agreement.

12. Information Privacy/Security/Access.

If this Agreement requires or allows Recipient or, when allowed, its subcontractor(s), to have access to or use of any OHA computer system or other OHA Information Asset for which OHA imposes security requirements, and OHA grants Recipient or its subcontractor(s) access to such OHA Information Assets or Network and Information Systems, Recipient shall comply and require all subcontractor(s) to which such access has been granted to comply with OAR 943-014-0300 through OAR 943-014-0320, as such rules may be revised from time to time. For purposes of this Section, "Information Asset" and "Network and Information System" have the meaning set forth in OAR 943-014-0305, as such rule may be revised from time to time.

13. Assignment of Agreement, Successors in Interest.

a. Recipient shall not assign or transfer its interest in this Agreement without prior written consent of OHA. Any such assignment or transfer, if approved, is subject to such conditions and provisions required by OHA. No approval by OHA of any assignment or transfer of interest shall be deemed to create any obligation of OHA in addition to those set forth in this Agreement.

b. The provisions of this Agreement shall be binding upon and inure to the benefit of the parties, their respective successors, and permitted assigns.

14. Resolution of Disputes.

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. This Section shall survive expiration or termination of this Agreement.

15. Subcontracts.

Recipient shall not enter into any subcontracts for any part of the program supported by this Agreement without OHA's prior written consent. In addition to any other provisions OHA may require, Recipient shall include in any permitted subcontract under this Agreement provisions to ensure that OHA will receive the benefit of subcontractor activity(ies) as if the subcontractor were the Recipient with respect to Sections 1, 2, 3, 7, 8, 10, 11, 12, 13, 15, 16, and 17 of this Exhibit B. OHA's consent to any subcontract shall not relieve Recipient of any of its duties or obligations under this Agreement.

16. No Third Party Beneficiaries.

OHA and Recipient are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly, indirectly or otherwise, to third persons any greater than the rights and benefits enjoyed by the general public unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement. This Section shall survive expiration or termination of this Agreement.

17. Severability.

The parties agree that if any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid. This Section shall survive expiration or termination of this Agreement.

18. Notice.

Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, e-mail, or mailing the same, postage prepaid to Recipient or OHA at the address or number set forth in this Agreement, or to such other addresses or numbers as either party may indicate pursuant to this Section. Any communication or notice so addressed and mailed by regular mail shall be deemed received and effective five days after the date of mailing. Any communication or notice delivered by e-mail shall be deemed received and effective five days after the date of e-mailing. Any communication or notice delivered by facsimile shall be deemed received and effective on the day the transmitting machine generates a receipt of the successful transmission, if transmission was during normal business hours of the Recipient, or on the next business day if transmission was outside normal business hours of the Recipient. Notwithstanding the foregoing, to be effective against the other party, any notice transmitted by facsimile must be confirmed by telephone notice to the other party. Any communication or notice given by personal delivery shall be deemed effective when actually delivered to the addressee.

OHA:	Office of Contracts & Procurement 635 Capitol Street NE, Suite 350 Salem, OR 97301 Telephone: 503-945-5818 Facsimile: 503-378-4324

This Section shall survive expiration or termination of this Agreement.

19. Headings.

The headings and captions to sections of this Agreement have been inserted for identification and reference purposes only and shall not be used to construe the meaning or to interpret this Agreement.

20. Amendments; Waiver; Consent.

OHA may amend this Agreement to the extent provided herein, the solicitation document, if any from which this Agreement arose, and to the extent permitted by applicable statutes and administrative rules. No amendment, waiver, or other consent under this Agreement shall bind either party unless it is in writing and signed by both parties and when required, the Department of Justice. Such amendment, waiver, or consent shall be effective only in the specific instance and for the specific purpose given. The failure of either party to enforce any provision of this Agreement shall not constitute a waiver by that party of that or any other provision. This Section shall survive the expiration or termination of this Agreement.

21. Merger Clause.

This Agreement constitutes 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.

22. Limitation of Liabilities.

NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT. NEITHER PARTY SHALL BE LIABLE FOR ANY DAMAGES OF ANY SORT ARISING SOLELY FROM THE TERMINATION OF THIS AGREEMENT OR ANY PART HEREOF IN ACCORDANCE WITH ITS TERMS.

EXHIBIT C

SUBCONTRACTOR INSURANCE REQUIREMENTS

Local Government shall require its first tier contractor(s) (Contractor) that are not units of local government as defined in ORS 190.003, if any, to: i) obtain insurance specified under TYPES AND AMOUNTS and meeting the requirements under ADDITIONAL INSURED, "TAIL" COVERAGE, NOTICE OF CANCELLATION OR CHANGE, and CERTIFICATES OF INSURANCE before the contractors perform under contracts between Local Government and the contractors (the "Subcontracts"), and ii) maintain the insurance in full force throughout the duration of the Subcontracts. The insurance must be provided by insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. Local Government shall not authorize contractors to begin work under the Subcontracts until the insurance is in full force. Thereafter, Local Government shall monitor continued compliance with the insurance requirements on an annual or more frequent basis. Local Government shall incorporate appropriate provisions in the Subcontracts permitting it to enforce contractor compliance with the insurance requirements and shall take all reasonable steps to enforce such compliance. Examples of "reasonable steps" include issuing stop work orders (or the equivalent) until the insurance is in full force or terminating the Subcontracts as permitted by the Subcontracts, or pursuing legal action to enforce the insurance requirements. In no event shall Local Government permit a contractor to work under a Subcontract when the Local Government is aware that the contractor is not in compliance with the insurance requirements. As used in this section, a "first tier" contractor is a contractor with which the county directly enters into a contract. It does not include a subcontractor with which the contractor enters into a contract.

TYPES AND AMOUNTS

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY
All employers, including Contractor, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and shall provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Contractor shall require and ensure that each of its subcontractors complies with these requirements. If Contractor is a subject employer, as defined in ORS 656.023, Contractor shall also obtain employers' liability insurance coverage with limits not less than $500,000 each accident. If contractor is an employer subject to any other state's workers' compensation law, Contactor shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than $500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

COMMERCIAL GENERAL LIABILITY:
☒ **Required**

Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance shall include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project or operation. Coverage shall be written on an occurrence basis in an amount of not less than $1,000,000.00 per occurrence. Annual aggregate limit shall not be less than $2,000,000.00.

EXCESS/UMBRELLA INSURANCE:
A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance.

ADDITIONAL COVERAGE REQUIREMENTS:
Contractor's insurance shall be primary and non-contributory with any other insurance. Contractor shall pay for all deductibles, self-insured retention and self-insurance, if any.

ADDITIONAL INSURED:
All liability insurance, except for Workers' Compensation, Professional Liability, and Network Security and Privacy Liability (if applicable), required under this Subcontract must include an additional insured endorsement specifying the State of Oregon, its officers, employees and agents as Additional Insureds, including additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Contractor's activities to be performed under this Contract. Coverage shall be primary and non-contributory with any other insurance and self-insurance. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on ISO Form CG 20 10 07 04 or equivalent and the Additional Insured endorsement with respect to completed operations must be on ISO form CG 20 37 07 04 or equivalent.

WAIVER OF SUBROGATION:
Contractor shall waive rights of subrogation which Contractor or any insurer of Contractor may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Contractor will obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Contractor or the Contractor's insurer(s).

TAIL COVERAGE:
If any of the required insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, Contractor shall maintain either tail coverage or continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of this Subcontract, for a minimum of 24 months following the later of (i) Contractor's completion and Local Government's acceptance of all Services required under this Subcontract, or, (ii) Local Government's or Contractor termination of contract, or, iii) The expiration of all warranty periods provided under this Subcontract.

CERTIFICATE(S) AND PROOF OF INSURANCE:
Local Government shall obtain from the Contractor a Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract.

NOTICE OF CHANGE OR CANCELLATION:
The Contractor or its insurer must provide at least 30 days' written notice to Local Government before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW:
Contractor agrees to periodic review of insurance requirements by Agency under this agreement and to provide updated requirements as mutually agreed upon by Contractor and Agency.

STATE ACCEPTANCE:
All insurance providers are subject to Agency acceptance. If requested by Agency, Contractor shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency's representatives responsible for verification of the insurance coverages required under this Exhibit C.

Community Readiness

Assessment Training Manual

A Tool for Measuring
Community Readiness in Addressing
Problem Gambling

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Contents

Acknowledgements

This Community Readiness Manual was developed to be an easy-to-use guide for Problem Gambling Prevention Coordinators. In the pages that follow, the key concepts of the model are described in a practical, step-by-step manner. The purpose is to guide users in implementing the model so that they can better initiate the process of community change, and to help them develop effective, culturally-appropriate, and community specific strategies for prevention and intervention. It is hoped that this manual will facilitate these efforts in working toward healthier communities and eventually, a reduction of problem gambling. The Community Readiness Model represents a true partnership between prevention science and community experience.

The Community Readiness Model, previously known as the Tri-Ethnic Community Readiness Assessment was originally developed by three individuals at Colorado State University (Barbara A. Plested, Pamela Jumper-Thurman and Ruth W. Edwards). Their work in assessing community readiness for prevention is a theory-driven, community-directed approached that is based on the literature traditions of psychological readiness (e.g. individual-level motivation for change) and community development (e.g. social action, innovation decision-making). While originally developed specifically for alcohol and drug use prevention, the model in its current form is generic in that it proposes to be applicable to other community-based prevention issues (e.g. crime, HIV/AIDS).

Sunshine Consulting adapted the model to measure local readiness in addressing Problem Gambling in local communities. The model measures six dimensions of community readiness: community efforts, community knowledge of the efforts, leadership, community climate, community knowledge about the issue, and resources related to the issue. The adapted tool will help counties in Oregon to accurately measure readiness in addressing problem gambling across the six dimensions and develop strategies to increase readiness to include in the next biennial implementation plan.

PART 1: OVERVIEW OF THE COMMUNITY READINESS ASSESSMENT

What Is The Community Readiness Model?

The Community Readiness Model:

- Provides the community "truth" about an issue, which may or may not be the real "truth". Thus, setting strategies based on the community's readiness.
- Is a model for community change that integrates a community's culture, resources, and *level of readiness* to more effectively address problem gambling.
- Allows communities to define issues and strategies in their own contexts.
- Builds cooperation among systems and individuals.
- Increases community capacity for problem gambling prevention and intervention.
- Encourages community investment in problem gambling and awareness.
- Can be applied in any community (geographic, issue-based, organizational, etc.).
- Can be used to address a wide range of issues.
- Is a guide to the complex process of system and community change.

What Does "Readiness" Mean?

Readiness is the degree to which a community is prepared to take action on an issue. Readiness…

- Is very issue-specific.
- Is measurable.
- Is measurable across multiple dimensions.
- May vary across dimensions.
- May vary across different segments of a community.
- Can be increased successfully.
- Is essential knowledge for the development of strategies and interventions.

Matching an intervention to a community's level of readiness is absolutely essential for success. Interventions must be challenging enough to move a community forward in its level of readiness. However, efforts that are too ambitious are likely to fail because community members will not be ready or able to respond. To maximize chances for successful problem gambling prevention efforts, the Community Readiness Model offers tools to measure readiness and to develop stage-appropriate strategies.

Why Use The Community Readiness Model for Problem Gambling Prevention?

- Problem gambling may have barriers at various levels. Community Readiness addresses this resistance.
- It conserves valuable resources (time, money, etc.) by guiding the selection of strategies that are most likely to be successful.
- It is an efficient, inexpensive, and easy-to-use tool.
- It promotes community recognition and ownership of problem gambling.
- Because of strong community ownership, it helps to ensure that strategies are culturally congruent and sustainable.
- It encourages the use of *local* experts and resources instead of reliance on outside experts and resources.
- The process of community change can be complex and challenging, but the model breaks down the process into a series of manageable steps.
- It creates a community vision for healthy change.

What Should NOT Be Expected From The Model?

- The model can't make people do things they don't believe in.
- Although the model is a useful diagnostic tool, it doesn't prescribe the details of exactly what to do to meet your goals. The model defines types and intensity of strategies appropriate to each stage of readiness. Each community must then determine specific strategies consistent with their community's culture and level of readiness for each dimension.

Important Points About Using The Model

Keep in mind that **dimension scores provide the essence of the community diagnostic**, which is an important tool for strategizing. If your Community Readiness Assessment scores reveal that readiness in one dimension is much lower than readiness in others, you will need to focus your efforts on improving readiness in the lower dimension. For instance, if the community seems to have resources to support efforts but lack committed leadership to harness those resources, strategies might include one-on-one contacts with key leaders to obtain their support.

As another example, if a community has a moderate level of existing efforts but very little community knowledge of those efforts, one strategy may be to increase public awareness of those efforts through personal contacts and carefully chosen media consistent with the readiness stage.

Remember:

"Best practices" are only best for you community if they are congruent with your stage of readiness and are culturally appropriate for your community.

Communities are Always Ready for Something!

It's not an issue of ready or not ready, but an issue of ready for ***what.***

Credited to the National Center for Community and Organizational Readiness

Ways The Community Readiness Model Can Be Used

- Program Evaluation: The evaluation of multi-component, community-wide efforts can be challenging because it is difficult to measure complex change over time. The Community Readiness Assessment offers an easy-to-use tool that can help assess the overall effectiveness of efforts. It can give insight into key outcomes (such as shifts on community norms, support of local leadership, etc.) in way that traditional evaluation methods may not bring to light.

  Numerous programs have utilized the Community Readiness Assessment for evaluation of community-wide efforts. As an example, a project involving ten counties in Oklahoma developed a planning program to improve services to Native American children with serious emotional disturbances and their families. The Community Readiness Assessment offered not only an accurate way to measure readiness before and after program implementation, but also essential qualitative data to help guide program development. Based on information from the baseline Community Readiness Assessment, community members were able to identify strengths and resources to gain public support. Another assessment conducted two years later showed that all counties had moved ahead in their stages of readiness. The community support for this project continues to be overwhelming.

- Funding Organizations: As stewards of funds, grant making organizations need to utilize their resources in the most efficient way possible. They recognize that good projects often fail because the efforts are more advanced than what some communities are prepared to accept. Because of this, some funding organizations have used the model to quickly assess whether or not proposed projects stand a chance of success in a given community based on the readiness of the community to address the issue. Many times, they recommend that the grantee use the model to develop the infrastructure and support that will make it possible to implement projects successfully.

Validity and Reliability of The Community Readiness Model Assessment Tool

The Community Readiness Assessment tool provides an assessment of the nature and extent of knowledge and support within a community to address an issue at a given point in time. Both "the community" and "the issue" change from application to application, so applying standard techniques for establishing validity are not easily followed. In establishing validity of a measure, it is customary to find another measure that has similar intent that is well documented and accepted and see if, with the same group of people, results on the new measure agree with the results on the more established measure. It is difficult to apply this methodology to the Community Readiness Assessment tool since each application is unique and the constructs or ideas that the tool is measuring have not been addressed by other measures. There are, however, still ways validity can be established.

Establishing Construct Validity. The theory of the Community Readiness Model is a "broad scale theory." A broad scale theory deals with a large number of different phenomena such as facts or opinions and a very large number of possible relationships among those phenomena. Although it is not possible to have a single test to establish construct validity for a broad scale theory, it is possible to test hypotheses that derive from the theory and, if the hypotheses prove to be accurate, then the underlying theory and the instrument used to assess the theory are likely to be valid. This approach has been taken over the course of development of the Community Readiness Model and construct validity for the model has been demonstrated. An explication of the hypotheses tested and results are presented in numerous articles which are available from Colorado State University (www.happ.colostate.edu.).

Acceptance of The Model. Although it is not a scientific demonstration of validity, the widespread acceptance and the breadth of application of the Community Readiness Model, lend credence to its validity. Literally, hundreds of workshops have been conducted by the Tri-Ethnic Center staff, CA7AE staff and other entities presenting the Community Readiness Model and they have been enthusiastically received. Further, from simply reading about the model on CA7AE's website or in a publication, many individuals and groups request handbooks and apply to model to their own issues in their own communities without assistance. Requests for the Community Readiness Model have come from all over the United States and Canada as well as from other countries around the world. This level of adoption occurs because people see the value of the assessment in giving them information that accurately assesses their community's readiness to address a particular issue and, even more important, gives them a model that offers guidance to them in taking action.

As with measures of validity, the Community Readiness Assessment tool does not lend itself well to traditional measures of reliability. For many types of measures, the best evidence for reliability may be test-retest reliability. That type of methodology assumes that whatever is being measured doesn't change and, if the instrument is reliable, it will obtain very similar results from the same respondent at two points in time. Readiness levels are rarely static, although they may remain at approximately the same level for very low stages and very high stages for some time. Once an issues is recognized as a problem in a community (Stage 3, Vague Awareness or Stage 4, Preplanning), there is almost always some movement, often resulting in some efforts getting underway (Stage 6, Initiation) and likely becoming part of an ongoing program (Stage 7, Stabilization) or beyond. This movement from stage to stage can take place in a relatively short period of time depending on circumstances in the community and movement can occur at different rates on the different dimensions. For this reason, calculating a test-retest reliability is inappropriate.

Consistent Patterns. However, a careful look at changes in community readiness over time has been examined, and there are consistent patterns that reflect reliability. In one of those studies, for example, communities that were assessed as being low in readiness to deal with methamphetamine abuse were also assessed as being low in readiness over the next three years. In contrast, communities that were above Stage 4 – Preplanning, were likely to change in readiness. For this pattern to occur, the measures of readiness had to be reasonably consistent over time.

An aspect of reliability that is highly important in determining how useful this model can be is inter-rater reliability. There are two ways of looking at this type of reliability for the Community Readiness Model – consistency among respondents and inter-rater reliability in scoring.

Consistency Among Respondents. One aspect of inter-rater reliability is the level of consistency among the respondents who are interviewed about readiness in their community. Consistency across respondents has been calculated, and it is generally very high. Accuracy has been improved by restricting respondents to persons who have been in the community for a year or more, which generally results in a valid interview—an interview that accurately reflects what is actually happening in the community.

At the same time, we do not expect or want to obtain exactly the same information from each respondent – that is why we select respondents with different community roles and connections. Each respondent is expected to have a unique perspective and their responses will reflect that perspective. The information that is collected through the interviews is never "right" or "wrong" – it simply reflects the understanding of the respondent about what is going on in the community. There are, of course, occasions when respondents do not agree; when they have radically different views of what is going on in their community. If one respondent gives responses vastly different from the others in the same community, additional interviews are added to determine what is actually occurring in that community. The very high level of agreement among respondents is, therefore, enhanced because of the methods that are used to assure we are getting an accurate picture of the community.,

Inter-rater Reliability in Scoring. Transcripts of interview with community respondents are scored independently by two scorers to obtain the level of community readiness on each dimension. Inter-rater reliability has been tested on over 120 interviews by checking the agreement between scores given for each interview by the two raters. The two scorers, working independently, gave the exact same score when rating dimensions on an interview 92% of the time. This is an exceptionally high level of agreement and speaks to the effectiveness of the anchored rating scales in guiding appropriate assignment of scores.

It is part of the scoring protocol that after scoring independently, scorers meet to discuss their scores on each interview and agree on a final consensus score. Scorers have been interviewed following this process and for nearly all of them 8% of the time they disagreed, it was because one scorer overlooked a statement in the interview that would have indicated a higher or lower level of readiness and that person subsequently altered their score accordingly.

The inter-rater reliability is, in a sense, also evidence for validity of the measure in that it reflects that each of the two persons reading the transcript of the same interview, were able to extract information leading them to conclude that the community was at the same level or readiness. If the assessment scales were not well grounded in the theory, one would expect to see much more individual interpretation and much less agreement.

PART 2: CONDUCTING THE ASSESSMENT

Process for Using The Community Readiness Model

⇨ Define "the Issue"

⇨ Define "Community"

⇨ Conduct Key Respondent Interviews

⇨ Score to Determine Readiness Level

⇨ Develop Strategies/Conduct Workshops

⇨ **COMMUNITY CHANGE!**

Step-By-Step Guide to Doing An Assessment

- **Step 1:** *Identify your issue.* In this case, the issue is to address the impact of problem gambling.
- **Step 2**: *Define your target "community".* This may be a geographical area, a group within that area, an organization or any other type of identifiable "community." For this project, community is defined as your county or a specific region or population within your county.
- **Step 3**: To determine your community's level of readiness to address problem gambling, *conduct a Community Readiness Assessment* using key respondent interviews. This process is described further starting on page 17.
- **Step 4**: Once the assessment is complete, you will score the interviews to determine your community's stage of readiness for each of the six dimensions. *The results of the assessment will be analyzed using both the numerical scores and the content of the interviews* (see pages 22-31).
- **Step 5**: Develop *strategies to pursue that are stage-appropriate*. For example, at low levels of readiness, the intensity of the intervention must be more low key and personal.
- **Step 6**: After a period of time, evaluate the effectiveness of your efforts. This can be done by conducting another assessment to see how your community has progressed.
- **Step 7**: As your community's level of preparedness to address problem gambling increases, you may find it necessary to begin to address closely related issues. *Utilize what you've learned to apply the model to another issue.*

In the following sections, the foundational concepts of the Community Readiness Model are defined. These are the *dimensions* and *stages* of readiness.

Dimensions of Readiness

Dimensions of readiness are key factors which influence your community's preparedness to take action in addressing problem gambling. The six dimensions identified and measured in the Community Readiness Model are very comprehensive in nature. They are an excellent tool for diagnosing your community's needs and for developing strategies that meet those needs.

A. **Community Efforts:** To what extent are there efforts, programs, and polices that address problem gambling?

B. **Community Knowledge Of The Efforts:** To what extent do community members know about local efforts and their effectiveness, and are the efforts accessible to all segments of the community?

C. **Leadership:** To what extent are appointed/elected leaders and influential community members (non-elected/appointed) supportive of problem gambling prevention efforts?

D. **Community Climate:** What are the prevailing attitudes of the community toward problem gambling? Is it one of helplessness or one of responsibility and empowerment?

E. **Community Knowledge About the Issue:** To what extent do community members know about and/or have access to information on problem gambling and how it impacts your community?

F. **Resources Related To The Issue:** To what extent are local resources – people, time money, space, etc. – available to support problem gambling prevention efforts?

Your community's score with respect to each of the dimensions will form the baseline foundation of the overall level of community readiness.


1
2
3
4
5
6
7
8
9
No Awareness
Denial/
Resistance
Vague
Awareness
Preplanning
Preparation
Initiation
Stabilization
Confirmation/
Expansion
High Level
of Community
Ownership
Stages of
Community
Readiness

15

Below, each of the nine stages of readiness of the Community Readiness Model are defined.

STAGE	DESCRIPTION
1. No Awareness	Problem gambling is not generally recognized by the community/ leaders as an issue (or it may truly not be an issue).
2. Denial/Resistance	At least some community members recognize that problem gambling is a concern, but there is little recognition that it might be occurring locally.
3. Vague Awareness	Most feel that there may be a local concern, but there is no immediate motivation to do anything about it.
4. Preplanning	There is clear recognition that something must be done and there may even be a group addressing it. However, efforts are not yet focused or detailed.
5. Preparation	Active leaders begin planning in earnest. The community offers modest support of efforts.
6. Initiation	Enough information is available to justify efforts. Activities are underway.
7. Stabilization	Activities are supported by administrators or community decision makers. Staff are trained and experienced.
8. Confirmation/Expansion	Efforts are in place. Community members feel comfortable using services, and they support expansions. Local data are regularly obtained.
9. High Level of Community Ownership	Detailed and sophisticated knowledge exists about problem gambling's prevalence and consequences. Effective evaluation guides new directions. Model is applied to other issues.

How To Conduct A Community Readiness Assessment

Conducting a Community Readiness Assessment is the key to determining your community's readiness by dimension stage scores. To perform a complete assessment, you will be interviewing eight individuals using the questions on the following pages. There are approximately 24 questions, and each interview should take 30-60 minutes to complete. Before you begin, please review the following guidelines:

- Identify a minimum of eight individuals in your community, some who work in the field of service provision and some who do not. In some cases, it may be "politically advantageous" to interview more people. It is suggested that you try to find people who represent different segments of your community. To ensure inclusiveness and diverse representation across the county, remember to include individuals from different towns within the same county or who serve the county as a whole. Individuals may represent:
  - Health and medical professions
  - Social services
  - Mental health and treatment services
  - Schools and universities
  - City/County/Tribal government
  - Law enforcement
  - Clergy or spiritual community
  - Community at large
  - Elders or specific high-risk groups in your community
  - Youth (if appropriate to do so – must be at least 18 years of age or obtain parental consent)
- Read through the questions on the following pages. As you will see "problem gambling" has already been inserted as "the issue". You may want to add other questions that are more specific to problem gambling. If you want to add questions, add them to the end to avoid confusion when scoring.
  - If translating questions from English into another language, ask a person who is very familiar with the language and culture to translate. Then, have the translated version "back-translated" into English by another person to ensure that the original content of the questions was captured.
  - Pilot test your additional questions and/or translated interview to make sure they are easy to understand and that they elicit the necessary information for scoring each dimension.
- Contact the key respondents that you have identified to see if they would be willing to be discuss the issue. Remember, each interview will take 30-60 minutes.
- Conduct your interviews:
  - The interviews should be conducted in a face-to-face setting; avoid telephone and written format.
  - Ask the questions exactly as they are written; avoid interjecting personal bias or opinions; refrain from side discussion or comment with the interviewees.
  - Do ask for clarification when needed by using prompts as designated. Collect and record responses as if you know nothing about your community.
  - Record or write responses precisely as they are given. Try not to add your own interpretation or to second guess what the interviewee meant.
  - Ideally, the interviews should be digitally recorded and then fully transcribed; however, as an alternative approach, two interviewers may be present during the interview – one to ask the questions and one to transcribe. It is strongly discouraged that only one person conducts the interview and records the responses.

Community Readiness Assessment Problem Gambling Interview Questions

INTRODUCTION

Hello, my name is *(name)*, and I am with *(agency name)*. We are conducting interviews in (name of community) to get your thoughts about problem gambling in (county/community). I'm contacting key people and organizations in (name of community) that represent the areas of prevention, treatment, mental health, medical, community members at large, school, law enforcement, parents, religious/spiritual and elected officials. **The purpose of the interviews is to learn more about how your community is addressing problem gambling so that we may be adequately informed to develop prevention strategies for the community to implement.** This interview should last about a half an hour to an hour and of course, the entire process, including individual names and your name will be kept confidential. Our definition of "problem gambling" is .... any gambling, betting or wagering that causes family, financial, legal, emotional or other problems for the gambler, their family or others.

A. PREVENTION PROGRAMMING
B. COMMUNITY KNOWLEDGE ABOUT PREVENTION

1. In your opinion, using a scale from 1-10, how much of a priority is problem gambling to your community with one being not at all and ten being a high priority? Please explain your rating. (A)

2. Please describe the efforts, programs or activities that are available in your community to address problem gambling? (A)

3. How long have these efforts been in place? (A)

4. Who can receive services from these programs/efforts? (A)

5. What are the strengths of these efforts? (A and possibly other Dimensions)

6. What are the weaknesses of these efforts? (A and possibly other Dimensions)

7. What type of plans are in place to continue these services? (A)

8. How is evaluation data being used to develop new efforts? (A)

9. Please describe any policies that are in place in your community that address or support the prevention of problem gambling. (A)

10. How long have these policies been in place? (A)

11. In your opinion, using a scale from 1 to 10, how aware is the community of these efforts, program activities or policies, with one being not at all and ten being a great deal. Please explain your rating. (B)

12. Please explain what you believe that the community knows about the efforts, such as, purpose, what services do they offer, how to access the services. (B)

13. Are there community members who are involved in sharing information about activities or efforts? Please explain. (B)

C. LEADERSHIP (includes appointed leaders and influential community members)

14. In your opinion, using a scale from 1-10, how much of a priority is problem gambling to the leadership in your community with one being not at all and ten being a high priority? Please explain your rating.

15. How do the "leaders" in your community support and promote problem gambling efforts, activities or events? (prompt: on committees, attend events, speak on issue in public) Please explain.

16. Would the leadership support additional efforts? Please explain.

**If needed could request clarification of how interviewee defines "leadership".

D. COMMUNITY CLIMATE

17. Describe your community.

18. What is the community's attitude about problem gambling?

19. How supportive or involved is the community in the prevention of problem gambling? Please explain.

E. KNOWLEDGE ABOUT THE PROBLEM

20. In your community, what type of information is available regarding problem gambling issues?

21. How knowledgeable are community members about problem gambling issues? Such as, signs, symptoms and local data, etc. Please explain.

22. What local data on problem gambling is available in your community?

23. How do people obtain this information in your community?

F. RESOURCES FOR PREVENTION EFFORTS (time, money, people, space, etc.)

24. What is the community's attitude about supporting efforts, such as people volunteering time, making financial donations, and providing meeting space?

25. Are you aware of any proposals or action plans that have been written to support problem gambling in your community? If yes, please explain.

26. What type(s) of evaluation is being conducted on efforts?

27. Do you have any additional comments?

ADDITIONAL QUESTIONS (not part of the scoring process)

Additional Statewide Questions (Required)

INTRODUCTION

Problem gambling is often coupled with other behavioral health issues including substance use disorders, suicidal behaviors, depression, etc. And Oregon provides effective and confidential resources at no cost for individuals and their families to address potential problems with gambling. However, these resources are significantly underutilized.

28.. What opportunities are available to enhance existing efforts to address these issues by including information about problem gambling?

29. How could your agency (or those within your circle of influence) support efforts to increase awareness and utilization of these resources?

30. What opportunities are available within our community to discuss problem gambling and inform people about what they can do if they are concerned about someone's gambling behaviors?

Additional Local Questions (optional)

PART 3: SCORING AND DEVELOPING STRATEGIES

Scoring Community Readiness and Infrastructure Interviews
For A Complete Assessment

Scoring is an easy step-by-step process that provides the stage of readiness for each of the nine dimensions. The following pages provide the process for scoring. There is a scoring worksheet on page 24 and anchored rating scales starting on page 26. Ideally, two people should participate in the scoring process in order to ensure valid results on this type of qualitative data. Further, for greater accuracy the two scorers should be different than the person(s) conducting the interviews. Below are the step-by-step instructions that should be used to score each community's assessments:

- Each scorer will *read through each interview in its entirety before scoring any of the dimensions so that they have a* general feeling and impression of the community that is derived from the interview data. Although questions are arranged in the interview specific to each dimension, other interview sections may also provide some responses that will help the scorer to gain a richer understanding from the information. This is helpful in scoring other dimensions.

- Again, working independently, the scorers will read through the anchored rating scale for the dimension being scored. Always starting with the first anchored rating statement and working their way up. The scorers will go through each dimension separately and highlight or underline statements that refer to each of the anchored rating statements. If the community exceeds the first statement, the scorer will proceed to the next statement. In order to receive a score at a specific stage, all previous levels must have been met up to and including the statement which the scorer believes best reflects what is stated in the interview. In other words, a community cannot be at stage 7 and not have achieved what is reflected in the statements for stages 1 through 6. Note each answer will not be scored individually, but scored using the themes that emerge from all of the responses that relate to each specific dimension combined.

- On the scoring sheet on page 24, each scorer will enter their dimension scores in the tabled labeled INDIVIDUAL SCORES. Each interview will have a score for each of the nine dimensions. The table provides space for eight key respondent interviews.

- When the independent scoring is complete, the two scorers will then meet to discuss the scores. The goal is to reach consensus on the scores by discussing items or statements that might have been missed by one scorer and which may affect the combined or final score assigned. Remember: different people can have slightly different impressions, and it is important to seek explanation for the decisions made. Once consensus is reached, the scorers will fill in the table labeled CONSENSUS SCORES on one of the scoring sheets. Then the scores will simply be added across each row to determine a total for each dimension.

- To find CALCULATED SCORES for each dimension, the scorers will take the total for that dimension and divide it by the number of interviews. For example: if two scorers have the following combined scores for their interviews:

Interviews	#1	#2	#3	#4	#5	#6	#7	#8	TOTAL
Dimension A	3.5	5.0	4.25	4.75	5.5	3.75	3.0	4.5	34.25

TOTAL Dimension A 34.25 / # of interviews 8 = 4.28

Repeat for all dimensions, and then total the scores.

- The result will be the overall stage of readiness for each dimension of the community. The scores correspond with the numbered stages and are "rounded down" rather than up. Therefore, a score between a 1.0 and a 1.99 would still fall into the first stage, a score of 2.0 to 2.99 would fall into the second stage and so forth. In the above example, the average 4.28 represents Stage 4 or Preplanning.

- Finally, under comments, the scorers will write down any impressions about the community, any unique outcomes, and any qualifying statements that may relate to the score of the community.

Community Readiness & Infrastructure Assessment Scoring Sheet

Scorer:______________________ Date:____________________

INDIVIDUAL SCORES: Record each scorer's independent results for each interview for each dimension. The table provides spaces for eight interviews.

Interviews	#1	#2	#3	#4	#5	#6	#7	#8
Dimension A								
Dimension B								
Dimension C								
Dimension D								
Dimension E								
Dimension F								

CONSENSUS SCORES: For each interview, the scorers should discuss their individual scores and then agree on a single score. This is the CONSENSUS SCORE. Record it below and repeat for each interview in each dimension. Then, *add across each row* and find the total for each dimension. Use the total to find the calculated score below.

Interviews	#1	#2	#3	#4	#5	#6	#7	#8	TOTAL
Dimension A									
Dimension B									
Dimension C									
Dimension D									
Dimension E									
Dimension F									

COMMENTS, IMPRESSIONS, AND QUALIFYING STATEMENTS about the community.

Community Readiness Comparison Scoring Sheet (Optional)
Only use if repeating the assessment for evaluation

INITIAL ASSESSMENT SCORES: For each dimension, insert the score from the initial assessment and the score from the follow-up assessment. Then indicate whether the change in score signified an actual change in the level of readiness. For example, the score for a particular dimension may have been a 5.5 at the initial assessment and is now a 5.8 at the follow-up; however, the level of readiness does not change until the score moves to 6.0 or above, in which case your community's readiness would move from Preparation to Initiation.

Interviews	Initial Assessment Score	Follow-Up Assessment Score	Change in Stage of Readiness
Dimension A			
Dimension B			
Dimension C			
Dimension D			
Dimension E			
Dimension F			

COMMENTS, IMPRESSIONS, AND QUALIFYING STATEMENTS about changes in the community.

Anchored Rating Scales for

Each Scoring Each Dimension

Dimension A. EXISTING COMMUNITY EFFORTS

1 No awareness of the need for efforts to address problem gambling.

2 No efforts addressing problem gambling.

3 A few individuals recognize the need to initiate some type of effort, but there is no immediate motivation to do anything.

4 Some members of the community have met and have begun a discussion of developing community efforts.

5 Effort (programs/activities) are being planned.

6 Efforts (programs/activities have been implemented.

7 Efforts (programs/activities) have been running for four years.

8 Several different programs, activities and policies are in place, covering different age groups and reaching a wide range of people. New efforts are being planned.

9 Evaluation plans are routinely used to test effectiveness of many different efforts, and the results are being used to make changes and improvements.

Dimension B. Community Knowledge Of The Efforts

1 Community has no knowledge of the need for efforts addressing problem gambling.

2 Community has no knowledge about efforts addressing problem gambling.

3 A few members of the community have heard about efforts, but the extent of their knowledge is limited.

4 Some members of the community know about local efforts

5 Members of the community have basic knowledge about local efforts (e.g., purpose).

6 An increasing number of community members have knowledge of local efforts and are trying to increase the knowledge of the general community about these efforts.

7 There is evidence that the community has specific knowledge of local efforts including contact persons, training of staff, clients involved, etc.

8 There is considerable community knowledge about different community efforts, as well as the level of program effectiveness.

9 Community knowledge of program evaluation data on how well the different local efforts are working and their benefits and limitations.

Dimension C. Leadership (includes appointed leaders & influential community members)

1	Leadership has no recognition of problem gambling.
2	Leadership believes that problem gambling is not a concern in their community.
3	Leader(s) recognize(s) the need to do something regarding problem gambling.
4	Leader(s) is/are trying to get something started.
5	Leader(s) are part of a committee or group that addresses problem gambling.
6	Leaders are active and supportive of the implementation efforts.
7	Leadership are supportive of continuing basic efforts and are considering resources available for self-sufficiency.
8	Leaders are supportive of expanding/improving efforts through active participation in the expansion/improvement.
9	Leaders are continually reviewing evaluation results of the efforts and are modifying support accordingly.

Dimension D. Community Climate

1 The prevailing attitude is that problem gambling is not considered, unnoticed or overlooked within the community. “It’s just not our concern.”

2 The prevailing attitude is “There’s nothing we can do,” or “Only ‘those people’ do that,” or “Only ‘those people’ have that.”

3 Community climate is neutral, disinterested, or believes that problem gambling does not affect the community as a whole.

4 The attitude in the community is now beginning to reflect interest in problem gambling. “We have to do something, but we don’t know what to do.”

5 The attitude in the community is “We are concerned about this,” and community members are beginning to reflect modest support for efforts.

6 The attitude in the community is “This is our responsibility” and is now beginning to reflect modest involvement in efforts.

7 The majority of the community generally supports programs, activities, or policies. “We have taken responsibility.”

8 Some community members or groups may challenge specific programs, but the community in general is strongly supportive of the need for efforts. Participation level is high. “We need to keep up on this issue and make sure what we are doing is effective.”

9 All major segments of the community are highly supportive, and community members are actively involved in evaluating and improving efforts and demand accountability.

Dimension E. Community Knowledge About The Issue

1 Problem gambling is not viewed as an issue that we need to know about.

2 No knowledge about problem gambling.

3 A few in the community have basic knowledge of problem gambling, and recognize that some people here may be affected by the issue.

4 Some community members have basic knowledge and recognize that problem gambling occurs locally, but information and/or access to information is lacking.

5 Some community members have basic knowledge of problem gambling, including signs and symptoms. General information on problem gambling is available.

6 A majority of community members have basic knowledge of problem gambling, including the signs, symptoms and behaviors. There are local data available.

7 Community members have knowledge of, and access to, detailed information about local prevalence.

8 Community members have knowledge about prevalence, causes, risk factors, and related health and/or behavioral health concerns.

9 Community members have detailed information about problem gambling and related behavioral health concerns as well as information about the effectiveness of local programs.

Dimension F. Resources Related To The Issue (people, money, time, space, etc.)

1 There is no awareness of the need for resources to deal with problem gambling.

2 There are resources available for dealing with problem gambling.

3 The community is not sure what it would take, (or where the resources would come from), to initiate efforts.

4 The community has individuals, organizations, and/or space available that could be used as resources.

5 Some members of the community are looking into the available resources.

6 Resources have been obtained and/or allocated for problem gambling.

7 A considerable part of support of on-going efforts are from local sources that are expected to provide continuous support. Community members and leaders are beginning to look at continuing efforts by accessing additional resources.

8 Diversified resources and funds are secured and efforts are expected to be ongoing. There is additional support for further efforts.

9 There is continuous and secure support for programs and activities, evaluation is routinely expected and completed, and there are substantial resources for trying new efforts.

Using The Assessment To Develop Strategies

With the information you've gained in terms of dimensions and overall readiness, you're now ready to develop strategies that will be appropriate for your community. This may be done in a small group or community workshop format. For this project, we will be walking through this process together. We encourage you to bring members of your coalition to the workshop. Then armed with the tools you need, you can facilitate the process in your own community.

The first thing to do is look at the distribution of scores *across the dimensions*. Do not use the overall average score. The true power of using readiness involves the individual dimension scores. What are the lower scores?

Once a community knows its level of readiness in dealing with problem gambling, it can then develop strategies for prevention/intervention. The model offers suggestions for readiness appropriate strategies for each state of readiness. These strategies are not specific answers; they are general statements and examples of approaches that may be effective. Specific answers must come from the community itself but should be consistent with the types of actions contained within a specific stage.

If you have one or more dimensions with lower scores than the others, focus your efforts on strategies that will increase the community's readiness on that dimension or those dimensions first. Make certain the intensity level of the intervention or strategy is consistent with, or lower than, the stage score for that dimension. **To be successful, any effort toward making change within a community must begin with strategies appropriate to its stage of readiness**.

After you review your community's readiness levels, you should facilitate a discussion about your community's level of readiness with your local coalition.

A. Ask the coalition members what stage they believe the community falls into for prevention efforts for problem gambling. Have the participants briefly explain their answers. Allow participants to have a brief discussion about their opinions.

B. Present the readiness scores for your community. Remind participants what the readiness score means. For example, if your community scores a "3," describe the Vague Awareness stage of readiness.

C. Allow for a brief discussion of this readiness score and answer any questions from the participants. If people take issue with the score, simply explain that differing viewpoints provide the richness in the strategy development and this score reflects the perceptions of those who were interviewed. However, avoid discussion of strategies at this time; you can let the audience know that you will soon move onto strategies.

D. Move to the strategies for that particular readiness score. Show your community's stage of readiness for each dimension, and the general types of strategies that are appropriate for this stage of readiness.

E. Have a discussion about the next steps that the coalition should take.

F. The coalition should then develop a strategic plan consistent with the readiness stages their community falls into. Use the instructions in the section that follows to help create an action plan.

Goals and General Strategies Appropriate For Each Stage

1. No Awareness

Goal: Raise awareness of the issue

- Make one-on-one visits with community leaders/members.
- Visit existing and established small groups to share information with them about local problem gambling prevention statistics and general information.
- Make one-on-one calls to friends and potential supporters.

2. Denial/Resistance

Goal: Raise awareness that the problem or issue exists in this community

- Continue the one-on-one visits and encourage those you've talked with to assist.
- Approach and engage local educational/behavioral health outreach programs to assist in the effort with flyers, posters, or brochures.
- Begin to point out media articles that describe local statistics and available problem gambling prevention or intervention services.
- Prepare and submit articles on problem gambling for newsletters, church bulletins, club newsletters, etc.
- Present information to local related community groups.

3. Vague Awareness

Goal: Raise awareness that the community can do something

- Get on the agendas and present information on problem gambling at local community events and to unrelated community groups.
- Post flyers, posters, and billboards.
- Begin to initiate your own community health events (pot lucks, potlatches, etc.) and use those opportunities to also present information on problem gambling.
- Conduct informal local surveys and interviews with community people by phone or door-to-door about attitudes and perceptions related to problem gambling.
- Publish newspaper editorials and human interest articles with general information and local implications.

4. Preplanning

Goal: Raise awareness with concrete ideas

- Introduce information about problem gambling through presentations and media. Focus on reducing stigma and raising general awareness.
- Visit and invest community leaders in the cause.
- Review existing efforts in the community (curriculum, programs, activities, etc.) to determine who the target populations are and consider the degree of success of the efforts.
- Conduct local focus groups to discuss problem gambling and related issues and develop some basic strategies.
- Increase media exposure through radio and television public service announcements.

5. Preparation

Goal: Gather existing information with which to plan more specific strategies

- Seek out local data sources about problem gambling.
- Conduct more formal community surveys.
- Sponsor a community health event to kick off your efforts.
- Conduct public forums to develop strategies from the grassroots level.
- Utilize key leaders and influential people to speak to groups and participate in local radio and television shows to gain support.
- Plan how to evaluate the success of your efforts.

6. Initiation
Goal: Provide community-specific information

- Conduct in-service training on Community Readiness and other related topics for professionals and paraprofessionals (bullying, suicide, date violence, alcohol and drug use, etc.).
- Plan publicity efforts associated with start-up of activity or efforts.
- Attend meetings of other groups to provide updates on progress of the effort.
- Conduct consumer interviews to identify service gaps, improve existing efforts, and identify key places to post information.
- Begin a library or Internet search for additional resources and potential funding.
- Begin some basic evaluation efforts.

7. Stabilization
Goal: Stabilize efforts and programs

- Plan community events to maintain support for problem gambling efforts.
- Conduct training for community professionals.
- Conduct training for community members, parents, elders and youth.
- Introduce your program evaluation results through training and newspaper articles.
- Conduct quarterly meetings to review progress and modify strategies.
- Hold recognition events to honor local supporters or volunteers.
- Prepare and submit newspaper articles detailing progress and future plans.
- Begin even wider networking among service providers and community systems, perhaps not specific to problem gambling, but related to behavioral health and wellness.

8. Confirmation/Expansion
Goal: Enhance and expand services

- Formalize the networking with qualified service agreements.
- Prepare a community risk assessment profile.
- Publish a localized program services directory.
- Maintain a comprehensive database available to the public.
- Develop a local speaker's bureau.
- Initiate policy change through support of local city officials.
- Conduct media outreach on specific data trends related to problem gambling.
- Utilize evaluation data to modify efforts.

9. High Level of Community Ownership
Goal: Maintain momentum and continue growth

- Maintain local business community support and solicit financial support from them.
- Diversify funding resources.
- Continue more advanced training of professionals and paraprofessionals.'
- Continue re-assessment of problem gambling and progress made.
- Utilize external evaluation and use feedback for program modification.
- Track outcome data for use with future grant requests.
- Continue progress reports for benefit of community leaders and local sponsorship. At this level the community has ownership of the efforts and will invest themselves in maintaining the efforts.

Brainstorming An Action Plan

Use Brainstorming to Develop Strategies

- Allow the coalition to "brainstorm" as many ideas as possible. Point out that during the next few minutes, there will be no in-depth discussion but just random ideas thrown out quickly. If someone begins what could be a lengthy discussion, tell the group you will hold up two fingers to signal them to hold that though until the appropriate discussion time later and move on.
- Consider all suggestions and be creative, there are no right or wrong answers.
- Use a flip chart to write down all ideas.
- Never brainstorm on one topic for more than two minutes, remember you're going for quantity of ideas at this point, not quality.

What is Brainstorming?

Brainstorming is a quick and fast approach to developing creative ideas – it allows participation from all – it works within a specific set time limit and it allows no time for discussion of ideas – that comes later.

Easy Steps for Brainstorming:

Step 1: Describe brainstorming and set up the rules, the two finger signal, and the time limit.

Step 2: Do a test run with a simple question, i.e. what are your "comfort foods," the food that make you feel good and reduce your stress? Don't tell me why, just shout them out.

Step 3: Identify the issue, i.e. prevention of problem gambling and the need for raising awareness of prevention efforts. Only discuss one topic at a time.

Step 4: First, write Strengths on the top of a flip chart page. Tell the coalition members they have two minutes to brainstorm ideas about strengths, then ask "What strengths do we have in this community to prevent problem gambling?" or "What strengths do we already have in place to raise awareness of prevention efforts?" Move fast and write down all the things that people throw out. This must move as quickly as possible as the issue of comfort foods. Tape the completed sheet(s) up so that all can see it. Let the participants know that they may add to it if they choose, during breaks or as they think of additional things.

Step 5: After two minutes, go on to the next topic and write Conditions/Concerns on the top of the flip chart. Tell the participants once more that they have two minutes, then ask them to "Identify the current conditions that exist in the community, their concerns, or barriers, i.e. what might stop us from reaching our goals?" Conclude at two minutes and tape the sheet up on the wall.

Step 6: Then move on to Resources. These differ from strengths in that they are tangible things that are already established or in place. Some of these may be the same as strengths, but that's okay. Remind the participants once more of the two minutes rule, title your flip chart page, then ask "What are our resources, i.e. what do we already have in place that we can draw from to reach our goal?" Conclude in two minutes and tape the sheet alongside the others. You now have several sheets of really good ideas that were developed in less than ten minutes.

Step 7: Here's where the discussion comes in, but still keep a time limit (whatever you decided is appropriate) and keep the group focused. Look at the readiness scores one more time and set the priorities (dimensions with lowest readiness scores). Look at the types/intensity of strategies used at the stage in which your community scored. Then ask the coalition "Knowing that our readiness score for this dimension is ____, and using the strengths and resources, what strategies can we use to best meet our conditions/concerns?" Allow the group to formulate some specific strategies that can be completed in reasonable steps.

Step 8: Create an action plan or action strategies (see examples) and list each strategy, then identify specific action steps in reaching the strategy.

Tips for successful and focused strategy development for your community:

1. Reach consensus about which dimensions are the greatest priority based on readiness scores. Identify the dimensions you want to focus on short term, then long term.
2. Break the participants into groups of three to five each allowing them to group themselves in respect with which dimension they want to work with (each group will take two or three dimensions that they will work with specifically).
3. Have each group review the types of strategies that are used at that level of readiness consistent with the dimension they are focusing on.
4. Develop three detailed strategies for each dimension of focus.

For each strategy developed, identify what is to be done, who should do it (agency, person, etc.) by when, and where or how it should be done. It is also helpful to identify three activity steps toward achieving the strategy.

Step 9: At the next meeting, get the update on tasks completed and tasks outstanding. If necessary, do more brainstorming to overcome any obstacles that might arise.

Record of Community Strengths, Conditions/Concerns, and Resources

Community Name:______________________ Date of Workshop:______________________

Staff Name(s):____

Overall Readiness Score and Stage:____________________________________

Strengths	**Conditions/Concerns**	**Resources**

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Example

Record of Community Strengths, Conditions/Concerns, and Resources

Community Name: Anywhere, USA　　Date of Workshop: 5/25/18

Staff Name(s): ____________________

Overall Readiness Score and Stage: 4 - Preplanning

Strengths	Conditions/Concerns	Resources
Community pride Caring for one another Strong family units	Negative attitude Stigma Powerful and inaccurate gossip	School Church Community and civic groups Spiritual leaders
Religious/spiritual support Education Strong work ethic Cultural heritage Low crime/safe community Honesty (painfully so)	Self-righteousness School involvement is low Tough to challenge Lack of program buy-in from general community Low socioeconomic status Lack of youth input	Good healthcare and clinic Volunteers Lake School activities and clubs Family Neighbors Finances Health fairs
Low cost of living Lake resources Recreation (baseball, track, golf)	Large minority population that is ignored by the state Few programs available locally No confidentiality Everyone knows everyone	Sports opportunities Strong political connections
		Local newspaper that is supportive Local radio station

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Record of Community Interventions and Strategies: Action Plan

Community Name:________________ Date of Workshop:________________

Staff Name(s):________________

Overall Readiness Score and Stage:________________

Intervention/Strategies	
1.)	**Who's Responsible:** **Target Date for Completion:** **Date of Completion:**
2.)	**Who's Responsible:** **Target Date for Completion:** **Date of Completion:**
3.)	**Who's Responsible:** **Target Date for Completion:** **Date of Completion:**
4.)	**Who's Responsible:** **Target Date for Completion:** **Date of Completion:**
5.)	**Who's Responsible:** **Target Date for Completion:** **Date of Completion:**

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Example

Record of Community Interventions and Strategies: Action Plan

Community Name: Anywhere, USA Date of Workshop: 5/25/18

Staff Name(s): ____

Overall Readiness Score and Stage: 4 - Preplanning

Intervention/Strategies	
1.) Educational/Presentation to Adult Groups What: Information Dissemination When: School Orientation; Health Fair Where: During college conferences How: Table with information on high-risk drinking and local prevention efforts	**Who's Responsible:** Prevention Specialist, Regional Community Health Representative (to provide the information) and College Counselor (to coordinate with Healthy Communities, Healthy Youth Coalitions) **Target Date for Completion:** Early November **Date of Completion:**
2.) Increase Awareness of Problem gambling and Alcohol Prevention Efforts What: Pow Wow When: September How: 1.) Booth with high-risk drinking information and general information on alcohol prevention efforts 2.) Get MC to announce booth every ½ hour 3.) Advertise on radio show 4.) Hold honor dance for healthy youth	**Who's Responsible:** Prevention Specialist (Regional Prevention Specialist to help if Prevention Specialist is not available), youth, elder, Community Health Representative **Target Date for Completion:** September **Date of Completion:**
3.) Information Dissemination What: General information about problem gambling Where: clinics, libraries, grocery stores, social services, restaurants, theaters, etc. How: Leave information, posters and thank you letters for displaying the information	**Who's Responsible:** Prevention Specialist (to provide information to disseminate) **Target Date for Completion:** November 15th **Date of Completion:**
4.) Community School-Based Activities to the General Community When: Announcements to the local newspaper will be published 2 times prior to every pertinent event; Public Service Announcements on problem gambling and prevention efforts will be made every week How: Announcements prior to the even shall be made by: -Local newspaper -PSA's and TV/Radio -Factoids will be provided monthly	**Who's Responsible:** Prevention Specialist, Pastor, Youth, Elder **Target Date for Completion:** Thanksgiving Day **Date of Completion:**

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SUNSHINE
CONSULTING

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MOTION

SUBJECT: IGA 163133 Motion Language

I move to approve IGA #163133 for the implementation of the Community Readiness Assessment model.

EXECUTIVE SUMMARY

The Substance Abuse and Mental Health Services Administration (SAMHSA) Center for Substance Abuse Prevention (CSAP) is accepting applications for fiscal year (FY) 2020 Strategic Prevention Framework - Partnerships for Success grants. The purpose of this grant program is to prevent the onset and reduce the progression of substance abuse and its related problems while strengthening prevention capacity and infrastructure at the community and state level. The program is intended to address one of the nation's top substance abuse prevention priorities. Recipients will identify the primary problematic substances in their jurisdictions and develop and implement strategies to prevent the misuse of these substances among youth and adults.

Funding Opportunity Title:	Strategic Prevention Framework - Partnerships for Success (Short Title: SPF-PFS)
Funding Opportunity Number:	SP-20-002
Due Date for Applications:	March 6, 2020
Anticipated Total Available Funding:	$27,700,000
Estimated Number of Awards:	27- 92 awards (At least 15 awards will be made to tribes/tribal organizations pending adequate application volume).
Estimated Award Amount:	Up to $300,000 per year for community, tribal or territory applicants; Up to $1,000,000 for state applicants
Cost Sharing/Match Required	No
Anticipated Project Start Date:	8/30/2020
Length of Project Period:	Up to five years
Eligible Applicants:	Domestic public and private nonprofit entities. [See Section III-1 for complete eligibility information.]

Be sure to check the SAMHSA website periodically for any updates on this program.

. **All applicants MUST register with NIH's eRA Commons in order to submit an application. <u>This process takes up to six weeks</u>. If you believe you are interested in applying for this opportunity, you MUST start the registration process immediately. Do not wait to start this process.**

WARNING: BY THE DEADLINE FOR THIS FOA YOU MUST HAVE SUCCESSFULLY COMPLETED THE FOLLOWING TO SUBMIT AN APPLICATION:

- **The applicant organization MUST be registered in NIH's eRA Commons; AND**
- **The project director MUST have an active eRA Commons account (with the PI role) affiliated with the organization in eRA Commons.**

<u>No exceptions will be made.</u>

Applicants also must register with the System for Award Management (SAM) and Grants.gov (see Appendix A for all registration requirements).

I. PROGRAM DESCRIPTION

1. PURPOSE

The Substance Abuse and Mental Health Services Administration (SAMHSA) Center for Substance Abuse Prevention (CSAP) is accepting applications for fiscal year (FY) 2020 Strategic Prevention Framework - Partnerships for Success grants. The purpose of this grant program is to prevent the onset and reduce the progression of substance misuse and its related problems while strengthening prevention capacity and infrastructure at the community and state level. Recipients will identify the primary problematic substances in their jurisdictions and develop and implement strategies to prevent the misuse of these substances among youth and adults.

To meet the goals of the SPF-PFS grant program, SAMHSA expects recipients to use the Strategic Prevention Framework (SPF) process: https://www.samhsa.gov/capt/applying-strategic-prevention-framework.

Recipients must utilize a data-driven approach to identify communities of high need and at-risk populations of focus.

Strategic Prevention Framework - Partnerships for Success grants are authorized under Section 516 of the Public

Key Personnel:

Key personnel are staff members who must be part of the project regardless of whether or not they receive a salary or compensation from the project. These staff members must make a substantial contribution to the execution of the project.

The key staff for this grant program will be the Project Director and the Lead Epidemiologist at a 1.0 FTE level of effort for both positions. These positions require prior approval by SAMHSA after review of credentials of staff and job descriptions.

Required Activities

SPF-PFS grant funds must be used primarily to support infrastructure development, including the following types of activities:

COMMUNITY/TRIBAL/TERRITORIAL GRANTEES:

- Use the SPF to identify and select comprehensive, data-driven substance abuse prevention strategies to continue to accomplish the following goals:

  1) preventing the onset and reducing the progression of substance misuse;

  2) reducing substance misuse-related problems;

  3) strengthening prevention capacity/infrastructure at the community level;

  4) leveraging other funding streams and resources for prevention;

  5) implementing a comprehensive prevention approach, including a mix of evidence-based programs, policies, and/or practices that best address the selected prevention priority(ies); and

  6) identifying technical assistance (TA) and training needs and the development of responsive activities.

- Build capacity to address the top substances affecting the jurisdiction. Although youth substance misuse prevention is of high priority across the country, jurisdictions must also review data to assess the need for adult substance misuse prevention. As evidenced by the National Survey on Drug Use and Health (NSDUH), adults over 26 are experiencing higher rates of substance misuse across the country and prevention efforts need to also address this population.

- Collect and report community-level data to determine progress toward addressing SPF-PFS prevention priority(ies).

- Utilize community coalition building strategies to advance substance abuse prevention efforts across the community.

- Develop prevention messaging and other prevention strategies and ensure dissemination of these messages and strategies.

- Utilize and share effective resources with the Prevention Technology Transfer Centers (PTTCs) to enhance the wide dissemination and adoption of best practices in substance misuse prevention.

STATE GRANTEES

- Eighty-five percent of the grant award must be provided to community sub-recipients to perform the above activities listed under "Community Grantees"

- Identify communities within the state at highest need for targeted substance misuse prevention strategies through a review of state epidemiological data

- Expand and enhance the development of a statewide prevention strategy through efforts such as targeted public messaging; training oriented to youth, adults, schools, and other community sectors; and implementation of state-level coordination of prevention activities

Allowable Activities:

SAMHSA's SPF-PFS grants may also support the following types of activities:

- Coordinate to identify entities serving the selected communities and at-risk populations, such as substance use disorder treatment providers, emergency medical services agencies, departments of justice, child protective agencies, mental health agencies and organizations serving at-risk youth.

Other Expectations:

If your application is funded, you will be expected to develop a behavioral health disparities impact statement no later than 60 days after your award (See Appendix G, Addressing Behavioral Health Disparities).

SAMHSA, working with tribes, the Indian Health Service, and National Indian Health Board developed the first collaborative National Tribal Behavioral Health Agenda (TBHA). Tribal applicants are encouraged to briefly cite the applicable TBHA foundational element(s), priority(ies), and strategies that are addressed by their grant application. The TBHA can be accessed at http://nihb.org/docs/12052016/FINAL%20TBHA%2012-4-16.pdf.

1.1 Using Evidence-Based Practices

Recipients are expected to use the successful prevention systems and structures put in place through their completed SPF-PFS grants. All recipients must therefore use a SPF-based, comprehensive prevention approach, including a mix of evidence-based programs, policies, and practices, that best address their selected prevention priority(ies) at the community level. For further guidance on evidence-based approaches, see SAMHSA's Evidence-Based Practices Resource Center.

If applicants decide to use grant funds to address the misuse of prescription pain medications or other opioids, they are encouraged to use SAMHSA's *Opioid Overdose Prevention Toolkit: Facts for Community Members* to educate members of their community(ies) about opioid use and opioid-related overdoses and death: https://store.samhsa.gov/product/Opioid-Overdose-Prevention-Toolkit/SMA18-4742. The *Opioid Overdose Prevention Toolkit* educates community members, first responders, opioid prescribers, patients, family members, and overdose survivors on ways to prevent and intervene in an opioid overdose situation.

1.2 Data Collection and Performance Measurement

All SAMHSA recipients are required to collect and report certain data so that SAMHSA can meet its obligations under the Government Performance and Results (GPRA) Modernization Act of 2010. You must document your plan for data collection and reporting in Section D: Data Collection and Performance Measurement.

The required performance measures to be collected on an annual basis include, but are not limited to, the following: number of community prevention activities conducted; number of individuals participating in such activities; extent to which National Outcome Measures (including abstinence from substance use; employment; housing; criminal justice status) have improved in the community.

SPF-PFS information will be gathered using SAMHSA's Performance Accountability and Reporting System (SPARS). Access to SPARS will be provided upon award. Recipients are required to report process data and outcome data through SAMHSA's online reporting platform as follows: progress report data (i.e., recipient-specific process data) must be updated quarterly; community level process data must be updated semi-annually (in May and November); outcome data at the recipient and community levels must be updated annually, unless otherwise instructed. The link to the reporting tools can be found at: https://www.samhsa.gov/grants/gpra-measurement-tools/csap-gpra

The collection of these data will enable SAMHSA to report on key outcome measures relating to substance use. In addition, data collected by recipients will be used to demonstrate how SAMHSA's grant programs are reducing behavioral health disparities nationwide.

Performance data will be reported to the public as part of SAMHSA's Congressional Justification submitted as part of the President's budget.

1.3 Project Performance Assessment

Recipients must periodically review the performance data they report to SAMHSA (as required above), assess their progress, and use this information to improve management of their grant project. Recipients are also required to report on their progress addressing the goals and objectives identified in B.1.

The project performance assessment should be designed to help you determine whether you are achieving the goals, objectives, and outcomes you intend to achieve and whether adjustments need to be made to your project. Performance assessments should also be used to determine whether your project is having/will have the intended impact on behavioral health disparities.

You will be required to submit a report on project progress at the midpoint of Year 1 (i.e., at 6 months post award) and an annual report at the end of each grant year. (Two reports will be required in Year 1 and one report will be required at the completion of each year thereafter). This progress report must discuss project progress, barriers encountered, and efforts to overcome these barriers. Refer to Section VI.1 for any program specific information on the frequency of reporting and any additional requirements.

No more than 20 percent of the grant award may be used for data collection, performance measurement, and performance assessment expenses (for community, tribal or territory grantees). No more than 10 percent of the grant award may be used for such purposes by state grantees.

Note: See Appendix D and Appendix E **for more information on responding to Sections I-1.2 and 1.3.**

2.4 Grantee Meetings

Grantee meetings for this program will be held virtually. Full participation in the virtual meeting is required. If SAMHSA elects to hold an in-person meeting during the performance period of the grant, budget revisions will be permitted.

II. FEDERAL AWARD INFORMATION

Funding Mechanism: Grant

Anticipated Total Available Funding: $27,700,000

AGENDA ITEM

All-Staff Training

NO DOCUMENTS HAVE BEEN SUBMITTED FOR THIS ITEM – RETURN TO AGENDA

CONSENT AGENDA

[ORDER 20-005 REAPPOINTING RUSSELL HARGRAVE TO THE PLANNING COMMISSION]

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON

IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE RE-APPOINTMENT OF RUSSELL HARGRAVE TO THE WASCO COUNTY PLANNING COMMISSION POSITION #5

ORDER #20-005

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

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 Russell Hargrave's appointment to the Wasco County Planning Commission expired on December 31, 2019; and

IT FURTHER APPEARING TO THE BOARD: That Russell Hargrave is willing and is qualified to be reappointed to the Wasco County Planning Commission.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Russell Hargrave be and is hereby reappointed to the Wasco County Planning Commission Position #2; said term to expire on December 31, 2023.

DATED this 5TH day of February, 2020.

APPROVED AS TO FORM

____

Kristen Campbell, County Counsel

Wasco County Board of Commissioners

____

Scott C. Hege, Chair

____

Kathleen B. Schwartz, Vice-Chair

____

Steven D. Kramer, County Commissioner

AGENDA ITEM

District Meetings

LIBRARY SERVICE DISTRICT PACKET

EXTENSION SERVICE DISTRICT PACKET

AGENDA ITEM

Audit Report

AUDITOR'S COMMUNICATION

FINANCIAL REPORT FOR YEAR ENDED JUNE 30, 2019

WASCO COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2019

CERTIFIED PUBLIC ACCOUNTANTS
PAULY ROGERS AND CO PC

12700 SW 72nd Ave.
Tigard, OR 97223

PAULY, ROGERS AND CO., P.C.
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(503) 620-2632 ♦ (503) 684-7523 FAX
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December 26, 2019

To the Board of Commissioners
Wasco County

We have audited the basic financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the County and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.

2. State minimum standards – We found no exceptions or issues requiring comment.

3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.

4. Management letter – No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019, except for the implementation of GASB Statement 88. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the basic financial statements were Management's estimate of OPEB and Pension related liabilities, Accounts Receivable collectability and Capital Asset Depreciation. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the required supplementary information and do no express an opinion or provide any assurance on it.

Supplementary Information

With respect to the supplementary information accompanying the basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

With respect to the other information accompanying the basic financial statements, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited basic financial statements. Our results noted no material inconsistencies or misstatement of facts.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 84 – FIDUCIARY ACTIVITIES

This Statement is effective for fiscal years beginning after December 15, 2018. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after December 15, 2019. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD

This Statement is effective for fiscal years beginning after December 15, 2019. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 2989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

This information is intended solely for the use of the Board of Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties.

Kenny Allen, CPA
PAULY, ROGERS AND CO., P.C.

WASCO COUNTY , OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

CERTIFIED PUBLIC ACCOUNTANTS
PAULY ROGERS AND CO PC

12700 SW 72nd Ave.
Tigard, OR 97223

Wasco County, Oregon
Table of Contents
For the Year Ended June 30, 2019

Wasco County, Oregon
Elected Officials and Agent of Record
For the year ended June 30, 2019

WASCO COUNTY BOARD OF COMMISSIONERS

Commissioner	Scott Hege The Dalles, Oregon 97058
Commissioner	Kathy Schwartz The Dalles, Oregon 97058
Commissioner	Steve Kramer Dufur, Oregon 97058
OTHER ELECTED OFFICIALS:	
Treasurer	Elijah Preston The Dalles, Oregon 97058
Clerk	Lisa Gambee The Dalles, Oregon 97058
Sheriff	Lane Magill The Dalles, Oregon 97058
District Attorney	Eric Nisley The Dalles, Oregon 97058
OTHER:	
Insurance Agent of Record	Mike Courtney The Stratton Agency 318 W 2nd St The Dalles, Oregon 97058

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December 26, 2019

To the Board of Commissioners
Wasco County

INDEPENDENT AUDITORS' REPORT

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 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Qualitylife Intergovernmental Agency, which represent 7%, 9%, and 4%, respectively of the assets, net position and revenues of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Qualitylife Intergovernmental Agency, is based solely on the report of the other auditors. 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. The financial statements of the Wasco County Library Service District and the Wasco County 4H and Extension Service District (component units) were not audited in accordance with Government Auditing Standards.

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 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 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, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, as listed in the table of contents, 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.

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal expenditures is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents and the schedule of expenditures of federal expenditures 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 supplementary information, as listed in the table of contents and the schedule of federal expenditures, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The listing of board members containing their term expiration dates, located before the table of contents, and the other information, as listed in the table of contents, have 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 them.

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards,* we have also issued our report dated December 26, 2019 on our consideration of the internal control over financial reporting and on our tests of 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 internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 26, 2019, 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.

Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

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Wasco County, Oregon
<u>MANAGEMENT'S DISCUSSION AND ANALYSIS</u>
For the Year Ended June 30, 2019

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

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

Following the government-wide statements is a section containing fund financial statements. The County's major funds are presented in their own column and the remaining funds are combined into a column titled "Non-Major Governmental Funds". For each major fund, a Budgetary Comparison Statement is presented. Readers who wish to obtain information on non-major funds can find it in the Combining Schedules of Non-Major Funds and/or the Supplemental Information-Budgetary Comparison Schedules sections of this report.

Notes to the Financial Statements

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

Finally, completing the document is a series of other financial and statistical schedules, and the reports by the independent certified public accountants, as required by statute.

The MD&A is intended to explain the significant changes in financial position and differences in operations between the current and prior years.

COUNTY AS A WHOLE

GOVERNMENT-WIDE FINANCIAL STATEMENTS

This section discusses and analyzes significant difference between fiscal year 2019 and fiscal year 2018. A condensed version of the Primary Government Statement of Net Position at June 30, 2019 and 2018 follows:

TABLE 1

NET POSITION AS OF YEAR END

	June 30, 2019	June 30, 2018
ASSETS		
Cash and Investments	32,373,853	29,144,693
Other Assets	4,362,459	4,906,386
Capital Assets	10,616,205	11,117,847
TOTAL ASSETS	47,352,517	45,168,926
DEFERRED OUTFLOW OF RESOURCES		
Related to Pensions & OPEB	4,404,181	3,285,771
TOTAL DEFERRED OUTFLOW OF RESOURCES	4,404,181	3,285,771
LIABILITIES		
Other Liabilities	1,576,236	1,745,116
Long Term Liabilities	860,352	765,252
Net Pensions Liabilities	10,284,389	8,542,153
TOTAL LIABILITIES	12,720,977	11,052,521
DEFERRED INFLOW OF RESOURCES		
Related to Pensions & OPEB	1,146,476	1,030,681
TOTAL DEFERRED INFLOW OF RESOURCES	1,146,476	1,030,681
NET POSITION		
Investing in Capital Assets Net of Related Debt	10,616,205	11,117,847
Restricted	11,196,078	11,308,853
Unrestricted	16,076,962	13,944,795
TOTAL NET POSITION	37,889,245	36,371,495

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 $37,889,245 at the close of fiscal year 2019.

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 29% of the total Net Assets of the County.

The total net position increased by $247,248 or 0.7%. The increase in cash and investments and deferred outflows is offset by increases in liabilities of $1,668,456.

TABLE 2
STATEMENT OF ACTIVITIES
For fiscal years ending June 30th

	FY2019	FY2018
Program revenues		
Charges for Services	4,583,715	4,050,694
Operating Grants and Contributions	9,171,163	7,526,440
Capital Grants and Contributions	1,659,747	694,773
General Revenues		
Taxes for General Purpose	9,687,413	9,151,991
Other Taxes	1,369,347	1,023,713
Interest	1,077,320	201,797
Miscellaneous	692,052	542,473
Gain (Loss) on joint venture	447,729	271,863
Gain (Loss) on Sale of Capital Assets	-	-
Total Program and General Revenues	28,688,486	23,463,744
Expenses		
General Government	16,167,277	10,772,728
Public Safety	5,819,539	5,346,561
Highways and Streets	3,887,788	3,871,642
Health and Welfare	906,730	807,962
Culture and Recreation	389,401	347,250
Total Expenses	27,170,735	21,146,143
Change in Net Assets	1,517,751	2,317,601
Net position, beginning (FY18 Restated)	36,371,494	34,053,894
Net Position, ending	37,889,245	36,371,495

Governmental Activities

The ending net position is an increase of $1,517,751 or 4.2%. The driving force of the increase is the capital grant for the Center For Living – about a total increase of $1M – and the increased property taxes of over $500K.

Fund Balance

Beginning and Ending Fund Balance Summary
For Fiscal Year ending June 30, 2019

	General Fund	Public Works Fund	Non-Major Funds
Beginning Fund Balance	14,692,065	8,582,907	6,818,886
Change in Fund Balance	1,304,141	738,820	387,810
Ending Fund Balance	15,996,206	9,321,727	7,206,696

The fund balance for the General Fund increased by $1,304,141 in FY2019. This is due to the property taxes exceeded the original budget amount by $728,777 with the additional funds flowing to reserves. Additionally, the vehicles ordered and budgeted for the Sheriff's Office did not arrive in FY2019 resulting in an increasing fund balance for $120,000. Another $263,515 is due starting to process the Building Codes function. The budgeted growth to reserves also increased the fund balance.

The fund balance for the Public Works Fund increased by $738,820 in FY2019. This was partially due to the budget plan with revenues exceeding expenses and then revenues exceeded the budget and expenditures were below the budget amount. The growth is a result of planning and managing the business process.

BUDGETARY HIGHLIGHTS
The General Fund revenue exceeded the revised budget amount by $932,229. (The variance exceeds the original budget by $1,891,996.) This was primarily due to License, Fees & Permits generating $403,652 more than budgeted. $263,515 of this was due to starting the Building Codes Department. This revenue had not been included in the budget as the original intent was to start the Department as of July 1st, 2019; however, it was necessary to start sooner to ramp up and meet the State's request to start sooner.

The General Fund Departments controlled costs and managed to come in under budget by 14.4% ($1,845,714). Employee and Administrative Services (EAS) accounts for 58.3% ($1.075,591) of this savings. The EAS savings is primarily due to projects budgeted in Buildings for remodel work that was not done in the fiscal year. Administration Department came in at $335,606 (18.2% of total savings) under budget spread out over several areas but mostly due to pass through funds. The Sheriff's Office came in $302,728 (16.4% of total savings) under budget.

Combining the revenue exceeding budget with the expenses under the budget amount, the County had revenues exceeding expenditures by $3,755,413 instead of the budgeted expense exceeding the revenue by $(364,640). Part of the difference is due to only using $33,000 of the Contingencies budget leaving $1,342,110 unexpended.

The Public Works fund was budgeted for expenditures to exceed revenues resulting in the planned use of fund balance. Revenues exceeded the budget by $216,691 while expenses were under budget by $32,026 and contingency funds were untouched for a budget gain of $901,907. This results in an excess of revenues over expenditures of $602,523 instead of using $551,101 of fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2019 the County had invested over $25.8 million in capital assets, after depreciation the net value of the assets is $10.6 million.

TABLE 3

CAPITAL ASSETS SUMMARY

	Beginning Balance	Additions	Deletions	Ending Balance
Land	**1,523,041**	**-**	**(152,721)**	**1,370,320**
Depreciable Assets				
Buildings	8,117,432	72,095		8,189,527
Furniture & Equipment	10,731,775	283,176	(191,335)	10,823,616
Infrastructure	5,433,139			5,433,139
	24,282,346	355,271	(191,335)	24,446,282
Accumulated Depreciation				
Buildings	4,166,316	129,467		4,295,783
Furniture & Equipment	8,289,543	164,360		8,453,903
Infrastructure	2,231,681	219,030		2,450,711
	14,687,540	512,857	-	15,200,397
Depreciable Assets - Net	**9,594,806**	**(157,586)**	**(191,335)**	**9,245,885**
Net Fixed Assets	11,117,847	(157,586)	(344,056)	10,616,205

While the net value of the fixed assets decreased, this is due to the additions being less than the depreciation for the fiscal year while some construction in process moved to depreciable assets.

DEBT OUTSTANDING

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

TABLE 4

DEBT OUTSTANDING

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	178,597	-	(18,523)	160,074	160,074
OPEB Obligation	586,655	176,142	(62,519)	700,278	
Net Pension Liability	8,542,153	1,742,236	-	10,284,389	
Total Long Term Liabilities	9,307,405	1,918,378	(81,042)	11,144,741	160,074

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 64% of total General Fund revenues. The County does monitor all of its resources and determines the need for program adjustments or fee increases accordingly.

2019 – 2020 YEAR BUDGET

The budget for fiscal year 2020 has been compiled. The major guideline is to maintain the current service levels. Any additional service must be supported by a sustainable revenue source. The retirement fund contribution rate increased for fiscal year 2020. The Building Codes Department ramped and became fully operational in fiscal year 2020..

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.

Wasco County, Oregon
Statement of Net Position
June 30, 2019
(all amounts are in dollars)

	Primary Government Governmental Activities	Component Units
Assets		
Cash and investments	$ 32,373,853	$ 2,263,008
Receivables, net of allowances for uncollectibles		
Property taxes	598,234	119,303
Other	1,088,407	-
Inventory	399,354	-
Prepaids	166,070	-
Investment in joint venture	2,110,394	-
Capital assets:		-
Non-depreciable capital assets	1,370,320	-
Depreciable capital assets, net of depreciation	9,245,885	-
Total assets	47,352,517	2,382,311
Deferred Outflows of Resources		
Deferred outflow of resources - pension	4,260,554	-
Deferred outflow of resources - OPEB	143,627	-
Total deferred outflows of resources	4,404,181	-
Liabilities		
Accounts payable	990,141	129,545
Accrued liabilities	586,095	-
Non-current liabilities		
Compensated absences	160,074	-
OPEB obligation	700,278	
Net pension liability	10,284,389	-
Total liabilities	12,720,977	129,545
Deferred Inflows of Resources		
Deferred inflow of resources - pension	1,115,142	
Deferred inflow of resources - OPEB	31,334	-
Total deferred inflows of resources	1,146,476	
Net Position		
Net investment in capital assets	10,616,205	-
Restricted for:		
General government	36,149	-
Public safety	1,588,733	-
Highways and streets	8,895,977	-
Health and welfare	111,770	-
Culture and recreation	563,449	-
Unrestricted	16,076,962	2,252,766
Total net position	$ 37,889,245	2,252,766

Wasco County, Oregon
Statement of Activities
For the year ended June 30, 2019
(all amounts are in dollars)

		Program Revenues			Net (Expense) Revenue and Changes in Net Position	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	Component Units
Primary Government						
General government	$ 16,167,277	$ 2,204,249	$ 1,521,872	$ -	$ (12,441,156)	$ -
Public Safety	5,819,539	870,425	1,898,499	-	(3,050,615)	-
Highways and streets	3,887,788	616,859	3,400,377	-	129,448	-
Health and welfare	906,730	689,683	2,212,752	1,659,747	3,655,452	-
Culture and recreation	389,401	202,499	137,663	-	(49,239)	-
Total primary government	27,170,735	4,583,715	9,171,163	1,659,747	(11,756,110)	-
Component Unit						
Component units	$ 1,870,275	$ -	$ -	$ -		$ (1,870,275)
General Revenues:						
Property taxes					9,687,413	2,015,755
Other taxes					1,369,347	-
Interest and investment earnings					1,077,320	82,075
Miscellaneous					692,052	34,054
Gain (loss) on joint venture					447,729	
Total general revenues					13,273,861	2,131,884
Change in net position					1,517,751	261,609
Net position - beginning					36,371,494	1,991,157
Net position - ending					$ 37,889,245	$ 2,252,766

Wasco County, Oregon
Balance Sheet - Governmental Funds
June 30, 2018
(all amounts are in dollars)

	General	Public Works	Total Non-Major Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	16,276,350	8,487,742	7,609,761	32,373,853
Receivables:				
Taxes	598,234	-	-	598,234
Other	2,409,915	555,855	251,224	3,216,994
Due from other funds	-	-	-	-
Prepaids	166,070	-	-	166,070
Inventories	-	399,354	-	399,354
Total assets	19,450,569	9,442,951	7,860,985	36,754,505
Liabilities				
Accounts payable	374,203	59,575	556,363	990,141
Due to other funds	-	-	-	-
Accrued liabilities	426,520	61,649	97,926	586,095
Total Liabilities	800,723	121,224	654,289	1,576,236
Deferred inflows of resources:				
Unavailable revenue	2,653,640	-	-	2,653,640
Total deferred inflows of resources	2,653,640	-	-	2,653,640
Fund Balances				
Nonspendable	166,070	425,750	-	591,820
Restricted	263,515	8,895,977	2,606,784	11,766,276
Committed	7,460,005	-	697,024	8,157,029
Assigned	-	-	3,902,888	3,902,888
Unassigned	8,106,616	-	-	8,106,616
Total fund balances	15,996,206	9,321,727	7,206,696	32,524,629
Total liabilities, deferred inflows of resources and fund balances	19,450,569	9,442,951	7,860,985	36,754,505

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

Wasco County, Oregon
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2019
(all amounts are in dollars)

Total fund balances - governmental funds		$ 32,524,629
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 funds:		
Capital assets	$ 25,816,602	
Accumulated depreciation	(15,200,397)	10,616,205
Investments in joint ventures are not financial resources and, therfore are not reported in the funds		2,110,394
Certain non-current assets and deferred outflows of resources recorded in the Statement of Net Position expended in the governmental funds:		
Deferred outflows of resources - pension	4,260,554	
Deferred outflows of resources - OPEB	143,627	4,404,181
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Net pension liability	(10,284,389)	
Other post employment benefits payable	(700,278)	
Compensated absences payable	(160,074)	(11,144,741)
Deferred inflows of resources on the Statement of Net Position represent amounts that were not available to fund current expenditures, and therefore are not reported in the governmental funds. However unavailable revenue in the governmental funds is considered available in the Statement of Activities:		
Deferred inflows of resources - pension	(1,115,142)	
Deferred inflows of resources - OPEB	(31,334)	
Unavailable revenue	525,053	(621,423)
Total net position - governmental activities		$ 37,889,245

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

Wasco County, Oregon
Statement of Revenues, Expeditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2019
(all amounts are in dollars)

	General	Public Works	Total Non-Major Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	$ 9,687,413	$ -	$ -	$ 9,687,413
Licenses, fees and permits	2,064,662	15,987	800,730	2,881,379
Intergovernmental	1,594,447	3,361,377	2,564,608	7,520,432
Federal revenues	-	-	-	-
Charges for services	90,372	572,367	633,503	1,296,242
Fines and restitution	64,657	-	25,768	90,425
Investment earnings	642,458	228,204	206,658	1,077,320
Rents	293,211	-	-	293,211
Internal services	-	-	-	-
Grants and donations	-	-	6,830,870	6,830,870
Miscellaneous	634,927	18,437	22,176	675,540
Pass-through payments	8,256	-	-	8,256
Total revenues	15,080,403	4,196,372	11,084,313	30,361,088
Expenditures				
Current:				
Assessor	788,042	-	-	788,042
Clerk	313,179	-	6,205	319,384
Sheriff	2,011,546	-	3,204,181	5,215,727
Employee and administrative services	2,775,337	-	-	2,775,337
Administration	5,159,021	-	7,400,255	12,559,276
District attorney	645,444	-	31,697	677,141
Planning	926,165	-	347,890	1,274,055
Public works	47,722	3,457,552	20,272	3,525,546
Youth services	635,977	-	168,088	804,065
Total expenditures	13,302,433	3,457,552	11,178,588	27,938,573
Excess (deficiency) of revenues over (under) expenditures	1,777,970	738,820	(94,275)	2,422,515
Other Financing Sources (Uses)				
Transfers from other funds	2,963,833	-	1,150,418	4,114,251
Transfers to other funds	(3,445,918)	-	(668,333)	(4,114,251)
Other financing sources	-	-	-	-
Gain/loss on the sale of fixed assets	8,256	-	-	8,256
Total other financing sources (uses)	(473,829)	-	482,085	8,256
Net change in fund balances	1,304,141	738,820	387,810	2,430,771
Fund balances - beginning	14,692,065	8,582,907	6,818,886	30,093,858
Fund balances - ending	$ 15,996,206	$ 9,321,727	$ 7,206,696	$ 32,524,629

Wasco County, Oregon
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the year ended June 30, 2019
(all amounts are in dollars)

Net change in fund balances - governmental funds		$ 2,430,771
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This amount is the difference between capital outlays and depreciation in the current period.		
Capital asset expenditures	$ 202,550	
Gain/loss on disposal of capital assets	(191,335)	
Current year depreciation expense	(512,857)	(501,642)
The County has an equity interest in a joint venture. The allocated gain or (loss) from this investment is not a current financial resource and therefore is not reported in the governmental funds.		447,729
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		(24,386)
Changes in deferred inflows of resources not available to fund current expenditures and therefore not reported in the governmental funds		
Related to pensons and OPEBs		1,002,615
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in compensated absences	18,523	
Change in other post employment benefits	(113,623)	
Change in pension liability	(1,742,236)	(1,837,336)
Change in net position - governmental activities		$ 1,517,751

Wasco County, Oregon
Statement of Fiduciary Net Position
June 30, 2019
(all amounts are in dollars

	Trust Fund	Agency Funds
Assets		
Cash with treasurer	73,872	6,084,006
Taxes receivable		
Accounts receivable		1,645,102
Total assets	73,872	7,729,108
Liabilities		
Accounts payable	99	-
Due to other governments	-	7,729,108
Total Liabilities	99	7,729,108
Net Position	73,773	

The notes to the financial statements 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, 2019
(all amounts are in dollars)

Additions:	
Investment earnings	1,279
Miscellaneous	33,012
Total Additions	34,291
Deductions	
Materials and services	35,173
Change in net position	(882)
Net position held for MINT-beginning	74,655
Net Position held for MINT-ending	73,773

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of Wasco County, Oregon conform to the 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 County Commissioners consisting of three County Commissioners, one of whom serves as County Chair. Other elected officials include the County Clerk, County Treasurer, County Sheriff, County Assessor and County District Attorney.

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 statement of net position and the statement of activities display information about the primary government (the County) and its component unit. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. These statements distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category governmental, proprietary and fiduciary-are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

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

The government-wide, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, licenses and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current 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 the 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. *Cash, Cash Equivalents, and Investments:* State statutes authorize the County to invest in obligations of the U.S. Treasury, certificates of deposit, U.S. government agency securities, instrumentalities of U.S. government-sponsored corporations, commercial paper, bankers' acceptances, repurchase agreements and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). Additionally, Oregon Revised Statutes require that deposits be made with approved depository banks. Local Government Investment Pool balances are backed by the full faith and credit of the State of Oregon.

   The County maintains a cash and investment pool for all of the County's funds. Monies within the cash and investment pool are identified by fund and by type. Interest earned on the cash and investment pool is allocated to the individual funds based on the individual fund's average cash balance for the period in which the interest was earned. The cash and investment pool possesses the general characteristics of a demand deposit account since the cash and investment pool has sufficient liquidity in that any fund may deposit or withdraw cash at any time without notice or penalty.

2. *Inventories and Prepaid Expenses:* Inventory-type items are considered to be an expenditure when purchased. Except for the Public Works Fund, the amount of inventory at year end was not considered significant and is not reported on the balance sheet. The Public Works Fund inventory is recorded at valued at cost using the first-in/first-out (FIFO) method.. Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid expenses.

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

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

   Restricted – Consists of amounts that can only be spent for 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 the amounts.

Assigned – Consists of amounts 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 – The 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 needed.

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

Fund Balances	General Fund	Public Works Fund	Nonmajor Funds	Total all Funds
Total Nonspendable	**166,070**	**425,750**	**-**	**591,820**
Restricted:				
General Fund	263,515	-	-	263,515
Public Works Fund	-	3,896,666	-	3,896,666
Road Reserve Fund	-	4,999,311	-	4,999,311
County Fair Fund	-	-	139,217	139,217
County School Fund	-	-	85	85
Land Corner Preservation Fund	-	-	73,913	73,913
Forest Health Fund	-	-	326,633	326,633
Law Library Fund	-	-	139,025	139,025
Parks Fund	-	-	285,122	285,122
Community Corrections Fund	-	-	882,125	882,125
Court Facilites Fund	-	-	158,299	158,299
Youth Think	-	-	111,770	111,770
CDBG Fund	-	-	26,896	26,896
Clerk Records Fund	-	-	36,149	36,149
Economic Development Fund	-	-	238,666	238,666
911 Communications	-	-	188,884	188,884
Total Restricted	**263,515**	**8,895,977**	**2,606,784**	**11,766,276**
Committed:				
Household Hazardous Waste	-	-	459,288	459,288
District Attorney's Fund	-	-	9,763	9,763
Museum Fund	-	-	227,973	227,973
Kramer Field Fund	34,667	-	-	34,667
Equipment Reserve Fund	32,792	-	-	32,792
Facility Reserve Fund	2,336,517	-	-	2,336,517
General Operating Reserve	5,056,029	-	-	5,056,029
Total Committed	**7,460,005**	**-**	**697,024**	**8,157,029**
Assigned:				
Capital Acquistions Fund	-	-	3,902,888	3,902,888
Total Assigned	**-**	**-**	**3,902,888**	**3,902,888**
Total Unassigned	**8,106,616**	**-**	**-**	**8,106,616**
Fund Balances	**15,996,206**	**9,321,727**	**7,206,696**	**32,524,629**

4. *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 is purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset 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

5. *Compensated Absences:* Vacation time for employees who are members of bargaining units accumulates based on the number of years of service, ranging from 10 to twenty working days per year. Vacation pay is vested when earned.

   Vacation time for employees who are not member 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 January 1, of any given year for all employees hired before August 1st, 2017. Vacation is awarded on the anniversary date of any given year for all employees hired after August 1st, 2017. The liability for compensated absences reported in the government-wide consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

   Sick leave accumulates at the rate of twelve (12) days per year for full time employees. There is no limit on accumulation, and it is not compensable upon termination of employment.

6. *Investment in Joint Ventures:* Investment in joint ventures with other governments is reported at cost plus or minus the County's share of operating income or loss utilizing the equity method of accounting for investments.
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. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financial uses. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as debt service expenditures..

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 1st pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15th or are payable in installments the last of which is due on May 15th of the year following the year in which imposed. Taxes become delinquent on real property if not paid by May 15th. On January 1st and July 1st, tax liens attach to person 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 outflow 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/expenditure) until then.

   In addition to liabilities, the Statement of Net Position will sometime 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:* Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. 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 revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, amoung others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period determined to be necessary. Actual results could differ from the estimates.
13. *Other Post-Employment Benefits (OPEB) Obligations:* The County's net OPEB obligation is recognized as a liability and the Annual Required Contribution (ARC) is expensed, as determined by the County's actuary, in the government-wide financial statements.
14. *Fair Value Inputs and Methodologies and Hierarchy:* Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:
    - Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access
    - Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)
    - Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)
15. *Net Position:* Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

    Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by any outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

    Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. A portion of Net Position is restricted for Debt Service and for System Development.

    Unrestricted net position – consists of all other assets that are not included in the other categories previously mentioned.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A. BUDGETS AND BUDGETARY ACCOUNTING:

Budgets are prepared on the modified accrual basis for all funds. Except for the Fiduciary Fund, all of which are agency funds that account for "pass-through" transactions, the County adopts annual budgets for each of its funds, and sub-funds as determined appropriate, as required by state law. The resolution, authorizing appropriations for each fund, sets the level by which expenditures cannot lawfully exceed appropriations. The levels of control established by the resolution are: personnel services, materials and services, debt service, capital outlay and transfers out. The County's published budget contains more specific detailed information for the above mentioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval of the Board of County Commissioners. Appropriations lapse at year-end.

The County adopted resolutions for appropriation transfers which adjusted the fiscal year 2018-2019 original Budget, as well as several appropriation transfers. Expenditures of the various funds were within authorized appropriations.

NOTE 3 – DETAILED NOTES ON ALL FUNDS:

A. CASH AND INVESTIMENTS:

The County maintains a pool of cash and investments that are available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as cash and investments. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. Cash and Investments (recorded at cost) for the County, its discretely presented component units and fiduciary funds, are as follows:

Deposits with Financial Institutions:		
Petty Cash	$	3,208
Demand Deposits		1,806,479
Investments		38,985,052
Total cash and Investments	$	40,794,739

The County Investment of cash funds is regulated by Oregon Revised Statutes. Under these guidelines, cash funds may be invested in bank accounts, general obligation issues of the United States and its agencies, certain states and certain guaranteed investments issued by banks. During the year, the County purchased investment instruments, but did not participate in any repurchase of reverse repurchase agreements.

DEPOSITS:

Custodial Credit Risk is the risk that, in the event of a bank failure, the County 's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides Insurance for the County's deposits with financial institutions up to $250,000 each for the aggregate of all non-interest bearing accounts and the aggregate of all interest bearing accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program. Oregon Revised Statutes and County policy require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. As of June 30, 2019, the total bank balance per the bank statements was $4,249,917. Of these deposits, $250,000 was covered by federal depository insurance. The remainder, if any, is collateralized the Oregon Public Funds Collateralization Program (PFCP).

INVESTMENTS:

State statutes authorize investment primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's Investment Pool, among others. Investments are valued at fair value as required by GASB 72. The categorization of a value determined for investments is based on the pricing transparency of the investments and is not necessarily an indication of the risks associated with investing in those securities. Security pricing is provided by a third-party, and is reported monthly to the County by its custodian bank. US Government agencies fall into level 1 of the fair value hierarchy. Banker's acceptances and LGIP fall under level 2 of the fair value hierarchy.

Investment Type	Maturity	Cost
Local Government Investment Pool	1 Day	26,117,318
US Government Agency Securities	Less than 1 Year	1,891,673
US Government Agency Securities	Under 3 years	9,476,025
US Government Agency Securities	Under 5 years	1,500,036
Total Investments		38,985,052

Investment Pool: Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2019. The LGIP seeks to exchange shares at $1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at $1.00 per share, it is possible to lose money by investing in the pool.

We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the

Oregon Short Term Fund's audited financial report. As of June 30, 2019, the fair value of the position in the LGIP is 100.13% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The County's position in the Pool at June 30, 2019 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 of collateral securities that are in the possession of another party. The County's investment policy provides that broker/dealers and financial institutions meet certain qualifications which are reviewed annually.

Credit Risk – Investments is the risk an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The State of Oregon Local Government Investments Pool is unrated. The minimum weighted average credit rating of the portfolio's rated investments shall be Aa/AA/AA.

Concentration of Credit Risk – Investments is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The County diversifies the investment portfolio to avoid incurring unreasonable risks, both credit and interest rate risk, inherent in the over-investing in specific instruments, individual financial institutions or maturities.

Interest Rate Risk – Investments is the risk interest rates will increase after investments are purchased. The County mitigates this risk by matching investment maturities to expected cash outflows. Unless matched to a specific cash flow requirement, the County does not invest in securities maturing more than five years from the date of settlement. The maximum average maturity of the County's portfolio cannot exceed 2.5 years at any time.

Foreign Currency Risk – Investment is the risk of loss caused by investing in foreign currencies. The County's investment policy mitigates this risk by prohibiting investments not U.S. dollar denominated. Therefore, the County is not exposed to this risk.

Issue Type	Maximum % Holdings	Minimum Ratings Moody's / S&P / Fitch
US Treasury Obligations	100%	None
US Agency Securities	100%	-
Per Agency (Senior Obligations Only)	33%	-
Oregon Short Term Fund	Maximum allowed per ORS 294.810	-
Bankers' Acceptances	25%[1]	A1+/P1/F1+
Time Deposits/Savings Accounts/Certificates of Deposit[2]	50%	-
Per Institution	25%	
Repurchase Agreements	5%	-

Corporate Debt (Total)	15%[3]	-
Corporate Commercial Paper	15%[3]	
Per Issuer	2.5%[4]	A1/P1/F1
Corporate Bonds	10%[3]	
Per Issuer	2.5%[4]	Aa2/AA/AA
Municipal Debt (Total)	10%	-
Municipal Commercial Paper	10%	A1/P1/F
Municipal Bonds	10%	1

(1) 25% Maximum per ORS 294.035(D)
(2) As authorized by ORS 294.035(3)(d)
(3) 35% Maximum per ORS 294.035(D)
(4) 5% Maximum per ORS 294.035(D)

B. CAPITAL ASSETS:

The following schedule shows the changes in the Capital Assets for the year ended June 30, 2019:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	**1,523,041**		**(152,721)**	**1,370,320**
Depreciable Assets				-
Buildings	8,117,432	72,095		8,189,527
Furniture & Equipment	10,731,775	283,176	(191,335)	10,823,616
Infrastructure	5,433,139			5,433,139
	24,282,346	355,271	(191,335)	24,446,282
Accumulated Depreciation				
Buildings	4,166,316	129,467		4,295,783
Furniture & Equipment	8,289,543	164,360		8,453,903
Infrastructure	2,231,681	219,030		2,450,711
	14,687,540	512,857	-	15,200,397
Depreciable Assets - Net	**9,594,806**	**(157,586)**	**(191,335)**	**9,245,885**
Net Fixed Assets	11,117,847	(157,586)	(344,056)	10,616,205

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

General Government	99,260
Public Safety	117,531
Highways & Streets	229,395
Health & Welfare	43,120
Culture & Recreation	23,551
	512,857

C. INVESTMENT IN JOINT VENTURES:

The QualityLife Intergovernmental Agency (QLife) is jointly owned by the City of The Dalles and Wasco County, Oregon , each party owning 50 percent. QLife operates a fiber optic network to the residents and businesses in The Dalles, Wasco County and the new Maupin Project. The Maupin project started in the fiscal year ended

June 30, 2016 and will be a separate operating network from the one that serves the City and Wasco County. Revenues earned by QLife are expended for the continued operations and maintenance of the network. Upon dissolution of QLife, the net position would be shared 50 percent each to the City and Wasco County. QLife is governed by a five-member board compromised of two appointees from the City, two appointees from Wasco County and a fifth member appointed by the other four. The County's net investment and its share of the operation results of QLife are reported in the County's governmental activities. Net position of the County's governmental fund increased $447,729 for a net gain in fiscal year ended June 30, 2019. The County's investment in QLife of $2,087,147 can be accounted for using the equity method. Complete financial statements for QLife can be obtained from Wasco County Finance Office, 511 Washington St, The Dalles, OR 97058.

D. <u>LONG-TERM DEBT:</u>

Changes in Long-Term Liabilities:

Long-term liability activity for the year ended June 30, 2019 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due in One Year
Compensated Absences	178,597		(18,523)	160,074	160,074
OPEB Obligation	586,655	176,142	(62,519)	700,278	-
Net Pension Liability	8,542,153	1,742,236	-	10,284,389	-
Total Long-Term Liabilities	9,307,405	1,918,378	(81,042)	11,144,741	160,074

E. <u>EMPLOYEE PENSION PLANS:</u>

<u>Plan Description</u> – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

http://www.oregon.gov/pers/documents/financials/CAFR/2018-CAFR.pdf

If the link is expired please contact Oregon PERS for this information.

a. *PERS Pension (Chapter 238).* The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

   i. *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, and 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 benefits 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 1 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 2 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.

ii. *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 on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
- member died within 120 days after termination of PERS covered employment,
- member died as a result of injury sustained while employed in a PERS-covered job, or
- member was on an official leave of absence from a PERS-covered job at the time of death.

iii. *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.

iv. *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 equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

b. *OPSRP Pension Program (OPSRP DB).* The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i. *Pension Benefits*. 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 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.

ii. *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.

iii. *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.

iv. *Benefit Changes After Retirement*. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

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. The 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, 2015 actuarial valuation, which became effective July 1, 2017. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2019 were $1,013,042, excluding amounts to fund employer specific liabilities. In addition approximately $78,736 in employee contributions were paid or picked up by the County in fiscal 2019. At June 30, 2019, the County reported a net pension liability of $10,284,389 for its proportionate share of the net pension liability The pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2016. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2018 and 2017, the County's proportion was .068 percent. Pension expense for the year ended June 30, 2019 was $1,091,548.

The rates in effect for the year ended June 30, 2019 were:

(1) Tier 1/Tier 2 – 19.80%
(2) OPSRP general services – 11.52%
(3) OPSRP police and fire – 16.29%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 349,844	$ -
Changes in assumptions	2,391,101	-
Net difference between projected and actual earnings on pension plan investments	-	456,685
Net changes in proportionate share	373,612	570,740
Differences between County contributions and proportionate share of contributions	132,955	87,717
Subtotal - Amortized Deferrals (below)	3,247,512	1,115,142
County contributions subsequent to measuring date	1,013,042	N/A
Deferred outflow (inflow) of resources	$ 4,260,554	$ 1,115,142

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30,		Amount
2020	$	1,092,190
2021		805,646
2022		(62,056)
2023		217,276
2024		79,314
Thereafter		-
Total	$	2,132,370

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019. Oregon PERS produces an independently audited CAFR which can be found at:

http://www.oregon.gov/pers/documents/financials/CAFR/2018-CAFR.pdf

Actuarial Valuations: The employer contribution rates effective July 1, 2017 through June 30, 2019, were set using the entry age normal 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 (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer 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 actuarially determined amount for funding a disability benefit component, and (c) 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.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016 rolled forward to June 30, 2018
Experience Study Report	2016, Published July 26, 2017
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
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Projected salary increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/.15%) in accordamce with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts 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 method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	13.5%	21.5%	17.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100%

(Source: June 30, 2018 PERS CAFR; p. 92)

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 2015, revised as of June 7, 2017, 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	Compound Annual (Geometric) Return
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversifi	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%

(Source: June 30, 2018 PERS CAFR; p. 72)

Discount Rate: The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the 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 7.50 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 (6.50 percent) or 1-perentage-point higher (8.50 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionat share of the net pension liability (asset)	17,187,157	10,284,389	4,586,719

Changes Subsequent to the Measurement Date:

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2018 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan: A deferred compensation plan is available to employees wherein they may execute an individual agreement with the County for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of death, disability, resignation, or retirement. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the County.

OPSRP Individual Account Program (OPSRP IAP):

Plan Description: Employees of the County are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits: Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. 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 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.

Contributions: Employees of the County pay six (6) percent of their covered payroll. The County paid $78,736 in contributions to member IAP accounts for the year ended June 30, 2019. The City did not make any optional contributions to member IAP accounts for the year ended June 30, 2019.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700, Tigard, OR 97281-3700.

F. OTHER POST-EMPLOYMENT BENEFITS:

Post-employment Health Insurance Subsidy

Plan Description

The County administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the County's group health insurance plans. The County's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2018 and the measurement date was June 30, 2019.

Funding Policy

The County has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the County on a pay-as-you-go basis. There is no obligation on the part of the County to fund these benefits in advance.

Actuarial Methods and Assumptions

The County engaged an actuary to perform a valuation as of June 30, 2017 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2015. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Changes in the Net OPEB Liability

	CIS Plan Increase/ Decrease
Total OPEB Liability at June 30, 2017	**586,655**
Changes for the year:	
OPEB Expense (Credit)	58,405
Deferred Inflows:	
Beginning Investment Deferral	-
Ending Investment Deferral	110,558
Deferred Outflows:	
Beginning Proportion/Cont Def	-
Ending Proportion/Cont Def	-
Contributions During Measurement Period	(55,340)
Balance as of June 30, 2018	**700,278**

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPB liability using a discount rate of 3.50% as well as what the County's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.50%) or one percentage point higher (4.50%) than the current rate.

	Decrease **2.50%**	Discount Rate **3.50%**	Increase **4.50%**
Total CIS OPEB Liability	759,230	700,278	645,860

	1% Decrease	Current Trend Rate	1% Increase
Total CIS OPEB Liability	625,002	700,278	789,185

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	-	(6,334)
Changes in assumptions	103,886	(25,000)
County contributions subsequent to measuring date	39,741	-
Deferred outflow (inflow) of resources	143,627	(31,334)

Amounts Reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Annual Recognition
2021	11,577
2022	11,577
2023	11,577
2024	11,577
2025	11,577
Thereafter	25,783
Total	83,668

The beginning Net Position for governmental funds was restated due to the County's implementation of GASB 75 for the implicit rate subsidy. Net position was decreased by $128,589

G. INTERFUND TRANSFERS:

The following table reflects the interfund transfers completed during the year ended June 30, 2019.

Fund#	Fund Name	GASB 54 Fund	Transfers In	Transfers Out
101	General Fund	General Fund	590,000	3,445,918
324	911 Equipment Reserve Fund	General Fund	30,000	-
326	Facilities Capital Fund	General Fund	1,150,000	-
327	General Operating Reserve Fund	General Fund	1,193,833	-
203	Fair Fund	Non-Major Governmental Fund	29,000	-
208	Economic Development Fund	Non-Major Governmental Fund	-	595,000
211	Museum Fund	Non-Major Governmental Fund	22,500	-
220	911 Communications Fund	Non-Major Governmental Fund	248,918	73,333
322	Capital Acquistions Fund	Non-Major Governmental Fund	850,000	-
	Total All Transfers		4,114,251	4,114,251
	Total	General Fund	2,963,833	3,445,918
	Total	Non-Major Governmental Fund	1,150,418	668,333
			4,114,251	4,114,251

H. DEFERRED COMPENSATION

The County offers a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. This plan, available to all full time employees, permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan are held in trust by the plan administrator for the sole benefit of the participants.

I. TAX ABATEMENTS

Wasco County has authorized tax-exempt status for five qualified firms within the County: Escape The Dalles, Integrated 3D, NuCulture, 15 Mile Ventures LLC, and Design LLC. All properties are required to meet State and Federal funding requirements which include annual physical inspections and an annual audit of financial activity and programmatic compliance. The property tax exemption may be removed if the property is being used for any purpose other than the provisions of low income housing, or if the property is no longer eligible under the stated provisions of ORS 307.540 to 307.548. Section E of the renewal application requires the applicant to acknowledge compliance with the requirements annually. For fiscal year ending June 30, 2019, the foregone property tax revenue for the all taxing districts in the County as a whole is $19,027,535 while the County's share is $4,120,035.

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 the insurance coverage.

Liabilities are reported when it is probable that a loss occurred and the amount of the loss can be reasonable estimated. Any liability for claims or judgements 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 unemployment benefits.

B. JOINTLY GOVERNED ORGANIZATIONS

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, 2019 totaled $1,981,748 with actual expenditures being $1,976,760. The difference between budget to actual is based on medical care usage. Financial information for this entity may be obtained from the Administrator, Northern Oregon Corrections, 201 Webber Road, The Dalles, OR 97058.

Wasco County, Oregon, in conjunction with Sherman County and Gilliam County, has created a public health department in Wasco County known as North Central Public Health District (NCPHD). The board of NCPHD is composed of nine members total, one from each of the participating governments along with two other members from each County. Wasco County budgeted expenditures to NCPHD for the year ended June 30, 2019 total $414,890. Actual expenditures are the same as budgeted. Financial information for this district may be obtained from the Finance Manager, North Central Public Health District, 419 E 7th Street, The Dalles, OR 97058.

C. RELATED PARTIES

During the year, the County had the following related party transactions. Qlife revenues from clerk fees, computer, GIS and administrative services totaled $55,349 and expenditures totaled $17,940. At June 30, 2019 the County has a $1,380 balance to the Agency for services received.

Wasco County, Oregon
Schedule of Changes in Other Post-Employment Benefits and Related Ratios
For the last two fiscal years

		Year Ended Jun 30, 2019	Year Ended Jun 30, 2018
Total Other Post Employment Benefits Liability at June 30, Prior Year	**$**	**586,655**	**606,828**
Changes for the year:			
Service Cost		37,058	39,536
Interest		21,347	17,795
Changes in Benefit Terms		-	
Differences between expected and actual experience		-	
Effect of economic/demographic gains or losses		(7,179)	
Changes in assumptions or other input		117,737	(33,198)
Employer Contributions		-	
Benefit Payments		(55,340)	(44,306)
Net changes for the year		113,623	-20,173
Total Other Post Employment Benefits Liability at June 30, Current Year	**$**	**700,278**	**586,655**
Fiduciary Net Position - Beginning	**$**	**-**	**-**
Contributions - Employer		55,340	44,306
Contributions - Employee		-	
Net Investment Income		-	
Benefit Payments		(55,340)	(44,306)
Administrative Expense		-	
Net changes for the year		-	-
Fiduciary Net Position - Ending	**$**	**-**	**-**
Net Liability for Other Post Employment Benefits - End of Year	**$**	**700,278**	**586,655**
Fiduciary Net Position as a percentage of the total Single Employer Pension Liabilit		0%	0%
Covered Payroll	**$**	6,632,738	6,693,117
Net Single Employer Pension Plan as a Percentage of Covered Payroll		11%	9%

Required Supplementary Information

Wasco County, Oregon
Schedule of the Proportionate Share of the Net Pension Liability
For the last six fiscal years

Year Ended June 30,	Proportion of the net pension liability (asset) (a)	Proportionate share of the net pension liability (asset) (b)	Covered payroll (c)	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll (b/c)	Plan fiduciary net position as a percentage of the total pension liability
2019	0.06788966%	10,284,389	6,632,738	155.05%	82.10%
2018	0.06336891%	8,542,153	6,605,716	129.31%	83.10%
2017	0.06589545%	9,892,442	6,924,289	142.87%	80.50%
2016	0.06589548%	9,892,442	6,032,943	163.97%	91.90%
2015	0.07752839%	4,451,263	5,852,439	76.06%	103.60%
2014	0.09664647%	4,932,011	6,480,919	76.10%	91.97%

The amounts presented for each fiscal year were actuarially 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.

Required Supplementary Information (Continued)

Wasco County, Oregon
Schedule of Contributions
For the last six fiscal years

Year ended June 30,	Statutorily required contribution (a)	Contributions in relation to the statutorily required contribution (b)	Contribution deficiency (excess) (a-b)	Covered payroll (c)	Contributions as a percent of covered payroll (b/c)
2019	$ 1,003,234	$ 1,003,234	$ -	$ 6,632,738	15.13%
2018	1,025,704	1,025,704	-	6,605,716	15.53%
2017	774,484	774,484	-	6,924,289	11.19%
2016	686,501	686,501	-	6,032,943	11.38%
2015	604,704	604,704	-	5,852,439	10.33%
2014	692,025	692,025	-	6,480,919	10.68%

The amounts presented for each fiscal year were actuarially 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 Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
101 General Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Property taxes	$ 8,958,636	$ 9,559,136	$ 9,687,413	$ 128,277
Licenses, fees, and permits	1,572,235	1,572,235	2,064,662	492,427
Intergovernmental	1,580,288	1,789,555	1,594,447	(195,108)
Charges for services	83,889	83,889	90,372	6,483
Fines and forfeitures	40,000	40,000	64,657	24,657
Rents	277,551	277,551	293,211	15,660
Pass-through payments	4,000	4,000	8,256	4,256
Investment earnings	90,200	90,200	375,036	284,836
Miscellaneous	214,176	364,176	534,917	170,741
Total revenues	12,820,975	13,780,742	14,712,971	932,229
Expenditures				
Current by Department:				
Assessor	791,428	791,428	788,042	3,386
Clerk	338,408	338,408	313,179	25,229
Sheriff	2,314,274	2,314,274	2,011,546	302,728
Employee and administrative services	3,850,928	3,850,928	2,775,337	1,075,591
Administration	2,940,485	3,149,752	2,814,146	335,606
District attorney	680,795	680,795	645,444	35,351
Planning	810,905	993,905	926,165	67,740
Public works	47,805	47,805	47,722	83
Youth services	635,977	635,977	635,977	-
Contingencies	1,375,110	1,342,110	-	1,342,110
Total expenditures	13,786,115	14,145,382	10,957,558	3,187,824
Excess (deficiency) of revenues over (under) expenditures	(965,140)	(364,640)	3,755,413	4,120,053
Other Financing Sources (Uses)				
Sale of fixed assets	-	-	8,256	8,256
Transfers from other funds	680,000	680,000	590,000	(90,000)
Transfers to other funds	(2,845,418)	(3,445,918)	(3,445,918)	-
Total other financing sources (uses)	(2,165,418)	(2,765,918)	(2,847,662)	(81,744)
Net change in fund balances	(3,130,558)	(3,130,558)	907,751	4,038,309
Fund balances - beginning	7,437,175	6,509,107	7,628,450	1,119,343
Fund balances - ending	$ 4,306,617	$ 3,378,549	8,536,201	$ 5,157,652

Reconciliation to GAAP Fund Balance	
233 Kramer Field Fund	34,667
324 911 Equipment Reserve Fund	32,792
326 Facility Capital Reserve Fund	2,336,517
327 General Operating Reserve Fu	5,056,029
Total GAAP Fund Balance	15,996,206

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

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
202 Public Works
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Licenses, fees and permits	$ 12,000	$ 12,000	$ 15,987	$ 3,987
Intergovernmental	3,354,204	3,354,204	3,361,377	7,173
Charges for services	435,000	435,000	572,367	137,367
Internal services	3,180	3,180	3,180	-
Investment earnings	28,000	28,000	91,907	63,907
Miscellaneous	11,000	11,000	15,257	4,257
Total revenues	3,843,384	3,843,384	4,060,075	216,691
Expenditures				
Current:				
Public Works	3,492,578	3,492,578	3,457,552	35,026
Contingencies	901,907	901,907	-	901,907
Total expenditures	4,394,485	4,394,485	3,457,552	936,933
Excess (deficiency) of revenues over (under) expenditures	(551,101)	(551,101)	602,523	1,153,624
Other Financing Sources (Uses)				
Transfers from other funds	-	-	-	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(551,101)	(551,101)	602,523	1,153,624
Fund balances, budgetary basis - beginning	2,147,378	2,147,378	3,719,893	1,572,515
Fund balances, budgetary basis - ending	$ 1,596,277	$ 1,596,277	$ 4,322,416	$ 2,726,139

Reconciliation to GAAP Fund Balance	
321 Road Reserve Fund	4,999,311
Total GAAP Fund Balance	$ 9,321,727

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

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Wasco County, Oregon
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2019
(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Governmental Funds
Assets			
Cash and investments	3,254,371	4,355,390	7,609,761
Receivables	251,224	-	251,224
Total assets	3,505,595	4,355,390	7,860,985
Liabilities			
Accounts payable	164,158	392,205	556,363
Accrued liabilities	64,525	33,401	97,926
Total liabilities	228,683	425,606	654,289
Fund Balances			
Restricted	2,579,888	26,896	2,606,784
Committed	697,024	-	697,024
Assigned	-	3,902,888	3,902,888
Total fund balances	3,276,912	3,929,784	7,206,696
Total liabilities and fund balances	3,505,595	4,355,390	7,860,985

Wasco County, Oregon

Combining Schedule of Revenues, Expeditures and Changes in Fund Balances

Non-Major Governmental Funds

For the year ended June 30, 2019

(all amounts are in dollars)

	Special Revenue Funds	Capital Project Funds	Total Nonmajor Funds
Revenues			
Licenses, fees, and permits	$ 800,730	$ -	$ 800,730
Intergovernmental	2,564,608	-	2,564,608
Charges for services	633,503	-	633,503
Fines and restitution	25,768	-	25,768
Grants and donations	1,056,756	5,774,114	6,830,870
Investment Earnings	101,379	105,279	206,658
Miscellaneous	22,176	-	22,176
Total Revenues	5,204,920	5,879,393	11,084,313
Expenditures			
Current by Department:			
Clerk	6,205	-	6,205
Sheriff	3,204,181	-	3,204,181
Administration	1,451,811	5,948,444	7,400,255
District attorney	31,697	-	31,697
Household hazardous waste	347,890	-	347,890
Public works	20,272	-	20,272
Youth services	168,088	-	168,088
Total expenditures	5,230,144	5,948,444	11,178,588
Excess (deficiency) of revenues over (under) expenditures	(25,224)	(69,051)	(94,275)
Other Financing Sources (Uses):			
Loan proceeds	-	-	-
Transfers from other funds	300,418	850,000	1,150,418
Transfers to other funds	(668,333)	-	(668,333)
Total other financing sources (Uses)	(367,915)	850,000	482,085
Net change in fund balances	(393,139)	780,949	387,810
Fund balances - beginning	3,670,051	3,148,835	6,818,886
Fund balances - ending	$ 3,276,912	$ 3,929,784	$ 7,206,696

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 in the GAAP-basis financial statements. They are budgeted as Special Revenue Funds under Oregon Budget Law

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 fairgrounds.

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.

LAND CORNER PRESERVATION FUND: This fund accounts for revenues and expenditures for the surveying of all section corners in Wasco County. Revenues are mainly fees charged for recording and interest on investments.

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 on investments. Expenditures are for materials and services.

HOUSEHOLD HAZARDOUS WASTE FUND: Income is from the Oregon Department of Environmental Quality grants and surcharges on local garbage services. Monies are 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.

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.

PARKS FUND: This fund receives RV and campsite fees to pay for a park manager and operations for Hunt Park.

COMMUNITY CORRECTIONS FUND: This fund accounts for revenues from state grants and fees from participants in the community corrections program. Expenditures are for operations of the program.

COURT FACILITIES SECURITY FUND: This fund accounts for revenues from assessments on court fines. Expenditures are for materials and services.

YOUTH THINK (formerly COMMISSION ON CHILDREN AND FAMILIES (CCF)): This fund accounts for state and federal grants. The grants are used to redirect state and federal child and family services to the local level.

CLERK RECORDS FUND: Oregon law requires a separate fund to account for a recording fee. The revenue is used to acquire storage and create and maintain a retrieval system for County records.

SPECIAL ECONOMIC DEVELOPMENT PAYMENTS FUND: This fund accounts for Enterprise Zone Tax Abatement Agreement Project fees. Fees are then distributed for local services or infrastructure.

DISTRICT ATTORNEY FUND: This fund accounts for forfeiture proceeds. Victim and Drug Court donation balances in the General Fund are also transferred into this fund. Expenditures are for materials and services and capital expenditures. This fund is included in the General Fund in the GAAP-basis financial statements

MUSEUM FUND: Revenues are mainly from donations and contributions from the City of The Dalles and Wasco County. Expenditures are for personnel services, materials and services, and capital expenditures.

911 COMMUNICATIONS FUND: The County administrates the 911 emergency center for all of the emergency services providers in Wasco County. Revenues are primarily from intergovernmental agreements and phone taxes. Expenditures are for 911 operations. This fund is included in the General Fund in the GAAP-basis financial statements.

** KRAMER FIELD FUND: This fund accounts for monies remaining after the construction of Kramer Field. Revenue is 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.

Wasco County, Oregon
Combining Balance Sheet
Special Revenue Funds
June 30, 2019
(all amounts are in dollars)

	County Fair Fund	County School Fund	Land Corner Preservation Fund	Forest Health Fund	Household Hazardous Waste Fund	Law Library Fund
Assets						
Cash and investments	$ 143,900	$ 60,974	$ 74,497	$ 326,633	$ 464,019	$ 140,258
Receivables	-	-	-	-	35,434	-
Total assets	$ 143,900	$ 60,974	$ 74,497	$ 326,633	$ 499,453	$ 140,258
Liabilities						
Accounts payable	$ 3,263	$ 60,889	$ -	$ -	$ 36,404	$ 1,233
Accrued liabilities	1,420	-	584	-	3,761	-
Total liabilities	4,683	60,889	584	-	40,165	1,233
Fund Balances						
Restricted	139,217	85	73,913	326,633	-	139,025
Committed	-	-	-	-	459,288	-
Total fund balances	139,217	85	73,913	326,633	459,288	139,025
Total liabilities and fund balances	$ 143,900	$ 60,974	$ 74,497	$ 326,633	$ 499,453	$ 140,258

Wasco County, Oregon
Combining Balance Sheet
Special Revenue Funds
June 30, 2019
(all amounts are in dollars)

	Parks Fund	Community Corrections Fund	Court Facilities Security Fund	Youth Think Fund	Clerk Records Fund
Assets					
Cash and investments	$ 281,189	$ 950,700	$ 158,448	$ 57,731	$ 36,149
Receivables	7,830	-	-	69,334	-
Total assets	$ 289,019	$ 950,700	$ 158,448	$ 127,065	$ 36,149
Liabilities					
Accounts payable	$ 3,032	$ 42,301	$ 149	$ 12,075	$ -
Accrued liabilities	865	26,274	-	3,220	-
Total liabilities	3,897	68,575	149	15,295	-
Fund Balances					
Restricted	285,122	882,125	158,299	111,770	36,149
Committed	-	-	-	-	-
Total fund balances	285,122	882,125	158,299	111,770	36,149
Total liabilities and fund balances	$ 289,019	$ 950,700	$ 158,448	$ 127,065	$ 36,149

Wasco County, Oregon
Combining Balance Sheet
Special Revenue Funds
June 30, 2019
(all amounts are in dollars)

	Special Economic Development	District Attorney	Museum Fund	911 Communications	Total
Assets					
Cash and investments	$ 238,666	$ 9,763	$ 232,087	$ 79,357	$ 3,254,371
Receivables	-	-	-	138,626	251,224
Total assets	$ 238,666	$ 9,763	$ 232,087	$ 217,983	$ 3,505,595
Liabilities					
Accounts payable	$ -	$ -	$ 3,042	$ 1,770	$ 164,158
Accrued liabilities	-	-	1,072	27,329	64,525
Total liabilities	-	-	4,114	29,099	228,683
Fund Balances					
Restricted	238,666	-		188,884	2,579,888
Committed	-	9,763	227,973	-	697,024
Total fund balances	238,666	9,763	227,973	188,884	3,276,912
Total liabilities and fund balances	$ 238,666	$ 9,763	$ 232,087	$ 217,983	$ 3,505,595

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Wasco County, Oregon
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
For the year ended June 30, 2019
(all amounts are in dollars)

	County Fair Fund	County School Fund	Land Corner Preservation Fund	Forest Health Fund	Household Hazardous Waste Fund	Law Library Fund
Revenues						
Licenses, fees, and permits	$ 127,389	$ -	$ 29,320	$ -	$ 427,422	$ 23,992
Intergovernmental	53,167	298,842	-	2,601	-	-
Charges for services	-	-	-	-	12,200	-
Fines and restitution	-	-	-	-	-	-
Grants and contributions	-	-	-	-	-	-
Investment earnings	3,893	2,656	1,988	8,610	12,438	4,006
Miscellaneous	7,496	-	-	-	8,956	-
Total Revenues	191,945	301,498	31,308	11,211	461,016	27,998
Expenditures						
Current by Department:						
Clerk	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Administration	179,111	301,420	-	-	-	-
District attorney	-	-	-	-	-	24,558
Household hazardous waste	-	-	-	-	347,890	-
Public works	-	-	20,272	-	-	-
Youth services	-	-	-	-	-	-
Total expenditures	179,111	301,420	20,272	-	347,890	24,558
Excess (deficiency) of revenues over (under) expenditures	12,834	78	11,036	11,211	113,126	3,440
Other Financing Sources (Uses):						
Transfers from other funds	29,000	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Total other financing sources (Uses)	29,000	-	-	-	-	-
Net change in fund balances	41,834	78	11,036	11,211	113,126	3,440
Fund balances - beginning	97,383	7	62,877	315,422	346,162	135,585
Fund balances - ending	$ 139,217	$ 85	$ 73,913	$ 326,633	$ 459,288	$ 139,025

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
For the year ended June 30, 2019
(all amounts are in dollars)

	Parks Fund	Community Corrections Fund	Court Facilities Security Fund	Youth Think/CCF Fund	Clerk Records Fund	Special Economic Development
Revenues						
Licenses, fees, and permits	$ 29,466	$ 116,119	$ -	$ -	$ 8,576	$ -
Intergovernmental	65,746	1,405,220	-	166,511	-	200,000
Charges for services	-	-	-	12,000	-	-
Fines and restitution	-	-	25,768	-	-	-
Grants and contributions	-	-	-	500	-	1,050,000
Investment earnings	7,473	30,910	4,278	1,044	1,020	12,971
Miscellaneous	252	2,935	-	-	-	-
Total Revenues	102,937	1,555,184	30,046	180,055	9,596	1,262,971
Expenditures						
Current by Department:						
Clerk	-	-	-	-	6,205	-
Sheriff	-	2,182,916	-	-	-	-
Administration	74,452	-	17,620	-	-	773,000
District attorney	-	-	-	-	-	-
Household hazardous waste	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Youth services	-	-	-	168,088	-	-
Total expenditures	74,452	2,182,916	17,620	168,088	6,205	773,000
Excess (deficiency) of revenues over (under) expenditures	28,485	(627,732)	12,426	11,967	3,391	489,971
Other Financing Sources (Uses):						
Transfers from other funds	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	(595,000)
Total other financing sources (Uses)	-	-	-	-	-	(595,000)
Net change in fund balances	28,485	(627,732)	12,426	11,967	3,391	(105,029)
Fund balances - beginning	256,637	1,509,857	145,873	99,803	32,758	343,695
Fund balances - ending	$ 285,122	$ 882,125	$ 158,299	$ 111,770	$ 36,149	$ 238,666

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Special Revenue Funds
For the year ended June 30, 2019
(all amounts are in dollars)

	District Attorney	Museum Fund	911 Communications	Total
Revenues				
Licenses, fees, and permits	$ -	$ 38,446	$ -	$ 800,730
Intergovernmental	-	18,750	353,771	2,564,608
Charges for services	-	-	609,303	633,503
Fines and restitution	-	-	-	25,768
Grants and contributions	3,469	2,787	-	1,056,756
Investment earnings	191	6,556	3,345	101,379
Miscellaneous	-	2,522	15	22,176
Total Revenues	3,660	69,061	966,434	5,204,920
Expenditures				
Current by Department:				
Clerk	-	-	-	6,205
Sheriff	-	-	1,021,265	3,204,181
Administration	-	106,208	-	1,451,811
District attorney	7,139	-	-	31,697
Household hazardous waste	-	-	-	347,890
Public works	-	-	-	20,272
Youth services	-	-	-	168,088
Total expenditures	7,139	106,208	1,021,265	5,230,144
Excess (deficiency) of revenues over (under) expenditures	(3,479)	(37,147)	(54,831)	(25,224)
Other Financing Sources (Uses):				
Transfers from other funds	-	22,500	248,918	300,418
Transfers to other funds	-	-	(73,333)	(668,333)
Total other financing sources (Uses)	-	22,500	175,585	(367,915)
Net change in fund balances	(3,479)	(14,647)	120,754	(393,139)
Fund balances - beginning	13,242	242,620	68,130	3,670,051
Fund balances - ending	$ 9,763	$ 227,973	$ 188,884	$ 3,276,912

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Licenses, fees, and permits	$ 89,868	$ 89,868	$ 127,389	$ 37,521
Intergovernmental	53,000	53,000	53,167	167
Contributions and donations	12,000	12,000	-	(12,000)
Investment earnings	864	864	3,893	3,029
Miscellaneous	7,200	7,200	7,496	296
Total revenues	162,932	162,932	191,945	29,013
Expenditures				
Current:				
Administration	183,688	183,688	179,111	4,577
Contingencies	18,318	18,318	-	18,318
Total expenditures	202,006	202,006	179,111	22,895
Excess (deficiency) of revenues over (under) expenditures	(39,074)	(39,074)	12,834	51,908
Other Financing Sources (Uses)				
Transfers from other funds	29,000	29,000	29,000	-
Total other financing sources (uses)	29,000	29,000	29,000	-
Net change in fund balances	(10,074)	(10,074)	41,834	51,908
Fund balances, budgetary basis - beginning	59,110	59,110	97,383	38,273
Fund balances, budgetary basis - ending	$ 49,036	$ 49,036	$ 139,217	$ 90,181

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Intergovernmental	$ 417,565	$ 417,565	$ 298,842	$ (118,723)
Investment earnings	200	200	2,656	2,456
Total revenues	417,765	417,765	301,498	(116,267)
Expenditures				
Current:				
Administration	443,115	443,115	301,420	141,695
Excess (deficiency) of revenues over (under) expenditures	(25,350)	(25,350)	78	25,428
Net change in fund balances	(25,350)	(25,350)	78	25,428
Fund balances, budgetary basis - beginning	25,350	25,350	7	(25,343)
Fund balances, budgetary basis - ending	$ -	$ -	$ 85	$ 85

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Licenses, fees, and permits	$ 34,000	$ 34,000	$ 29,320	$ (4,680)
Investment earnings	600	600	1,988	1,388
Total revenues	34,600	34,600	31,308	(3,292)
Expenditures				
Current:				
Public Works	22,181	22,181	20,272	1,909
Contingency	39,940	39,940	-	39,940
Total expenditures	62,121	62,121	20,272	41,849
Excess (deficiency) of revenues over (under) expenditures	(27,521)	(27,521)	11,036	38,557
Other Financing Sources (Uses)				
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(27,521)	(27,521)	11,036	38,557
Fund balances, budgetary basis - beginning	59,838	59,838	62,877	3,039
Fund balances, budgetary basis - ending	$ 32,317	$ 32,317	$ 73,913	$ 41,596

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Intergovernmental	$ -	$ -	$ 2,601	$ 2,601
Investment earnings	2,700	2,700	8,610	5,910
Total revenues	2,700	2,700	11,211	8,511
Expenditures				
Contingencies	204,658	204,658	-	204,658
Excess (deficiency) of revenues over (under) expenditures	(201,958)	(201,958)	11,211	213,169
Other Financing Sources (Uses)				
Transfers to other funds	(75,000)	(75,000)	-	75,000
Net change in fund balances	(276,958)	(276,958)	11,211	288,169
Fund balances - beginning	276,958	276,958	315,422	38,464
Fund balances - ending	$ -	$ -	$ 326,633	$ 326,633

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
207 Household Hazardous Waste Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Licenses, fees, and permits	$ 400,000	$ 400,000	$ 427,422	$ 27,422
Charges for services	12,200	12,200	12,200	-
Miscellaneous	8,100	13,600	8,956	(4,644)
Investment earnings	2,500	2,500	12,438	9,938
Total revenues	422,800	428,300	461,016	32,716
Expenditures				
Current:				
Household hazardous waste	351,801	356,801	347,890	8,911
Contingencies	63,229	63,229	-	63,229
Total expenditures	415,030	420,030	347,890	72,140
Net change in fund balances	7,770	8,270	113,126	104,856
Fund balances - beginning	217,695	217,695	346,162	128,467
Fund balances - ending	$ 225,465	$ 225,965	$ 459,288	$ 233,323

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
209 Law Library Fund Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Licenses, fees, and permits	$ 30,000	$ 30,000	$ 23,992	$ (6,008)
Investment earnings	1,400	1,400	4,006	2,606
Total revenues	31,400	31,400	27,998	(3,402)
Expenditures				
Current:				
District attorney	46,364	46,364	24,558	21,806
Contingencies	110,300	110,300	-	110,300
Total expenditures	156,664	156,664	24,558	132,106
Excess (deficiency) of revenues over (under) expenditures	(125,264)	(125,264)	3,440	128,704
Other Financing Sources (Uses)				
Transfers to other funds	(110,300)	(110,300)	-	110,300
Total other financing sources (uses)	(110,300)	(110,300)	-	110,300
Net change in fund balances	(235,564)	(235,564)	3,440	239,004
Fund balances, budgetary basis - beginning	128,704	128,704	135,585	6,881
Fund balances, budgetary basis - ending	$ (106,860)	$ (106,860)	$ 139,025	$ 245,885

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Licenses, fees and permits	$ 27,000	$ 27,000	$ 29,466	$ 2,466
Intergovernmental	59,000	59,000	65,746	6,746
Miscellaneous	-	-	252	252
Investment income	2,000	2,000	7,473	5,473
Total revenues	88,000	88,000	102,937	14,937
Expenditures				
Current:				
Administration	117,525	117,525	74,452	43,073
Contingencies	60,000	60,000	-	60,000
Total expenditures	177,525	177,525	74,452	103,073
Net change in fund balances	(89,525)	(89,525)	28,485	118,010
Fund balances, budgetary basis - beginning	255,898	255,898	256,637	739
Fund balances, budgetary basis - ending	$ 166,373	$ 166,373	$ 285,122	$ 118,749

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Licenses and permits	$ 95,000	$ 95,000	$ 116,119	$ 21,119
Intergovernmental	1,856,772	$ 1,856,772	1,405,220	(451,552)
Reimbursements	-	-	2,935	2,935
Investment income	4,000	4,000	30,910	26,910
Total revenues	1,955,772	1,955,772	1,555,184	(400,588)
Expenditures				
Current:				
Sheriff	2,442,047	2,442,047	2,182,916	259,131
Contingencies	290,000	290,000	-	290,000
Total expenditures	2,732,047	2,732,047	2,182,916	549,131
Excess (deficiency) of revenues over (under) expenditures	(776,275)	(776,275)	(627,732)	148,543
Other Financing Sources (Uses)				
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(776,275)	(776,275)	(627,732)	148,543
Fund balances, budgetary basis - beginning	1,083,647	1,083,647	1,509,857	426,210
Fund balances, budgetary basis - ending	$ 307,372	$ 307,372	$ 882,125	$ 574,753

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, 2019
(all amounts are in dollars)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Fines and restitution	$ 27,000	$ 27,000	$ 25,768	$ (1,232)
Investment income	1,000	1,000	4,278	3,278
Total revenues	28,000	28,000	30,046	2,046
Expenditures				
Current:				
Administration	43,000	43,000	17,620	25,380
Contingencies	114,983	114,983	-	114,983
Total expenditures	157,983	157,983	17,620	140,363
Net change in fund balances	(129,983)	(129,983)	12,426	142,409
Fund balances, budgetary basis - beginning	129,983	129,983	145,873	15,890
Fund balances, budgetary basis - ending	$ -	$ -	$ 158,299	$ 158,299

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
232 Youth Think Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Intergovernmental	$ 140,500	$ 140,500	$ 166,511	$ 26,011
Charges for services	12,000	12,000	12,000	-
Investment income	900	900	1,044	144
Contributions	1,000	1,000	500	(500)
Total revenues	154,400	154,400	180,055	25,655
Expenditures				
Current:				
Youth services	168,089	168,089	168,088	1
Contingencies	30,000	30,000	-	30,000
Total expenditures	198,089	198,089	168,088	30,001
Net change in fund balances	(43,689)	(43,689)	11,967	55,656
Fund balances, budgetary basis - beginning	67,893	67,893	99,803	31,910
Fund balances, budgetary basis - ending	$ 24,204	$ 24,204	$ 111,770	$ 87,566

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Fees	$ 9,400	$ 9,400	$ 8,576	$ (824)
Investment income	300	300	1,020	720
Total revenues	9,700	9,700	9,596	(104)
Expenditures				
Current:				
County clerk	10,217	10,217	6,205	4,012
Contingencies	33,915	33,915	-	33,915
Total expenditures	44,132	44,132	6,205	37,927
Net change in fund balances	(34,432)	(34,432)	3,391	37,823
Fund balances, budgetary basis - beginning	34,432	34,432	32,758	(1,674)
Fund balances, budgetary basis - ending	$ -	$ -	$ 36,149	$ 36,149

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
208 Special Economic Development Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Contributions and donations	$ 1,050,000	$ 1,050,000	$ 1,050,000	$ -
Intergovernmental	200,000	200,000	200,000	-
Investment income	2,800	2,800	12,971	10,171
Total revenues	1,252,800	1,252,800	1,262,971	10,171
Expenditures				
Current:				
Administration	975,169	975,169	773,000	202,169
Excess (deficiency) of revenues over (under) expenditures	277,631	277,631	489,971	212,340
Other Financing Sources (Uses)				
Transfers to other funds	(595,000)	(595,000)	(595,000)	-
Total other financing sources (uses)	(595,000)	(595,000)	(595,000)	-
Net change in fund balances	(317,369)	(317,369)	(105,029)	212,340
Fund balances, budgetary basis - beginning	320,169	320,169	343,695	23,526
Fund balances, budgetary basis - ending	$ 2,800	$ 2,800	$ 238,666	$ 235,866

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Donations and contributions	$ 4,000	$ 4,000	$ 3,469	$ (531)
Investment earnings	130	130	191	61
Total revenues	4,130	4,130	3,660	(470)
Expenditures				
Current:				
District attorney	16,141	16,141	7,139	9,002
Contingencies	-	-	-	-
Total expenditures	16,141	16,141	7,139	9,002
Excess (deficiency) of revenues over (under) expenditures	(12,011)	(12,011)	(3,479)	8,532
Other Financing Sources (Uses)				
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(12,011)	(12,011)	(3,479)	8,532
Fund balances, budgetary basis - beginning	12,011	12,011	13,242	1,231
Fund balances, budgetary basis - ending	$ -	$ -	$ 9,763	$ 9,763

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Licenses, fees, and permits	$ 32,000	$ 32,000	$ 38,446	$ 6,446
Intergovernmental	22,500	22,500	18,750	(3,750)
Donations	6,500	6,500	2,787	(3,713)
Miscellaneous	-	-	2,522	2,522
Investment earnings	2,000	2,000	6,556	4,556
Total revenues	63,000	63,000	69,061	6,061
Expenditures				
Current:				
Administration	114,904	114,904	106,208	8,696
Contingencies	142,775	142,775	-	142,775
Total expenditures	257,679	257,679	106,208	151,471
Excess (deficiency) of revenues over (under) expenditures	(194,679)	(194,679)	(37,147)	157,532
Other Financing Sources (Uses)				
Transfers from other funds	22,500	22,500	22,500	-
Net change in fund balances	(172,179)	(172,179)	(14,647)	157,532
Fund balances, budgetary basis - beginning	232,089	232,089	242,620	10,531
Fund balances, budgetary basis - ending	$ 59,910	$ 59,910	$ 227,973	$ 168,063

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
220 911 Communications
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Charges for services	$ 611,420	$ 611,420	$ 609,303	$ (2,117)
Intergovernmental	332,908	332,908	353,771	20,863
Miscellaneous	100	100	15	(85)
Investment income	155	155	3,345	3,190
Total revenues	944,583	944,583	966,434	21,851
Expenditures				
Current:				
Sheriff	1,091,584	1,091,584	1,021,265	70,319
Contingencies	55,795	55,795	-	55,795
Total expenditures	1,147,379	1,147,379	1,021,265	126,114
Excess (deficiency) of revenues over (under) expenditures	(202,796)	(202,796)	(54,831)	147,965
Other Financing Sources (Uses)				
Transfers from other funds	248,918	248,918	248,918	-
Transfers to other funds	(73,333)	(73,333)	(73,333)	-
Total other financing sources (uses)	175,585	175,585	175,585	-
Net change in fund balances	(27,211)	(27,211)	120,754	147,965
Fund balances, budgetary basis - beginning	27,211	27,211	68,130	40,919
Fund balances, budgetary basis - ending	$ -	$ -	$ 188,884	$ 188,884

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Investment income	$ 300	$ 300	$ 973	$ 673
Expenditures				
Current:				
Administration	33,851	33,851	-	33,851
Net change in fund balances	(33,551)	(33,551)	973	34,524
Fund balances, budgetary basis - beginning	33,551	33,551	33,694	143
Fund balances, budgetary basis - ending	$ -	$ -	$ 34,667	$ 34,667

RESERVE FUNDS

The County has four reserve funds that are used for budgetary purposes only. These funds are combined with the General Fund or the Public Works Fund in the GAAP-basis financial statements.

ROAD RESERVE FUND: This fund is used to accumulate money for future road equipment purchases and construction projects. Resources are from interest on investments and transfers in. Expenditures are for materials and services and capital outlay. This fund is included with the Public Works Fund in the GAAP-basis financial statements.

911 EQUIPMENT RESERVE FUND: This fund accumulates money for the purchase of 911 equipment. Revenues are from interest on investments and transfers in. This fund is inlcuded in the General Fund in the GAAP-basis financial statements.

FACILITY CAPITAL RESERVE FUND: This fund accumulates money for capital expenditures required by County facilities. Resources are from interest on investments and transfers in. This fund is included in the General Fund in the GAAP-basis financial statements.

GENERAL OPERATING RESERVE FUND: This fund accumulates money to support operations as determined by the County Commissioners. Resources are from interest on investments and transfers in. This fund is included in the General Fund in GAAP-basis financial statements.

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, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Investment income	$ 42,000	$ 42,000	$ 136,297	$ 94,297
Expenditures				
Current:				
Public works	4,915,617	4,915,617	-	4,915,617
Excess (deficiency) of revenues over (under) expenditures	(4,873,617)	(4,873,617)	136,297	5,009,914
Other Financing Sources (Uses)				
Transfers from other funds	1	1	-	(1)
Total other financing sources (uses)	1	1	-	(1)
Net change in fund balances	(4,873,616)	(4,873,616)	136,297	5,009,913
Fund balances, budgetary basis - beginning	4,873,616	4,873,616	4,863,014	(10,602)
Fund balances, budgetary basis - ending	$ -	$ -	$ 4,999,311	$ 4,999,311

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
324 911 Equipment Reserve Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget**
Revenues				
Investment income	$ 50	$ 50	$ 1,179	$ 1,129
Expenditures				
Current:				
Sheriff	30,051	30,051	-	30,051
Contingencies	-	-	-	-
Total expenditures	30,051	30,051	-	30,051
Excess (deficiency) of revenues over (under) expenditures	(30,001)	(30,001)	1,179	31,180
Other Financing Sources (Uses)				
Transfers from other funds	30,000	-	30,000	-
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	30,000	-	30,000	-
Net change in fund balances	(1)	(30,001)	31,179	31,180
Fund balances, budgetary basis - beginning	1	1	1,613	1,612
Fund balances, budgetary basis - ending	$ -	$ (30,000)	$ 32,792	$ 32,792

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
326 Facility Capital Reserve Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Investment income	$ 30,000	$ 30,000	$ 138,680	$ 108,680
Expenditures				
Current:				
Administration	4,243,036	4,543,036	2,344,875	2,198,161
Excess (deficiency) of revenues over (under) expenditures	(4,213,036)	(4,513,036)	(2,206,195)	2,306,841
Other Financing Sources (Uses)				
Interfund Loans			-	
Transfers to other funds	(15,000)	(15,000)	-	-
Transfers from other funds	850,000	1,150,000	1,150,000	-
Total other financing sources (uses)	835,000	1,135,000	1,150,000	-
Net change in fund balances	(3,378,036)	(3,378,036)	(1,056,195)	2,306,841
Fund balances, budgetary basis - beginning	3,378,036	3,378,036	3,392,712	14,676
Fund balances, budgetary basis - ending	$ -	$ -	$ 2,336,517	$ 2,321,517

Wasco County, Oregon
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
327 General Operating Reserve Fund
For the year ended June 30, 2019
(all amounts are in dollars)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Investment Income	$ 30,000	$ 30,000	$ 126,590	$ 96,590
Miscellaneous	-	-	100,010	100,010
Total revenues	30,000	30,000	226,600	196,600
Expenditures				
Current:				
Administration	4,420,248	4,720,748	-	4,720,748
Contingencies	-	-	-	-
Total expenditures	4,420,248	4,720,748	-	4,720,748
Excess (deficiency) of revenues over (under) expenditures	(4,390,248)	(4,690,748)	226,600	4,917,348
Other Financing Sources (Uses)				
Transfers from other funds	893,333	1,193,833	1,193,833	-
Total other financing sources (uses)	893,333	1,193,833	1,193,833	-
Net change in fund balances	(3,496,915)	(3,496,915)	1,420,433	4,917,348
Fund balances, budgetary basis - beginning	3,496,915	3,496,915	3,635,596	138,681
Fund balances, budgetary basis - ending	$ -	$ -	$ 5,056,029	$ 5,056,029

Wasco County, Oregon
Combining Balance Sheet
Non-Major Capital Project Funds
June 30, 2019
(all amounts are in dollars)

	Capital Acquisitions Fund	CDBG Grant Fund	Total Capital Project Funds
Assets			
Cash and investments	3,902,888	452,502	4,355,390
Receivables	-	-	-
Total assets	3,902,888	452,502	4,355,390
Liabilities			
Accounts payable	-	392,205	392,205
Accrued liabilities	-	33,401	33,401
Unearned revenue	-	-	-
Advances from other funds		-	-
Total liabilities	-	425,606	425,606
Fund Balances			
Restricted	-	26,896	26,896
Assigned	3,902,888	-	3,902,888
Total fund balances	3,902,888	26,896	3,929,784
Total liabilities and fund balances	3,902,888	452,502	4,355,390

Wasco County, Oregon
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
Non-Major Capital Project Funds
For the year ended June 30, 2019
(all amounts are in dollars)

	Capital Acquisitions Funds	CDBG Grant Funds	Total Capital Project Funds
Revenues			
Investment Earnings	$ 104,348	$ 931	$ 105,279
Grants and donations	-	1,659,747	1,659,747
Contributions	-	4,114,367	4,114,367
Total Revenues	104,348	5,775,045	5,879,393
Expenditures			
Current:			
Administration	181,589	5,766,855	5,948,444
Excess (deficiency) of revenues over (under) expenditures	(77,241)	8,190	(69,051)
Other Financing Sources:			
Loan proceeds	-	-	-
Transfers from other funds	850,000	-	850,000
Total other financing sources (Uses)	850,000	-	850,000
Total :	850,000	-	850,000
Net change in fund balances	772,759	8,190	780,949
Fund balances - beginning	3,130,129	18,706	3,148,835
Fund balances - ending	$ 3,902,888	$ 26,896	$ 3,929,784

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Schedule of Changes In Assets and Liabilities
Agency Funds
For the year ended June 30, 2019
(all amounts in dollars)

	Beginning Balance	Additions	Deductions	Ending Balance
Assets				
Cash with treasurer	745,052	84,204,548	78,865,594	6,084,006
Taxes receivable	1,727,179	28,340,848	28,422,925	1,645,102
Total assets	2,472,231	112,545,396	107,288,519	7,729,108
Liabilities				
Due to other governments	2,957,182	112,545,396	107,288,519	8,214,059
Total liabilities	2,957,182	112,545,396	107,288,519	8,214,059

Schedule of Accountabiltiy of Elected Officials
For year ended June 30, 2019

	County Treasurer	County Clerk	County Sheriff	Assessor/Tax Collector
Beginning Balance	30,765,588	200	200	150
Receipts	30,369,344	319,384	5,215,727	788,042
Disbursements	(23,095,580)	(319,384)	(5,215,727)	(788,042)
Ending Balance	38,039,352	200	200	150

Wasco County, Oregon
Schedule of Expenditure of Federal Awards
For the year ended June 30, 2019
(all amounts are in dollars)

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASSED THROUGH ENTITY'S IDENTIFYING NUMBER	PROGRAM OR AWARD AMOUNT RECEIVED	PROGRAM OR AWARD AMOUNT EXPENDED	PASSED THROUGH TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE:					
Passed through Oregon Department of Land Conservation & Development:					
National Scenic Area Grant	10.670		45,000	45,000	
TOTAL U.S. DEPARTMENT OF AGRICULTURE			45,000	45,000	
U.S. DEPARTMENT OF DEFENSE:					
Passed through Oregon Department of Administrative Services:					
Flood Control Leases	12.112	ORS 293.570	348	348	
TOTAL U.S. DEPARTMENT OF DEFENSE			348	348	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
Passed through Oregon Department of Administrative Services:					
Community Development Block Grants	14.228	C15007	1,659,747	1,659,747	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,659,747	1,659,747	
U.S. DEPARTMENT OF JUSTICE:					
Direct from Office of Justice Programs:					
Bulletproof Vest Partnership Program	16.607		2,513	2,513	
Passed through Oregon Department of Justice:					
Crime Victim Assistance	16.575	DAVAP-00058	91,935	91,935	
TOTAL U.S. DEPARTMENT OF JUSTICE			94,448	94,448	
U.S. DEPARTMENT OF TRANSPORTATION:					
Passed through Oregon Department of Transportation:					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	320241	94,663	94,663	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			94,663	94,663	
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Passed through Oregon State Police:					
Emergency Management Performance Grants	97.042	18-533	21,722	21,722	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			21,722	21,722	
TOTAL FEDERAL AWARDS			1,915,928	1,915,928	-

Wasco County, Oregon
Notes to the Schedule of Expenditure of Federal Awards
For the year ended June 30, 2019

NOTE 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity for Wasco County, Oregon under programs of the federal government for the year ended June 30, 2019. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost of Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the County, it is not intended to, and does not, present the financial position or changes in net assets of the County.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures are reported in the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – Indirect Cost Rate

The County has elected to not use the 10 percent de minimis cost rate allowed under the Uniform Guidance.

NOTE 4 – Subrecipients

No amounts were provided to subrecipients.

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December 26, 2019

To the Board of Commissioners
Wasco County

Independent Auditors' 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*

We have audited, in accordance with the 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 discretely presented component units, each major fund, and the aggregate remaining fund information of Wasco County as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 26, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of 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 or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

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December 26, 2019

To the Board of Commissioners
Wasco County

Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance by the Uniform Guidance

Report on Compliance for Each Major Federal Program

We have audited Wasco County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2019. The 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 compliance.

Opinion on Each Major Federal Program

In our opinion, Wasco County 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, 2019.

Report on Internal Control Over Compliance

Management 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 internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 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 compliance 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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	☐ yes	☒ no
Significant deficiency(s) identified that are not considered to be material weaknesses?	☐ yes	☒ none reported
Noncompliance material to financial statements noted?	☐ yes	☒ no
Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515 (d)(2) of the Uniform Guidance?	☐ yes	☒ no

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	☐ yes	☒ no
Significant deficiency(s) identified that are not considered to be material weaknesses?	☐ yes	☒ none reported
Type of auditors' report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?	☐ yes	☒ no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER	NAME OF FEDERAL PROGRAM CLUSTER
14.228	Community Development Block Grants

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? No

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:

None

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance when allowed.

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Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of Wasco County as of and for the year ended June 30, 2019, and have issued our report thereon dated December 26, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the Wasco County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statues 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 was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the Council, Audit Committee, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Kenneth Allen, CPA
PAULY, ROGERS AND CO., P.C.

AGENDA ITEM

EDC Annual Project Priority List

[WASCO COUNTY ECONOMIC DEVELOPMENT COMMISSION PRIORITIZED 2020 WASCO COUNTY COMMUNITY ENHANCEMENT PROJECTS]

WASCO COUNTY ECONOMIC DEVELOPMENT COMMISSION

802 Chenowith Loop Road, The Dalles, OR 97058 ♦ 541-296-2266 ♦
www.co.wasco.or.us/businesses/economic_development_commission/index.php

To: Wasco County Board of Commissioners
From: Carrie Pipinich, Wasco County EDC staff
Date: January 23, 2020
Subject: Prioritized 2020 Wasco County Community Enhancement Projects

Action Requested:

- The Wasco County Economic Development Commission requests input and approval by the Wasco County Board of Commissioners of its prioritized list of 2020 Wasco County Community Enhancement Projects.

Community Enhancement Projects

The Community Enhancement Projects process provides an opportunity for a formal dialogue with communities and organizations as well as providing a platform to highlight key priorities from around the County as they seek funding or support from a variety of agencies. This process also allows the EDC to leverage its capacity and mandate for provision of technical assistance to identify and support projects that enhance the economic competitiveness of Wasco County and its communities.

The EDC utilizes local project prioritization meetings for initial information gathering. EDC staff EDC staff met with organizations in Dufur, The Dalles, Maupin, Mosier and the unincorporated communities in South Wasco County during November to discuss local projects and the community's priorities for the upcoming year. Outreach occurred to Antelope and Shaniko but no projects were provided. Each community developed a list of their top three to five economic development related projects to move forward to the county-wide ranking process that took place at the December EDC meeting. Through this process the EDC received information on 24 projects from 16 entities.

The EDC Chair and Staff developed a draft ranking taking into account local prioritization and the following criteria:

- **Address specific economic development challenge or opportunities—**emphasis on supporting communities in projects that support a vibrant local economy, community sustainability, and economic competitiveness
- **Prioritization of Critical Infrastructure—**focus on core infrastructure with a broad definition that includes services that address community viability and vitality into the future.
- **Readiness to Proceed—**the community is supportive of moving the project forward as shown by commitment of financial and/or human capital. The project has a feasible path forward to funding.
- **Impact/Timeliness of Inclusion:** Is the project actively seeking funding? Are their regulatory or political challenges that inclusion can support addressing? Does inclusion in the EDC ranking have an impact on the project's strategy for moving forward this year?

The full EDC then discussed the draft prioritization and shifted the ten ranked projects to further reflect consideration of the criteria noted above. Considerations for revising prioritization included:

- Opportunities to show support for critical projects requiring additional advocacy to move forward with funding or processes.
- Continued focus on prioritization of critical infrastructure as a foundation for development.
- Discussion of equity across Wasco County to ensure that priorities expressed from across the geography of the county are incorporated and represented in the outcome of this process.

Priority Issue

EDC staff proposed incorporating The Dalles Urban Growth Boundary (UGB) and Urban Area Boundary (UAB) process as the top priority issue rather than including it in the project list and the EDC Commissioners recommend this approach. This characterization is proposed to:

- Show a focus on the challenge around developing a clear process for considering shifting the urban area boundary for The Dalles to meet critical employment and housing land needs to support long term economic opportunity in the community and the County while understanding the complexity of moving a solution forward
- Better capture the variety of steps and processes involved in this effort being undertaken by the City, the Port, and other partners
- Align with the advocacy work underway through The Dalles Outreach Team
- Acknowledge concerns around availability of industrial land for development in The Dalles and the impact this has on the community in the short and long term

Prioritizing the processes to address urban area expansion requests as the EDC's top issue reflects these concerns.

Request: Please review the attached list that includes rankings and the priority issue and make any revisions before acknowledging it. After acknowledgement, the list will then be included in MCEDD's process for its update of the Regional Comprehensive Economic Development Strategy and regional prioritization.

Attachment: 2020 Community Enhancement Projects Proposed Ranking

Rank	*Project Sponsor*	*Project*
1	**City of The Dalles**	**Dog River Pipeline Upgrade** In the past year the City shared the scope of the project for public review for a second time and conducted further analysis of the pipeline's potential impacts based on the feedback they received. The U.S. Forest Service has also conducted an environmental assessment of the project, the results of which will be presented in June 2020 for public comment. Total estimated costs for this project are between $9-10 million. The City has $5 million in reserves to dedicate towards this project and plans to apply for $4 million in additional funding from Business Oregon.
2	**City of Mosier, Mosier Fire District**	**Mosier Center** Plans for a joint-use facility have garnered a large amount of local support in the community, with significant participation in planning meetings and positive responses to community surveys. The City is working with an architect who has developed a draft master plan for both the facility and the remaining portion of the site that the City anticipates making available for commercial development. Estimated total project costs are between $3.5-4 million. Energy Trust Oregon has committed $55,000 towards the project as an incentive to build a certified net-zero building. The City received $500,000 for the project from their Union Pacific agreement and $500,000 from the State legislature. The City will begin pursuing foundation grants in 2020 and is planning an additional legislative request in 2021.
3	**City of Dufur**	**Waste Water Treatment System Improvements** The City is currently out of compliance with their discharge permit from DEQ into 15 Mile Creek. They have completed basic engineering to expand their waste water treatment ponds and add an additional irrigation pivot that will allow them to discontinue discharge into the creek. The total project cost is estimated at $4.3 million. The City is pursuing a combination of Water/Waste Water and USDA Rural Development funding with DEQ providing interim financing. They anticipate raising their waste water rates to $66 per month to support the project with this funding package and are exploring additional grant opportunities to reduce this.
4	**Deschutes Rim Clinic Foundation**	**Medical Clinic Expansion** Deschutes Rim Clinic has been conducting a "We Care" Campaign to raise funds for an expansion and upgrade of the current facility since 2017. They wish to build a neighboring 7,440 square foot facility which will give space for increased services. Estimated total costs for this project are $2.5 million. In addition to approximately $75,000 of local fundraising, the Clinic was awarded $1,000,000 in State funding through the Legislature in 2017 and has been awarded grants from OCF, Randall Charitable Foundation, Maybelle Clark MacDonald Fund, and Wasco County with an additional request pending to the Ford Family Foundation. They are also pursuing USDA financing for the remainder of the project. The USDA financing was initiated in spring of 2019. Ground breaking is anticipated for Spring 2020 depending on the length of USDA application process.

5	**Columbia Gorge Regional Airport**	**<u>Fuel Farm Upgrades</u>** With increasing use of the Airport's facilities there is not enough capacity to store Jet A fuel, the equipment for refiling tanks is not adequate, and the Airport is interested in moving them above ground to be proactive about reducing opportunities for environmental contamination. Installing a fuel farm is a priority because reliable fuel access is critical for use as an airbase for firefighting apparatus that can support addressing regional fire events quickly. Without sufficient capacity for fuel it will also be more of a challenge for the airport to attract additional aviation-related industries. This project is estimated at $1.2 million. At this stage the airport is seeking the support of state and local agencies and exploring the potential for private investments as well.
6	**Tygh Valley Rural Fire Protection District**	**<u>Tygh Valley Fire Station Improvements</u>** The TVRFPD Fire Hall is in need of significant improvements to support the District's volunteer fire fighters. The station does not have adequate insulation and weatherization to support keeping their apparatus filled and ready for calls in the winter, many of their systems are not commercial grade so do not meet needs for the regular use the building gets, and there is additional storage needed to support their apparatus and equipment. Total project cost is estimated at $28,000. They have raised $3,700 from local fundraisers, $5,000 from the Wy'East Fire Recovery Fund and a $9,240 matching grant from the Ford Family Foundation.
7	**Columbia Gorge Regional Airport**	**<u>Aviation Maintenance Training Hangar</u>** Columbia Gorge Regional Airport is partnering with Columbia Gorge Community College to construct a training hangar for the College's Aviation Maintenance Program. This project would be mutually beneficial for both the airport and the college, generating greater use of the airport's facilities and creating the opportunity to attract students to the area who are interested in the aviation industry. Total estimated costs for the building and construction of site infrastructure are $1 million.
8	**Wamic Water and Sanitary Authority**	**<u>Waste Water Treatment System Improvements</u>** The WW&SA is conducting an alternatives analysis to address their waste water system's infill and infiltration issues that result in the District having to irrigate outside of their regular DEQ permit to avoid their treatment lagoons overflowing in the winter. The study will identify a preferred alternative that the WW&SA will move forward to funding agencies to address this critical compliance issue.
9	**North Wasco Park and Recreation District**	**<u>Mill Creek Greenway Segment 2</u>** The Mill Creek Greenway is a riparian corridor that follows Mill Creek as it flows past a school, residential neighborhoods, a retirement community/senior center complex, a shopping area, and Thompson Park within The Dalles before draining into the Columbia. Several years ago, the City initiated an effort to connect and enhance existing trail segments in the Greenway that would allow for residents, seniors, and children to travel between the senior complex (at the south end) and Thompson Park (at the north end) without crossing a street. The Park District and City plan to construct a paved path through the Greenway to allow for greater accessibility and safety. Approximately $400,000-$550,000 will be needed to complete this segment of the trail.

10	**Maupin Chamber of Commerce, Maupin School District**	**<u>Deschutes River Athletic Complex</u>** Maupin is in the planning stages of developing a multi-purpose athletic facility at South Wasco County High School called the Deschutes River Athletic Complex that will replace the current, egg-shaped track. The new, state-of-the-art complex at the High School will include track and field facilities, a football field, and related spectator facilities that will accommodate a wide range of uses with opportunities for significant local impacts. The project will also include relocation of the teaching butterfly garden for the school. The project has begun its fundraising efforts with donations from several community members as well as hiring consultants who have successfully completed similar projects in other communities to manage the project moving forward. Additionally, several entities have agreed to partner with Maupin to achieve this project. The National Guard is coming to Maupin in the spring of 2020 to level and add fill to the site before facility construction begins. Maupin's goal is to complete construction of the DRAC by 2021 in time for the World Track and Field Championships in Eugene in order to attract a greater scope of track and field athletes and professionals to the new facility.

Priority Issue:

The Dalles Urban Growth Boundary/Urban Area Boundary Expansion Process: The Dalles has developed significantly since the National Scenic Area was passed in 1986 with no shifts to its urban area boundary. With pressures to support attainable housing for the workforce in the community as well as provide employment lands for local companies to start or expand businesses, ensuring that there is a clear path to urban area expansion when needed is critical for the long term economic opportunity in The Dalles.

Additional Projects Not Ranked:

Streetscape Improvements and City Beautification	City of Dufur
City Welcome Signs	City of Dufur
Kaiser Park Improvements	City of Maupin
Mt. Fir Park Improvements	City of Maupin
City Park Boat Ramp Improvements	City of Maupin
Donkey Trail Enhancements for Pedestrian and Emergency Service Access Improvements	City of Maupin
Facilities Plan Update and Design of a Tertiary Treatment Wetland	City of Mosier
City Park Improvements	City of The Dalles
Thompson Park Improvements	City of The Dalles
Downtown Utility Undergrounding	City of The Dalles
Discovery Center Roof Replacement	City of The Dalles
Pine Hollow North Boat Ramp Restrooms	South Wasco Park and Recreation District

AGENDA ITEM

Work Session

BUILDING CODES FEES

RED ZONES

STOP CENTER

AGENDA ITEM

Work Session – Building Codes Fees

RECOMMENDATION FOR BUILDING CODES FEES

FINANCE

511 Washington St., Ste. 207 • The Dalles, OR 97058
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Pioneering pathways to prosperity.

Date: 1/30/2020
From: Mike Middleton, Finance Director
To: BOCC
Cc: Tyler Stone, County Administrator
John Rodriguez
Re: Recommended Rates for Building Code Fees

Current status

The Building Codes Department is using the same fee structure/rates inherited from MCCOG – these rates were last updated in 2014. With these rates in place, Building Codes – General (General) will lose over $100K while Building Codes – Electrical (Electrical) will lose over $165K in the current fiscal year. (See Exhibit 1). This is unchanged since the last memo submitted.

On January 22nd, we met with an advisory group of contractors to review the proposed rates. The resulting consensus of the group was a 15% across the board increase in fees would be acceptable. Additionally, the concept of regional fees was put aside.

New Recommendation

Based on the consensus of the advisory group, the recommendation is of a 15% increase to all Building Codes Permit Fees. See Exhibit #2 attached. The increase is 15% across the board with some exceptions. The exceptions are new fees and certain expenses where increasing the expense did not make sense.

Certain new fees have been created to capture additional tasks not billed out in the current fee structure. These have either been handled as miscellaneous items or straight staff time.

Other fees have not increased. Most of these are where the fee is based on a percentage of a subtotal already, or based on actual costs.

No fee increases more than 15%. The projections of the impact are shown in attached Exhibit #3. This will put the General Building Codes in the black however, the Electrical Building Codes will still be losing about $135K. Management is taking steps to analyze the allocation of expenses between the two funds which should decrease this loss.

Exhibit 1 - Projected balances at current rates

		Projected Revenue FY20 Current Rates
Building Codes General	Manufactured Dwelling	6,400
	Structural	527,404
	Mechanical	65,508
	Plumbing	78,599
	Region Fee - Wasco	-
	Region Fee - Sherman	-
	Region Fee - Hood River	-
Total Operations Revenue BC General		677,911
Expense	Personnel	445,519
	Materials & Service	258,094
	Capital	75,000
	Other	-
Total Operations Expense BC General		778,613
Building Codes General Operations Gain/(Loss)		**(100,702)**
Building Codes Electrical	Renewable	1,800
	Electrical	82,644
	Region Fee - Wasco	-
	Region Fee - Sherman	-
	Region Fee - Hood River	-
Total Operations Revenue BC Electrical		84,444
Expense	Personnel	201,255
	Materials & Service	23,684
	Capital	25,000
	Other	-
Total Operations Expense BC Electrical		249,939
Building Codes Electrical Operations Gain/(Loss)		**(165,495)**

Permit Fee types		Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
STRUCTURE PERMIT FEES					
In accordance with OAR 918-050-0100(1)(c) and (2)(c)(A), Building Valuation is determined per the ICC Building Valuation Data Table current as of April 1 of each year.					
Valuation:					
$1-$2,000		$ 60.00	$ 69.00	$ 9.00	15%
$2,001-$25,000	First $2,000 value	$ 60.00	$ 69.00	$ 9.00	15%
	Each additional $1,000 or fraction thereof, to and including $25,000	$ 9.40	$ 10.81	$ 1.41	15%
$25,001-$50,000	First $25,000	$ 276.20	$ 317.63	$ 41.43	15%
	Each additional $1,000 or fraction thereof, to and including $50,000	$ 7.00	$ 8.05	$ 1.05	15%
$50,001-$100,000	First $50,000	$ 451.20	$ 518.88	$ 67.68	15%
	Each additional $1,000 or fraction thereof, to and including $100,000	$ 4.70	$ 5.41	$ 0.71	15%
$100,000 and up	First $100,000	$ 686.20	$ 789.13	$ 102.93	15%
	Each additional $1,000 or fraction thereof	$3.90	$ 4.49	$ 0.59	15%
OTHER INSPECTIONS AND FEES					
Residential Fire Sprinkler 13R (standalone/closed system) fee includes plan review (13D multipurpose/continuous loop requires Plumbing)					
0 TO 2,000 sq. ft. area covered		$ 98.00	$ 112.70	$ 14.70	15%
2,001 to 3,6000 sq. ft area covered		$ 103.50	$ 119.03	$ 15.53	15%
3,601 to 7,200 sq. ft. area covered		$ 139.75	$ 160.71	$ 20.96	15%
7,201 sq. ft. and greater		$ 186.25	$ 214.19	$ 27.94	15%
Perscriptive solar photo voltaic system-fee includes plan review		$ 160.00	$ 184.00	$ 24.00	15%
Non-Perscriptive solar photo voltaic system-requires plan review		Use Structure Permit Fee table above	Use Structure Permit Fee table above		
Phased plan review	Application Base	$ 60.00	$ 69.00	$ 9.00	15%

	Permit Fee types	Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
	Plus % of total project building permit fee not to exceed $1,500 for each phase (in addition to standard structural plan review)	10%	10%	0%	0%
Deferred plan review	% of building permit fee calculated using the deferred portion valuation	65%	65%	0%	0%
	Minimum (in addition to standard structural plans)	$ 156.00	$ 179.40	$ 23.40	15%
After hours inspection	Work week per hour	$ 78.00	$ 89.70	$ 11.70	15%
After hours inspection	Weekends and holidays per hour with 4 hour minimum (Doubletime)	Not Specified	$ 179.40	New	NA
Re-Inspections Fee	Each re-inspection	$ 78.00	$ 89.70	$ 11.70	15%
Inspections for which no fee	is specifically indicated - per hour	$ 78.00	$ 89.70	$ 11.70	15%
Demolition Permit Fee	Residential	Not Specified	$ 89.70	New	NA
	Commercial	Not Specified	$ 89.70	New	NA
Pre-Application Consultation/Consultation Fee	Per hour, 1 hour minimum	Not Specified	$ 89.70	New	NA
Temporary Certificate of Occupancy	Residential - 30 days only	Not Specified	$ 89.70	New	NA
	Commercial - 30 days only	Not Specified	$ 179.40	New	NA
Ag Exempt Request Fee		Not Specified	$ 12.50	New	NA
Plan Review Fees	% of structural permit fee	65%	65%	0%	0%
Fire and Life Safety Plan Review Fees	% of structural permit fee	40%	40%	0%	0%
Additional plan review required by changes, additions, or revisions to approved plans	Residential per hour	$ 65.00	$ 74.75	$ 9.75	15%
	Commercial per hour	$ 78.00	$ 89.70	$ 11.70	15%
Expedited Plan Review Fee -	per hour, 2 hour minimum	Not Specified	$ 320.00	New	NA
	Overtime Fee (if applicable x base rate)	Not Specified	1.5	New	NA

	Permit Fee types	Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
MECHANICAL PERMIT FEES					
ONE & TWO FAMILY DWELLINGS:					
Minimum Permit Fee	Residential	$ 60.00	$ 69.00	$ 9.00	15%
Furnace/Burner including ducts and vents	Up to 100k BTU/hr	$ 12.00	$ 13.80	$ 1.80	15%
	Greater than 100K BTU/hr	$ 12.00	$ 13.80	$ 1.80	15%
Heating/Cooling/Stove/Vents	Ductwork only	$ 12.00	$ 13.80	$ 1.80	15%
	Unit Heater (suspended, wall, and floor)	$ 12.00	$ 13.80	$ 1.80	15%
	Wood/Gas/Pellet fireplace insert or free standing stoves	$ 12.00	$ 13.80	$ 1.80	15%
	Repair/alter/add to mechanical appliance	$ 12.00	$ 13.80	$ 1.80	15%
	Evaporative cooler (permanent)	$ 12.00	$ 13.80	$ 1.80	15%
	Air Conditioner	$ 12.00	$ 13.80	$ 1.80	15%
	Ventilation system, not a portion of HVAC system	$ 12.00	$ 13.80	$ 1.80	15%
	Ventilation fan connected to a single duct	$ 9.00	$ 10.35	$ 1.35	15%
	Attic/Crawl space fans	$ 9.00	$ 10.35	$ 1.35	15%
	Range hood/other kitchen equipment	$ 9.00	$ 10.35	$ 1.35	15%
	Clothes dryer exhaust	$ 9.00	$ 10.35	$ 1.35	15%
	Floor furnace including vent	$ 12.00	$ 13.80	$ 1.80	15%
	Hydronic hot water system	$ 24.00	$ 27.60	$ 3.60	15%
Gas Piping Outlets	1-4 outlets	$ 24.00	$ 27.60	$ 3.60	15%
	Additional outlets	$ 3.00	$ 3.45	$ 0.45	15%
	Exterior medium pressure ea. 100’	$ 24.00	$ 27.60	$ 3.60	15%
Air-handling units including ducts/Heat pumps/Mini split system	Any size	$ 12.00	$ 13.80	$ 1.80	15%
Incinerators	Domestic - installation or relocation	$ 12.00	$ 13.80	$ 1.80	15%

	Permit Fee types	Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
Miscellaneous Fees	Hourly rate (per hour)	$ 78.00	$ 89.70	$ 11.70	15%
	Other heat/cool/appliance not indicated	$ 12.00	$ 13.80	$ 1.80	15%
COMMERCIAL:					
Minimum Permit Fee	Commercial	$ 60.00	$ 69.00	$ 9.00	15%
Valuation:					
Up to $3,500	Base	$ 60.00	$ 69.00	$ 9.00	15%
$3,501 to $10,000	1st $3,500	$ 60.00	$ 69.00	$ 9.00	15%
	Each additional $100 or portion thereof above $3,500 up to $10,000	$ 1.20	$ 1.38	$ 0.18	15%
$10,001 and above	1st $10,000	$ 138.00	$ 158.70	$ 20.70	15%
	Each additional $1,000 or portion thereof above $10,000	$ 3.00	$ 3.45	$ 0.45	15%
Investigative Fee		Actual Cost	Actual Cost	$ -	0%
Re-Inspections Fee	Each re-inspection	Not Specified	$ 20.00	New	NA
After hours inspection	work week per hour (minimum 2 hrs)	$ 78.00	$ 89.70	$ 11.70	15%
	Weekends and holidays per hour (4 hour minimum) - Double Time	Not Specified	$ 179.40	New	NA
Plan Review Fee, if required	% of subtotal	50%	50%	0%	0%
Request by government agency under ORS 190		Not Specified	Cost of inspector plus travel & mileage to and from areas requested for inspections	New	NA
Expedited Plan Review Fee -	per hour, 2 hour minimum	Not Specified	$ 245.00	New	NA
	Overtime Fee (if applicable x base rate)	Not Specified	1.50	New	NA
PLUMBING PERMIT FEES					
NEW SINGLE FAMILY DWELLINGS					
Minimum Permit Fee	Residential	$ 60.00	$ 69.00	$ 9.00	15%

Permit Fee types		Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
New single family dwelling 1 bath/ 1 kitchen - includes 1st 100' of each site, utility, hose bibs, icemakers, underfloor low-point drains and rain drain packages		$ 252.00	$ 289.80	$ 37.80	15%
	Each additional bath (1/2 bath counts as whole)	$ 90.00	$ 103.50	$ 13.50	15%
	Each additional kitchen	$ 60.00	$ 69.00	$ 9.00	15%
	Each additional 100' or site utilities or fraction thereof; storm, water and sanitary sewer	$ 36.00	$ 41.40	$ 5.40	15%
	Each fixture residental (for new, additions, and alterations)	$ 24.00	$ 27.60	$ 3.60	15%
	Re-pipe water supply	Not Specified	$ 69.00	New	NA
Manufactured Dwellings	Site Utilities - first 30 lineal ft refer to Manufactured Home Permit				
	Each additional 100' of site utilities or fraction thereof	$ 36.00	$ 41.40	$ 5.40	15%
RV and Manufactured Dwelling Parks	Base Fee (includes 1st 10 or fewer spaces)	$ 384.00	$ 441.60	$ 57.60	15%
	Each additional space	$ 33.00	$ 37.95	$ 4.95	15%
COMMERCIAL:					
Minimum Permit Fee	Commercial	$ 60.00	$ 69.00	$ 9.00	15%
Each fixture (for new, additions, and alterations)		$ 24.00	$ 27.60	$ 3.60	15%
Site utilities each 100' or fraction thereof		$ 36.00	$ 41.40	$ 5.40	15%
Residential fire sprinkler 13D (continuous loop/mulitipurpose) - fee includes plan review					
	0 to 2,000 sq ft area covered	$ 98.00	$ 112.70	$ 14.70	15%
	2,001 to 3,600 sq ft area covered	$ 103.50	$ 119.03	$ 15.53	15%
	3,601 to 7,200 sq ft area covered	$ 139.75	$ 160.71	$ 20.96	15%
	7,201 sq ft and greater	$ 186.25	$ 214.19	$ 27.94	15%
Miscellaneous Fees					
Backflow device/backwater valve		$ 24.00	$ 27.60	$ 3.60	15%
Re-Inspections Fee	Each re-inspection	$ 78.00	$ 89.70	$ 11.70	15%
Inspections for which no fee is specifically indicated - per hour		$ 78.00	$ 89.70	$ 11.70	15%

Permit Fee types		Wasco County Current		Proposed w/ 15% Across the Board		Increase $	Increase %
Request by government agency under ORS 190		Not Specified		Cost of inspector plus travel & mileage to and from areas requested for inspections		New	NA
Medical Gas Piping							
Valuation:							
$1 to $10,000	Base	$	270.00	$	310.50	$ 40.50	15%
$10,001 and greater	First $10,000 in valuation	$	270.00	$	310.50	$ 40.50	15%
	Each additional $100 or fraction thereof	$	1.80	$	2.07	$ 0.27	15%
Investigative Fee		Actual Cost		Actual Cost		Actual Cost	0%
Re-Inspections Fee	Each re-inspection	Not Specified		$	89.70	New	NA
After hours inspection	work week per hour (minimum 2 hrs)	$	78.00	$	89.70	$ 11.70	15%
	Weekends and holidays per hour (4 hour minimum) - Double Time	Not Specified		$	179.40	New	NA
Plan Review Fee, if required		50% of subtotal		50% of subtotal		$ -	0%
Expedited Plan Review Fee -	per hour, 2 hour minimum	Not Specified		$	245.00	New	NA
	Overtime Fee (if applicable x base rate)	Not Specified			1.50	New	NA
ELECTRICAL PERMIT FEES							
NEW SINGLE FAMILY DWELLINGS-SERVICE AND ATTACHED GARAGE INCLUDED							
Minimum Permit Fee	Residential	$	78.00	$	89.70	$ 11.70	15%
1,000 sq ft or less		$	127.00	$	146.05	$ 19.05	15%
Each additional 500 sq ft or portion thereof		$	23.00	$	26.45	$ 3.45	15%
Limited Energy		$	30.00	$	34.50	$ 4.50	15%
Each manufactured home or modular dwelling service or feeder		$	78.00	$	89.70	$ 11.70	15%
New Multi Family - total # of units							
Use 1 and 2 Family rates above for largest sq ft unit - cost of largest unit x 1/2 x number of units							
Mulitfamily limited energy, by floor		$	54.00	$	62.10	$ 8.10	15%
Services or Feeders (installation, alteration, relocation)							
	200 amps or less	$	95.00	$	109.25	$ 14.25	15%

Permit Fee types		Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
	201 to 400 amps	$ 113.00	$ 129.95	$ 16.95	15%
	401 to 600 amps	$ 187.00	$ 215.05	$ 28.05	15%
	601 to 1,000 amps	$ 245.00	$ 281.75	$ 36.75	15%
	Over 1,000 amps or volts	$ 563.00	$ 647.45	$ 84.45	15%
	Reconnect only	$ 63.00	$ 72.45	$ 9.45	15%
Temporary Services or Feeders (installation, alteration, relocation)					
	200 amps or less	$ 63.00	$ 72.45	$ 9.45	15%
	201 to 400 amps	$ 86.00	$ 98.90	$ 12.90	15%
	401 to 600 amps	$ 125.00	$ 143.75	$ 18.75	15%
	601 to 1,000 amps	$ 204.00	$ 234.60	$ 30.60	15%
	Over 1,000 amps or volts	$ 469.00	$ 539.35	$ 70.35	15%
Branch Circuits (new, alteration extension per pannel)					
Fee for branch circuits with pruchase of service or feeder fee:	Each branch circuit	$ 4.80	$ 5.52	$ 0.72	15%
Fee for branch circuits without purchase of a service or feeder fee:	First branch circuit	$ 65.00	$ 74.75	$ 9.75	15%
	Additional branch circuits (each)	$ 4.80	$ 5.52	$ 0.72	15%
Miscellaneous (service or feeder not included)					
Each pump or irrigation circle		$ 78.00	$ 89.70	$ 11.70	15%
Each sign or outline lighting		$ 78.00	$ 89.70	$ 11.70	15%
Signal, circuit or a limited energy panel, alteration, or extension	Commercial	$ 63.00	$ 72.45	$ 9.45	15%
	Residential	$ 78.00	$ 89.70	$ 11.70	15%
Hourly rate	per hour	$ 78.00	$ 89.70	$ 11.70	15%

Permit Fee types		Wasco County Current		Proposed w/ 15% Across the Board		Increase $		Increase %
Request by government agency under ORS 190		Not Specified		Cost of inspector plus travel & mileage to and from areas requested for inspections		New		NA
Investigative Fee		Actual Cost		Actual Cost		$	-	0%
Re-Inspections Fee	Each re-inspection	Not Specified		$	89.70	New		NA
After hours inspection	work week per hour (minimum 2 hrs)	$	78.00	$	89.70	$	11.70	15%
After hours inspection	Weekends and holidays per hour (4 hour minimum) - Double Time	Not Specified		$	179.40	New		NA
Master Individual Inspection Fee - per hour, minimum 2 hrs		Not Specified		$	89.70	New		NA
Plan Review Fee, if required		50% of subtotal		50% of subtotal		$	-	0%
Expedited Plan Review Fee - per hour, 2 hour minimum		Not Specified		$	245.00	New		NA
	Overtime Fee (if applicable x base rate)	Not Specified			1.50	New		NA
MANUFACTURED DWELLING PERMIT FEES								
Installation fee (includes placement, concrete slabs/runners/ foundations when prescriptive, electrical feeder, and plumbing/ cross-over connections up to 30 lineal feet)		$	192.00	$	220.80	$	28.80	15%
Re-Inspections Fee		$	78.00	$	89.70	$	11.70	15%
State fee		$	30.00	$	34.50	$	4.50	15%
Investigative Fee		Actual Cost		Actual Cost		$	-	0%
RENEWABLE ENERGY SYSTEMS PERMIT FEES								
5 kva or less		$	95.00	$	109.25	$	14.25	15%
5.01 to 15 kva		$	113.00	$	129.95	$	16.95	15%
15.01 to 25 kva		$	187.00	$	215.05	$	28.05	15%
Solar each additional kva 21.01 to 100 max		$	7.50	$	8.63	$	1.13	15%
Wind 25.01 to 50 kva		$	245.00	$	281.75	$	36.75	15%
Wind 50.01 to 100 kva		$	563.00	$	647.45	$	84.45	15%
Wind 100.01 or greater kva		Not Specified		$	875.00	New		NA
Service or feeders of 601 to 1,000 amps or volts-additional to previous range		$	245.00	$	281.75	$	36.75	15%

Permit Fee types		Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
Service or feeders over 1,000 amps or volts-additional to previous range		$ 563.00	$ 647.45	$ 84.45	15%
Re-Inspections Fee		$ 78.00	$ 89.70	$ 11.70	15%
Plan Review Fee, if required		50% of subtotal	50% of subtotal	$ -	0%
RV PARK & ORGANIZATIONAL CAMP PERMIT FEES					
Valuation:					
$1 to $500	Base	$ 15.00	$ 17.25	$ 2.25	15%
$501 to $2,000	First $500	$ 15.00	$ 17.25	$ 2.25	15%
	Each additional $1,000 or fraction thereof, to and including $2,000	$ 2.00	$ 2.30	$ 0.30	15%
$2,001 to $25,000	First $2,000	$ 45.00	$ 51.75	$ 6.75	15%
	Each additional $1,000 or fraction thereof, to and including $25,000	$ 9.00	$ 10.35	$ 1.35	15%
$25,001 to $50,000	First $25,000	$ 252.00	$ 289.80	$ 37.80	15%
	Each additional $1,000 or fraction thereof, to and including $50,000	$ 6.50	$ 7.48	$ 0.98	15%
$50,001 to $100,000	First $50,000	$ 414.50	$ 476.68	$ 62.18	15%
	Each additional $1,000 or fraction thereof, to and including $100,000	$ 4.50	$ 5.18	$ 0.68	15%
$100,001 to $500,000	First $100,000	$ 639.50	$ 735.43	$ 95.93	15%
	Each additional $1,000 or fraction thereof, to and including $500,000	$ 3.50	$ 4.03	$ 0.53	15%
$500,001 to $1,000,000	First $500,000	$ 2,039.50	$ 2,345.43	$ 305.93	15%
	Each additional $1,000 or fraction thereof, to and including $1,000,000	$ 2.00	$ 2.30	$ 0.30	15%
Over $1,000,001	First $1,000,000	$ 3,539.50	$ 4,070.43	$ 530.93	15%
	Each additional $1,000 or fraction thereof	$ 2.00	$ 2.30	$ 0.30	15%
MISCELLANEOUS BUILDING FEES					

Permit Fee types		Wasco County Current	Proposed w/ 15% Across the Board	Increase $	Increase %
Request by government agency under ORS 190		Not Specified	Cost of inspector plus travel & mileage to and from areas requested for inspections	New	NA
Permit Reinstatement fee - to renew already esxpired	*Only applicable to expired permits that fall within the current code cycle of permit*	Not Specified	$100 + State Surcharge	New	NA
Permit Extension fee - to extend expiration on active permit	First extension	Not Specified	$ 80.00	New	NA
	Extensions after the first extension	Not Specified	$ 50.00	New	NA
Refund Processing Fee - for repayment of costs of administration		Not Specified	Lessor of $100 or 25% of permit to refund	New	NA
Copy fees		Not Specified	$ 1.00	New	NA

Exhibit #3 - Projection for FY21 at current and new rates

Projections for FY21

		Current Rates	Proposed 15% increase
Building Codes General	Manufactured Dwelling	6,400	7,360
	Structural	527,404	606,515
	Mechanical	65,508	75,334
	Plumbing	78,599	90,389
Total Operations Revenue BC General		677,911	779,598
Expense	Personnel	458,885	458,885
	Materials & Service	265,837	265,837
	Capital	-	-
	Other	-	-
Total Operations Expense BC General		724,722	724,722
Building Codes General Operations Gain/(Loss)		**(46,811)**	**54,876**
Building Codes Electrical	Renewable	1,800	2,070
	Electrical	82,644	95,041
Total Operations Revenue BC Electrical		84,444	97,111
Expense	Personnel	207,293	207,293
	Materials & Service	24,395	24,395
	Capital	-	-
	Other	-	-
Total Operations Expense BC Electrical		231,688	231,688
Building Codes Electrical Operations Gain/(Loss)		**(147,244)**	**(134,577)**

AGENDA ITEM

Work Session – RED Zones

RENEWABLE ENERGY DEVELOPMENT ZONES – TAX ABATEMENT

SAMPLE SPONSORSHIP RESOLUTION

Rural Renewable Energy Development Zones (RREDZ)

Rural Renewable Energy Development Zones (RREDZ) provide a tax abatement incentive for 3-5 years very similar to the Enterprise Zone Standard and Extended Abatement options, except in three main areas:

1. The only eligible activity has to involve renewable energy.
2. The sponsor (City and/or County) can place a cap on the total value eligible for abatement.
    a. That cap can be no greater than $250 million in initial market value of each project.
3. All RREDZ encompass the *entire* territory of the applicant that is located in a rural area.*

A Sponsor (City, County, or Counties) may create a RREDZ simply by

1. Noticing all Local Taxing Districts of intent to sponsor a RREDZ
2. Submitting a Resolution by the Board of County Commissioners to Business Oregon indicating their intent to sponsor a REDDZ along with a cover letter.
    a. This serves as the sponsors application and shall be approved by the Director of Business Oregon.
3. The effective date of the RREDZ can be as early as the Resolution adoption date by the sponsoring entity.

Whenever possible, it is encouraged to have a local enterprise zone manager also serve as the local RREDZ manager.

*”Rural Area” means an area in the state that is not within the urban growth boundary of a City with a population of 30,000 or more.

Model Resolution by Governing Board of [a single] County to Sponsor a Rural Renewable Energy Development Zone

[Resolution No. & Standard Heading With Appropriate Indication of Purpose]

[Findings ("Whereas" Clauses)]

ORS 285C.350 to 285C.370 provide for the designation of "Rural Renewable Energy Development Zones" (hereinafter **RREDZ**s) by request of a single city, a single county or multiple counties, to encompass the entire rural area of the jurisdiction(s), for purposes of offering the standard property tax abatement of an enterprise zone to the qualified property of renewable energy projects locating therein.

The County of _____ is seeking designation of an RREDZ by the director of the Oregon Business Development Department to encourage new business investment, job creation, higher incomes for local residents, greater diversity of economic activity and . . .

The proposed RREDZ will include all eligible territory (whether incorporated or not) encompassed by the county line of ________ County.

The designation of an RREDZ does not grant or imply permission to develop land within the county without complying with prevailing zoning, regulatory and permitting processes and restrictions for the applicable jurisdiction; nor does it indicate any intent to modify those processes or restrictions, except as otherwise in accordance with Comprehensive Plans

The County of _____ appreciates the impacts that a designated RREDZ would have and the property tax exemptions that eligible business firms might receive therein, as governed by Oregon Revised Statutes (ORS) Chapter 285C and other provisions of Oregon Law, including but not limited to what is described in Oregon Administrative Rules (OAR Chapter 123).

All of the municipal corporations, special service districts and so forth, other than the county government, that receive operating revenue through the levying of *ad valorem* taxes on real and personal property in any area _________ County have been informed and asked to comment on this request for designation.

[The County of _____ does not and has not previously sponsored an RREDZ.] / [Attached (Exhibit A) is a statement about any RREDZ that the County of _____ does or has sponsored, its respective utilization, and the total amount remaining under the prior property exemption limitation.]

[Other findings (e.g., public meetings, other notices, involvement and support; known prospective investments)]

[Conclusions ("Now Therefore . . . Be It .. Resolved . . .")]

The County of _____ applies for an RREDZ and requests that the director of the Oregon Business Development Department order the designation thereof.

The County of _____ sets the amount of real market value (RMV) for qualified property that may be exempt in this RREDZ at $____ million, based on the RMV of property for the assessment year at the start of the exemption immediately after property is placed in service. [Defaults to $250 million if nothing is set forth here]

[__________________(Name/title)________] is authorized to submit the request for the aforementioned RREDZ designation [and to make any substantive or technical change to the application materials, as necessary, after adoption of this resolution].

The County of _____ [commits, within 90 days of designation, to appoint someone] / [appoints __________________(Name/title)________] to serve in the capacity of the local zone manager for the RREDZ.

The County of _____ will comply with the equivalent requirements and provisions of ORS 285C.105 respective to zone sponsor duties under ORS 285C.050 to 285C.250, as they would apply to the implementation of an RREDZ under ORS 285C.350 to 285C.370.

[Standard Closing, Attachments, List of Exhibits, Copies, Approvals]

Sample Notice To Local Taxing District About Designation of A Rural Renewable Energy Development Zone

[Date]

[contact person,
district/agency
address, etc.]

Subject: Rural Renewable Energy Development Zone for ________________

Dear ________________:

This letter would inform you of the exciting opportunity available to our region for improving the local economic base, business climate and long-run community development. [_______ County] is seeking designation of a rural renewable energy development zone, which functions like an enterprise zone throughout county territory for only the eponymous type of development, such as wind power projects, geothermal or other cases where a renewable energy resource is used to generate electricity or produce a biofuel. The designation request will be submitted to **Business Oregon** for approval.

At its hearing on _______ at _______ [AM/PM], in ________, the [/____ County Commission] is expected to consider a resolution requesting designation.

The proposed area is [countywide] by statute, such that the zone could affect future property tax collections in your district. Therefore, you are being asked to comment on this proposal, either at the hearing or by sending comments to either to me or to ______________________________, by ___________.

Please understand, that a rural renewable energy development zone exempts only new property that an eligible, job-creating business might build or install in the zone at some future time. Also, the exemption is temporary, usually lasting only three years, after which time the property induced by these incentives is available for assessment. An extension to four or five years in total is possible in some cases with agreement of the local [county] governing body.

Feel free to contact me by ____.

[Closing, copies, etc.]

AGENDA ITEM

Work Session – STOP Center

NO DOCUMENTS HAVE BEEN SUBMITTED FOR THIS ITEM – RETURN TO AGENDA

January 28, 2020

Chair Scott Hege
Wasco County
511 Washington St., Ste. 302
The Dalles, OR 97058

Dear Chair Hege,

Thank you for your membership in the Association of Oregon Counties (AOC). We are honored to have Wasco County as a member of AOC!

AOC programs and services provide counties with opportunities to engage in innovative and transformational county solutions, enhance the public's understanding of county government, and support to exercise exemplary leadership in public service.

Created in 1906 to advocate for the interests of Oregon county government, AOC services have expanded to include direct services to save you money, time and resources. Membership with AOC also provides access to, and support for, CIS, educational programing, information sharing, and access to software like BillTracker. In addition, AOC provides a path to nomination to state and national boards, commissions and task forces. County Solutions, provides commissioners and county staff with capacity and support to convene stakeholders to address complex issues and complete challenging projects in your communities.

With our timely advocacy for county interests in Salem and through the National Association of Counties (NACo) in

Washington, D.C., we provide counties with a collective voice on issues facing Oregon's diverse economy. Advocacy efforts range from community and economic development and transportation, to health and human services and veterans, to natural resources and public safety. In addition, these efforts also include specialty advocacy issues like video lottery, PERS, and federal land management.

We hope you will continue to engage with AOC in 2020. There is no better way to shape our state advocacy efforts than to join a steering committee. Meetings are held in Salem with dial-in access for members who cannot join meetings in person. Committees are open to all AOC members, and we urge you to get involved. We continue to see record levels of participation in our steering committees, and we hope this trend will continue. We also hope to see you at our Annual Conference in Eugene in November.

Please be sure to take advantage of all that your membership has to offer. We are here to help you so please feel free to contact us at any time at 503.585.8351. AOC values your continued participation and membership.

Thank you,

Jim Doherty
President, AOC
Commissioner, Morrow County

Rob Bovett
Interim Executive Director, AOC

Wasco County
511 Washington St., Ste. 302
The Dalles, OR 97058

scotth@co.wasco.or.us

Cc: stevek@co.wasco.or.us
kathys@co.wasco.or.us
tylers@co.wasco.or.us

Invoice no. **2020 AOC**
For the period of:
Jan. 1 – Dec. 31, 2020

Description (see page 3 for descriptive narrative on dues categories)	**Amount**
AOC General Fund Dues*	$9,858.96
Public Lands Fund Dues*	$2,882.2
Video Lottery Defense Fund Dues (voluntary dues)	$556.73
Federal Land Management Subcommittee Dues (voluntary dues; required for voting privilege)	$1,693.05
PERS (Public Employees Retirement System) Alliance Dues (voluntary dues)	$604.93
CFTLC (Council of Forest Trust Land Counties) Dues ** ($0.00 indicates membership not applicable)	$0.00
CFTLC Special Voluntary Assessment Dues (voluntary dues, $0.00 indicates membership not applicable)	$0.00
Veterans Fund Dues (voluntary dues)	$1,060.7
Total amount due:	**$16,656.57**

payment of dues marked required for AOC membership
*****payment of dues marked required for CFTLC membership***

Please direct inquiries to:

Fiscal Services
Email: accounting@oregoncounties.org
Phone: 503.585.8351

Please submit check payment along with a copy of this invoice to:

Association of Oregon Counties 1201 Court Street NE, Suite 300
Salem, OR 97301-4110

AOC ASSOCIATION OF OREGON COUNTIES

Invoice no. **2020 AOC**
For the period of:
Jan. 1 – Dec. 31, 2020

Description Narrative for Dues

AOC General Fund Dues* (required for AOC membership)

General fund dues support legislative advocacy and policy development, district and steering committee meetings, communications efforts, and technical assistance to members, as well as AOC's core operational expenses including finance, insurance, building rent, utilities and supplies. Dues are based on an established uniform base fee and each county's comparative real market value and population (as reported for the previous year). The formula is capped so no county will pay more than 20 times the lowest assessment.

Public Lands Fund Dues* (required for AOC membership)

Public Lands fund dues allow AOC to carry out legislative advocacy on natural resource issues, foster communications between county governing bodies and individual agencies, and develop natural resources policy. Dues are based on an established uniform fee, national forest receipts, substituted Secure Rural School Act or other safety net revenues and federal Payments-in-Lieu-of-Taxes. The formula is capped so no county will pay more than 15 times the lowest assessment.

CFTLC Dues** (required for CFTLC voting privileges)

CFTLC dues finance the activities of the Council of Forest Trust Land Counties (CFTLC), created to represent the interests of the 15 Oregon counties that contain forest lands administered by the State Department of Forestry. These dues support advocacy and professional services to promote and protect the counties' interests in Oregon's forest trust lands. Dues are based upon an approved budget and comparative forest trust land acreage by county.

CFTLC Special Voluntary Assessment Dues (voluntary dues)

CFTLC special voluntary assessment dues enables CFTLC to retain critical specialized contract services to protect counties' interests in the forest trust lands. The assessment is based on the CFTLC dues formula described above.

Federal Land Management Subcommittee Dues (voluntary; required for voting privileges)

Federal land management subcommittee assessment dues are directed to advocacy on federal land management issues. Funds allow AOC to coordinate with other national efforts, obtain professional services, and conduct communications campaigns on federal legislation. Dues are based on the county share of the latest annual national forest receipts payments or successor safety net payments.

PERS Alliance Dues (voluntary dues)

Public Employee Retirement System (PERS) dues support policy advocacy and legal proceedings for labor and retirement fund issues. Dues are assessed at a rate of $.69 per PERS retiree per county.

Veterans Fund Dues (voluntary dues)

Veterans fund dues were created in 2014 to support Oregon's approximately 297,000 veterans. Income from this assessment funds staff work on veterans' issues, including advocacy for increased state funding and support for the work of County Veterans Service Officers (CVSOs). Additional work includes sustaining and expanding collaborative partnerships with the Oregon Department of Veterans Affairs (ODVA), the Oregon Health Authority (OHA) and Oregon Housing and Community Services (OHCS) to better serve veterans and their families. Dues are assessed at a rate of $.35 per veteran per county.

Video Lottery Defense Fund Dues (voluntary dues)

Video lottery defense fund dues provide technical assistance and professional services related to the preservation of shared revenues and protection of counties 2.5 percent of net video lottery receipts. Dues are assessed at one percent of each county's total video lottery net receipts for the previous year.

VOLUNTARY DUES

Federal Land Management Subcommittee Fund

Background

The Forest Management Subcommittee was formed in 1998 to pool the assets of all national forest counties in Oregon to more effectively utilize resources on federal issues. The subcommittee was a major factor in enactment of the Secure Rural Schools Act of 2000 and its successor reauthorizations, while repeatedly insisting that a safety net is not the long-term answer. Rather, what the counties need is federal forest management reform.

In 2017, the subcommittee was reorganized as the Federal Land Management Subcommittee and new bylaws were adopted. The purpose remains the same: gaining long-term federal land management reforms which will lead to healthy lands, job opportunities, and social and economic sustainability.

Eligible counties are those that receive national forest road receipts or successor safety net road payments. An eligible county becomes a voting member by payment of the dues assessment for the current year. Each county has one vote and designates one commissioner to cast their vote. The subcommittee is governed by tri-chairs, each having one vote. One chair is the current chair of the AOC Natural Resources Policy Steering Committee, one chair is the current president of the Association of O&C Counties, and one chair is appointed by the Eastern Oregon Counties Association. Subcommittee actions must be approved by the AOC Natural Resources Policy Steering Committee.

The subcommittee approves its own recommended calendar year budget, expressed in the AOC Federal Land Fund, prepared in cycle with the AOC budget process. The AOC Natural Resources Steering Committee reviews and approves the recommended subcommittee budget and, in turn, recommends it to the AOC membership for adoption at the AOC annual business meeting.

How is the fund used?

The pooled resources from national forest counties permit a more effective pursuit of long-term federal lands management reform legislation and regulations, which will lead to healthy forests, job opportunities, and economic and social sustainability at the local level. The subcommittee will support a continued safety net program, as a bridge to implementation of meaningful land management reforms.

Voluntary dues are critical to fund hands-on lobbying in Washington, DC; to guide counties through the changing and complex requirements to qualify for safety net payments; and to stay up-to-the-minute in coordination with allies to target resources most effectively.

Looking forward

- Gain long-term federal lands management policy reform through strategic alliances and targeted tactics.
- Pursue “bridge funding” tied to the management reform legislation to maintain solvency of Oregon counties dominated by federal lands until the legislation is fully implemented.

VOLUNTARY DUES

Public Employee Retirement System (PERS), Public Labor and Employment Policy Fund

Background

AOC collects dues for the Public Employee Retirement System (PERS) Alliance, a collaboration with the League of Oregon Cities (LOC), Oregon School Board Association (OSBA), and Special Districts Association of Oregon (SDAO) to support advocacy and legal proceedings for labor and retirement fund issues.

In 2016 the voluntary dues assessment changed to include all PERS enrollees by county; not just county employees enrolled. This change reflected the fact that all 36 counties benefit from AOC's work in PERS, and should therefore be assessed the voluntary dues. The AOC Board of Directors also determined the PERS Fund should expand to include public labor and employment policy moving forward.

This change was due to the fact that each legislative session numerous bills are introduced that directly impact public employment, including diverse topic areas such as collective bargaining, wages, public contracting, sick leave, discrimination and home rule.

How is the fund used?

AOC work not only involves opposing or amending proposals that would increase costs to public employers, or constrain the options of public employers, but also involves crafting and promoting legislation that assists public employers.

Looking forward

- Track PERS bills that impact public employment by increasing costs to public employers, and craft bills promoting legislation to assist public employers.
- Participate in state agency rulemaking proceedings that impact public employment.
- Serve on the PERS Legislative Advisory Committee (LAC) and PERS Employer Advisory Group (EAG).
- Participate in litigation as needed on behalf of AOC members.

VOLUNTARY DUES

Veterans Fund

Background

The AOC Veterans Fund was created in 2014 to act as a collective voice for Oregon counties on veterans' issues, and enhance AOC's ability to advocate for, and better serve, Oregon's 297,039 veterans and their families. Too many of our veterans face high levels of post-traumatic stress disorder, mental health challenges, addictions, physical health issues and both mild and severe traumatic brain injuries. Too many are facing homelessness and too many are involved in the criminal justice system. As noted by our State Department of Veterans Affairs, our work to support our veterans and their families "is just beginning."

How is the fund used?

Income from the assessment covers approximately 75 percent of the total compensation costs for a legislative affairs policy manager.

Looking forward

- Sustain and improve the County Veterans Service Officer (CVSO) workforce. Ensure professional training and financial support is provided to help veterans access all benefits (state and federal) they have earned and deserve. Help promote retention and long-term stability of CVSO staffing within individual counties.
- Improve access to federal Veterans Affairs services through our CVSO system. Help veterans' access earned disability compensation, low income pension, housing, employment, education and other benefits. Accelerate strategies that provide veterans better access to healthcare benefits, including physical and behavioral health care services.
- Federal 2018 MISSION ACT. Help Commissioners and their constituents under the changes to the federal Veterans Affairs (VA) healthcare delivery system as part of the 2018 MISSION ACT, especially changes to access healthcare that involve non-VA provider networks in rural areas of the state.
- Expanded partnership with Oregon Housing and Community Services to address veteran's homelessness. Help provide technical assistance, advocacy and local commissioner engagement to grow veterans housing capacity as part of the approximate $15 million of biennial funding dedicated to veterans as part of the state's document recording fee.
- Partner with Oregon Department of Veterans Affairs, Oregon Health Authority, Coordinated Care Organizations and our community mental health system to better serve veterans. Help implement the "2019 Oregon Veterans' Behavioral Health Service Improvement Study." These recommendations include targeted actions in veterans suicide prevention, veterans data collection and cross-sector partnerships.

VOLUNTARY DUES

Video Lottery Defense Fund

Background

In 1985, Oregonians established a lottery constitutionally dedicating the earnings to economic development (see ORS 461.547). Since then, Oregonians also have dedicated lottery revenues for education, parks, wildlife and wildlife and veterans' services funding.

In 1991, an agreement was reached whereby the Legislature approved a state-controlled video lottery structure which forfeited a county's right to authorize and regulate gaming in exchange for counties receiving 2.5 percent of the receipts from all video lottery games for economic development activities. Prior to that date, counties had the right to authorize, regulate and tax gaming.

Beginning in 2005, counties agreed to contribute 50 percent of the costs of the Governor's Office administration of Regional Solutions due to the programs' importance. The remaining video lottery receipts are distributed as follows: 10 percent divided equally among the 36 counties; and 90 percent allocated by the amount of video lottery receipts from each county. These receipts are an important revenue source for counties' strategic economic development activities such as infrastructure investment, revolving loan programs, and other related programs.

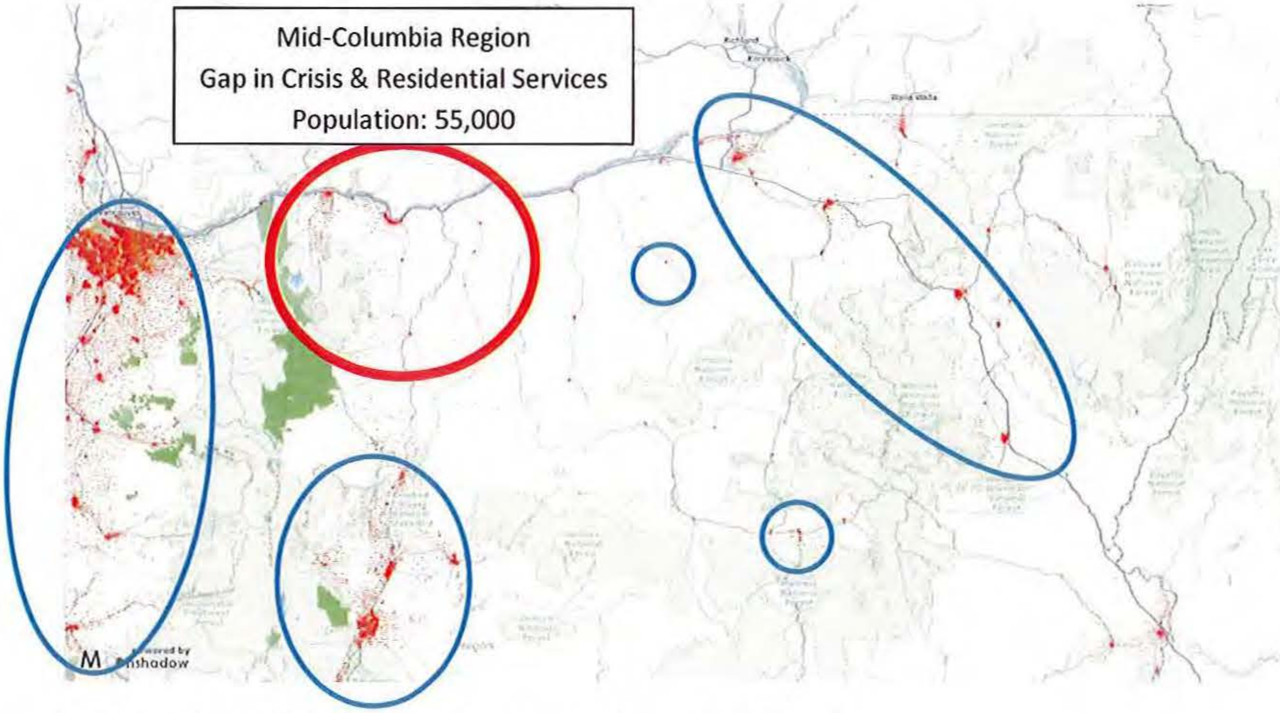
How is this fund used?

The Video Lottery Defense Fund is used to protect counties' share of the video lottery. AOC staff advocates, tracks bill, attends hearings and meetings, and testifies at the Legislature and Lottery Commission to ensure that the agreement forged in 1991 is upheld.

Looking forward

In recent biennia, the Legislature has based quarterly payments on estimated video lottery revenues determined in the May forecast prior to the start of the biennium. This "smoothing" process makes it easier for payments to be made as counties received equal amounts every quarter based on the forecast, rather than fluctuating amounts based on 2.5 percent of the actual proceeds. However, if proceeds are less than anticipated, it can shortchange counties. It is estimated that counties lost over $1.7 million in the previous biennium as a result of the smoothing distribution practice.

Mid-Columbia Regional Stabilization Center
Addressing Behavioral Health in our Communities



The "STOP Center": Stabilization, Treatment, Outreach, Planning

Four Priority Areas of Concern:

- Acute mental health crisis
- Sub-acute mental health crisis
- Substance Use Disorder / Detox
- Dementia

Program Types & Needed Capacity:

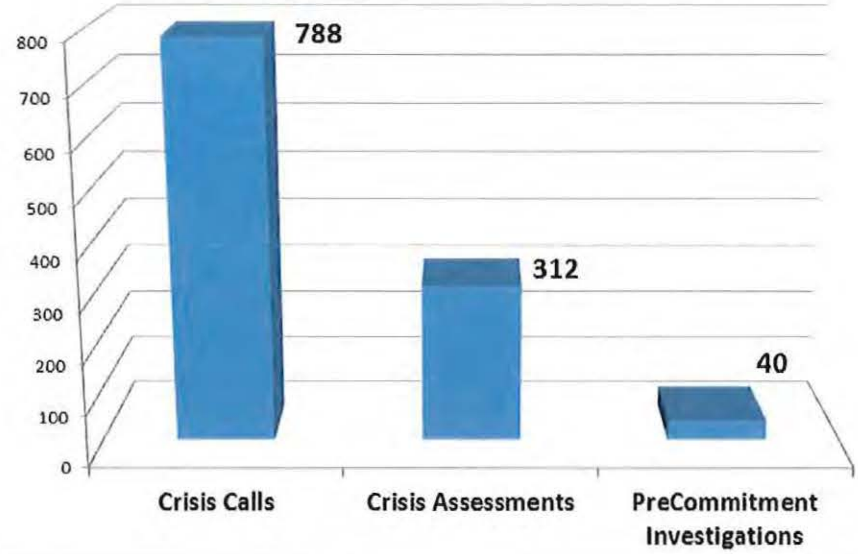
- Class 1 SRTF: 3 psych beds
- Detox: 3 beds
- Class 2 SRTF: 30 beds at Stabilization Center
- Class 3 RTF: 45-60 beds
- Outpatient Treatment

Governance: 501(c)(3) with a board representative of community partnerships

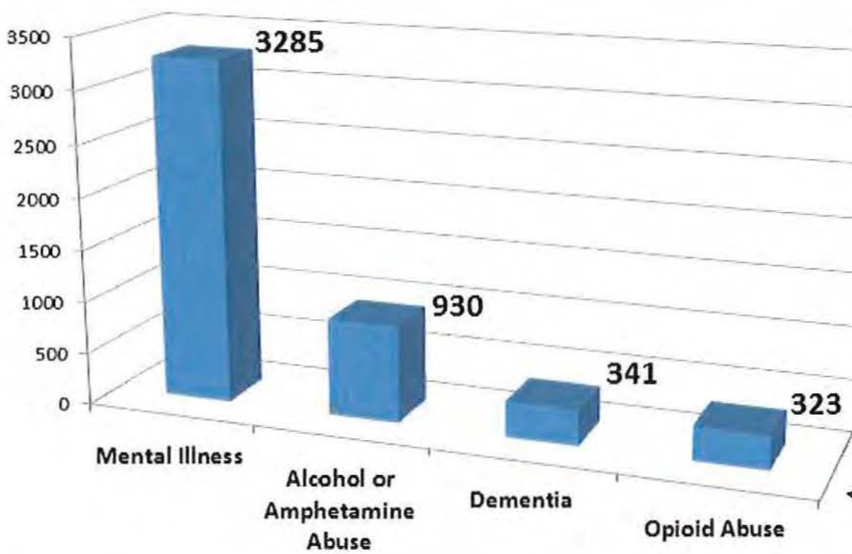
Wraparound Services in The Dalles:

- Mid-Columbia Medical Center
- Center For Living: outpatient services, jail diversion, aid & assist, ACT, CIT
- Public Health
- Department of Human Services – child welfare, senior & disabilities, SNAP, WorkSource
- Veterans Services
- ID Services: Social Security, DMV offices
- Food Bank, Community Meals, Warming Shelter
- Housing Supports: Housing Authority, Community Action Programs, Bridges To Change
- Transportation: LINK bus system, Gorge TransLink
- Clothing: Salvation Army, St. Vincent de Paul, Goodwill
- Law Enforcement hub: NORCOR, City, County, State, Community Corrections

Annual Crisis Events

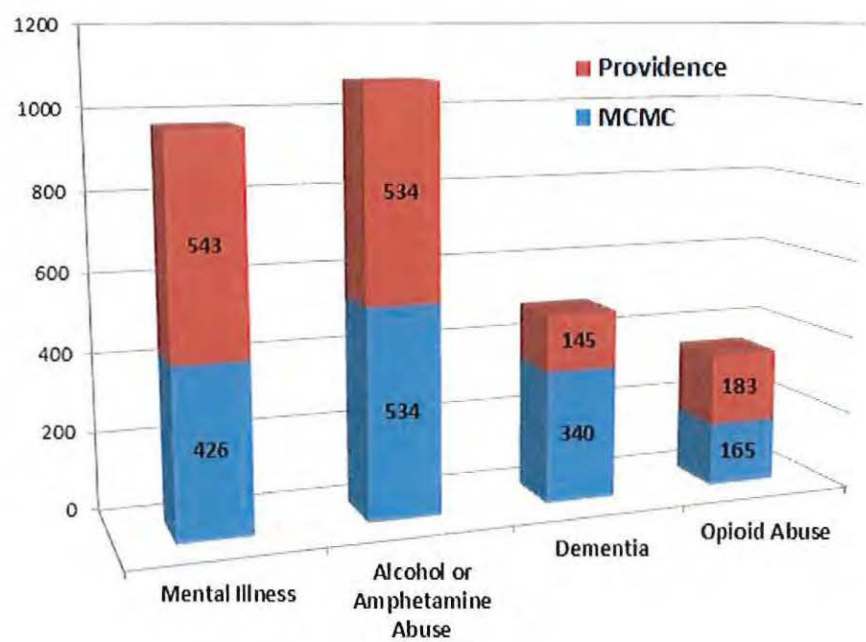


Annual Patient Health Designations at MCMC & Providence

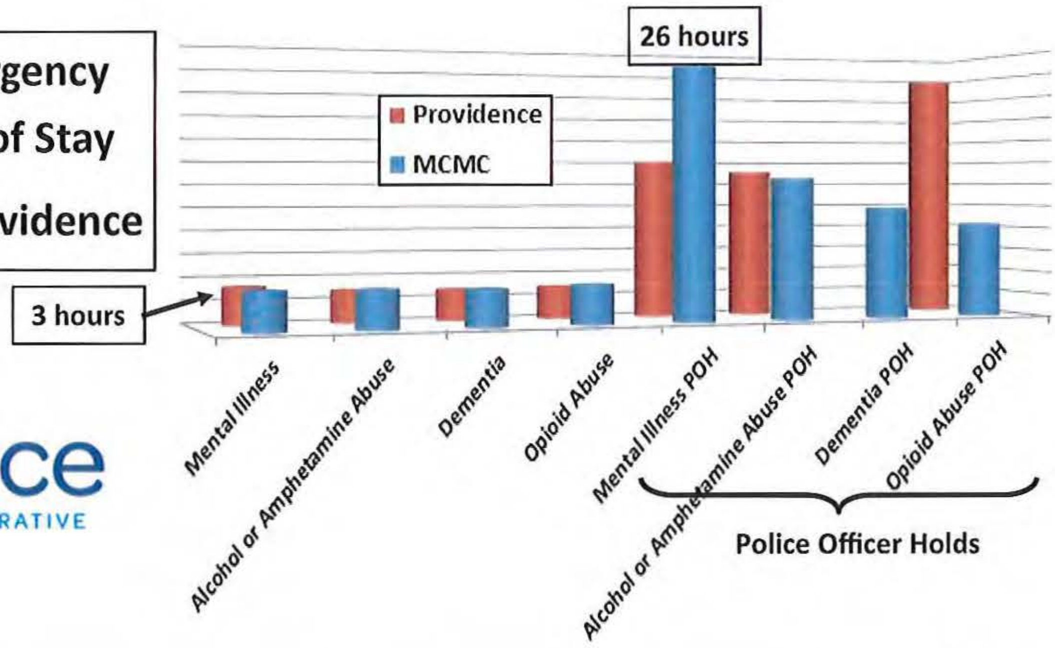


# of patients with 2 or more designations: 738

Annual Emergency Department Visits at MCMC & Providence

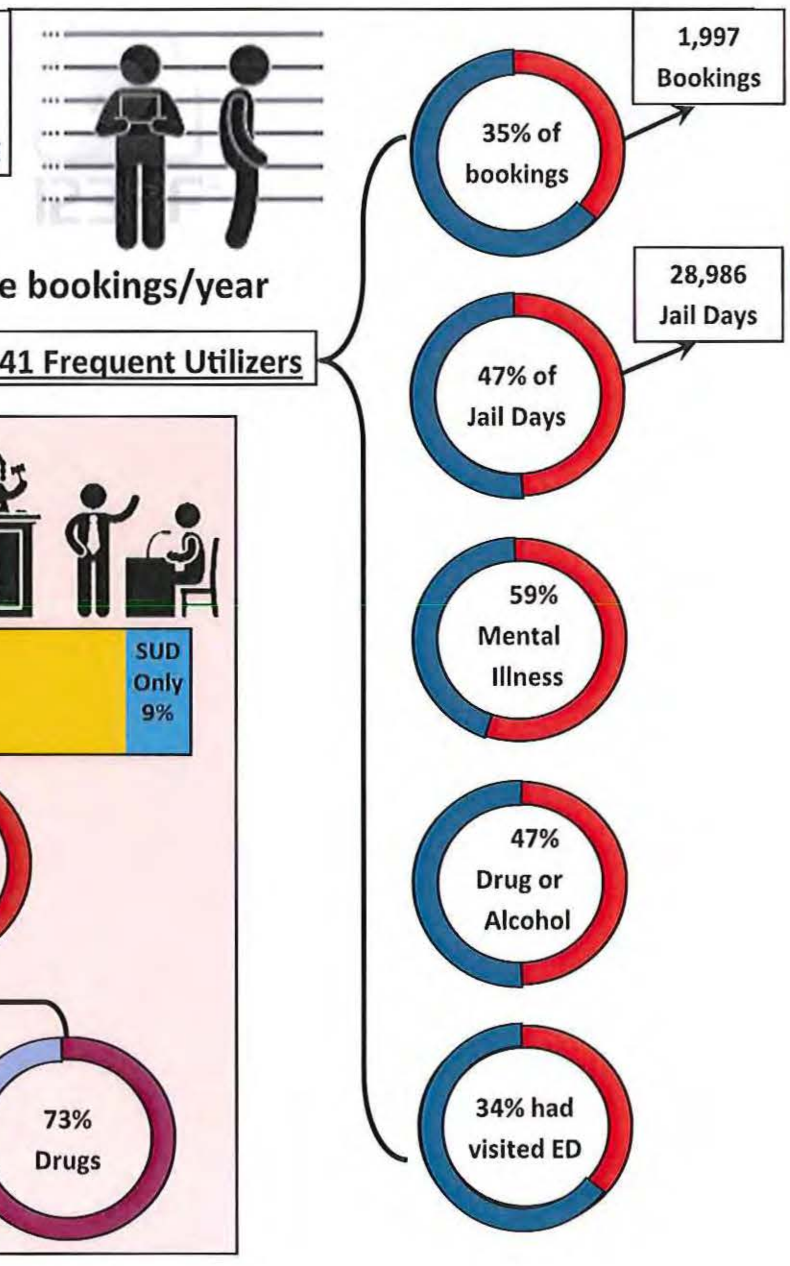


Average Emergency Dept. Length of Stay at MCMC & Providence



Reliance eHEALTH COLLABORATIVE

CUNY INSTITUTE FOR STATE & LOCAL GOVERNANCE



79 inmates
3.159m.

TEAM DEVELOPMENT ESTIMATE

Provided to Wasco County Oregon

February 1, 2020 (version 1)

This proposal for services was prepared at the request of the Wasco County team.

Dates: To be Determined

Time: 8:30 am – 4:00 pm

Location: Wasco County

Topic: Summit Follow Up (5 Behaviors of a Cohesive Team, Meeting Management & Decision-making)

Summit Follow Up			
Date	**Event**	**Estimate**	**Notes**
TBD	Day 1 5 Behaviors of a Cohesive Team (Trust, Conflict, Commitment, Accountability and Results)	$4,500	Assessments have already been purchased and completed. Includes a savings of $1,000 off regular price of $10,000 for this training.
TBD	Day 2 5 Behaviors of a Cohesive Team (Trust, Conflict, Commitment, Accountability and Results, continued)	$4,500	
TBD	Travel Costs	$1,500	
	Total estimate	**$10,500**	

Amy Leneker, MPA
Leadership Consultant
Compass Consulting, LLC
amy@compassconsultingteam.com

Leadership Coaching on Retainer			
Date	**Event**	**Estimate**	**Notes**
TBD	Leadership Coaching	$6,000	$1,000 per month x 6 months = $6,000 Includes 2 leadership sessions per month and email support. See pricing sheet for more information.
Total estimate		$6,000	

Investment Summary		
Date	**Event**	**Estimate**
TBD	5 Behaviors of a Cohesive Team (2 days) plus travel	$10,500
TBD	Leadership Coaching	$6,000
Total estimate		$16,500

To be Provided by the Department

The County will provide:

1. Meeting space
2. Equipment to project a PowerPoint (with audio)
3. Flip chart paper and post it notes

Amy Leneker, MPA
Leadership Consultant
Compass Consulting, LLC
amy@compassconsultingteam.com

AOC ASSOCIATION OF OREGON COUNTIES

January 28, 2020

Chair Scott Hege
Wasco County
511 Washington St., Ste. 302
The Dalles, OR 97058

Dear Chair Hege,

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AOC programs and services provide counties with opportunities to engage in innovative and transformational county solutions, enhance the public's understanding of county government, and support to exercise exemplary leadership in public service.

Created in 1906 to advocate for the interests of Oregon county government, AOC services have expanded to include direct services to save you money, time and resources. Membership with AOC also provides access to, and support for, CIS, educational programing, information sharing, and access to software like BillTracker. In addition, AOC provides a path to nomination to state and national boards, commissions and task forces. County Solutions, provides commissioners and county staff with capacity and support to convene stakeholders to address complex issues and complete challenging projects in your communities.

With our timely advocacy for county interests in Salem and through the National Association of Counties (NACo) in

Washington, D.C., we provide counties with a collective voice on issues facing Oregon's diverse economy. Advocacy efforts range from community and economic development and transportation, to health and human services and veterans, to natural resources and public safety. In addition, these efforts also include specialty advocacy issues like video lottery, PERS, and federal land management.

We hope you will continue to engage with AOC in 2020. There is no better way to shape our state advocacy efforts than to join a steering committee. Meetings are held in Salem with dial-in access for members who cannot join meetings in person. Committees are open to all AOC members, and we urge you to get involved. We continue to see record levels of participation in our steering committees, and we hope this trend will continue. We also hope to see you at our Annual Conference in Eugene in November.

Please be sure to take advantage of all that your membership has to offer. We are here to help you so please feel free to contact us at any time at 503.585.8351. AOC values your continued participation and membership.

Thank you,

Jim Doherty
President, AOC
Commissioner, Morrow County

Rob Bovett
Interim Executive Director, AOC

UNITED COUNTIES. UNITED OREGON.

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511 Washington St., Ste. 302
The Dalles, OR 97058

scotth@co.wasco.or.us

Cc: stevek@co.wasco.or.us
kathys@co.wasco.or.us
tylers@co.wasco.or.us

Invoice no. **2020 AOC**
For the period of:
Jan. 1 – Dec. 31, 2020

Description (see page 3 for descriptive narrative on dues categories)	**Amount**
AOC General Fund Dues*	$9,858.96
Public Lands Fund Dues*	$2,882.2
Video Lottery Defense Fund Dues (voluntary dues)	$556.73
Federal Land Management Subcommittee Dues (voluntary dues; required for voting privilege)	$1,693.05
PERS (Public Employees Retirement System) Alliance Dues (voluntary dues)	$604.93
CFTLC (Council of Forest Trust Land Counties) Dues ** ($0.00 indicates membership not applicable)	$0.00
CFTLC Special Voluntary Assessment Dues (voluntary dues, $0.00 indicates membership not applicable)	$0.00
Veterans Fund Dues (voluntary dues)	$1,060.7
Total amount due:	**$16,656.57**

payment of dues marked required for AOC membership
*****payment of dues marked required for CFTLC membership***

Please direct inquiries to:

Fiscal Services
Email: accounting@oregoncounties.org
Phone: 503.585.8351

Please submit check payment along with a copy of this invoice to:

Association of Oregon Counties 1201 Court Street NE, Suite 300
Salem, OR 97301-4110

AOC ASSOCIATION OF OREGON COUNTIES

Invoice no. **2020 AOC**
For the period of:
Jan. 1 – Dec. 31, 2020

Description Narrative for Dues

AOC General Fund Dues* (required for AOC membership)

General fund dues support legislative advocacy and policy development, district and steering committee meetings, communications efforts, and technical assistance to members, as well as AOC's core operational expenses including finance, insurance, building rent, utilities and supplies. Dues are based on an established uniform base fee and each county's comparative real market value and population (as reported for the previous year). The formula is capped so no county will pay more than 20 times the lowest assessment.

Public Lands Fund Dues* (required for AOC membership)

Public Lands fund dues allow AOC to carry out legislative advocacy on natural resource issues, foster communications between county governing bodies and individual agencies, and develop natural resources policy. Dues are based on an established uniform fee, national forest receipts, substituted Secure Rural School Act or other safety net revenues and federal Payments-in-Lieu-of-Taxes. The formula is capped so no county will pay more than 15 times the lowest assessment.

CFTLC Dues** (required for CFTLC voting privileges)

CFTLC dues finance the activities of the Council of Forest Trust Land Counties (CFTLC), created to represent the interests of the 15 Oregon counties that contain forest lands administered by the State Department of Forestry. These dues support advocacy and professional services to promote and protect the counties' interests in Oregon's forest trust lands. Dues are based upon an approved budget and comparative forest trust land acreage by county.

CFTLC Special Voluntary Assessment Dues (voluntary dues)

CFTLC special voluntary assessment dues enables CFTLC to retain critical specialized contract services to protect counties' interests in the forest trust lands. The assessment is based on the CFTLC dues formula described above.

Federal Land Management Subcommittee Dues (voluntary; required for voting privileges)

Federal land management subcommittee assessment dues are directed to advocacy on federal land management issues. Funds allow AOC to coordinate with other national efforts, obtain professional services, and conduct communications campaigns on federal legislation. Dues are based on the county share of the latest annual national forest receipts payments or successor safety net payments.

PERS Alliance Dues (voluntary dues)

Public Employee Retirement System (PERS) dues support policy advocacy and legal proceedings for labor and retirement fund issues. Dues are assessed at a rate of $.69 per PERS retiree per county.

Veterans Fund Dues (voluntary dues)

Veterans fund dues were created in 2014 to support Oregon's approximately 297,000 veterans. Income from this assessment funds staff work on veterans' issues, including advocacy for increased state funding and support for the work of County Veterans Service Officers (CVSOs). Additional work includes sustaining and expanding collaborative partnerships with the Oregon Department of Veterans Affairs (ODVA), the Oregon Health Authority (OHA) and Oregon Housing and Community Services (OHCS) to better serve veterans and their families. Dues are assessed at a rate of $.35 per veteran per county.

Video Lottery Defense Fund Dues (voluntary dues)

Video lottery defense fund dues provide technical assistance and professional services related to the preservation of shared revenues and protection of counties 2.5 percent of net video lottery receipts. Dues are assessed at one percent of each county's total video lottery net receipts for the previous year.

VOLUNTARY DUES

Federal Land Management Subcommittee Fund

Background

The Forest Management Subcommittee was formed in 1998 to pool the assets of all national forest counties in Oregon to more effectively utilize resources on federal issues. The subcommittee was a major factor in enactment of the Secure Rural Schools Act of 2000 and its successor reauthorizations, while repeatedly insisting that a safety net is not the long-term answer. Rather, what the counties need is federal forest management reform.

In 2017, the subcommittee was reorganized as the Federal Land Management Subcommittee and new bylaws were adopted. The purpose remains the same: gaining long-term federal land management reforms which will lead to healthy lands, job opportunities, and social and economic sustainability.

Eligible counties are those that receive national forest road receipts or successor safety net road payments. An eligible county becomes a voting member by payment of the dues assessment for the current year. Each county has one vote and designates one commissioner to cast their vote. The subcommittee is governed by tri-chairs, each having one vote. One chair is the current chair of the AOC Natural Resources Policy Steering Committee, one chair is the current president of the Association of O&C Counties, and one chair is appointed by the Eastern Oregon Counties Association. Subcommittee actions must be approved by the AOC Natural Resources Policy Steering Committee.

The subcommittee approves its own recommended calendar year budget, expressed in the AOC Federal Land Fund, prepared in cycle with the AOC budget process. The AOC Natural Resources Steering Committee reviews and approves the recommended subcommittee budget and, in turn, recommends it to the AOC membership for adoption at the AOC annual business meeting.

How is the fund used?

The pooled resources from national forest counties permit a more effective pursuit of long-term federal lands management reform legislation and regulations, which will lead to healthy forests, job opportunities, and economic and social sustainability at the local level. The subcommittee will support a continued safety net program, as a bridge to implementation of meaningful land management reforms.

Voluntary dues are critical to fund hands-on lobbying in Washington, DC; to guide counties through the changing and complex requirements to qualify for safety net payments; and to stay up-to-the-minute in coordination with allies to target resources most effectively.

Looking forward

- Gain long-term federal lands management policy reform through strategic alliances and targeted tactics.
- Pursue “bridge funding” tied to the management reform legislation to maintain solvency of Oregon counties dominated by federal lands until the legislation is fully implemented.

VOLUNTARY DUES

Public Employee Retirement System (PERS), Public Labor and Employment Policy Fund

Background

AOC collects dues for the Public Employee Retirement System (PERS) Alliance, a collaboration with the League of Oregon Cities (LOC), Oregon School Board Association (OSBA), and Special Districts Association of Oregon (SDAO) to support advocacy and legal proceedings for labor and retirement fund issues.

In 2016 the voluntary dues assessment changed to include all PERS enrollees by county; not just county employees enrolled. This change reflected the fact that all 36 counties benefit from AOC's work in PERS, and should therefore be assessed the voluntary dues. The AOC Board of Directors also determined the PERS Fund should expand to include public labor and employment policy moving forward.

This change was due to the fact that each legislative session numerous bills are introduced that directly impact public employment, including diverse topic areas such as collective bargaining, wages, public contracting, sick leave, discrimination and home rule.

How is the fund used?

AOC work not only involves opposing or amending proposals that would increase costs to public employers, or constrain the options of public employers, but also involves crafting and promoting legislation that assists public employers.

Looking forward

- Track PERS bills that impact public employment by increasing costs to public employers, and craft bills promoting legislation to assist public employers.
- Participate in state agency rulemaking proceedings that impact public employment.
- Serve on the PERS Legislative Advisory Committee (LAC) and PERS Employer Advisory Group (EAG).
- Participate in litigation as needed on behalf of AOC members.

VOLUNTARY DUES

Veterans Fund

Background

The AOC Veterans Fund was created in 2014 to act as a collective voice for Oregon counties on veterans' issues, and enhance AOC's ability to advocate for, and better serve, Oregon's 297,039 veterans and their families. Too many of our veterans face high levels of post-traumatic stress disorder, mental health challenges, addictions, physical health issues and both mild and severe traumatic brain injuries. Too many are facing homelessness and too many are involved in the criminal justice system. As noted by our State Department of Veterans Affairs, our work to support our veterans and their families "is just beginning."

How is the fund used?

Income from the assessment covers approximately 75 percent of the total compensation costs for a legislative affairs policy manager.

Looking forward

- Sustain and improve the County Veterans Service Officer (CVSO) workforce. Ensure professional training and financial support is provided to help veterans access all benefits (state and federal) they have earned and deserve. Help promote retention and long-term stability of CVSO staffing within individual counties.
- Improve access to federal Veterans Affairs services through our CVSO system. Help veterans' access earned disability compensation, low income pension, housing, employment, education and other benefits. Accelerate strategies that provide veterans better access to healthcare benefits, including physical and behavioral health care services.
- Federal 2018 MISSION ACT. Help Commissioners and their constituents under the changes to the federal Veterans Affairs (VA) healthcare delivery system as part of the 2018 MISSION ACT, especially changes to access healthcare that involve non-VA provider networks in rural areas of the state.
- Expanded partnership with Oregon Housing and Community Services to address veteran's homelessness. Help provide technical assistance, advocacy and local commissioner engagement to grow veterans housing capacity as part of the approximate $15 million of biennial funding dedicated to veterans as part of the state's document recording fee.
- Partner with Oregon Department of Veterans Affairs, Oregon Health Authority, Coordinated Care Organizations and our community mental health system to better serve veterans. Help implement the "2019 Oregon Veterans' Behavioral Health Service Improvement Study." These recommendations include targeted actions in veterans suicide prevention, veterans data collection and cross-sector partnerships.

VOLUNTARY DUES

Video Lottery Defense Fund

Background

In 1985, Oregonians established a lottery constitutionally dedicating the earnings to economic development (see ORS 461.547). Since then, Oregonians also have dedicated lottery revenues for education, parks, wildlife and wildlife and veterans' services funding.

In 1991, an agreement was reached whereby the Legislature approved a state-controlled video lottery structure which forfeited a county's right to authorize and regulate gaming in exchange for counties receiving 2.5 percent of the receipts from all video lottery games for economic development activities. Prior to that date, counties had the right to authorize, regulate and tax gaming.

Beginning in 2005, counties agreed to contribute 50 percent of the costs of the Governor's Office administration of Regional Solutions due to the programs' importance. The remaining video lottery receipts are distributed as follows: 10 percent divided equally among the 36 counties; and 90 percent allocated by the amount of video lottery receipts from each county. These receipts are an important revenue source for counties' strategic economic development activities such as infrastructure investment, revolving loan programs, and other related programs.

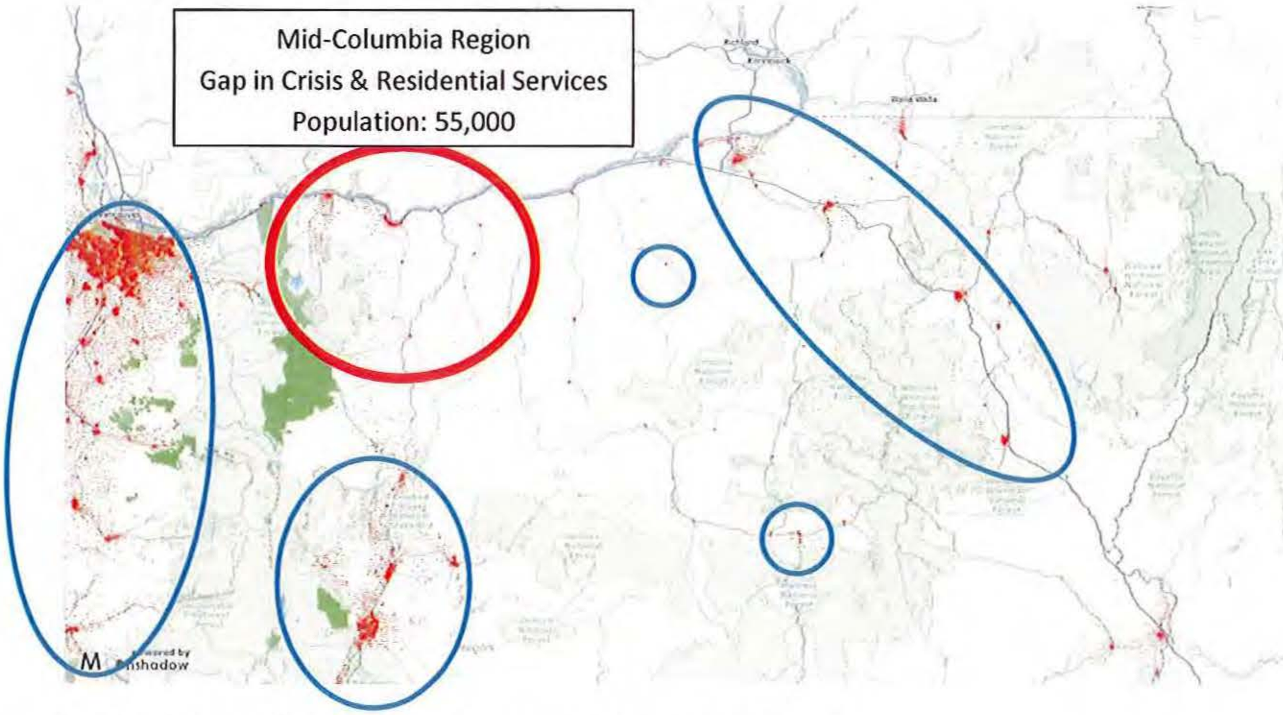
How is this fund used?

The Video Lottery Defense Fund is used to protect counties' share of the video lottery. AOC staff advocates, tracks bill, attends hearings and meetings, and testifies at the Legislature and Lottery Commission to ensure that the agreement forged in 1991 is upheld.

Looking forward

In recent biennia, the Legislature has based quarterly payments on estimated video lottery revenues determined in the May forecast prior to the start of the biennium. This "smoothing" process makes it easier for payments to be made as counties received equal amounts every quarter based on the forecast, rather than fluctuating amounts based on 2.5 percent of the actual proceeds. However, if proceeds are less than anticipated, it can shortchange counties. It is estimated that counties lost over $1.7 million in the previous biennium as a result of the smoothing distribution practice.

Mid-Columbia Regional Stabilization Center
Addressing Behavioral Health in our Communities



The "STOP Center": Stabilization, Treatment, Outreach, Planning

Four Priority Areas of Concern:

- Acute mental health crisis
- Sub-acute mental health crisis
- Substance Use Disorder / Detox
- Dementia

Program Types & Needed Capacity:

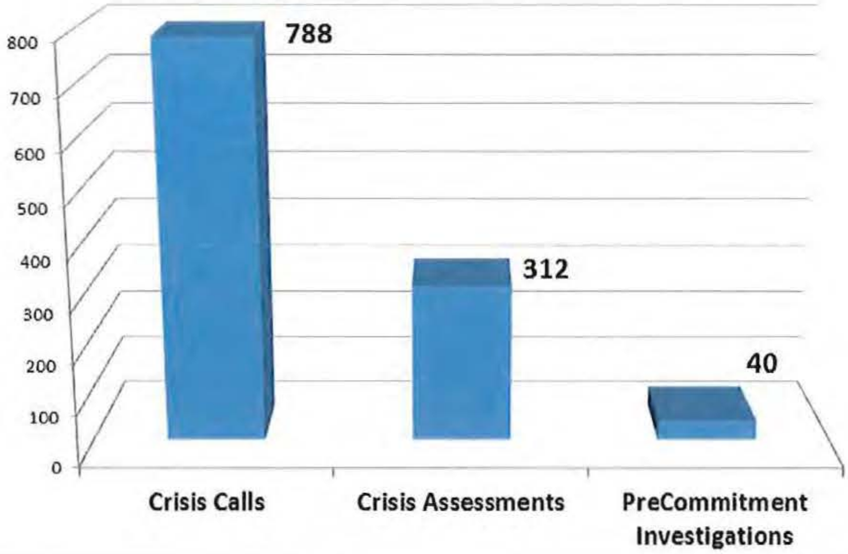
- Class 1 SRTF: 3 psych beds
- Detox: 3 beds
- Class 2 SRTF: 30 beds at Stabilization Center
- Class 3 RTF: 45-60 beds
- Outpatient Treatment

Governance: 501(c)(3) with a board representative of community partnerships

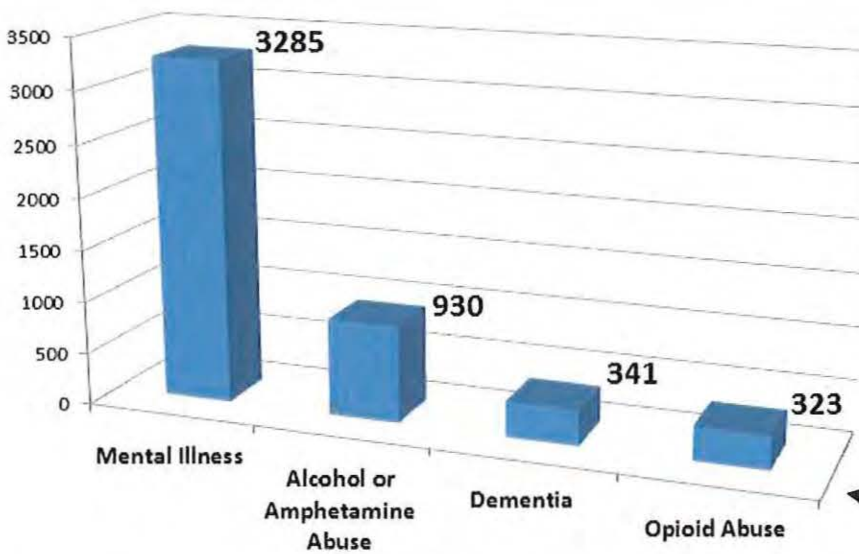
Wraparound Services in The Dalles:

- Mid-Columbia Medical Center
- Center For Living: outpatient services, jail diversion, aid & assist, ACT, CIT
- Public Health
- Department of Human Services – child welfare, senior & disabilities, SNAP, WorkSource
- Veterans Services
- ID Services: Social Security, DMV offices
- Food Bank, Community Meals, Warming Shelter
- Housing Supports: Housing Authority, Community Action Programs, Bridges To Change
- Transportation: LINK bus system, Gorge TransLink
- Clothing: Salvation Army, St. Vincent de Paul, Goodwill
- Law Enforcement hub: NORCOR, City, County, State, Community Corrections

Annual Crisis Events



Annual Patient Health Designations at MCMC & Providence

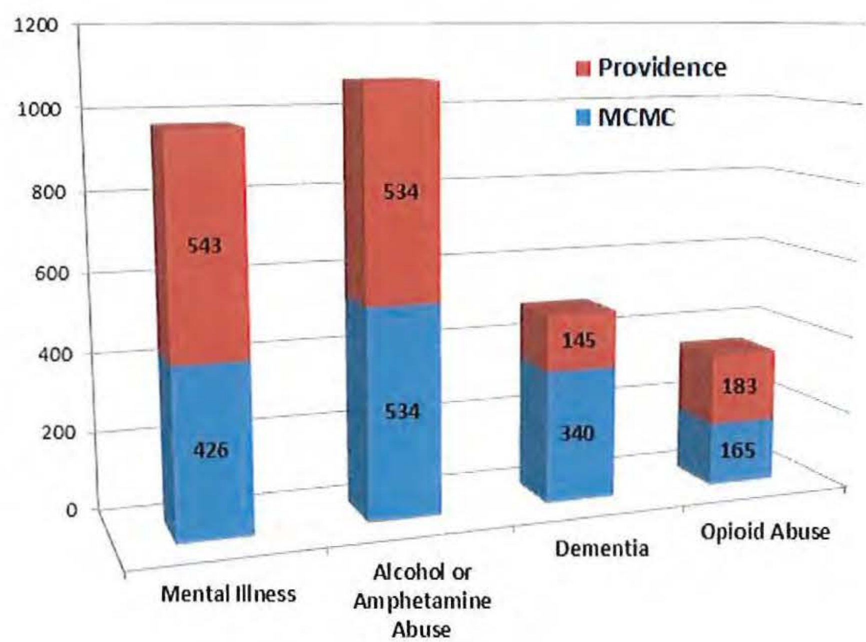


Reliance
eHEALTH COLLABORATIVE

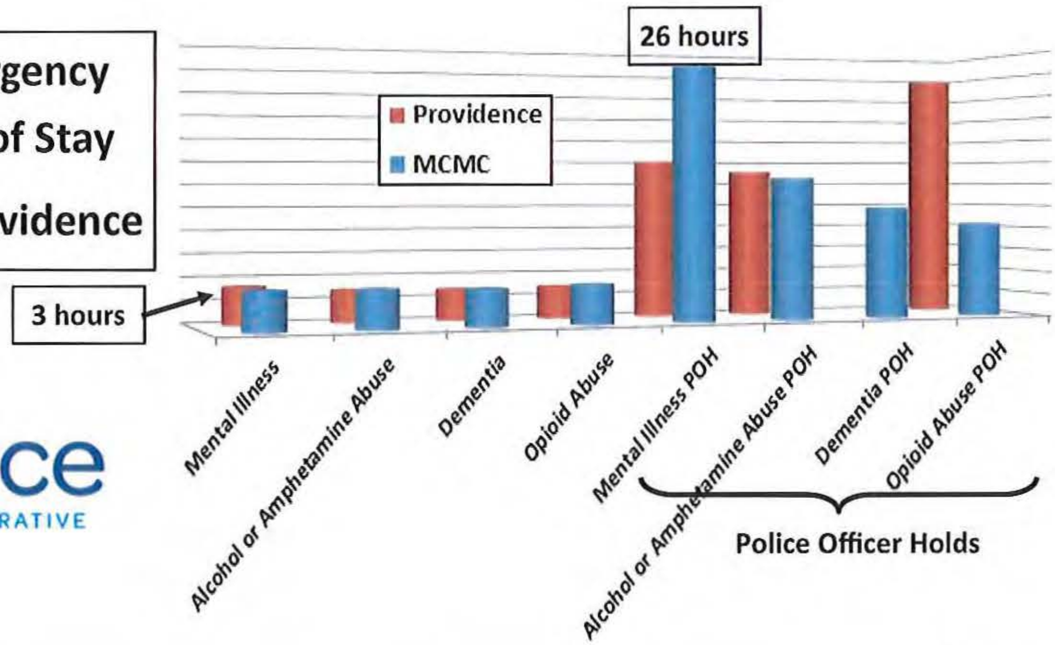
# of patients with 2 or more designations: 738

Annual Emergency Department Visits at MCMC & Providence

Reliance
eHEALTH COLLABORATIVE



Average Emergency Dept. Length of Stay at MCMC & Providence



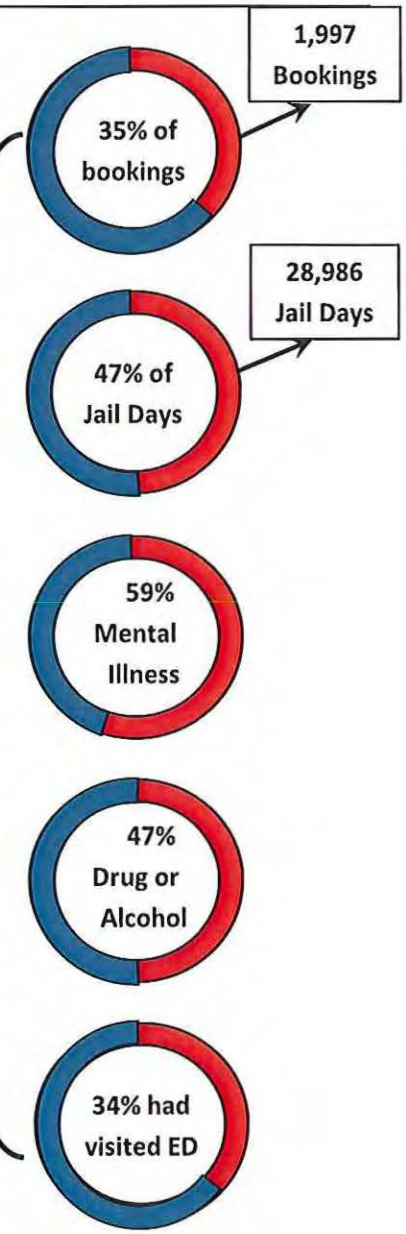
Reliance
eHEALTH COLLABORATIVE

CUNY INSTITUTE FOR STATE & LOCAL GOVERNANCE

NORTHERN OREGON REGIONAL CORRECTIONS FACILITY

"Frequent Utilizers"
= 3 or more bookings/year

July 2015 to June 2017: <u>341 Frequent Utilizers</u>



79 inmates
3.159m.

Individuals with 4 or more bookings/year