



May 15, 2024 BOCC Regular Session

Wasco County

401 E 3rd Street, The Dalles, OR 97058

May 15, 2024 9:00 AM - 10:00 AM PDT

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AGENDA: REGULAR SESSION

WEDNESDAY, MAY 15, 2024

WASCO COUNTY BOARD OF COMMISSIONERS, 401 E THIRD ST. THE DALLES or VIRTUALLY @

<https://wascocounty-org.zoom.us/j/3957734524> OR Dial [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#

While these virtual options are provided, we cannot guarantee connection or quality of the call.

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

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

NOTE: With the exception of Public Hearings, the Agenda is subject to last minute changes; times are approximate – please arrive early. Meetings are ADA accessible. For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. If you require an interpreter, please contact the Commission Office at least 7 days in advance.

Las reuniones son ADA accesibles. Por tipo de alojamiento especiales, por favor póngase en contacto con la Oficina de la Comisión de antemano, (541) 506-2520. TDD 1-800-735-2900. Si necesita un intérprete por favor, póngase en contacto con la Oficina de la Comisión por lo menos siete días de antelación.

9:00 a.m.	CALL TO ORDER/PLEDGE OF ALLEGIANCE 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: Housing & Land Trust; Fireworks Permit (Routine Items or Items of general Commission discussion/action, not otherwise listed on the Agenda) Consent Agenda: 5.1.2024 Regular Session Minutes; (Items of a routine nature: minutes, documents, items previously discussed.) Public Comment at the discretion of the Chair (3 minute limit unless extended by Chair)
Times are Approximate	
9:15 a.m.	Recess to District Meetings
9:45 a.m.	Columbia River Gorge Commission Updates – Elaine Albrich
	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 reco 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)(n) – Security Programs, ORS 192.660(2)(n) – Labc itions



WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MAY 15, 2024

This meeting was held in person and on Zoom

<https://wascocounty-org.zoom.us/j/3957734524>

Or call in to [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#

PRESENT: Steve Kramer, Chair
Scott Hege, Vice-Chair (Virtual)
Phil Brady, County Commissioner

STAFF: Kelly Walker, Executive Assistant
Tyler Stone, Administrative Officer

Chair Kramer opened the session at 9:00 a.m. with the Pledge of Allegiance.

Discussion Item – Housing and Land Trust

Planning Director Kelly Howsley-Glover reviewed the memo in the Board Packet.

Vice-Chair Hege asked how many total residential lots are eliminated due to conservation. Ms. Howsley-Glover replied that the 414 acres could, at a minimum provide 40 residential lots. Vice-Chair Hege asked if she is aware of further efforts to acquire lands for conservation. Ms. Howsley-Glover answered that she believes there are some residential lands that are farm/forest zone lands adjacent to Columbia Land Trust property that are targeted for acquisition. She believes the primary purpose is conservation of oak wood lands. Vice-Chair Hege asked why there are no land holdings from Columbia Land Trust in Hood River County. Ms. Howsley-Glover replied that her best guess would be that they are very deliberate about the types of lands they are seeking to preserve; there are lands they target for specific conservation reasons. She said she believes the lands they have targeted in Wasco County are predominantly oak wood lands. She said she assumes there wasn't a clear and present threat to similar resources in Hood River County.

Commissioner Brady asked Ms. Howsley-Glover to clarify what she meant when she said there are correlations with what is happening here within the Urban Growth Boundary. Ms. Howsley-Glover replied that the City of The Dalles produced their housing inventory analysis to look at Urban Growth Boundary expansion, and there is a large piece of property that is set aside for future development for the schools, so that land was not excluded in the analysis; it

appears that more land is available than what actually is because of commitment to other uses. She elaborated that it looks like they have 100 acres more than they actually have available in The Dalles. Ms. Howsley-Glover added that she and her partner Community Development Director Joshua Chandler have had conversations with the Department of Land Conservation and Development to address land monopolies by individual owners who don't have an intent to convert it initially. Ms. Howsley-Glover commented that she hopes there are mechanisms in the economic development section to address land monopolies; today she wants to specifically address significant gaps in the housing needs analysis.

Commissioner Brady commented that the lands outside the Urban Growth Boundary are less likely to be used for high intensity housing. High intensity housing is likely going to be more beneficial toward resolving affordable housing issues and is the direction that the Governor's initiative is moving toward.

Chair Kramer commented that he appreciates bringing this to light so others can see what we're facing today. He said, as Commission Brady mentioned, housing is one of the Governor's top three priorities. There are challenges ahead; as our population grows we need to have places for people to live and it's crucial that reports and analyses are understandable moving forward.

Discussion Item – Fireworks Permits

Ms. Walker reviewed the memo included in the Board Packet.

***** Commissioner Brady moved to approve applications submitted by Young Life Washington Ranch for nine Fireworks Display Permits associated with events taking place from July through August, 2024 and further moved to approve the associated Hold Harmless Agreement between Young Life Washington Ranch and Wasco County. Vice-Chair Hege seconded the motion which passed unanimously.*****

Consent Agenda – 5.1.2024 Regular Session Minutes

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

Agenda Item – Recess to District Meetings

Chair Kramer recessed at 9:24 a.m. to open meetings for the Wasco County Library Service District and Wasco County 4H & Extension Service District.

Chair Kramer reconvened the meeting at 9:46 a.m.

Agenda Item – Columbia River Gorge Commission Updates

Wasco County's Representative to the Columbia River Gorge Commission Elaine Albrich reviewed her presentation. Ms. Albrich reported that since she's been appointed, she's been getting integrated with Columbia River Gorge Commission and Commission staff. She was appointed to the Executive Committee earlier this year and also participates on the Communication Committee making sure there's more approachability, awareness and collaboration. She reported that she holds regular coordination meetings with County staff and attended a listening session for the Big Game Map Update.

Ms. Albrich gave an update on how she is approaching the work she is doing on behalf of Wasco County and reported on what the Gorge Commission has on its agenda. She reported on her focus of the theme on the Importance of giving weight to both purposes of the Act and added that Wasco County is a strong advocate of this theme as reported in the last Management Plan Update. This theme encompasses economic health focusing on the people who live in the Columbia Gorge. She spoke about the Columbia Gorge Commission's VSI Monitoring Program. This phased program monitors the health of various types of resources within the Columbia Gorge. The first phase is happening now and includes the Economic Vitality Indicator. She's working with staff to better understand how the indicator is scoped and what is being captured as part of the data collection. The Economic Vitality Indicator looks at loan projects and how much money goes through those projects and what the money goes to. They seem to be related to more industry-specific areas. She is asking the Board and the Columbia Gorge Commission staff for input to help determine if the Indicator scope is broad enough to capture the data that will help them to understand the economic health of the urban and rural areas.

Vice-Chair Hege commented that it would be interesting to collect data on the land base, the land related to the Urban Growth Boundary; to see how much land is out there and being utilized and developed on a yearly basis. This would be helpful in determining where land development is headed and the balance of available lands.

Commissioner Brady expressed appreciation for Ms. Albrich's efforts and look forward to more meetings. He stated that people will protect the lands when they see value in the lands, so it's important that people understand how they benefit from their land in the Columbia Gorge. He added that community support and having a broad scope is essential.

Chair Kramer expressed appreciation for Ms. Albrich's work on this. He commented that communication is very important moving forward and he is pleased to see that good communication is starting. Ms. Albrich stated that collaboration is another theme that she is focusing on.

Ms. Albrich gave a Management Plan update that included an approved schedule on the timing and process of how the next Management Plan Updates will go and the review process. The start of the discussion is deferred to the 2025-2027 Biennium. During this time they will start talking about the review design process and issues that were raised during the last meeting, outreach process, etc. This planning work will inform the 2027-2029 Biennium budget. She will keep the Board of Commissioners informed as dates become confirmed in the future. She's also looking at the 2029-2031 implementation with the forest service and the counties.

She discussed Wasco County engagement in the process with Columbia Gorge Commission, County partners, and other Counties within the National Scenic Area. She will follow up on getting more input on how Wasco County would like to move forward with meaningful engagement and what issues should be brought forward.

Commissioner Brady asked if they are still dealing with staffing and budgeting issues. Ms. Albrich replied that there is always more work to be done and not enough funds to do it all; there's always the need to continue to advocate for more funding.

Commissioner Brady asked if the Cascade Renewable Transmission Line has come before the Columbia Gorge Commission. Ms. Albrich replied that it had not.

Ms. Albrich reported that staff is driving Bi-State Compact Revisions in three or four areas. One of those areas is focusing on essentially unwinding a Bi-State Compact Organization and how it works if a Bi-State Compact is to be terminated. Another proposed revision being driven by staff focuses on Gorge Commission's Rules and how Washington and Oregon state law applies to the Gorge. This discussion is ongoing and requires input from local jurisdictions and County partners, as well as both Governor Offices before determining whether this will move forward.

Chair Kramer asked if the Columbia Gorge Commission is involved in this staff-directed initiative by directing their staff. Ms. Albrich replied that the Columbia Gorge Commission has provided feedback to their staff regarding the initiatives.

Chair Kramer commented and emphasized how important collaboration is to making things work.

Vice-Chair Hege commented that he was in a meeting recently with Wasco County staff and a Commissioner and the Columbia Gorge Commission to discuss the Bi-State Compact. He said they asked the Columbia Gorge Commission staff attorney to work with our attorney to see if they can come to some agreements on some language and provisions Wasco County would support. While not all differences were resolved, there was a plan for moving forward.

Chair Kramer commented that he is very pleased that Ms. Albrich has joined the team and is making an effort in moving us forward.

Commission Call

Commissioner Brady reported that on April 17th he voted to approve a 5-year enterprise zone tax abatement for 280 Earth. He explained that he based his vote on the information given in the agenda packet, research on the 280 Earth webpage, and his knowledge of chemistry and physics. Three weeks and a day later, he learned from Dan Spatz that a tour of the facility was being offered the same day, May 9th. Commissioner Brady reported that he attended the tour and gained fuller knowledge of the project. He added, for the purpose of this statement, it was during the tour on May 9th that he became aware that 280 Earth intends to hire more mechanical engineers sometime in the future. He explained that his daughter is a mechanical engineer living and working in Hood River. Therefore, Commissioner Brady wants to place in the record that at the time of his vote to support the tax abatement for 280 Earth, he was not aware that the project might someday be an employment opportunity for his daughter. He did not identify a conflict of interest because at the time he voted, his daughter was not employed by 280 Earth. Furthermore, he explained, neither she nor Commissioner Brady contemplated that a position for her at 280 Earth was a remote possibility until three weeks after he had voted.

Chair Kramer reported that he received a letter from a colleague from the Recycling Committee informing him that Lane County has been asked to present to the Association of Oregon Counties (AOC) on June 3, 2024, regarding establishing an Extended Producer Responsibility (EPR) framework for batteries and would like the AOC to support the legislation. In 2023, the Tri-County Hazardous Waste & Recycling Program spent approximately \$12,500 in battery disposal. He added that while it's a good thing that we're getting batteries out of our waste stream, an EPR would be great. He commented that we should fully support developing this legislation with our partners to move this forward. Chair Kramer is asking for a consensus to add Wasco County to the letter.

Commissioner Brady stated that he supports putting Wasco County's name on the letter. He added that even though we can, we should not be freely throwing away batteries; we should act more responsibly and recycle them, as it affects our quality of life.

Vice-Chair Hege stated that there will likely be an increase in the number of batteries needing to be recycled as time goes on, so there needs to be a plan in place for how we handle that.

Chair Kramer thanked the Commissioners for their support and said he would report back on how this progresses.

Chair Kramer reported that on Friday, May 24, 2024, the Local Government Advisory Council meets with the Oregon Health Authority. Commissioner Farr from Lane County will chair that meeting. The Resolution Center Advisory Council has been asked to present on the Resolution Center. They will be presenting at the top of the agenda as they work to continue the funding streams to get the Resolution Center up and running.

Chair Kramer reported that he will meet with Dr. Sejal Hathi, Director of the Oregon Health Authority on May 17, 2024 in Hood River. They will talk for an hour about public health and for an hour about mental health.

Chair Kramer adjourned the meeting at 10:15 a.m.

Summary of Actions

MOTIONS

- **To approve the applications submitted by Young Life Washington Ranch for nine Fireworks Display Permits associated with events taking place from July through August, 2024 and further move to approve the associated Hold Harmless Agreement between Young Life Washington Ranch and Wasco County.**
- **To approve the Consent Agenda: 5.1.2024 Regular Session Minutes**
- **To approve the Library Service District Consent Agenda**
- **To approve the 12.6.2023 4-H & Extension District Minutes**

Wasco County
Board of Commissioners



Steven D. Kramer, Commission Chair



Scott C. Hege, Vice-Chair



Philip L. Brady, County Commissioner



MEMORANDUM

SUBJECT: HOUSING

TO: BOARD OF COUNTY COMMISSIONERS, TYLER STONE, KRISTEN CAMPBELL

FROM: KELLY HOWSLEY GLOVER

DATE: 5/2/2024

Historically, the Oregon Statewide Land Use Planning program concentrated requirements for housing (Goal 10) on urban environments, recognizing that rural areas are primarily dedicated to resource uses like farming and forestry. However, Governor Kotek has made increasing housing production a statewide priority and the legislature has followed suit. Counties are under significant pressure to accommodate residential growth, regardless of resource protections. We will be working on tackling this issue for the non-National Scenic Area portions of our county throughout the next year.

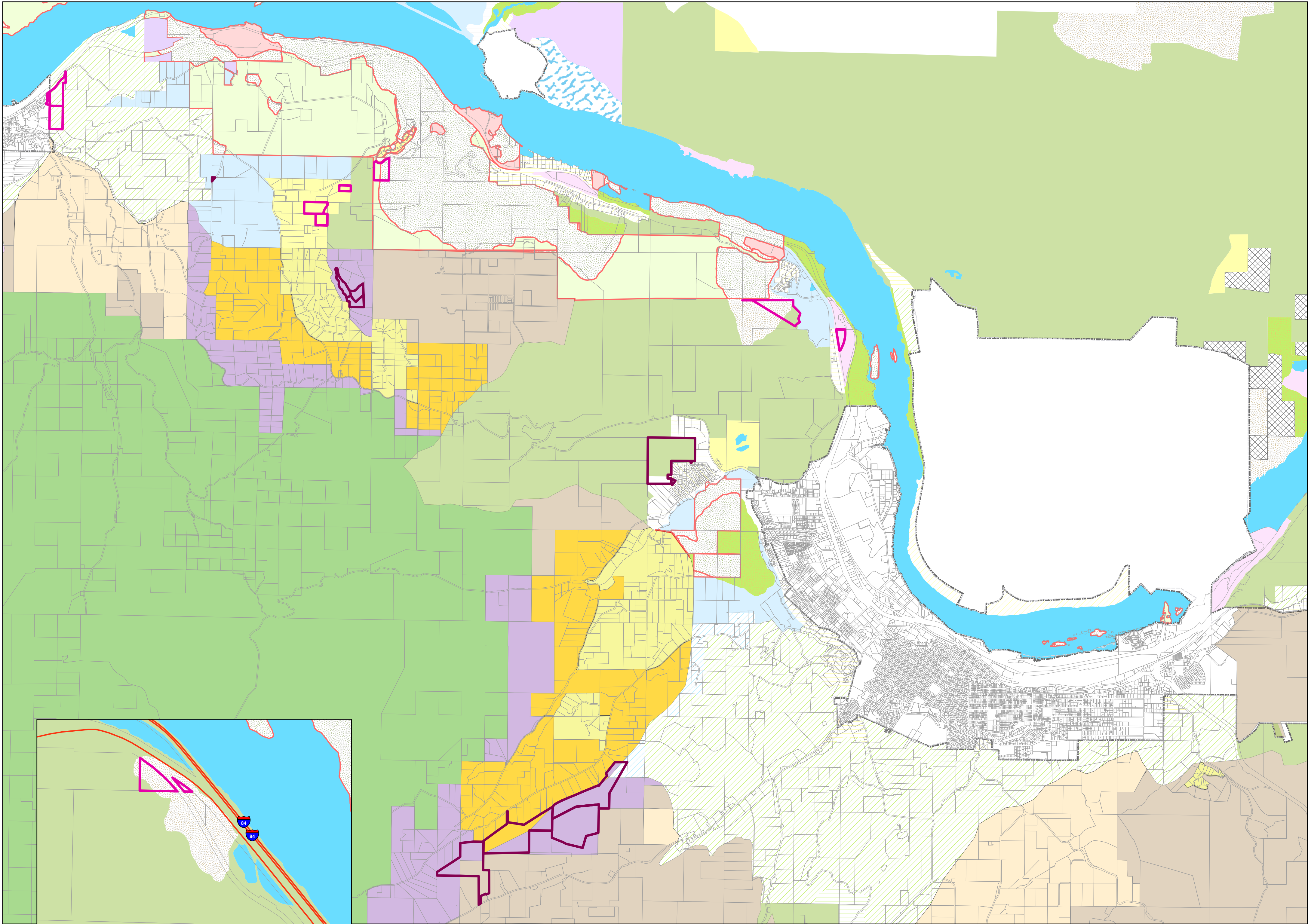
Recently, the Friends of the Columbia River Gorge filed an appeal on a subdivision replat for a subdivision on Cherry Heights. The purpose of this replat was to overcome the primary obstacle to development, limited land available for septic systems, so that housing development could occur. In order to do this, it was necessary to reduce the amount of buildable lots from 66 to 6. As part of a settlement between these two parties, our Department learned the developer relinquished development rights over another nearby residential property. While our Department encourages property owners and neighbors or interested parties to work cooperatively to resolve disputes, this exchange raises an issue I wanted to ensure the Board is aware of, particularly in the National Scenic Area.

In addition to land use regulations, additional constraints exist for housing in Wasco County. Nonprofit organizations like Friends of the Columbia River Gorge and the Columbia Land Trust, pursuing environmental and resource protection interests, are active in purchasing private property in Wasco County and removing it from an inventory of buildable lands.

GIS produced a map (attached) to demonstrate current properties owned by Friends of the Columbia River Gorge and the Columbia Land Trust in Wasco County. As you will see from the map, many of these properties are in residential zones and have further reduced our inventory of available buildable lands. Columbia Land Trust owns approximately 414 acres of residentially zoned property in Wasco County they are holding for protection of resources. They own an additional 151 acres of agricultural zoned property kept out of agricultural production. Friends of the Columbia River Gorge owns 33.6 acres of residentially zoned property in Wasco County, and an additional 128 acres of resource zoned properties, including property designated for agricultural production. At a minimum, this eliminates approximately forty lots available for housing development.

The Planning Department highly values protection of resources, and we administer both state and the National Scenic Area programs, to ensure development has limited impacts on those resources. I share this information to illustrate one factor, external to land use, which has an impact on our supply of buildable lands.

The Planning Department recently received a grant from the Department of Land Conservation and Development to update our housing standards. This work will continue through 2025, and we are hopeful to create new opportunities for needed housing development. One of the first steps will be to conduct an update to our buildable lands inventory and perform a limited housing needs analysis. Although constraints of ownership/conservation easements are not considered by our state law directives, we will be including the issue of ownership as an existing constraint to housing production.



Columbia Land Trust and Friends of the Gorge Properties

0 0.25 0.5 1 Miles

Taxpayer
COLUMBIA LAND TRUST
FRIENDS OF THE COL GORGE LAND TRUST
Taxlots

NSA Zoning
LUD_CODE
(GMA) A-1(160)
(GMA) A-1(40)

(GMA) A-1(80)
(GMA) A-2(160)
(GMA) A-2(20)
(GMA) A-2(40)
(GMA) A-2(80)

(GMA) Ag Special
(GMA) BIA
(GMA) F-1
(GMA) F-3(80)
(GMA) Open Space

(GMA) Public Rec
(GMA) R-1
(GMA) R-10
(GMA) R-2
(GMA) R-5


(GMA) Water
(GMA) Urban Areas
(GMA) Urban Areas Pre-2017
(SMA) Ag
(SMA) Open Space

(SMA) Public Rec
(SMA) Res
Ag Special
TBD

Wasco County
Zone
A-1(160)
A-1(40)

F-2(80)
F-F(10)
R-R(10)
R-R(5)

Inset Map



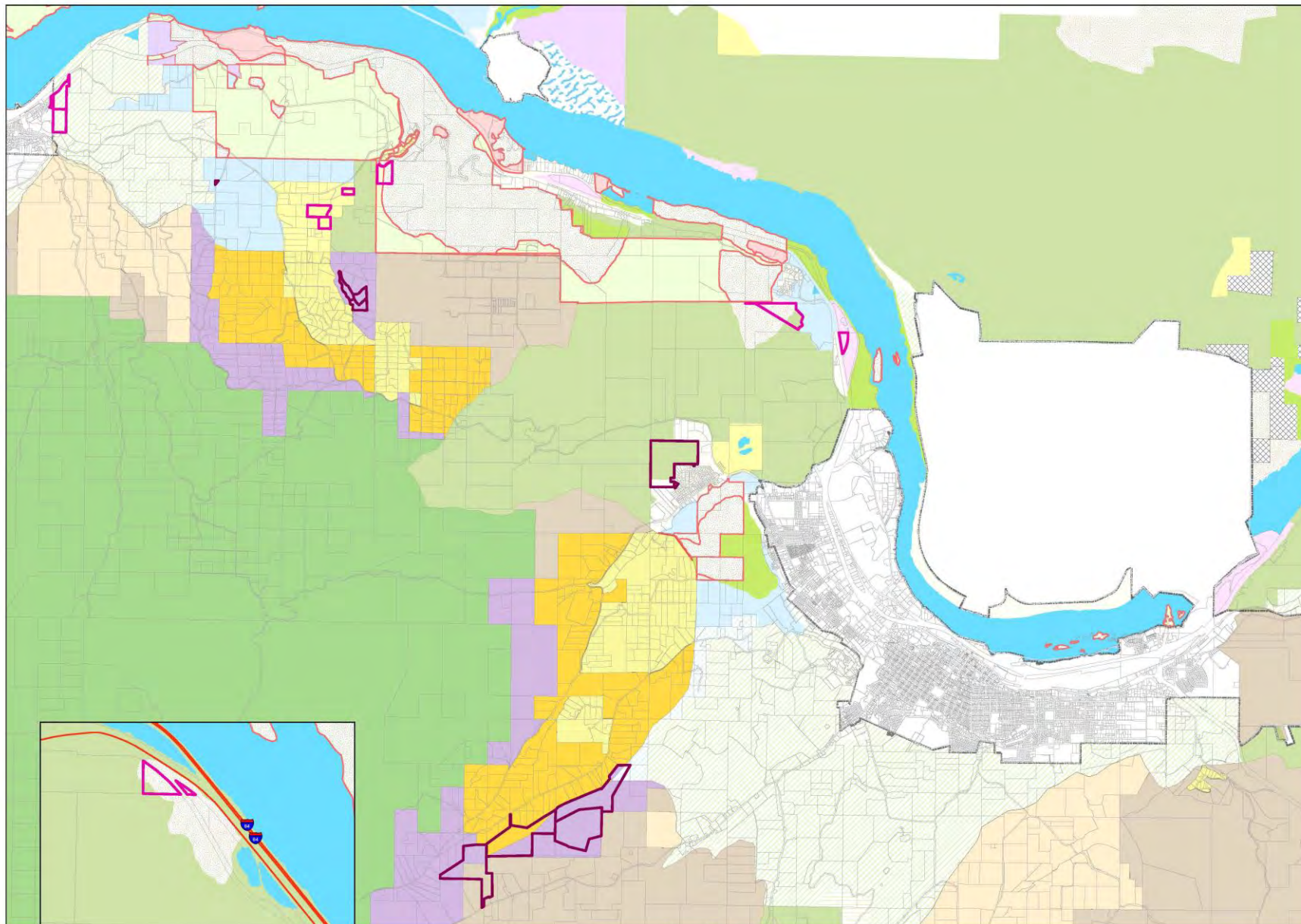
“Planning
Department”



Land Trust Holdings in Residential Zones

Overview

- Columbia Land Trust owns 414 acres of residentially zoned land in Wasco County
- Friends of the Columbia River Gorge owns 33.6 acres of residentially zoned land in Wasco County
- Minimum potential lots is approx. 40



▲ Columbia Land Trust and Friends of the Gorge Properties

0 0.25 0.5 1 Miles

Taxpayer

■ COLUMBIA LAND TRUST
■ FRIENDS OF THE COL GORGE LAND TRUST
■ Taxlots

NSA Zoning

LUD_CODE
■ (GPA) A-1(100)
■ (GPA) A-1(150)
■ (GPA) A-1(200)

■ (GPA) A-1(100)
■ (GPA) A-2(150)
■ (GPA) A-2(200)
■ (GPA) A-3(100)
■ (GPA) A-3(150)
■ (GPA) A-3(200)

■ (GPA) Ag Special
■ (GPA) R-1
■ (GPA) P-1
■ (GPA) P-2(100)
■ (GPA) P-2(150)
■ (GPA) P-2(200)

■ (GPA) Public Rec
■ (GPA) R-1
■ (GPA) R-2
■ (GPA) R-3
■ (GPA) R-4

■ (GPA) Water
■ (GPA) Urban Areas
■ (GPA) Urban Areas Pre-2017
■ (GPA) Ag
■ (GPA) Open Space

■ (GPA) Public Rec
■ (GPA) Rec
■ (GPA) Ag Special
■ (GPA) T&E

Wasco County
Zone
■ A-1(100)
■ A-1(150)
■ A-1(200)

■ P-2(100)
■ P-2(150)
■ P-2(200)
■ R-1(100)
■ R-1(150)
■ R-1(200)

Wasco County Housing

- Currently updating our Buildable Lands Inventory (non-resource)
- Initiating public outreach on housing in late Fall
 - Accessory dwelling units in rural residential zones
 - Reduce or eliminate prohibition on single wide mobile homes
 - Developing clear and objective standards in non resource zones



MEMORANDUM

SUBJECT: Fireworks Display Permits

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KATHY CLARK

DATE: 4.25.2024

BACKGROUND INFORMATION:

Young Life Washington Ranch has received permits for many years to hold a number of limited (under 2 minutes) fireworks displays on their property as part of their guest experience. These permits require review and approval by local law enforcement and fire authority officials before being submitted to the State Fire Marshall.

ORS 480.140 requires that any fireworks display “held outside the boundaries of any municipality or fire protection district shall be under the supervision of the county court of the county in which the display is to be held . . .” Although Washington Ranch has a fire response team, they are not within a municipality or fire district and therefore cannot act as the Fire Authority to approve the fireworks displays; that authority lies with the Board of Commissioners or their designee.

In addition, we have prepared a Hold Harmless Agreement to shield Wasco County from liability that might be associated with the displays.



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION** **CHECKLIST**

This checklist has been provided to assist in completing your application. It is not an all-inclusive list; it is to bring attention to the areas that are frequently overlooked.

1. Complete the application form.
 - a. Do not use “Same”, “same as before” or “same as above”.
2. Include fee of \$100 via - check, money order, cashier’s check made payable to Oregon State Fire Marshal.
3. Please include your email address for quicker permit response.
4. See OAR 837-012-0700 through 837-012-0845 and 837-012-0021 for complete requirements.
5. A separate application must be submitted for each display.
6. Application must be postmarked **15 days prior to your event**.
7. If sending overnight, please verify with your mail carrier if they will deliver to a P.O. Box.
8. Mail the completed package to **the PO Box listed** on the application.
 - Completed Application
 - Payment
 - Map
 - Must be postmarked at least 15 days prior to your event date.
 - **Oregon State Fire Marshal**
Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
Portland, OR 97208-4395



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION**

OREGON STATE FIRE MARSHAL

PAYMENT AND APPLICATIONS MAILED ONLY TO:

Oregon State Fire Marshal
Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
Portland, OR 97208-4395

Checks, Money Orders and Cashier's Checks must be made payable to:
Oregon State Fire Marshal

CONTACT INFORMATION:

Oregon State Fire Marshal
Regulatory Services Division – Fireworks Program
Phone: 971-375-3558
Fax: 503-373-1825
Email: OSFMLP@OSFM.Oregon.gov

Important: COMPLETED APPLICATION AND \$100 FEE MUST BE POSTMARKED 15 DAYS PRIOR TO THE DATE OF THE PROPOSED DISPLAY. See OAR 837-012-0700 through 837-012-0845 and 837-012-0021 for complete requirements. A separate application must be submitted for each display. If sending overnight, please verify with your mail carrier if they will deliver to a P.O. Box.

For more information, please visit our website at <https://www.oregon.gov/osfm/education/pages/fireworks.aspx>

All sections must be completed. Do not use the word "SAME".

APPLICANT SPONSOR NAME YoungLife's Washington Family Ranch

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL wfr@wfr.younglife.org

NAME OF PERSON COMPLETING APPLICATION *Nathan Huff* Nathan Huff
Signature Printed

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL nhuff@wfr.younglife.org

DATE OF DISPLAY July 19, 2024 TIME OF DISPLAY 10:30pm

DISPLAY ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

LIMITED FIREWORKS

Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity
Mortars & Shells	5	Mortars: 12 inch long HDPE DR 11			
Large Night Displays	5	Shells: 1.75 inch			

NAME OF WHOLESALE:

OPERATOR AND ASSISTANT INFORMATION

DISPLAY OPERATOR

NAME Nathan Huff PHONE 541-489-3100 AGE 34

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

CERTIFICATION NO. 1356

OPERATOR ASSISTANT (Minimum of one assistant is required for each display)

NAME Nathan Wright PHONE 541-489-3100 AGE 26
ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

COMPLETE A DETAILED MAP OF THE DISPLAY SITE SHOWING THE FOLLOWING:

1. **Fall-Out Area:** the area over which aerial shells are fired. The shells burst over this area, and unsafe debris and malfunctioning aerial shells fall into this area. The fall-out area is the location where a typical aerial shell dud will fall to the ground considering wind and the angle of mortar placement. At a minimum, the fall-out area shall be the required separation distance based on the table of distances as required in OAR 837-12-850.
2. **Discharge Site:** the area immediately surrounding the area where fireworks are ignited for an outdoor display. Include all dimensions of the discharge site.
3. **Display Site:** the immediate area where a fireworks display is conducted and shall include the discharge site, the fallout area, and the required separation distance from the fireworks discharge site to spectator viewing areas. The display site does not include spectator viewing areas or vehicle parking areas.
4. **Distance:** from point of discharge to spectators, overhead obstructions, buildings, highways, parking areas. Show distances in feet.



Display Site:

- Spectators 1: 364 ft
- Spectators 2: 379 ft
- Spectators 3: 629 ft
- Swing Shed: 280 ft
- Zip Line Sheds: 349 ft & 413 ft
- Service Road E: 155 ft
- Service Road N: 416 ft

Discharge Site:

- 60'L x 30'W
- 20ft from Zip Lines to furthest edge of site

FIREWORKS DISPLAY SITE SIGNATURES

FIRE AUTHORITY AND LAW ENFORCEMENT SIGNATURES FOR DISPLAY SITE

Fire Authority	Law Enforcement
Dept. Name _____	Dept. Name _____
Address _____	Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Phone# _____ FAX# _____	Phone# _____ FAX# _____
E-Mail _____	E-Mail _____
Authorized Signature _____	Authorized Signature _____
Print Name _____	Print Name _____
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____	Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____
Inspector Signature _____	Inspector Signature _____

COMMENTS: _____

FIREWORKS STORAGE SITE INFORMATION AND SIGNATURES

FIREWORKS STORAGE ADDRESS PRIOR TO THE DISPLAY

1 Muddy Rd	Antelope	OR	97001
Street Address	City	State	Zip Code
Storage Facility Magazine Type <u>IV</u> List all Dates Fireworks will be at Storage Address <u>June 27 - August 16</u>			
NOTE: If fireworks are delivered direct to the display site, indicate the date they will be delivered _____			

FIRE AUTHORITY SIGNATURE FOR STORAGE LOCATION

Dept. Name _____			
Address _____			
Street or PO Box		City	State Zip Code
Phone# _____ FAX# _____		E-Mail _____	
Authorized Signature _____		Print Name _____	
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____ Inspector Signature _____			

COMMENTS: _____



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION** **CHECKLIST**

This checklist has been provided to assist in completing your application. It is not an all-inclusive list; it is to bring attention to the areas that are frequently overlooked.

1. Complete the application form.
 - a. Do not use “Same”, “same as before” or “same as above”.
2. Include fee of \$100 via - check, money order, cashier’s check made payable to Oregon State Fire Marshal.
3. Please include your email address for quicker permit response.
4. See OAR 837-012-0700 through 837-012-0845 and 837-012-0021 for complete requirements.
5. A separate application must be submitted for each display.
6. Application must be postmarked **15 days prior to your event**.
7. If sending overnight, please verify with your mail carrier if they will deliver to a P.O. Box.
8. Mail the completed package to **the PO Box listed** on the application.
 - Completed Application
 - Payment
 - Map
 - Must be postmarked at least 15 days prior to your event date.
 - **Oregon State Fire Marshal**
Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
Portland, OR 97208-4395



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION**

OREGON STATE FIRE MARSHAL

PAYMENT AND APPLICATIONS MAILED ONLY TO:

Oregon State Fire Marshal
Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
Portland, OR 97208-4395

Checks, Money Orders and Cashier's Checks must be made payable to:
Oregon State Fire Marshal

CONTACT INFORMATION:

Oregon State Fire Marshal
Regulatory Services Division – Fireworks Program
Phone: 971-375-3558
Fax: 503-373-1825
Email: OSFMLP@OSFM.Oregon.gov

Important: COMPLETED APPLICATION AND \$100 FEE MUST BE POSTMARKED 15 DAYS PRIOR TO THE DATE OF THE PROPOSED DISPLAY. See OAR 837-012-0700 through 837-012-0845 and 837-012-0021 for complete requirements. A separate application must be submitted for each display. If sending overnight, please verify with your mail carrier if they will deliver to a P.O. Box.

For more information, please visit our website at <https://www.oregon.gov/osfm/education/pages/fireworks.aspx>

All sections must be completed. Do not use the word "SAME".

APPLICANT SPONSOR NAME YoungLife's Washington Family Ranch

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL wfr@wfr.younglife.org

NAME OF PERSON COMPLETING APPLICATION Nathan Huff Nathan Huff
Signature Printed

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL nhuff@wfr.younglife.org

DATE OF DISPLAY July 25, 2024 TIME OF DISPLAY 10:30pm

DISPLAY ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

LIMITED FIREWORKS

Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity
Mortars & Shells	5	Mortars: 12 inch long HDPE DR 11			
Large Night Displays	5	Shells: 1.75 inch			

NAME OF WHOLESALE:

OPERATOR AND ASSISTANT INFORMATION

DISPLAY OPERATOR

NAME Nathan Huff PHONE 541-489-3100 AGE 34

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

CERTIFICATION NO. 1356

OPERATOR ASSISTANT (Minimum of one assistant is required for each display)

NAME Nathan Wright PHONE 541-489-3100 AGE 26
ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

COMPLETE A DETAILED MAP OF THE DISPLAY SITE SHOWING THE FOLLOWING:

1. **Fall-Out Area:** the area over which aerial shells are fired. The shells burst over this area, and unsafe debris and malfunctioning aerial shells fall into this area. The fall-out area is the location where a typical aerial shell dud will fall to the ground considering wind and the angle of mortar placement. At a minimum, the fall-out area shall be the required separation distance based on the table of distances as required in OAR 837-12-850.
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3. **Display Site:** the immediate area where a fireworks display is conducted and shall include the discharge site, the fallout area, and the required separation distance from the fireworks discharge site to spectator viewing areas. The display site does not include spectator viewing areas or vehicle parking areas.
4. **Distance:** from point of discharge to spectators, overhead obstructions, buildings, highways, parking areas. Show distances in feet.



Display Site:

- Spectators 1: 364 ft
- Spectators 2: 379 ft
- Spectators 3: 629 ft
- Swing Shed: 280 ft
- Zip Line Sheds: 349 ft & 413 ft
- Service Road E: 155 ft
- Service Road N: 416 ft

Discharge Site:

- 60'L x 30'W
- 20ft from Zip Lines to furthest edge of site

FIREWORKS DISPLAY SITE SIGNATURES

FIRE AUTHORITY AND LAW ENFORCEMENT SIGNATURES FOR DISPLAY SITE

Fire Authority	Law Enforcement
Dept. Name _____	Dept. Name _____
Address _____	Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Phone# _____ FAX# _____	Phone# _____ FAX# _____
E-Mail _____	E-Mail _____
Authorized Signature _____	Authorized Signature _____
Print Name _____	Print Name _____
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____	Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____
Inspector Signature _____	Inspector Signature _____

COMMENTS: _____

FIREWORKS STORAGE SITE INFORMATION AND SIGNATURES

FIREWORKS STORAGE ADDRESS PRIOR TO THE DISPLAY

1 Muddy Rd	Antelope	OR	97001
Street Address	City	State	Zip Code
Storage Facility Magazine Type <u>IV</u> List all Dates Fireworks will be at Storage Address <u>June 27 - August 16</u>			
NOTE: If fireworks are delivered direct to the display site, indicate the date they will be delivered _____			

FIRE AUTHORITY SIGNATURE FOR STORAGE LOCATION

Dept. Name _____			
Address _____			
Street or PO Box	City	State	Zip Code
Phone# _____	FAX# _____	E-Mail _____	
Authorized Signature _____		Print Name _____	
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____ Inspector Signature _____			

COMMENTS: _____



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION** **CHECKLIST**

This checklist has been provided to assist in completing your application. It is not an all-inclusive list; it is to bring attention to the areas that are frequently overlooked.

1. Complete the application form.
 - a. Do not use “Same”, “same as before” or “same as above”.
2. Include fee of \$100 via - check, money order, cashier’s check made payable to Oregon State Fire Marshal.
3. Please include your email address for quicker permit response.
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8. Mail the completed package to **the PO Box listed** on the application.
 - Completed Application
 - Payment
 - Map
 - Must be postmarked at least 15 days prior to your event date.
 - **Oregon State Fire Marshal**
Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
Portland, OR 97208-4395



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION**

OREGON STATE FIRE MARSHAL

PAYMENT AND APPLICATIONS MAILED ONLY TO:

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Regulatory Services Division – Fireworks Program
P.O. Box 4395 Unit 09
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CONTACT INFORMATION:

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Phone: 971-375-3558
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For more information, please visit our website at <https://www.oregon.gov/osfm/education/pages/fireworks.aspx>

All sections must be completed. Do not use the word "SAME".

APPLICANT SPONSOR NAME YoungLife's Washington Family Ranch

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL wfr@wfr.younglife.org

NAME OF PERSON COMPLETING APPLICATION Nathan Huff Nathan Huff
Signature Printed

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL nhuff@wfr.younglife.org

DATE OF DISPLAY July 31, 2024 TIME OF DISPLAY 10:30pm

DISPLAY ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

LIMITED FIREWORKS

Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity
Mortars & Shells	5	Mortars: 12 inch long HDPE DR 11			
Large Night Displays	5	Shells: 1.75 inch			

NAME OF WHOLESALE:

OPERATOR AND ASSISTANT INFORMATION

DISPLAY OPERATOR

NAME Nathan Huff PHONE 541-489-3100 AGE 34

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

CERTIFICATION NO. 1356

OPERATOR ASSISTANT (Minimum of one assistant is required for each display)

NAME Nathan Wright PHONE 541-489-3100 AGE 26
ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

COMPLETE A DETAILED MAP OF THE DISPLAY SITE SHOWING THE FOLLOWING:

1. **Fall-Out Area:** the area over which aerial shells are fired. The shells burst over this area, and unsafe debris and malfunctioning aerial shells fall into this area. The fall-out area is the location where a typical aerial shell dud will fall to the ground considering wind and the angle of mortar placement. At a minimum, the fall-out area shall be the required separation distance based on the table of distances as required in OAR 837-12-850.
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Display Site:

- Spectators 1: 364 ft
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- Spectators 3: 629 ft
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- Zip Line Sheds: 349 ft & 413 ft
- Service Road E: 155 ft
- Service Road N: 416 ft

Discharge Site:

- 60'L x 30'W
- 20ft from Zip Lines to furthest edge of site

FIREWORKS DISPLAY SITE SIGNATURES

FIRE AUTHORITY AND LAW ENFORCEMENT SIGNATURES FOR DISPLAY SITE

Fire Authority	Law Enforcement
Dept. Name _____	Dept. Name _____
Address _____	Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Phone# _____ FAX# _____	Phone# _____ FAX# _____
E-Mail _____	E-Mail _____
Authorized Signature _____	Authorized Signature _____
Print Name _____	Print Name _____
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____	Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____
Inspector Signature _____	Inspector Signature _____

COMMENTS: _____

FIREWORKS STORAGE SITE INFORMATION AND SIGNATURES

FIREWORKS STORAGE ADDRESS PRIOR TO THE DISPLAY

1 Muddy Rd	Antelope	OR	97001
Street Address	City	State	Zip Code
Storage Facility Magazine Type <u>IV</u> List all Dates Fireworks will be at Storage Address <u>June 27 - August 16</u>			
NOTE: If fireworks are delivered direct to the display site, indicate the date they will be delivered _____			

FIRE AUTHORITY SIGNATURE FOR STORAGE LOCATION

Dept. Name _____
Address _____
Street or PO Box _____ City _____ State _____ Zip Code _____
Phone# _____ FAX# _____ E-Mail _____
Authorized Signature _____ Print Name _____
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____ Inspector Signature _____

COMMENTS: _____



LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION** **CHECKLIST**

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LIMITED 1.4G FIREWORKS **DISPLAY PERMIT APPLICATION**

OREGON STATE FIRE MARSHAL

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ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL wfr@wfr.younglife.org

NAME OF PERSON COMPLETING APPLICATION Nathan Huff Nathan Huff
Signature Printed

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

BUSINESS PHONE #. 541-489-3100 HOME PHONE #. FAX #. 541-306-6639 E-MAIL nhuff@wfr.younglife.org

DATE OF DISPLAY August 6, 2024 TIME OF DISPLAY 10:30pm

DISPLAY ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

LIMITED FIREWORKS

Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity	Type of Fireworks	Carton Quantity
Mortars & Shells	5	Mortars: 12 inch long HDPE DR 11			
Large Night Displays	5	Shells: 1.75 inch			

NAME OF WHOLESALE:

OPERATOR AND ASSISTANT INFORMATION

DISPLAY OPERATOR

NAME Nathan Huff PHONE 541-489-3100 AGE 34

ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

CERTIFICATION NO. 1356

OPERATOR ASSISTANT (Minimum of one assistant is required for each display)

NAME Nathan Wright PHONE 541-489-3100 AGE 26
ADDRESS 1 Muddy Rd Antelope OR 97001
Street Address City State Zip Code

COMPLETE A DETAILED MAP OF THE DISPLAY SITE SHOWING THE FOLLOWING:

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Discharge Site:

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- 20ft from Zip Lines to furthest edge of site

FIREWORKS DISPLAY SITE SIGNATURES

FIRE AUTHORITY AND LAW ENFORCEMENT SIGNATURES FOR DISPLAY SITE

Fire Authority	Law Enforcement
Dept. Name _____	Dept. Name _____
Address _____	Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Phone# _____ FAX# _____	Phone# _____ FAX# _____
E-Mail _____	E-Mail _____
Authorized Signature _____	Authorized Signature _____
Print Name _____	Print Name _____
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____	Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No Date _____
Inspector Signature _____	Inspector Signature _____

COMMENTS: _____

FIREWORKS STORAGE SITE INFORMATION AND SIGNATURES

FIREWORKS STORAGE ADDRESS PRIOR TO THE DISPLAY

1 Muddy Rd	Antelope	OR	97001
Street Address	City	State	Zip Code
Storage Facility Magazine Type <u>IV</u> List all Dates Fireworks will be at Storage Address <u>June 27 - August 16</u>			
NOTE: If fireworks are delivered direct to the display site, indicate the date they will be delivered _____			

FIRE AUTHORITY SIGNATURE FOR STORAGE LOCATION

Dept. Name _____			
Address _____			
Street or PO Box		City	State Zip Code
Phone# _____ FAX# _____		E-Mail _____	
Authorized Signature _____		Print Name _____	
Site Inspection Conducted <input type="checkbox"/> Yes <input type="checkbox"/> No		Date _____ Inspector Signature _____	

COMMENTS: _____



2023-24 Training Schedule

September

- 14th 1300 hrs Orientation, ICS, Safety, Documentation, Comm., PPE Fundamentals
- 28th 1300 hrs Engine Operator Driving

October

- 5th 1300 hrs Engine Pump Ops, Ladder Ops
- 26th 1300 hrs Hydronics

November

- 2nd 1300 hrs Tools
- 16th 1300 hrs EMS Assistance
- 30th 1300 hrs Fire Ground -Dorms

December

- 14th 1300 hrs Fire Ground -Automotive
- 28th 1300 hrs Extrication practice

January

- 11th 1300 hrs Fit for Duty
- 25th 1300 hrs Fire Ground -Condo

February

- 8th 1300 hrs Fire Ground -Hotels
- 22nd 1300 hrs HAZMAT Classroom

March

- 7th 1300 hrs MCI classroom
- 21st 1300 hrs Fire Extinguisher Training

April

- 4th 1300 hrs MCI?
- 18th 1300 hrs Engine Ops refresher

May

- 2nd 1300 hrs Wildland Preseason



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/1/2025

4/30/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lockton Insurance Brokers, LLC CA License #OF15767 Three Embarcadero Center, Suite 600 San Francisco CA 94111 (415) 568-4000	CONTACT NAME: PHONE (A/C. No. Ext): E-MAIL ADDRESS:	FAX (A/C. No):
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A : Indemnity Insurance Co of North America		43575
INSURER B :		
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED 1045687 Young Life, Et Al Attn: Insurance Department 420 N. Cascade Ave. P. O. Box 520 Colorado Springs CO 80901	
---	--

COVERAGES YOULI01 **CERTIFICATE NUMBER:** 20540685 **REVISION NUMBER:** XXXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER:	N	N	CGO G27632270	5/1/2024	5/1/2025	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			NOT APPLICABLE			COMBINED SINGLE LIMIT (Ea accident) \$ XXXXXXXX BODILY INJURY (Per person) \$ XXXXXXXX BODILY INJURY (Per accident) \$ XXXXXXXX PROPERTY DAMAGE (Per accident) \$ XXXXXXXX \$ XXXXXXXX
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			NOT APPLICABLE			EACH OCCURRENCE \$ XXXXXXXX AGGREGATE \$ XXXXXXXX \$ XXXXXXXX
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	NOT APPLICABLE			PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ XXXXXXXX E.L. DISEASE - EA EMPLOYEE \$ XXXXXXXX E.L. DISEASE - POLICY LIMIT \$ XXXXXXXX

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Evidence of coverage

CERTIFICATE HOLDER

CANCELLATION

20540685

To whom it may concern

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Adam D. McDonough

Nathan Huff
ONE MUDDY RD
ANTELOPE, OR 97001

**LIMITED OPERATOR CERTIFICATION FOR
DISPLAY OF FIREWORKS**

Nathan Huff

has met certification requirements of Oregon Administrative Rules
for Display 837-012-0700 through 837-012-0970.

No. **1356**

Valid: **2/16/2024**

Expires: **2/16/2027**

Department of State Police
Office of State Fire Marshal

This certification does not authorize
the purchase or sale of fireworks.

INDEMNIFICATION AND HOLD HARMLESS AGREEMENT

This Indemnification and Hold Harmless Agreement (hereinafter referred to as the “**Agreement**”) is made and entered into as of the 15th day of May, 2024, by and between Young Life Washington Family Ranch and Wasco County, Oregon, with an address at 511 Washington Street, The Dalles, Oregon 97058 (the “County”).

W I T N E S S E T H:

WHEREAS, Young Life Washington Family Ranch desires to put on fireworks displays on July 19, July 2, July 25, July 31, and August 6, 2024; and

WHEREAS, Young Life Washington Family Ranch seeks to apply for Permits from the Oregon Office of State Fire Marshall (the “Permits”) to do so;

WHEREAS, the Permits require review and approval by local fire authority officials;

WHEREAS, pursuant to ORS 480.140 all fireworks displays “held outside the boundaries of any municipality or fire protection district shall be under the supervision of the county court of the county in which the display is to be held,” rendering the County the local fire authority for purposes of the Permits;

NOW, THEREFORE, for and in consideration of the mutual promises made herein, the Parties agree as follows:

SECTION 1. SCOPE OF AGREEMENT

As consideration for County’s review and approval of Young Life Washington Family Ranch’s application for Permits, Young Life Washington Family Ranch agrees to the following:

1. Young Life Washington Family Ranch agrees to indemnify and hold harmless the County from any and all claims, liabilities, obligations, damages, demands, losses, causes of action, costs or expenses including reasonable attorney’s fees for injury to or death of any person, and for damage to or destruction of any property resulting from the negligent acts of Young Life Washington Family Ranch, or any employee, agent, contractor, or subcontractor, or anyone directly or indirectly employed by or through them, or anyone for whose acts they may be liable.
2. Young Life Washington Family Ranch agrees to provide, at its expense, commercial general liability insurance coverage in an amount not less than \$5,000,000. Young Life Washington Family Ranch shall provide County with a certificate of insurance at least two weeks prior to the first

fireworks display. County shall be listed on the certificate of insurance and will be deemed as additional insured pursuant to this Agreement.

3. Young Life Washington Family Ranch shall secure and maintain any and all licenses, Permits or certificates that may be required by any regulatory body having jurisdiction over the materials or performance of the services herein contemplated. Young Life Washington Family Ranch shall exercise full and complete authority over its personnel, shall comply with all federal, state, county and municipal laws, ordinances, rules, Permits and regulations.
4. Young Life Washington Family Ranch agrees to maintain a fire response team which will be present and active for each fireworks display.
5. This Agreement does not constitute County's approval of the Permits.

SECTION 2. GOVERNING LAW & VENUE

This Agreement and the rights and obligations of the Parties to this Agreement shall be governed by and construed in accordance with the laws of the State of Oregon. Venue of any litigation shall be exclusively in Wasco County, Oregon.

SECTION 3. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the Parties with respect to the subject matter hereof and supersedes any prior or contemporaneous agreement or understanding between the Parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

APPROVED AS TO FORM:

WASCO COUNTY, OREGON

Kristen Campbell,
Wasco County Counsel

By: _____
Steven D. Kramer, Commission Chair

Young Life Washington Family Ranch

By: _____

Name: _____

Title: _____



MOTION

SUBJECT: Fireworks Applications

I move to approve the applications submitted by Young Life Washington Ranch for nine Fireworks Display Permits associated with events taking place from July through August, 2024 and further move to approve the associated Hold Harmless Agreement between Young Life Washington Ranch and Wasco County.



WASCO COUNTY BOARD OF COMMISSIONERS
REGULAR SESSION
MAY 1, 2024

This meeting was held in person and on Zoom

<https://wascocounty-org.zoom.us/j/3957734524>

Or call in to [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#

PRESENT: Steve Kramer, Chair
Scott Hege, Vice-Chair (Virtual)
Phil Brady, County Commissioner
STAFF: Kathy Clark, Executive Assistant
Kelly Walker, Executive Assistant
Tyler Stone, Administrative Officer

Chair Kramer opened the session at 9:00 a.m. with the Pledge of Allegiance.

Changes to the agenda: The Columbia River Gorge Commission Updates was removed from the agenda.

Discussion Item – Fair Construction Contract

Administrative Services Director Ali Postlewait reviewed the memo in the Board Packet. Ms. Postlewait recommended and asked for approval of Premier Foam Spray and the authorization of Mr. Stone to sign the contract pending legal review before finalization.

Vice-Chair Hege asked what the budget for the project is and if the funding will cover costs.

Ms. Postlewait replied that the costs will be around \$180,000 for the HVAC and spray foam projects. Wasco County facilities will do the HVAC project and contract out for the spray foam project. It's within budget and covered by the grant.

Chair Kramer commented that he thinks it will be a great addition for the fair and emergency services use and thanked the staff for all the work that has gone into this.

{{{Vice-Chair Hege moved to approve the personal services agreements with Premiere Spray Foam for insulation in Wasco County Fairgrounds Buildings.

I further move to authorize the Administrative Officer to sign said agreements pending legal review. Commissioner Brady seconded the motion which passed unanimously.}}

Discussion Item – Search and Rescue Equipment Proposal

Detective Jonah Moore reviewed the memo included in the Board Packet. Detective Moore stated that he has been in law enforcement for 15 years and is the coordinator for the Wasco County Sheriff's Office's Volunteer Search and Rescue Program, he is requesting funding for a vehicle using Title 3 funds. He said he spoke with Finance Director Middleton, who informed him that \$60,000 has been allocated for this year's budget. He explained that they are looking to purchase a side by side Utility Task Vehicle (UTV), specifically a 2024 Polaris Xpedition 1000 North Star. He requested authorization for this purchase to be reimbursed with Title 3 funds, not to exceed \$60,000. He added that some items may be purchased in addition to outfit the side by side, such as a Medic Skid and Decals. He added that they obtained three quotes and he recommends Fun Country.

Commissioner Brady asked if this vehicle has the ability to cross streams. Detective Moore replied that the vehicle will eventually be equipped so that it can cross streams.

Commissioner Brady asked what the distance mileage range is. Detective Moore answered that the distance range is measured in hours and he's done 12 hour deployments with these where they were running for 12 hours constantly and they had plenty of time left to make the round trip with some reserves.

Commissioner Brady asked if the vehicle has the capacity to tow. Detective Moore replied that it has the capacity to tow; it can pull trailers.

Commissioner Brady said this vehicle will be a big advantage to our program. He asked how many volunteers are usually involved on a mission and in the whole program. Detective Moore replied that the number of volunteers depends on the type of the mission; the range has been about 2-15 volunteers. He added that on a multiple-day mission they would rotate between 28-30 volunteers.

Commissioner Brady asked if driving this vehicle would require a certification. Detective Moore replied that it does not require any special certification to operate.

Vice-Chair Hege asked if the bed insert would be outfitted to carry a medic and patient on a gurney. Detective Moore replied that it would not be included in this one, but in the future would be added. He explained that the current vehicle's backseat folds down so you can lay a 6-foot person on there and close the hatch for a climate controlled space.

Vice-Chair Hege commented that all counties with national forests areas get Title I, II, and III funds. He explained that when the funds come in, the county can choose what to do with them. Title III funds, specifically, can be set aside for Search and Rescue. A portion of Title 3 funds go to Search and Rescue, and the remainder of the funds will go to roads and schools. He added that this will be a great addition to our program; it's important to have the proper equipment for effective and efficient Search and Rescue Services. He added that they appreciate the volunteers and staff.

*****The Board was in consensus to approve the purchase of a side by side Utility Task Vehicle (UTV) specifically a 2024 Polaris Xpedition 1000 North Star .*****

Discussion Item – Recreational Immunity

County Counsel Kristen Campbell discussed a fairly simple resolution that would allow Wasco County to opt in to recreational immunity for easements and unimproved rights-of-way. She further explained that this is automatic for larger cities; these resolutions make it possible for smaller cities and counties to opt in.

Commissioner Brady stated that the county is not just trying to protect against liability, but they want to keep it open so the areas are not closed to the public. He asked why a small community would not opt in to this. Ms. Campbell replied that she didn't know why they wouldn't; according to her survey from the state, most have opted or are opting in.

Commissioner Brady asked if this is the status quo that has been reclarified by the state legislature. Ms. Campbell said yes; there has been some recent activity.

Vice-Chair Hege asked if the Resolution covers everything and if there is anything that it does not cover. Ms. Campbell replied that there is automatic immunity applicable to parks (for example). Landowners have automatic immunity. She explains that this is tailored to easements and rights-of-way that are not included in automatic immunity.

Commissioner Brady asked if Parks and Recreation and the City do not need to

opt in because this is specifically for easements and rights-of-way that aren't included the automatic immunity. Ms. Campbell replied yes, that is correct. Chair Kramer pointed out that this covers access to places like the park, coast, etc.

{{Vice-Chair Hege moved to approve Resolution 24-004 adopting the immunity from liability for use of trails or structures in public easements or unimproved rights-of-way provided in ORS 105.668, as amended by Senate Bill 1576. Commissioner Brady seconded the motion which passed unanimously.}}

Consent Agenda – 4.17.2024 Regular Session Minutes/Road Order
--

The Board elected to remove the Hood River Road Order from the Consent Agenda for discussion.

Vice-Chair Hege said he wants to thank Ms. Clark for putting together the road order; she did a great job. He asked if the statement regarding prohibition to motor vehicles does not apply to emergency and law enforcement vehicles and also applies to utilities. Ms. Clark stated she would defer to County Counsel on that question. Ms. Campbell replied that this can be approved with the additional language.

Public Works Director Arthur Smith stated that this was per that statute. The language is silent on closure to motor propelled vehicles. Landowners have a right to use motor propelled vehicles to access their land. It doesn't explicitly state that in the order regarding whether they can access utilities. He asked if this could be added, as well. Ms. Campbell replied that this could be clarified.

Vice-Chair Hege said that he wants to make sure we don't exclude any needed access.

Mr. Smith said he is having discussions about appropriate access for pedestrians and bikes and working with the petitioners on something that works for all parties

Dustin Posner, a petitioner, commented that he would like to have added to the order that contractors also have access.

Chair Kramer asked if the ORS would cover the agents of the owners.

Ms. Campbell said she would check on that and make sure that it's really clear.

Mr. Posner said that he appreciates all the work the county is doing on this and that he is happy with the outcome.

{{Vice-Chair Hege moved to approve the Consent Agenda with the changes discussed to the Hood River Road Order. Chair Kramer seconded the motion which passed unanimously.}}

Agenda Item – Recess to Library Service District

Chair Kramer recessed at 9:30 a.m. to open a Wasco County Library Service District Meeting.

Chair Kramer closed the meeting at 10:27 a.m.

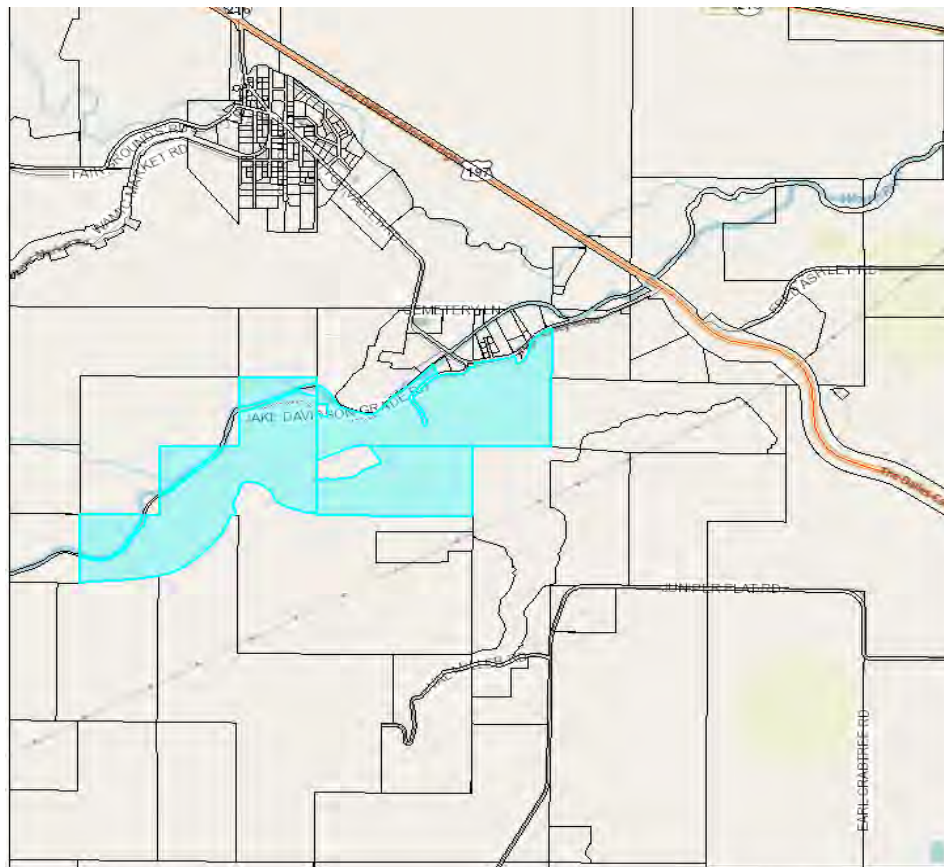
Agenda Item – Outdoor Mass Gathering Hearing

At 10:27 a.m. Chair Kramer opened the Outdoor Mass Gathering Hearing for 921-24-000001-PLNG.

Senior Planner Daniel Dougherty stated that this is the second Outdoor Mass Gathering processed under Wasco County's 2022 Outdoor Mass Gathering (OMG) Ordinance. Mr. Dougherty said this application was processed and reviewed not as a land use decision, but instead utilizing applicable standards from Ordinance 22-003. He explained that the applicants Precipitation Northwest are requesting an Outdoor Mass Gathering permit for a music and art festival entitled "SOAK 2024" which will take place on May 23-27, 2024 at White River Canyon, Justesen Ranch, Tygh Valley. The event is slowly growing in size, but still under the Land Use Review OMG number. He said the maximum attendance is 2,300 including staff & volunteers.

Mr. Dougherty said that it's the same location as prior years, tax lots 800, 100, and 2200 in the Tygh Valley Residential Zone & Exclusive Farm Use Agriculture Zones and added that the three subject properties are owned by the Jonnie and Fred Justesen.

WASCO COUNTY BOARD OF COMMISSIONERS
 REGULAR SESSION
 MAY 1, 2024
 PAGE 6



4/7/2023, 12:34:26 PM

Legend

- Subject Taxlot
- Taxlots

1:36,112

0 0.2 0.4 0.8 mi
 0 0.35 0.7 1.4 km

© OpenStreetMap (and contributors), CC-BY-SA, Wasco County GIS, DOGAMI, State of Oregon, Wasco County GIS, Lane County, Assessor, Wasco County GIS, Wasco County Planning

This product is for informational purposes and has not been prepared for, or is suitable for, legal, engineering, or surveying purposes. Users of this information should review or consult the primary data and information sources to ascertain the usability of the information.





Mr. Dougherty stated that the site plan has not changed. Access is provided by Tygh Valley and Jake Davidson Grade Roads. Most of the proposed event will occur near Jake Davidson Grade Road, and will primarily occur on a portion of the larger property (Tax Lot 2200). Parking and overflow camping sites are located on tax lot 800. Additional maps include: Evacuation & Emergency Services Map (Page 97 in the Packet, and Traffic Control Plan (Page 98 in the Packet). These maps have not been altered from the 2023 plan.

WC-OMG ORDINANCE # 22-003

Standards Addressed

Section 1.00 - Definitions
Section 1.10 - Permit required
Section 1.20 - Permit fees
Section 1.30 - Scope of Review
Section 1.40 - Public hearing and notice
Section 1.50 - General approval criteria
Section 1.60 - Insurance
Section 1.70 - Sanitary facilities
Section 1.80 - Refuse storage and disposal
Section 1.90 - Food Service Facilities
Section 2.00 - Security Personnel
Section 2.10 - Fire Protection Standards
Section 2.20 - Medical Service
Section 2.30 - Traffic, roads and parking
Section 2.40 - Permit Posting and Inspection
Section 2.50 - Organizer responsible for compliance and preserving order
Section 2.60 - Enforcement
Section 2.70 - Restricted Hours of Operation and Noise

These are the Ordinance Criteria the plan must meet on its face or meet through conditions of approval. The applicable criteria address requisite state laws pertaining to health, safety, and welfare.

Mr. Dougherty said that on January 3, 2024, the SOAK 2024 application was submitted. On January 11, 2023, the Application was provided to:

- Wasco County Sheriff Lane Magill
- Tygh Valley Rural Fire Protection District Fire Chief Paul LaPlante
- Wasco County Public Works Director Arthur Smith
- North Central Public Health District Environmental Health Specialist Paula Grendel

Mr. Dougherty stated that on April 18, 2024, Notice of Public Hearing was mailed to surrounding land owners and to other applicable agencies who may have interest in the request. It was also published in the newspaper on April 17, 2024.

Mr. Dougherty stated that he has three concerns. He explained that the first concern deals with Sound Amplification and written consent. The Wasco County OMG Ordinance Section 2.70 requires written consent from property owners and residents within 1,000 feet of amplified sound if the amplified sound is used outside of the hours of 11pm and 9:00am.



Mr. Dougherty stated that as provided, SOAK will use amplified sound outside of the 11pm and 9am requirement; therefore, the application requires a variance from this Commission. Regarding this same issue, in 2023 SOAK provided this sound zone map upon the Sheriff's request. Further, SOAK has provided a copy of this map, an explanation of the event's sound zones, and consent forms to five impacted adjacent property owners/residents. (p.142-159 in the Packet). SOAK received one signed consent form. In 2023, SOAK was granted a variance by this Board pertaining to Section 2.70 – Restricted Hours of Operation and Noise. Additionally, the Wasco County Planning Department has received no indication from adjacent owners/residents that noise levels for the yearly SOAK event are, or have been an issue.

Mr. Dougherty stated that the second concern deals with General Fire Safety concerns provided by the Tygh Valley Fire Chief Paul LaPlante. The Wasco County OMG Ordinance Section 2.10 – Fire Protection Standards provides that “No permit shall be granted under this chapter unless the organizer has a fire protection plan approved by the fire protection district for the type, size, number, and location of fire protection devices and equipment available...”

Mr. Dougherty pointed out that Chief LaPlante's letter is found at page 84 of the packet. It provides several concerns pertaining fire safety including, but not limited to:

- Structures are growing in size (25' High in 2023, proposed 30' High in 2024)
- Structure placement (Fire could burn into Juniper Flats District)
- Embers destroying tents in prior years
- Issues with SOAK's fire hazard mitigation scope & coordination

Mr. Dougherty said that the applicant provided an email response yesterday, April 30, 2024, that included the following updates:

- SOAK held an annual safety-focused training weekend at County Fairgrounds
- Reviewed SOAK's new Fire Safety policies with Chief LaPlante
 - Significantly reducing the burnable-structure height and footprint
 - Banning the use of materials most likely to cause excessive sparks or embers
 - Added several mandatory reviews as part of the design and build process
- Hired Federal Virtual Incident Procurement certified fire-fighting crew (West Coast Wildlands Strike Teams)
 - Two of their fire apparatus to manage burns
- Approximately double the water reserves available
- Improved hose capacity

Mr. Dougherty stated that the third concern deals with a lack of public health review for OMGs in Wasco County. Applicable OMG Ordinance Sections include:

Section 1.70 - Sanitary facilities

Section 1.80 - Refuse storage and disposal

Section 1.90 - Food Service Facilities

Mr. Dougherty stated that on January 11, 2024: Notice was provided to North Central Public Health District (NCPHD). On January 22, 2024 the Planning Department was sent an email from NCPHD that there is a temporary pause in non-essential work. NCPHD will not review Outdoor Mass Gatherings in Wasco or Sherman Counties (located on Page 88 BOCC Packet). On February 14, 2024 NCPHD provided notice of the change of workflow for Outdoor Mass Gatherings. The new process is:

- Send OMG Applications to Local Public Health Officer Dr. Christopher Van Tilburg
- After receiving the application, the local health officer will acknowledge receipt
- They may review the application and provide comments.
- Local health officer does not have the authority to approve any aspect of the OMG (on Page 89 BOCC Packet)

Mr. Dougherty stated that on March 12, 2024, the Planning Department received an email from the Local Health Officer that they received the OMG Application. On April 25, 2024, the Local Health Officer provided a letter with feedback, but did not provide a review. The letter stated:

- They did not see any major concerns with regard to public health
- Did not review the application for compliance with rules

- Recommended confirmation that White Bird Rock Medicine has an Oregon-licensed physician medical director
- Noted that food services & temporary recreational pools or spas must be licensed (Page 72 BOCC Packet)

Mr. Dougherty discussed the Wasco County Planning Director General Observations:

- There is a water concern that was addressed in 2023 when the order required an emergency water delivery plan to be approved by NCPHD.
- There is a food concern, as the plan fails to address how SOAK certifies that food is within fly-tight containers.
- There is a solid waste concern, as the plan requests a waiver from rules for transport and disposal of solid waste, as they have no control over individual actors.

Mr. Dougherty explained that considering SOAK has been approved in prior years and the overall plan has not greatly changed, it is inferred that the solid waste concern has been previously waived. He added that the Wasco County Planning Department has never had an indication that solid waste removal is a major concern or issue for the Tygh Valley Community.

Mr Dougherty pointed out that Ordinance 22-003 Section 1.50 provides the Commission with broad authority to approve, approve with conditions, or deny Outdoor Mass Gathering requests.

Mr. Dougherty said he'll take questions and provide an opportunity for additional feedback from the Wasco County Planning Director, police, fire, road and technical experts, specifically Sheriff Lane Magill pertaining to the sound amplification concern and Paula Grendell pertaining to the water acquisition concern.

Commissioner Brady said that he is pleased about the consultations that have taken place regarding fire-safety. In regard to the change in workflow at NCPHD related to loss of staff, I am satisfied with the state of the matter.

Vice-Chair Hege asked for more information regarding the notice that was sent to property owners and the one who responded. Mr. Dougherty replied that the requirement is for consent with regards to sound and obtaining that consent is difficult. The applicant sent notices to adjacent property owners but only received one signed consent form; last year was the same. Mr. Dougherty reported that the Planning Department has never received any feedback concerning noise. Last year the Sheriff said that this met his requirements.

Vice-Chair Hege said regarding the burning of the art structure, there was a general agreement in the past that if conditions were not conducive, the burn would not happen.

Commissioner Brady said he thought that the application indicates that the fire department would be consulted. Mr. Dougherty replied that yes, it's in there and will be up to the fire authority.

The SOAK Representative stated that it's part of their process to have a roll call for what problems may be encountered, such as personal safety, equipment, and having personnel in place. She said the last check before production is with the fire chief. She added that they wait until he is comfortable and makes the call as to whether the burn can take place. She stated that last year the wind had not died down fully and they started about 15 minutes before they should have which resulted in embers in the tent area. They have more than doubled the effort to contain embers and have a fire vehicle on the camping side and professionals on the BLM side. She added that they have an ER physician on staff to oversee medical care.

Chair Kramer asked for public testimony or comments.

Kristin Stankiewicz stated that regarding the emergency water shortage, they had Bishops bring in 4 water haulers for the requisite amount of water. She said that at the gate they check for a whole list of things and that they will add the fly-tight containers to that list. She said she will make that information available to participants. She added that they've never had a problem with flies, but it's a good practice. She reported that the leave-no-trace staff monitors garbage and recycling and they will be asked to keep an eye out for flies, as well.

Ms. Stankiewicz stated that the county has given them a waiver for dumpsters for the last few years and their participants have been great about packing out their own garbage.

Steve Ronfeld, a local resident, stated that Oregon State Forestry has had a burn ban that goes into effect on May 15th and wanted more clarification on that as he hadn't heard about how that would impact this event.

Chair Kramer said he thought that was because this is on private property and the county has not initiated the burn ban; this is not on state ground.

Mr. Ronfeld stated that after May 15th, he cannot legally burn on his property.

Mr. Dougherty replied that he had not heard of this burn ban and will look into this and try to get an answer for Mr. Ronfeld.

Public testimony was closed at 10:54 a.m.

Chair Kramer opened deliberations at 10:54 a.m.

Commissioner Brady speaking to Mr. Ronfeld's concern stated that he would assume that the Fire Chief would be aware of the state restrictions on burning.

Vice-Chair Hege stated that the program has operated for a number of years and SOAK Staff is diligent, well-organized, and well-planned. He said he has not heard of any public complaints. It is great for the landowners and local economy. He said he did get a notice from the state for larger burning for fire fuels, but has not seen a general fire ban. He added that the Board of County Commissioners usually initiates the burn ban after the state.

Ms. Clark explained that the Board of Commissioners sets the Burn Ban for the County at the recommendation of the fire district and Oregon Department of Forestry.

Vice-Chair Hege stated that he appreciates the work that has been put into this.

Mr. Dougherty stated that the Planning Department sent out public notice on April 18, 2024 to neighbors and the standard agency list and have not received any notice of a burn ban.

Chair Kramer added that The Dalles unit of the Oregon Department of Forestry was notified.

{{{Commissioner Brady moved to approve Order 24-016 approving an Outdoor Mass Gathering for SOAK 2024, an arts festival and camping event, May 23-27, 2024 File 921-24-000001, and accept the findings and conditions contained in the Summary and Staff Report. Vice Chair Hege seconded the motion which passed unanimously.}}}

Chair Kramer closed the Outdoor Mass Gathering Hearing at 11:00 a.m.

Agenda Item – Natural Hazard Mitigation Plan Grant Amendment

Senior Planner Daniel Dougherty reviewed the memo in the Board Packet regarding the Natural Hazard Mitigation Plan Grant Amendment. Mr. Dougherty reported that they picked up Dufur, Maupin, and Mosier which incurred additional staff time. He said they have requested an amendment from OEM and FEMA which accounts for additional staff time. He requested approval of the amendment.

Commissioner Brady commented that this is very important work.

{{{Vice-Chair Hege moved to approve the Amendment #1 to the Grant Agreement dated January 23, 2023 between the Oregon Department of Emergency Management and Wasco County for the Natural Hazard Mitigation Plan Update. Commissioner Brady seconded the motion which passed unanimously.}}}

Agenda Item – Budget Adjustment

Finance Director Mike Middleton reviewed the Budget Change Memo in the Board Packet. He reported that they are nearing the end of the fiscal year and are making two adjustments on the budget. He explained that Public Works budget is running high due to the high cost of petroleum products and additional staff. He said that they have had additional revenues and they are not using contingency funds. He stated that they will have more than enough funds. The Fair budget is running high with the stadium seating which will be another \$12,000 by the time they get materials. They've had additional revenue in sponsorship and a better beginning fund balance. He said they are above what was budgeted, but they will not be dipping into contingency funds. He said that they made changes to the structure of staffing and have tightened that down. He added that this change will keep them from exceeding the budget before year end.

Commissioner Brady said that is reassuring to have Mr. Middleton keeping an eye on this and being proactive and coming to us before the fact instead of after. He said he is happy he's been able to assure the constituents that we've been making improvements to the Fair.

Vice-Chair Hege asked what STP stands for. Mr. Middleton replied that it is state funding and added that the Legislature has increased funding which has helped offset the costs. Vice-Chair Hege asked if those funds are here and Mr. Middleton replied yes. Vice-Chair Hege confirmed that the funds are not for next year and asked if they will get more funding for next year. Mr. Middleton replied that is correct, and yes, they will get more funding next year and they have budgeted for that.

{{Vice-Chair Hege moved to approve Resolution 24-005 increasing expenditures and revenue appropriations within a fund. Commissioner Brady seconded the motion which passed unanimously.}}

Commission Call

Commissioner Brady reported that he attended Senator Merkley's Town Hall and thanked him for the funds for the Chenoweth Housing Project.

Vice-Chair Hege commented that the library is doing great and he is incredibly impressed with the traffic, etc. The library and city are doing a great job.

Vice-Chair Hege commented that things went well in our new board meeting

venue. He added that this new board meeting room is great and thanked the staff for pulling this off.

Vice-Chair Hege reported that at the last QLife Meeting, Roger Kline was there and he was helpful. He commented that he's looking forward to even more activity and participation from Mr. Kline.

Chair Kramer reported that he is working on the Resolution Center. He stated that he has an upcoming meeting with the Director of Emergency Services Erin McMahon regarding using the fairgrounds for emergency use and to get funding to bolster infrastructure. He stated that Union County is the only county that does not have a septic system or sewer at their fairgrounds. He stated that the state has agreed to meet with them to continue their conversation.

Public Works Director Arthur Smith stated that he received an application from the Oregon Rally Group asking for permission to host their road rally east of Dufur. He reported that the community and landowners are receptive. He said that barring something unusual, he intends to issue that permit for their event on May 19, 2024.

Chair Kramer asked if all landowners were notified and if the response was 100% in support. Mr. Smith replied yes; that they all support it. He commented that the Oregon Rally Group has done everything they said they would in the past and that it's a benefit to local businesses; the same roads will be used as in the past.

Chair Kramer adjourned the meeting at 11:15 a.m.

Summary of Actions

MOTIONS

- **To approve the personal services agreements with Premiere Spray Foam for insulation in Wasco County Fairgrounds Buildings. To further move to authorize the Administrative Officer to sign said agreements pending legal review**
- **To approve Resolution 24-004 adopting the immunity from liability for use of trails or structures in public easements or unimproved rights-of-way provided in ORS 105.668, as amended by Senate Bill 1576**
- **To approve the Consent Agenda: 4.17.2024 Regular Session Minutes with the changes to the Hood River Road Order.**
- **To approve Order 24-016 approving an Outdoor Mass Gathering for SOAK 2024, an arts festival and camping event, May 23-27, 2024 File**

921-24-000001

- **To approve the Amendment #1 to the Grant Agreement dated January 23, 2023 between the Oregon Department of Emergency Management and Wasco County for the Natural Hazard Mitigation Plan Update**
- **To approve Resolution 24-005 increasing expenditures and revenue appropriations within a fund**

CONSENSUS

- **To approve the purchase of a side by side Utility Task Vehicle (UTV) specifically a 2024 Polaris Xpedition 1000 North Star**

Wasco County
Board of Commissioners

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Philip L. Brady, County Commissioner

WASCO COUNTY LIBRARY SERVICE DISTRICT

AGENDA

WEDNESDAY, MAY 15, 2024

LOCATION: This meeting will be held at 401 E. Third St., The Dalles, OR and will also be available for virtual attendance. You can join the meeting at <https://wascocounty-org.zoom.us/j/3957734524> or call in to [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#

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

9:15 a.m.

CALL TO ORDER

9:15 a.m. Library Services Audit

Consent Agenda:

- Library Services IGA
- 5.1.2024 Minutes Approval

NEW / OLD BUSINESS

ADJOURN



PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

April 30, 2024

To the Board of Commissioners
Wasco County Library Service District

We have audited the basic financial statements of the governmental activities and the major fund of Wasco County Library Service District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and 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

Our Responsibility under U.S. Generally Accepted Auditing Standards

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.

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 entity 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 entity or to acts by management or employees acting on behalf of the entity. 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. Management letter – No separate management letter was issued.

Significant Audit Matters

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 2022. 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. 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 financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management 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. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

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.

Pauly, Rogers and Co., P.C.

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 not express an opinion or provide any assurance on it.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered,

(b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

A handwritten signature in black ink, appearing to read 'Kenny Allen', is positioned above the printed name.

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

WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON**

2022-2023

FINANCIAL REPORT

**BOARD OF DIRECTORS
WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
JUNE 30, 2023**

Steve Kramer	Commission Chair
Scott Hege	Commissioner
Phil Brady	Commissioner
Kathy Clark	Executive Assistant

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON**

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www.paulyrogersandcpcpas.com

April 30, 2024

Governing Board
Wasco County Library Service District
Wasco County, Oregon

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wasco County Library Service District, a component unit of the Wasco County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wasco County Library Service District, a component unit of the Wasco County, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wasco County Library Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wasco County Library Service District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Wasco County Library Service District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wasco County Library Service District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated April 30, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Ken Allen", is positioned above the printed name and firm name.

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

WASCO COUNTY LIBRARY SERVICE DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2023

As management of the Wasco County Library Service District (the District), located in Wasco County, Oregon, we offer readers of the Wasco County Library Service District's financial statements this narrative overview and analysis of the financial activities of the Wasco County Library Service District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2023 by \$1,737,580.
- Total net position increased \$45,406.
- As of June 30, 2023, the District's governmental fund reported an ending balance of \$1,676,985 or 84.3% of fiscal year 2023 expenditures.
- The District had no debt as of June 30, 2023.

Overview of Financial Statements

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

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the fiscal year ended June 30, 2023. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash or other financial asset flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued interest expense will result in cash flows in future fiscal periods.

Each of these government-wide financial statements – *Statement of Net Position* and *Statement of Activities* – show the functions of the District that are supported primarily by property taxes (*governmental activities*).

These reports are found following the Management's Discussion and Analysis.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows* and *outflows of spendable resource*, as well as *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliation from the Government Funds Balance Sheet to the Government-wide Statement of Net Position and reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Government-wide Statement of Activities have been included in this report.

The District reported activity in a governmental fund during the fiscal year ended June 30, 2023. Information is presented in the governmental fund Balance Sheet and in the governmental fund Statement of Net Revenues, Expenditures and Changes in Fund Balance for the District's fund.

The District adopts an annual budget for its fund. The budgetary comparison statement has been provided to demonstrate compliance with the annual budget.

The Basic Governmental Fund Financial Statements are found in this report after the Government-Wide statements.

Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the Basic Governmental Fund Financial Statements in this report.

Government-wide Financial Analysis

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of the District, the net position is \$1,722,174 at June 30, 2022.

Net Position		2022	2023
Current Assets			
Cash	\$	1,654,562	\$ 2,160,344
Taxes Receivable		67,612	74,454
Total assets		1,722,174	2,234,798
Liabilities		30,000	497,218
Net Position			
Unrestricted		1,692,174	1,737,580
Total net position & liability	\$	1,722,174	\$ 2,234,798

The District's net position increased by \$45,406 during the year ended June 30, 2023.

Changes in Net Position		2022	2023
Revenue			
Property Taxes	\$	1,646,197	\$ 1,915,048
Interest & Investment Earnings		9,538	62,202
Miscellaneous		23,383	56,029
Total Revenues		1,679,118	2,034,279
Expenditures			
Culture & Recreation		1,542,510	1,988,873
Total Expenditures		1,542,510	1,988,873
Change in Net Position		136,608	45,406
Beginning Net Position		1,555,566	1,692,174
Ending Net Position	\$	1,692,174	\$ 1,737,580

General Fund Budgetary Highlights

There were no differences between the District's General Fund budget as originally adopted and the final amended budget. The General Fund actual revenues exceeded estimated revenues by \$370,220. The majority of this is due to a large commercial property coming off of a 15 year abatement and resulting in a significant increase in taxes collected for the district. Interest earnings also significantly increased to increased interest rates in the market. The expenditure side is within budgeted amounts. The actual Materials and Services is \$18,500 less than budgeted. The budget was built to decrease the fund balance by \$671,570 but instead increased by \$42,150 – this is due to the increased property tax primarily.

Key economic Factors and Budgets Information for the Future

Wasco County's economic base is agriculture and the processing of agricultural products, particularly cherries, wheat and livestock. Other traditional industries have included forestry, manufacturing, electric power generation and transportation. Wasco County's economy has diversified from its traditional natural resource base to include a stronger focus on technology and manufacturing.

The rapid growth of renewable energy industries is driving additional employment through support industries and related manufacturing. The world's largest internet firm, Google, established a major operational center in The Dalles. The region is also home to a strong cluster of high tech companies supported through the efforts of the Gorge Technological Alliance.

Economic sectors related to tourism have also grown, supporting tourism throughout the County. Notably, Maupin's economy thrives in the summer with Deschutes River rafting and the communities of The Dalles and Mosier have recently benefited from an increase in cycling, food and beverage tourism through the efforts of local wineries, cafes, Gorge Grown Network and The Dalles Farmers Market.

As the largest community in the County, The Dalles serves as a retail and service hub for many surrounding counties. This results in strong employment in these industries as well as in government. Further expansion of the healthcare sector, with the expansion of Mid-Columbia Medical Center, has also positively impacted job growth in the County.

The current direction of the economy is uncertain as COVID has the potential to negatively impact businesses and the economy. A recent example is the issue businesses have in attracting and keeping employees. Accordingly, the rate of property tax collections could be adversely affected at some point in the future.

Comparative Analysis

The District's net position as of June 30, 2023 was \$2,234,798, an increase of \$45,406 from June 30, 2022. In the feasibility study upon which the District's plan is based, the District established the goal of budgeting \$50,000 per year in a reserve fund. The increase of Net Position is due to this planning and shows the District is following the study. The significant increase in the tax base is due to a significant commercial property coming on the tax rolls after a 15 year tax abatement. This is intended to be used in future years as a reserve fund to sustain service levels in the future. The reserve can be seen in the Contingency of \$325,000 in budget for the fiscal year ending June 30, 2023.

Requests for Information

This financial report is designed to provide a general overview to those parties interested in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Jeff Wavrunek, District Librarian, The Dalles-Wasco County Library, 722 Court St., The Dalles, Oregon 97058.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON**

BASIC FINANCIAL STATEMENTS

Wasco County Library District
Statement of Net Position
June 30, 2023
(all amounts are in dollars)

	Primary Government Governmental Activities
<u>ASSETS:</u>	
Cash & Investments	2,160,344
Taxes Receivable	74,454
<u>TOTAL ASSETS</u>	<u>2,234,798</u>
 <u>LIABILITIES:</u>	
Accounts Payable	497,218
Due to Other Taxing Districts	-
<u>TOTAL LIABILITIES</u>	<u>497,218</u>
 <u>NET POSITION</u>	
Unrestricted	1,737,580
<u>TOTAL NET POSITION</u>	<u>1,737,580</u>

The Accompanying Notes are an integral part of this Financial Statement

Wasco County Library District
Statement of Activities
For the year ended June 30, 2023
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	TOTAL GOVERNMENTAL ACTIVITIES
Culture and Recreation	1,988,873	-	-	-	(1,988,873)
Total Government Activities	1,988,873	-	-	-	(1,988,873)
General Revenues:					
					1,916,048
Property Taxes levied for General Purposes					62,202
Interest and Investment Earnings					56,029
Miscellaneous					2,034,279
Total General Revenues					
Change in Net Position					45,406
					1,692,174
					1,737,580

The Accompanying Notes are an integral part of this Financial Statement

Wasco County Library District
Balance Sheet
Governmental Funds
June 30, 2023
(all amounts are in dollars)

	<u>GENERAL</u>
<u>ASSETS:</u>	
Cash & Investments	2,160,344
Taxes Receivable	74,454
<u>TOTAL ASSETS</u>	<u>2,234,798</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>	
<u>LIABILITIES:</u>	
Accounts Payable	497,218
Due to Other Taxing Districts	-
<u>TOTAL LIABILITIES</u>	<u>497,218</u>
 <u>DEFERRED INFLOWS OF RESOURCES:</u>	
Unavailable Revenue - Taxes	60,594
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>60,594</u>
 <u>FUND BALANCES:</u>	
Unassigned	1,676,986
<u>TOTAL FUND BALANCES</u>	<u>1,676,986</u>
 <u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>2,234,798</u>

-

The Accompanying Notes are an integral part of this Financial Statement

Wasco County Library District
Reconciliation of Balance Sheet to Statement of Net Position
June 30, 2023
(all amounts are in dollars)

Fund Balance - Governmental Funds	1,676,985
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Unavailable revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the government funds.	<u>60,595</u>
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Net Position of Governmental Activities	<u><u>1,737,580</u></u>
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The Accompanying Notes are an integral part of this Financial Statement

Wasco County Library District
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2023
(all amounts are in dollars)

	<u>GENERAL</u>
<u>REVENUES:</u>	
Property Taxes	1,921,816
Investment Earnings	62,202
Miscellaneous	47,005
<u>TOTAL REVENUES</u>	<u>2,031,023</u>
 <u>EXPENDITURES:</u>	
Current:	
<i>Culture & Recreation</i>	1,988,873
<u>TOTAL EXPENDITURES</u>	<u>1,988,873</u>
 Net Changes in Fund Balance	 42,150
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 <u>1,634,835</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>1,676,985</u>

The Accompanying Notes are an integral part of this Financial Statement

Wasco County Library District
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance
of Governmental Funds to the Statement of Activities
For the year ended June 30, 2023
(all amounts are in dollars)

Net Change in Fund Balance	42,150
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Change in deferred inflows of resources	<u>(5,768)</u>
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Change in Net Position of Governmental Activities	<u><u>36,382</u></u>
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The Accompanying Notes are an integral part of this Financial Statement

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the district's accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

In December 2006, Wasco County voters approved the creation of a Library Service District for Wasco County under ORS Ch. 451 with a formation date of July 1, 2007. The County Board of Commissioner consisting of three Commissioners, one whom serves as the Chair of the Board, is the governing body of the District. The District is a component unit of Wasco County, Oregon. In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the County's reporting entity (as set forth in GASB No. 61) is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities or fiduciary funds.

Generally accepted accounting principles require that these financial statements present Wasco County Library Service District (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. Wasco County Library Service District has no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

This is the major governmental fund:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund (there are no other funds). The principal revenue sources are property taxes.

C. BUDGET

A budget is prepared and legally adopted for each fund on the accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, except depreciation expense is not recorded in budgetary statements, capital outlay is expensed rather than capitalized, and debt principal is an expenditure. The District begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later.

The Board may amend the budget prior to adoption; however, budgeted expenses for each fund may not be increased by more than ten percent. The budget is adopted and appropriations are made no later than June 30th. The Appropriations Resolution contains amounts for personal services, materials and services, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Expenses cannot exceed the above appropriation levels. Appropriations lapse at fiscal year-end. Supplemental appropriations may occur if the board approves them due to a need, which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year ended June 30, 2023. Budget amounts shown in the financial statements reflect the original budgeted amounts.

Expenses of the various funds were within authorized appropriations for the year ended June 30, 2023.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

D. INVESTMENTS

Investments are reported at fair value based on quoted market prices for securities purchased by the District and for cash reported by the investment pool in which the District participates. All investments held have readily available market prices. The change in fair value is reported in the statement of revenues, expenses and changes in net position as investment earnings. Realized gains or losses on the maturity or disposition of securities are not separately disclosed.

E. CAPITAL ASSETS

The District has no capital assets.

F. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

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

G. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition of those assets. Net position is reported as restricted when there are limitations imposed on the use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

H. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally only investments with original maturities of three months or less meet this definition.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

J. PROPERTY TAXES

Property taxes are assessed on a July 1 - June 30 fiscal year basis. The taxes are levied as of July 1 based on assessed values as of January 1. Property tax payments are due in three equal installments, on November 15, February 15 and May 15. A discount of 3% is available if taxes are paid in full by November 15 and a discount of 2% on the unpaid balance is available if taxes are paid in full by February 15. Property taxes attach as an enforceable lien July 1 and are considered delinquent if not paid by the following May 15. The Wasco County Treasurer is the tax collection agent for the District.

Tax revenue is considered available for expenditure upon receipt by the County, which serves as the intermediary collecting agency. Uncollected property taxes are shown on the General Fund balance sheet as receivables. Collections within 60 days subsequent to year-end have been accrued and the remaining taxes receivable are recorded as deferred inflows of resources on the modified accrual basis of accounting since they are not deemed available to finance operations of the current period.

K. FUND BALANCE REPORTING

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

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable and property held for resale (unless the proceeds are restricted, committed or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's governing board (the District's highest level of decision-making authority),
4. *Assigned* fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The District reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available. The District reduces committed amounts first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

L. 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)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

M. Long Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the Statement of Net Position. The District has no long term obligations. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

2. CASH AND INVESTMENTS

As of June 30, 2023, the District had a deposit of \$2,160,344 with the Wasco County Treasurer. All of the District's deposits were adequately secured during the year. See the County's financial report for more information on FDIC coverages and collateralized amounts.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond the limits provided by State statute.

**WASCO COUNTY LIBRARY SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

Credit Risk

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

Custodial Credit Risk

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

3. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters for which the District participates in Wasco County's insurance program. There have been no settlements in excess of insurance coverage and reserves in the past four fiscal years.

4. TAX ABATEMENTS

Wasco County Library Service District in conjunction with Wasco County has authorized tax-exempt status for three qualified firms within the County: Powder Pure, Hix The Dalles, 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, 2023, the foregone property tax revenue is \$971,539.

WASCO COUNTY LIBRARY SERVICE DISTRICT
WASCO COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

Wasco County Library District
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2023
(all amounts are in dollars)

	BUDGETED AMOUNTS			
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Property Taxes	1,646,688	1,646,688	1,921,816	275,128
Investment Earnings	14,115	14,115	62,202	48,087
Miscellaneous	-	-	47,005	47,005
<u>TOTAL REVENUES</u>	1,660,803	1,660,803	2,031,023	370,220
<u>EXPENDITURES:</u>				
Current:				
<i>Materials & Services</i>	2,007,373	2,007,373	1,988,873	18,500
Contingency	325,000	325,000	-	325,000
<u>TOTAL EXPENDITURES</u>	2,332,373	2,332,373	1,988,873	343,500
Net Changes in Fund Balance	(671,570)	(671,570)	42,150	713,720
<u>FUND BALANCE - BEGINNING OF YEAR</u>	1,492,459	1,492,459	1,634,835	142,376
<u>FUND BALANCE - END OF YEAR</u>	820,889	820,889	1,676,985	856,096



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April 30, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Wasco County Library Service District as of and for the year ended June 30, 2022, and have issued our report thereon dated April 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Wasco County Library Service District'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 Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, 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.**
- **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 the Wasco County Library Service District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

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

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

A handwritten signature in black ink, appearing to read "Ken Allen", is positioned above the printed name.

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



MEMORANDUM

SUBJECT: LIBRARY SERVICE DISTRICT IGA REVISIONS

TO: BOARD OF COUNTY COMMISSIONERS

FROM: KELLY WALKER

DATE: 5/7/24

BACKGROUND INFORMATION

AFTER MEETING WITH THE LIBRARY SERVICE DISTRICT ON MAY 6, 2024, THE CITY HAS MADE THE FOLLOWING REVISIONS TO THE LIBRARY SERVICE DISTRICT IGA:

- THE WORD “GENERALLY” WAS REMOVED FROM SECTION A1.
- THE TERM IN SECTION D1 WAS CHANGED TO A 3-YEAR INITIAL TERM WITH 2 AUTOMATIC 3-YEAR RENEWALS. (PLEASE NOTE TERMINATION LANGUAGE IN SECTION D2 ALONG WITH SECTION 12 WHICH STATES THAT THE PARTIES MAY AMEND THIS AGREEMENT BY MUTUAL WRITTEN AGREEMENT AT ANY TIME, WHICH GIVES THE CITY TIME TO ADDRESS ANY CONCERNS).
- SECTION D9 HAS ADDED MEDIATION ARBRITRATION LANGUAGE, WHICH WAS TAKEN IN PART FROM QLIFE IGA.
- UPDATED NOTICE INFO IN SECTION 13 TO WASCO COUNTY LIBRARY SERVICE DISTRICT (SAME ADDRESS).
- CHANGED SIGNATURE LINES TO REFLECT WASCO COUNTY LIBRARY SERVICE DISTRICT.

THESE REVISIONS HAVE BEEN APPROVED BY THE LIBRARY SERVICE DISTRICT BOARD.

FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES

This FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES (**Agreement**) is entered by the City of The Dalles, an Oregon municipal corporation (**City**), and Wasco County Library Service District, a library services district duly formed and organized under the provisions of ORS Chapters 198 and 451 (**District**), for the City's provision of library services to the District.

WHEREAS, ORS 190.010 provides units of local government may enter written agreements with any other unit of local government for the performance of any or all functions and activities a party to the agreement has authority to perform;

WHEREAS, on July 1, 2007, the Parties entered that certain *Intergovernmental Agreement between the Wasco County Library and the City of The Dalles for Library Services*;

WHEREAS, on July 1, 2008, the Parties entered that certain *Second Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*;

WHEREAS, on July 1, 2010, the Parties entered that certain *Third Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*; and

WHEREAS, the Parties' course of performance since July 1, 2007, informed them of best practices convenient to the furtherance of City's provision of library services to the District and intend this Agreement to establish the continuing terms and conditions of such library services.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree:

A. CITY RESPONSIBILITIES.

1. General. The City ~~generally~~ agrees to make library facilities and services available to the public and work in coordination with other branches of the District, all as provided in this Agreement.
2. The Dalles Library. The Parties' primary library facility is currently located at 722 Court Street in The Dalles, Oregon (**The Dalles Library**), and the Parties agree they may change its location by mutual written agreement.
3. Capital Improvements and Maintenance.

(a) Capital Improvements.

- (1) **Defined**. The Parties agree *capital improvements* are durable upgrades, adaptations, or enhancements of The Dalles Library that create a new asset and/or have a lifespan that is 15 years or longer, increasing its value and often including structural changes and major replacements; the Parties further agree examples of *capital improvements* include additions (e.g., constructing new deck or wing), whole-room renovations, major installations (e.g., installing central air

conditioning or new plumbing system), and replacing 30% or more of a building component (e.g., roof, windows, floors, electrical system, HVAC).

- (2) **Responsibility.** The City agrees to procure or perform The Dalles Library's capital improvements; provided, however, the City agrees to be responsible for only 50% of The Dalles Library's capital improvement costs, which it will pay from City funds appropriated through the City's annual budget process. The Parties agree to develop and maintain a 5-10 year *Capital Improvement Plan (CIP)* within six (6) months from this Agreement's effective date and informing them of the necessary resources each Party must budget to meet the CIP's expectations.

(b) Maintenance.

- (1) **Defined.** The Parties agree *maintenance* is generally an annual expense, that does not create a new asset and is incurred to keep The Dalles Library habitable and in proper working condition; the Parties further agree examples of *maintenance* include routine costs associated with painting, repairing existing HVAC units or toilets, maintaining parking lots, sidewalks, and landscaping and outdoor structural items, replacing shingles on a roof, floor covering installations, broken pipes, or broken or worn-out parts, and the costs associated with the inspection of such expenses.

- (2) **Responsibility.** The City agrees to procure or perform The Dalles Library's maintenance by utilizing the District's annually budgeted financial resources marked for disbursement to the City for the express and limited purpose of this Agreement's performance (**Awarded Funds**).

4. Personnel.

- (a) County Librarian. The City agrees to employ the County Librarian, a person agreed upon between the City and the District and responsible for the administration of the Wasco County Library system and designated as the District's Budget Officer. Since the County Librarian is a City employee, the City reserves the unilateral right to terminate their at-will employment like all other City employees. The City will conduct an annual performance evaluation of the County Librarian and shall solicit input from the Library Board.

- (b) Support Personnel. With respect to The Dalles Library, the City agrees to employ others as it deems necessary, including support staff to provide general patron services, maintenance services, library collection services, information services, and youth and adult services expressly as City employees. Since support staff are City employees, the City reserves the unilateral right to terminate their at-will employment like all other City employees.

- (c) Workers' Compensation. The City agrees to provide all required workers' compensation coverages for all City employees and volunteers contemplated by this Agreement.

5. Indirect Administrative and Overhead Costs. Since The Dalles Library is a City facility and its personnel are City employees, as part of the City budget process the City agrees

Fourth IGA for Library Services

Wasco County Library Service District – City of The Dalles

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to provide District a copy of the City's General Fund Transfers report detailing the City's methodology for calculating its costs for indirect administrative services and The Dalles Library operational overhead, including its costs for Finance Department staff time, Legal Department staff time, and all other administrative or personnel costs. This methodology is based on the total administrative costs of City departments that provide services to the Library broken out by use. Calculations take into account usages such as invoices, number of employees, agenda items, hours for legal services, facility services, or IT time. For each fiscal year during this Agreement's term, the City (through its City Manager and Finance Director) agrees to meet and provide the District Board with a yearly forecast and breakdown of its costs annually by April 1st to discuss that methodology as applied to the given fiscal year. The Parties agree the City's expenses for its indirect administrative and overhead costs contemplated by this Agreement are true and actual costs to the City and do not reflect a profit. The Parties agree the City reserves the discretion to reduce the amount it transfers to the District's pecuniary benefit.

6. Use of Awarded Funds. The City agrees to use Awarded Funds exclusively for its provision of library services to the District, including the costs detailed in Section B(1)(a) and the costs for maintenance, personnel, and indirect administration and overhead described by Sections A(3)(b) – A(5) of this Agreement.
7. Hours of Operation. The City agrees to maintain reasonable hours of operation for the public's use of The Dalles Library based on the City's operational needs. The Parties agree the District's Library Board may recommend changes to the hours of operation to the City, which the City agrees to reasonably consider.
8. Annual Reporting. The City agrees to provide the District an annual audit report and (upon District's written request) make and deliver a presentation at a Wasco County Board of County Commissioners regular meeting on its activities under this Agreement for the year at the time the audit report is presented to the District's governing body.
9. Public Contracting. The City agrees to comply with all applicable Oregon Public Contracting Code requirements and its Local Contract Review Board Rules for all procurements or contracting relating to this Agreement's performance.
10. Insurance and Indemnity.
 - (a) Required Policies. The City agrees to carry and maintain in effect throughout this Agreement's term statutory **Workers' Compensation** coverage, **Comprehensive General Liability** insurance in the amount of \$1,000,000 (*per occurrence*) and \$2,000,000 (*in aggregate*), and **Commercial Automobile Liability** insurance (including coverage for all owned, hired, and non-owned vehicles) with a *combined single limit per occurrence* of \$1,000,000.
 - (b) Certificates. The City agrees to provide the District with certificates of insurance naming the *Wasco County Library Service District* as an additional insured prior to its performance of this Agreement and to further provide the District thirty (30) days' notice before cancelling or reducing any insurance policy contemplated by this Agreement.

Fourth IGA for Library Services

Wasco County Library Service District – City of The Dalles

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- (c) Indemnity. In accordance with the Oregon Tort Claims Act and the Oregon Constitution, the City agrees to indemnify, defend, and hold harmless the District (including its officers, agents, and employees) against all liability, loss, and costs arising from actions, suits, claims, or demands for the City's acts or omissions in its performance of this Agreement.

B. DISTRICT RESPONSIBILITIES.

1. Authorize Funds. For each year of this Agreement's term, the District agrees to authorize funding in accordance with its adopted budget and Oregon Local Budget Law to provide library services in Wasco County. The District further agrees to allocate, at least, a portion of those authorized funds as Awarded Funds sufficient to cover both:
 - (a) 50% of The Dalles Library's capital improvement costs scheduled for that fiscal year (pursuant to the CIP); and
 - (b) the City's indirect administrative and overhead costs for that fiscal year.
2. Indemnity. In accordance with the Oregon Tort Claims Act and the Oregon Constitution, the District agrees to indemnify, defend, and hold harmless the City (including its officers, agents, and employees) against all liability, loss, and costs arising from actions, suits, claims, or demands for the District's acts or omissions in its performance of this Agreement.

C. FINANCIAL OBLIGATIONS AND BUDGETARY CONSIDERATIONS.

1. Fees. The Parties agree all library fees, fines, or interest collected by the City are solely for the District's benefit and the City agrees to utilize them only for The Dalles Library operation. The City agrees to report all such amounts in its annual audit and report.
2. Annual Operating and CIP Budget. The Parties agree the County Librarian will draft the annual operating and CIP budget of The Dalles Library for review by the City and District. The City agrees to consider for approval the proposed annual operating and CIP budget for The Dalles Library (including the County Librarian's compensation) through the City's annual budget process for each year of this Agreement's term.
3. Unappropriated Ending Fund Balance. The Parties agree The Dalles Library will follow best practices budgetary and financial rules of the City, including but not limited to maintaining an unappropriated ending fund balance equal to four months' net operating expenses.
4. Revenue Discrepancies. The City agrees to carry-over any non-budgeted surplus revenue (resulting from The Dalles Library operating costs being less than projected) to be used for The Dalles Library services and operations under this agreement. The District agrees any revenue shortage resulting from its lack of tax collection provides the City with a discretionary, partial, and proportional excuse for the City's non-performance of this Agreement.
5. Assets. The Parties agree any City-owned assets currently in the The Dalles Library are the City's property for those assets' remaining life. The Parties further agree, as the City

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Wasco County Library Service District – City of The Dalles

Page 4 of 8

expends Awarded Funds to replace those assets or purchases new materials (including circulation materials), those items are considered City property for use at The Dalles Library. The Parties agree the District has sole oversight over assets procured by the District.

6. Fund Availability. The Parties agree the District is expected to receive sufficient funds to cover its annual costs under this Agreement from each year's tax receipts. The Parties further agree the District's ability to make payments to the City under this Agreement are contingent on the District's actual tax receipts, budgetary limitations, and other expenditure authority sufficient to allow the District (in the exercise of its reasonable administrative discretion) to actually make those payments. If the District determines there are insufficient funds available to make payments under this Agreement, the Parties agree either Party may terminate this Agreement by providing thirty (30) days' notice of termination to the non-terminating Party; provided, however, the District agrees any shortage in its payments to the City under this Agreement provides the City with a discretionary, partial, and proportional excuse for the City's non-performance of this Agreement.
7. Audit. The Parties agree the District may review and audit the City's financial records relating to this Agreement and the City agrees to reasonably make such records available for the District's inspection.

D. GENERAL PROVISIONS.

1. Term. The Parties agree this Agreement ~~commences July 1, 2024, for an initial three (3) year term and automatically extends by two successive three (3) year terms (all under the same provisions as herein contained), shall be for an initial five (5) year (the "Initial Term") commencing on [DATE], 2024 and shall automatically extend for up to five (5) additional years upon a continuation of all the same provisions hereof, unless either party gives written notice of intention to terminate this Agreement at least one hundred and eighty days (180) before the expiration of the Initial Term.~~
2. Termination. The Parties agree either Party may terminate this Agreement at any time by providing written notice of intent to terminate by January 1 of any given fiscal year during this Agreement's term, in which case the Parties agree this Agreement terminates at the end of that fiscal year. The Parties further agree this Agreement may be terminated at any time by mutual written agreement.
3. General Role of the Parties. The Parties agree the District is primarily a funding mechanism of Wasco County established to support and operate library services within county limits and relies on the City and other entities to provide those services to the public.
4. No Employer-Employee Relationship. The Parties expressly agree they do not intend this Agreement or the course of its performance to implicate an employer-employee relationship between them. The City expressly warrants its exclusive agency free from the District's direction and control over the means and day-to-day manner of performing its obligations under this Agreement. To the maximum extent allowed by law, the Parties agree the City is an independent contractor as defined by ORS 670.600(2) and as interpreted by regulations promulgated by the Oregon Bureau of Labor and Industries.

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Wasco County Library Service District – City of The Dalles

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5. Nondiscrimination. The Parties agree neither Party will discriminate on the basis of race, color, religion, sex, national origin, age, marital status, sexual orientation, disability, or veteran's status in any activity or operation carried out in the performance of this Agreement.
6. Delegation and Assignment. The Parties agree neither Party will delegate, assign, or otherwise transfer any of their interests in this Agreement without the other Party's prior written consent, which consent will not be unreasonably withheld. The Parties agree all provisions of this Agreement are binding upon and inure to the benefit of the Parties and their respective and permitted successors and assigns, if any.
7. Third-Party Beneficiaries. The Parties agree they 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 will be construed to give or provide any benefit or right, whether directly or otherwise, to any third-party.
8. Representations and Warranties. The Parties each represent and warrant they each have the power and authority necessary to enter and perform this Agreement and this Agreement (when duly executed) is a valid and binding obligation of each Party.
9. Dispute Resolution. The Parties agree any dispute, claim, action, suit, or proceeding (**Claim**) between them and arising from or relating to this Agreement will first be attempted to be resolved informally commencing with one Party noticing the Claim in writing to the other Party, in which case the Parties agree to negotiate to resolve the Claim for at least forty-five (45) days from the date of notice. If the Claim is reasonably unresolved after those forty-five (45) days, the Parties agree to submit themselves and the matter to mediation or agree to extend the time for informal resolution in successive fifteen (15) day increments. be submitted to- If the Claim remains reasonably unresolved after at least sixteen (16) hours of mediation, the Parties agree to submit themselves and the matter to binding arbitration or agree to extend the time for mediation in successive eight (8) hour increments of mediation. In all instances, the Parties agree to negotiate in good faith towards resolving the Claim. The Parties agree to split the costs of mediation and binding arbitration equally. The Parties expressly agree to waive their respective rights to -and not to- litigating Claims connected with this Agreement or its performance. The Parties further agree the arbitrator's decision will be final and binding and a judgement may be entered thereon. The Party submitting any Claim to mediation or binding arbitration agrees to notify the other Party and the Parties agree to select a mediator or binding arbitrator within thirty (30) days of such notice. If the Parties are unable to agree on a mediator or arbitrator within those thirty (30) days, the Parties agree to submit the matter of determining a mediator or arbitrator to the Presiding Judge of the Wasco County Circuit Court and agree to abide the Presiding Judge's recommendation or order.
10. Severability. If any provision of this Agreement is declared unenforceable or in conflict with any law, the Parties agree the validity of the remaining provisions will not be impacted and their rights will be construed and enforced as if this Agreement did not contain that particular invalid provision.

11. Waiver. The Parties agree any Party's failure to enforce any provision of this Agreement does not constitute that Party's waiver of that or any other provision.
12. Integration and Amendment. The Parties agree this Agreement represents their full and final agreement and supersedes all prior or contemporaneous negotiations and arrangements regarding this matter between them, including the provisions of the July 1, 2010, *Third Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*. The Parties Agree this Agreement may be amended by mutual written agreement at any time.
13. Notices. The Parties agree all notices required or permitted to be given under this Agreement shall be deemed given and received two (2) days after deposit in the United States Mail, certified or registered form, postage prepaid, return receipt requested, and addressed:

To the City: City Manager
City of The Dalles
313 Court Street
The Dalles, OR 97058

To the District: Chair
~~Wasco County Board of County Commissioners~~
Wasco County Library Service District
511 Washington Street, Suite 302
The Dalles, OR 97058

Continues on next.

IN WITNESS WHEREOF, the Parties duly execute this **FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES** this _____ day of _____, ~~2023~~2024.

CITY OF THE DALLES,
COUNTY LIBRARY SERVICE DISTRICT,
an Oregon municipal corporation
~~subdivision~~library services district

BOARD OF COUNTY COMMISSIONERS**WASCO**
~~Wasco County,~~ an Oregon ~~political~~

Matthew B. Klebes, City Manager

Steve Kramer, Chair

Scott Hege, Vice-Chair

Phil Brady, County Commissioner

Date

Date

ATTEST:

ATTEST:

Amie Ell, City Clerk

Kathy Clark, Executive Assistant

Approved as to form:

Approved as to form:

Jonathan Kara, City Attorney

Kristen Campbell, County Counsel

FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES

This FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES (**Agreement**) is entered by the City of The Dalles, an Oregon municipal corporation (**City**), and Wasco County Library Service District, a library services district duly formed and organized under the provisions of ORS Chapters 198 and 451 (**District**), for the City's provision of library services to the District.

WHEREAS, ORS 190.010 provides units of local government may enter written agreements with any other unit of local government for the performance of any or all functions and activities a party to the agreement has authority to perform;

WHEREAS, on July 1, 2007, the Parties entered that certain *Intergovernmental Agreement between the Wasco County Library and the City of The Dalles for Library Services*;

WHEREAS, on July 1, 2008, the Parties entered that certain *Second Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*;

WHEREAS, on July 1, 2010, the Parties entered that certain *Third Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*; and

WHEREAS, the Parties' course of performance since July 1, 2007, informed them of best practices convenient to the furtherance of City's provision of library services to the District and intend this Agreement to establish the continuing terms and conditions of such library services.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree:

A. CITY RESPONSIBILITIES.

1. General. The City agrees to make library facilities and services available to the public and work in coordination with other branches of the District, all as provided in this Agreement.
2. The Dalles Library. The Parties' primary library facility is currently located at 722 Court Street in The Dalles, Oregon (**The Dalles Library**), and the Parties agree they may change its location by mutual written agreement.
3. Capital Improvements and Maintenance.
 - (a) Capital Improvements.
 - (1) **Defined**. The Parties agree *capital improvements* are durable upgrades, adaptations, or enhancements of The Dalles Library that create a new asset and/or have a lifespan that is 15 years or longer, increasing its value and often including structural changes and major replacements; the Parties further agree examples of *capital improvements* include additions (e.g., constructing new deck or wing), whole-room renovations, major installations (e.g., installing central air

conditioning or new plumbing system), and replacing 30% or more of a building component (e.g., roof, windows, floors, electrical system, HVAC).

- (2) **Responsibility.** The City agrees to procure or perform The Dalles Library's capital improvements; provided, however, the City agrees to be responsible for only 50% of The Dalles Library's capital improvement costs, which it will pay from City funds appropriated through the City's annual budget process. The Parties agree to develop and maintain a 5-10 year *Capital Improvement Plan (CIP)* within six (6) months from this Agreement's effective date and informing them of the necessary resources each Party must budget to meet the CIP's expectations.

(b) Maintenance.

- (1) **Defined.** The Parties agree *maintenance* is generally an annual expense, that does not create a new asset and is incurred to keep The Dalles Library habitable and in proper working condition; the Parties further agree examples of *maintenance* include routine costs associated with painting, repairing existing HVAC units or toilets, maintaining parking lots, sidewalks, and landscaping and outdoor structural items, replacing shingles on a roof, floor covering installations, broken pipes, or broken or worn-out parts, and the costs associated with the inspection of such expenses.

- (2) **Responsibility.** The City agrees to procure or perform The Dalles Library's maintenance by utilizing the District's annually budgeted financial resources marked for disbursement to the City for the express and limited purpose of this Agreement's performance (**Awarded Funds**).

4. Personnel.

- (a) County Librarian. The City agrees to employ the County Librarian, a person agreed upon between the City and the District and responsible for the administration of the Wasco County Library system and designated as the District's Budget Officer. Since the County Librarian is a City employee, the City reserves the unilateral right to terminate their at-will employment like all other City employees. The City will conduct an annual performance evaluation of the County Librarian and shall solicit input from the Library Board.

- (b) Support Personnel. With respect to The Dalles Library, the City agrees to employ others as it deems necessary, including support staff to provide general patron services, maintenance services, library collection services, information services, and youth and adult services expressly as City employees. Since support staff are City employees, the City reserves the unilateral right to terminate their at-will employment like all other City employees.

- (c) Workers' Compensation. The City agrees to provide all required workers' compensation coverages for all City employees and volunteers contemplated by this Agreement.

5. Indirect Administrative and Overhead Costs. Since The Dalles Library is a City facility and its personnel are City employees, as part of the City budget process the City agrees

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Wasco County Library Service District – City of The Dalles

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to provide District a copy of the City's General Fund Transfers report detailing the City's methodology for calculating its costs for indirect administrative services and The Dalles Library operational overhead, including its costs for Finance Department staff time, Legal Department staff time, and all other administrative or personnel costs. This methodology is based on the total administrative costs of City departments that provide services to the Library broken out by use. Calculations take into account usages such as invoices, number of employees, agenda items, hours for legal services, facility services, or IT time. For each fiscal year during this Agreement's term, the City (through its City Manager and Finance Director) agrees to meet and provide the District Board with a yearly forecast and breakdown of its costs annually by April 1st to discuss that methodology as applied to the given fiscal year. The Parties agree the City's expenses for its indirect administrative and overhead costs contemplated by this Agreement are true and actual costs to the City and do not reflect a profit. The Parties agree the City reserves the discretion to reduce the amount it transfers to the District's pecuniary benefit.

6. Use of Awarded Funds. The City agrees to use Awarded Funds exclusively for its provision of library services to the District, including the costs detailed in Section B(1)(a) and the costs for maintenance, personnel, and indirect administration and overhead described by Sections A(3)(b) – A(5) of this Agreement.
7. Hours of Operation. The City agrees to maintain reasonable hours of operation for the public's use of The Dalles Library based on the City's operational needs. The Parties agree the District's Library Board may recommend changes to the hours of operation to the City, which the City agrees to reasonably consider.
8. Annual Reporting. The City agrees to provide the District an annual audit report and (upon District's written request) make and deliver a presentation at a Wasco County Board of County Commissioners regular meeting on its activities under this Agreement for the year at the time the audit report is presented to the District's governing body.
9. Public Contracting. The City agrees to comply with all applicable Oregon Public Contracting Code requirements and its Local Contract Review Board Rules for all procurements or contracting relating to this Agreement's performance.
10. Insurance and Indemnity.
 - (a) Required Policies. The City agrees to carry and maintain in effect throughout this Agreement's term statutory **Workers' Compensation** coverage, **Comprehensive General Liability** insurance in the amount of \$1,000,000 (*per occurrence*) and \$2,000,000 (*in aggregate*), and **Commercial Automobile Liability** insurance (including coverage for all owned, hired, and non-owned vehicles) with a *combined single limit per occurrence* of \$1,000,000.
 - (b) Certificates. The City agrees to provide the District with certificates of insurance naming the *Wasco County Library Service District* as an additional insured prior to its performance of this Agreement and to further provide the District thirty (30) days' notice before cancelling or reducing any insurance policy contemplated by this Agreement.

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Wasco County Library Service District – City of The Dalles

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- (c) Indemnity. In accordance with the Oregon Tort Claims Act and the Oregon Constitution, the City agrees to indemnify, defend, and hold harmless the District (including its officers, agents, and employees) against all liability, loss, and costs arising from actions, suits, claims, or demands for the City's acts or omissions in its performance of this Agreement.

B. DISTRICT RESPONSIBILITIES.

1. Authorize Funds. For each year of this Agreement's term, the District agrees to authorize funding in accordance with its adopted budget and Oregon Local Budget Law to provide library services in Wasco County. The District further agrees to allocate, at least, a portion of those authorized funds as Awarded Funds sufficient to cover both:
 - (a) 50% of The Dalles Library's capital improvement costs scheduled for that fiscal year (pursuant to the CIP); and
 - (b) the City's indirect administrative and overhead costs for that fiscal year.
2. Indemnity. In accordance with the Oregon Tort Claims Act and the Oregon Constitution, the District agrees to indemnify, defend, and hold harmless the City (including its officers, agents, and employees) against all liability, loss, and costs arising from actions, suits, claims, or demands for the District's acts or omissions in its performance of this Agreement.

C. FINANCIAL OBLIGATIONS AND BUDGETARY CONSIDERATIONS.

1. Fees. The Parties agree all library fees, fines, or interest collected by the City are solely for the District's benefit and the City agrees to utilize them only for The Dalles Library operation. The City agrees to report all such amounts in its annual audit and report.
2. Annual Operating and CIP Budget. The Parties agree the County Librarian will draft the annual operating and CIP budget of The Dalles Library for review by the City and District. The City agrees to consider for approval the proposed annual operating and CIP budget for The Dalles Library (including the County Librarian's compensation) through the City's annual budget process for each year of this Agreement's term.
3. Unappropriated Ending Fund Balance. The Parties agree The Dalles Library will follow best practices budgetary and financial rules of the City, including but not limited to maintaining an unappropriated ending fund balance equal to four months' net operating expenses.
4. Revenue Discrepancies. The City agrees to carry-over any non-budgeted surplus revenue (resulting from The Dalles Library operating costs being less than projected) to be used for The Dalles Library services and operations under this agreement. The District agrees any revenue shortage resulting from its lack of tax collection provides the City with a discretionary, partial, and proportional excuse for the City's non-performance of this Agreement.
5. Assets. The Parties agree any City-owned assets currently in the The Dalles Library are the City's property for those assets' remaining life. The Parties further agree, as the City

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expends Awarded Funds to replace those assets or purchases new materials (including circulation materials), those items are considered City property for use at The Dalles Library. The Parties agree the District has sole oversight over assets procured by the District.

6. Fund Availability. The Parties agree the District is expected to receive sufficient funds to cover its annual costs under this Agreement from each year's tax receipts. The Parties further agree the District's ability to make payments to the City under this Agreement are contingent on the District's actual tax receipts, budgetary limitations, and other expenditure authority sufficient to allow the District (in the exercise of its reasonable administrative discretion) to actually make those payments. If the District determines there are insufficient funds available to make payments under this Agreement, the Parties agree either Party may terminate this Agreement by providing thirty (30) days' notice of termination to the non-terminating Party; provided, however, the District agrees any shortage in its payments to the City under this Agreement provides the City with a discretionary, partial, and proportional excuse for the City's non-performance of this Agreement.
7. Audit. The Parties agree the District may review and audit the City's financial records relating to this Agreement and the City agrees to reasonably make such records available for the District's inspection.

D. GENERAL PROVISIONS.

1. Term. The Parties agree this Agreement commences July 1, 2024, for an initial three (3) year term and automatically extends by two successive three (3) year terms (all under the same provisions as herein contained).
2. Termination. The Parties agree either Party may terminate this Agreement at any time by providing written notice of intent to terminate by January 1 of any given fiscal year during this Agreement's term, in which case the Parties agree this Agreement terminates at the end of that fiscal year. The Parties further agree this Agreement may be terminated at any time by mutual written agreement.
3. General Role of the Parties. The Parties agree the District is primarily a funding mechanism of Wasco County established to support and operate library services within county limits and relies on the City and other entities to provide those services to the public.
4. No Employer-Employee Relationship. The Parties expressly agree they do not intend this Agreement or the course of its performance to implicate an employer-employee relationship between them. The City expressly warrants its exclusive agency free from the District's direction and control over the means and day-to-day manner of performing its obligations under this Agreement. To the maximum extent allowed by law, the Parties agree the City is an independent contractor as defined by ORS 670.600(2) and as interpreted by regulations promulgated by the Oregon Bureau of Labor and Industries.
5. Nondiscrimination. The Parties agree neither Party will discriminate on the basis of race, color, religion, sex, national origin, age, marital status, sexual orientation, disability, or

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veteran's status in any activity or operation carried out in the performance of this Agreement.

6. Delegation and Assignment. The Parties agree neither Party will delegate, assign, or otherwise transfer any of their interests in this Agreement without the other Party's prior written consent, which consent will not be unreasonably withheld. The Parties agree all provisions of this Agreement are binding upon and inure to the benefit of the Parties and their respective and permitted successors and assigns, if any.
7. Third-Party Beneficiaries. The Parties agree they 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 will be construed to give or provide any benefit or right, whether directly or otherwise, to any third-party.
8. Representations and Warranties. The Parties each represent and warrant they each have the power and authority necessary to enter and perform this Agreement and this Agreement (when duly executed) is a valid and binding obligation of each Party.
9. Dispute Resolution. The Parties agree any dispute, claim, action, suit, or proceeding (**Claim**) between them and arising from or relating to this Agreement will first be attempted to be resolved informally commencing with one Party noticing the Claim in writing to the other Party, in which case the Parties agree to negotiate to resolve the Claim for at least forty-five (45) days from the date of notice. If the Claim is reasonably unresolved after those forty-five (45) days, the Parties agree to submit themselves and the matter to mediation or agree to extend the time for informal resolution in successive fifteen (15) day increments. If the Claim remains reasonably unresolved after at least sixteen (16) hours of mediation, the Parties agree to submit themselves and the matter to binding arbitration or agree to extend the time for mediation in successive eight (8) hour increments of mediation. In all instances, the Parties agree to negotiate in good faith towards resolving the Claim. The Parties agree to split the costs of mediation and binding arbitration equally. The Parties expressly agree to waive their respective rights to litigating Claims connected with this Agreement or its performance. The Parties further agree the arbitrator's decision will be final and binding and a judgement may be entered thereon. The Party submitting any Claim to mediation or binding arbitration agrees to notify the other Party and the Parties agree to select a mediator or binding arbitrator within thirty (30) days of such notice. If the Parties are unable to agree on a mediator or arbitrator within those thirty (30) days, the Parties agree to submit the matter of determining a mediator or arbitrator to the Presiding Judge of the Wasco County Circuit Court and agree to abide the Presiding Judge's recommendation or order.
10. Severability. If any provision of this Agreement is declared unenforceable or in conflict with any law, the Parties agree the validity of the remaining provisions will not be impacted and their rights will be construed and enforced as if this Agreement did not contain that particular invalid provision.
11. Waiver. The Parties agree any Party's failure to enforce any provision of this Agreement does not constitute that Party's waiver of that or any other provision.
12. Integration and Amendment. The Parties agree this Agreement represents their full and final agreement and supersedes all prior or contemporaneous negotiations and

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arrangements regarding this matter between them, including the provisions of the July 1, 2010, *Third Intergovernmental Agreement between Wasco County Library and City of The Dalles for Library Services*. The Parties Agree this Agreement may be amended by mutual written agreement at any time.

- 13. Notices.** The Parties agree all notices required or permitted to be given under this Agreement shall be deemed given and received two (2) days after deposit in the United States Mail, certified or registered form, postage prepaid, return receipt requested, and addressed:

To the City: City Manager
 City of The Dalles
 313 Court Street
 The Dalles, OR 97058

To the District: Chair
 Wasco County Library Service District
 511 Washington Street, Suite 302
 The Dalles, OR 97058

Continues on next.

IN WITNESS WHEREOF, the Parties duly execute this **FOURTH INTERGOVERNMENTAL AGREEMENT FOR LIBRARY SERVICES** this ____ day of _____, 2024.

CITY OF THE DALLES,
an Oregon municipal corporation

WASCO COUNTY LIBRARY SERVICE DISTRICT,
an Oregon library services district

Matthew B. Klebes, City Manager

Steve Kramer, Chair

Scott Hege, Vice-Chair

Phil Brady, County Commissioner

Date

Date

ATTEST:

ATTEST:

Amie Ell, City Clerk

Kathy Clark, Executive Assistant

Approved as to form:

Approved as to form:

Jonathan Kara, City Attorney

Kristen Campbell, County Counsel



WASCO COUNTY LIBRARY SERVICE DISTRICT MEETING

MAY 1, 2024

PRESENT: Steven D. Kramer, Commission Chair (virtual)
Scott C. Hege, Vice-Chair
Philip L. Brady, County Commissioner

STAFF: Kathy Clark, Executive Assistant
Kelly Walker, Executive Assistant
Tyler Stone, Wasco County Administrative Officer

At 9:30 a.m. Chair Kramer opened the meeting.

City of The Dalles Intergovernmental Agreement (IGA)

Library District Board Chair Tina Coleman said that the District Board and the City of The Dalles have worked for a year and made a lot of progress on the terms of the IGA. However, the District Board still has some concerns (see comments included in the Board Packet). She pointed out that the IGA distributes the responsibility for capital improvements at 50% for each entity even though the building is owned by the City. In addition, the administrative fees are calculated through the City's budget process. She stated that overall, it is a great agreement but the District Board has some concerns.

District Board Vice-Chair Mary Beechler added that she does not think it is fiscally prudent to approve the agreement with no fiscal boundaries.

Vice-Chair Hege referenced the District comments, saying that the last comment did not make sense to me. Ms. Coleman said that in the previous IGA the responsibilities of the Board were more clearly defined. Vice-Chair Hege asked if those responsibilities are outlined somewhere else. Ms. Coleman replied that she is not aware of any other document with that information. Vice-Chair Hege commented that he is not sure why the City would not want that.

Vice-Chair Hege asked about comment A.7 which states that the City is only willing to reasonably consider suggestions from the County regarding Library hours. Ms. Coleman explained that there has been concern about having Monday's off after a holiday, but library staff are City employees which creates a conflict.

Vice-Chair Hege noted that the City has included the total operating budget as part of their calculations. Ms. Coleman stated that it is the District Board's understanding that the City charges fees based on a percentage formula rather

than actual use.

Commissioner Brady asked if the 50/50 cost sharing is something new. Ms. Coleman stated that previous agreements broke costs out differently; anything under \$10,000 was the District's responsibility and anything over \$10,000 was the City's responsibility.

City Manager Matthew Klebes stated that the Library is a great asset and there has been a lot of great dialogue. There have been compromises, which means everyone is a little unhappy with the outcome.

Commissioner Brady said that he appreciates the efforts toward a complex arrangement. He asked how the 50/50 arrangement came to be. Mr. Klebes replied that the library building is the property of the City. There is a business element to this almost like a landlord/tenant relationship, but not. The City felt it was fair to have the 50/50 split; the HVAC system is on the list. He went on to say that the City has changed how they manage facilities by taking a more proactive stance.

Commissioner Brady acknowledged that the position of the City is to protect the City from extreme costs. He asked if the City is going further to save money and spread costs. Mr. Klebes answered that the administrative fee method is based on their actual costs to a specific fund. Public Works and the Library historically receive services from legal, finance, HR, etc. Those are documented through the City's budget process. He said they recently applied the same method to the regional airport.

Commissioner Brady said that he understands the District's perspective where it is a cost savings if they do not have to provide services independently. He pointed out that Mr. Klebes' report to City Council outlines the services. Mr. Klebes stated that those services can include his time in working through the IGA. He said that the City breaks out actual costs.

Commissioner Brady observed that one of the calculations is for agenda time. Mr. Klebes stated that it is not for the amount of time on the agenda but rather the number of times they appear on the agenda just as it is the number of checks cut. He noted that they do not charge outside entities.

Commissioner Brady said that it could be argued that the Library is an outside entity. Mr. Klebes stated that the District is an outside entity, but the library provides services. He noted that the District also has branches in other locations

and will be working on agreements with those municipalities.

Commissioner Brady commented that the term “facilities services” is extremely broad. Mr. Klebes responded that he wanted to improve the City’s facilities services; that department provides services to The Dalles Library. However, when we talk about capital improvements, it would be the Facilities Manager who would manage that process.

Commissioner Brady pointed out that in the IGA there is an agreement that costs applied will be true and can go to binding arbitration. He said he would prefer to see another step, such as mediation, before going to arbitration. Mr. Klebes said that he would not necessarily be opposed to that. He said that he thinks the communications they have established and the April 1st renewal cycle will serve that purpose. This process also provides an opportunity for dialogue; however, that is a change that is likely not substantive enough to require taking it back through City Council.

Commissioner Brady said that Section C Paragraph 5 states that the City owns the assets but that the District has oversight of an asset procured by the District; this seems conflicting. Mr. Klebes stated that he wanted to bring some clarity between District funds and City funds; whichever entity is the purchaser of an item, is the owner of the item.

Commissioner Brady stated that he has had experience in which an agreement favored one side over the other side with little recourse. He said that it turned out badly and could have been worse. He stated that as the Governing Body of the Library Service District, the Board of County Commissioners has a responsibility for this to be a good agreement. He said that he does not think the 50/50 split makes total sense; while it is basically in lieu of rent, it is a bit of a chunky way to do that. It will be made clear through the audit process if there is a difference between expectation and experience; that process happens at a County Commission meeting. He said he is looking at this through a legal lens and the lens of public opinion. He pointed out that while the City has a lot of goodwill with the citizens, the Library has more. This agreement needs to be one that can pass the court of public opinion. He added that he would like this reviewed more thoroughly by County Counsel.

Vice-Chair Hege asked if there are funds set aside in the City’s budget for capital improvements. Mr. Klebes responded affirmatively, saying that last year the City transferred substantial funds for capital improvements throughout the City. As

they work through their Capital Improvement Plan, more funds may need to be transferred to that fund. Vice-Chair Hege said, regardless of who is paying, it is a good plan to have funds set aside.

Vice-Chair Hege said that the last big capital improvement to the library was the children's wing and makers' space. He asked how that was paid for and how would it have happened under this IGA. Mr. Klebes said that he was not here for that expansion. Vice-Chair Hege said there was a lot of effort put into finding grants.

Ms. Coleman stated that the District has been setting aside \$10,000 per year as has the City. There will be funds transferred due to the HVAC work. The issue is that, at this point, the District would have to significantly increase the set-aside amount based on the Capital Improvement Plan. Mr. Klebes said that for 3 years, each entity has contributed \$10,000 per year; however the HVAC system replacement will be very costly. Ms. Coleman said that it will be in the neighborhood of \$500,000.

Vice-Chair Hege said that he hopes that some grant funding can be identified. Mr. Klebes said that the City is looking into funding based on the library being a cooling/warming center. He said that the City and the District can work together on that.

Vice-Chair Hege observed that the administrative fee is a complete unknown which makes it difficult for the Library to budget. He said it went up a lot recently and asked if it is easy to track in order to get an idea of where it is headed.

City of The Dalles Finance Director Angie Wilson said that they take the invoices for all and look at it from the previous year to forecast the coming year. She stated that it did go up last year due to rising costs. Mr. Klebes said that it is a look back rather than a look forward. The City looks at salaries and additional proposed positions. The fee had been flat, but added costs caused the increase. Vice-Chair Hege observed that increases that are made infrequently can be hard to take.

Ms. Coleman said that the District understands the process; their concern is that they feel as though they need to have their formulas for whatever services the library will be charged so they can budget accordingly. She said there have been misunderstandings; for instance, they thought they would not be charged for legal as they are not using legal. The District needs clarity.

Mr. Klebes said that his intent in the IGA is to have an April 1st meeting to address those questions. There is a page in the City's budget that breaks the costs out each year.

Vice-Chair Hege commented that it is more clear than it was. Ms. Coleman stated that this was an issue where we hit a wall as this is something the District wants explicitly defined in the IGA. What is being said here needs to be captured in the IGA.

Vice-Chair Hege said he is not sure where to go from here; the IGA will need to be approved at some point. Mr. Klebes stated that the City has made some assumptions in their budget based on this IGA. The City Council has already approved it. He said he is committed to keeping the lines of communication open; he wants to do the best job they can.

Commissioner Brady stated that he would like to see a compromise on specifying what services are being charged and a modification to the path to arbitration. He said that the 50/50 issue may not be resolved before this budget cycle; but there are mechanisms for funding. He stated that he has spoken to County Counsel who also has some questions.

Ms. Beechler noted that there is already an IGA in place so that alleviates the pressure.

Chair Kramer observed that we will need more time for this to conclude. The City generally agrees to make services available but it is unclear what the term "generally" means. He suggested that the word "generally" be removed. This has been a good conversation but the City and District need to go back to the workroom.

Mr. Klebes asked for clarity on what issues they are to address. Commissioner Brady said they should look at boundaries on the methodology – which services will be charged back; ownership of assets; mediation; and the 50/50 split for capital improvements. He said he believes the public will appreciate the City's generosity to the library. Mr. Klebes asked what detail is being requested for the administrative fee; this is detailed in a chart in the budget. Commissioner Brady asked Mr. Klebes to look at it from the District's perspective – they are asking what services will be charged and how much will be charged. Will it be payroll, maintenance, invoicing? He commented that the agenda item charge is a problem. Mr. Klebes stated that the agenda item is part of the methodology and is a very small portion of the internal services. Commissioner Brady commented

that given that it is a small service, the City could generously provide that to the library. Mr. Klebes stated that he believes they have achieved that public balance; for instance, they do not charge the legal costs unless they are used.

Ms. Coleman said that they have a verbal agreement that this year the District will not be charged; but what if they decide to do that next year. The District just wants the verbal agreement to be included in the IGA. She said that one time they went to City Council and were charged \$3,500.

Mr. Klebes said that is where the methodology comes in. There is some public benefit and back and forth. We could make it very clear and make it very strict. Ms. Coleman stated that that sounds like a threat.

Chair Kramer stopped the conversation saying that this needs to go back to the workroom to be settled. If we need mediation, we can work that out. He said he appreciates the information.

Minutes

{{{Commissioner Brady moved to approve the August 2, 2023 Minutes. Vice-Chair Hege seconded the motion which passed unanimously.}}}

Chair Kramer adjourned the meeting at 10:27 a.m.

WASCO COUNTY BOARD
OF COMMISSIONERS

*Governing Body of the Wasco County
Library Service District*

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Philip L. Brady, County Commissioner

WASCO COUNTY 4-H & EXTENSION SERVICE DISTRICT

AGENDA

WEDNESDAY, MAY 15, 2024

LOCATION: This meeting will be held at 401 E. Third St., The Dalles, OR and will also be available for virtual attendance. You can join the meeting at <https://wascocounty-org.zoom.us/j/3957734524> or call in to [1-253-215-8782](tel:1-253-215-8782) Meeting ID: 3957734524#

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

9:30 a.m.

CALL TO ORDER

9:30 a.m. 4-H Extension Services Audit

12.6.2023 Minutes Approval

NEW / OLD BUSINESS

ADJOURN



PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcpcpas.com

April 30, 2024

To the Board of Commissioners
Wasco County 4H and Extension Service District
Wasco County, Oregon

We have audited the basic financial statements of the governmental activities and major fund of Wasco County 4H and Extension Service District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, 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

Our Responsibility under U.S. Generally Accepted Auditing Standards

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.

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 District 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 District or to acts by management or employees acting on behalf of the District. 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 one exception regarding the City’s budget which is noted on page 12 of the report.
3. Management letter – No separate management letter was issued.

Significant Audit Matters

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 2022. 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. 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 financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management 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. There were no immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

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

Pauly, Rogers and Co., P.C.

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 not express an opinion or provide any assurance on it.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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 99 – OMNIBUS 2022

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability

should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

This information is intended solely for the information and 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.

A handwritten signature in black ink, appearing to read "Kenny Allen", is positioned above the printed name.

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

WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON**

2022-2023

FINANCIAL REPORT

**BOARD OF DIRECTORS
WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
JUNE 30, 2023**

Steve Kramer	Commission Chair
Scott Hege	Commissioner
Phil Brady	Commissioner
Kathy Clark	Executive Assistant

WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON

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PAULY, ROGERS, AND CO., P.C.
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April 30, 2024

Governing Board
Wasco County 4-H and Extension Service District
Wasco County, Oregon

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Wasco County 4-H and Extension Service District, a component unit of the Wasco County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Wasco County 4-H and Extension Service District, a component unit of the Wasco County, as of June 30, 2023, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wasco County 4-H and Extension Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wasco County 4-H and Extension Service District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Wasco County 4-H and Extension Service District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Wasco County 4-H and Extension Service District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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


Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated April 30, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Ken Allen", is positioned above the printed name and title.

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

WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2024

As management of the Wasco County 4-H and Extension Service District (the District), located in Wasco County, Oregon, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2023 by \$1,123,368 and the entire amount is unrestricted.
- Total net position increased \$56,232 from the prior fiscal year.
- As of June 30, 2023, the District's governmental fund reported an ending balance of \$1,100,396.
- The District had no debt as of June 30, 2023.

Overview of Financial Statements

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

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the fiscal year ended June 30, 2023. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash or other financial asset flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued interest expense will result in cash flows in future fiscal periods.

Each of these government-wide financial statements – *Statement of Net Position* and *Statement of Activities* – show the functions of the District that are supported primarily by property taxes (*governmental activities*).

These reports are found following the Management's Discussion and Analysis.

Fund Financial Statements

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

Governmental Funds

Governmental funds are used to account for the same functions as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near term inflows* and *outflows of spendable resource*, as well as *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Reconciliation from the Government Funds Balance Sheet to the Government-wide Statement of Net Position and reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Government-wide Statement of Activities have been included in this report.

The District reported activity in a governmental fund during the fiscal year ended June 30, 2023. Information is presented in the governmental fund Balance Sheet and in the governmental fund Statement of Net Revenues, Expenditures and Changes in Fund Balance for the District's fund.

The District adopts an annual budget for its fund. The budgetary comparison statement has been provided to demonstrate compliance with the annual budget.

The Basic Governmental Fund Financial Statements are found in this report after the Government-Wide statements.

Notes to the Financial Statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the Basic Governmental Fund Financial Statements in this report.

Other Information

Taxes from Wasco County are transferred to Oregon State University through a Memorandum of Understanding (MOU) between the District and Oregon State University. The current five year MOU is through June 30, 2025.

Government-wide Financial Analysis

Net position, at a specific point in time, serves as a useful indicator of an entity's financial position. In the case of the District, the net position is \$1,123,368 at June 30, 2023.

	Net Position	
	2022	2023
Current Assets		
Cash	\$ 1,041,473	\$ 1,297,755
Taxes Receivable	25,663	28,226
Total assets	1,067,136	1,325,981
Liabilities	-	202,613
Net Position		
Unrestricted	1,067,136	1,123,368
Total net position	\$ 1,067,136	\$ 1,123,368

The District's net position increased by \$56,232 during the year ended June 30, 2023. The net position of \$1,123,368 is all unrestricted. This is in pursuit of the long term goal of the District to accumulate an appropriate level of reserves to provide long-term financial stability for the District.

	Changes in Net Position	
	2022	2023
Revenue		
Property Taxes	\$ 625,160	\$ 726,579
Interest & Investment Earnings	6,497	32,710
Miscellaneous	8,692	190,921
Total Revenues	640,349	950,210
Expenditures		
Culture & Recreation	701,886	893,978
Total Expenditures	701,886	893,978
Change in Net Position	(61,537)	56,232
Beginning Net Position	1,128,673	1,067,136
Ending Net Position	\$ 1,067,136	\$ 1,123,368

General Fund Budgetary Highlights

There were no differences between the District's General Fund budget as originally adopted and the final amended budget. The General Fund actual revenues exceeded estimated revenues by \$182,399. Property taxes exceeded the budgeted by \$68,555 primarily due to a major commercial property coming on the tax rolls after the end of a 15 year tax abatement. Investment earning came in at \$27,923 over the

budget due to increased interest rates in the market. The expenditure budget for materials and services exceeded the adopted budget by \$13,854. This is due to the district receiving a grant that resulted in an additional \$18,640 expenditure for a project that was not part of the original budget. This resulted in exceeding the budget. A budget change could have been done specifically due to revenues coming in above the budget but the issue was not noticed until after the last quarterly contracted payment (that was budgeted) was paid.

Key economic Factors and Budgets Information for the Future

Wasco County's economic base is agriculture and the processing of agricultural products, particularly cherries, wheat and livestock. Other traditional industries have included forestry, manufacturing, electric power generation and transportation. Wasco County's economy has diversified from its traditional natural resource base to include a stronger focus on technology and manufacturing.

The rapid growth of renewable energy industries is driving additional employment through support industries and related manufacturing. The world's largest internet firm, Google, established a major operational center in The Dalles. The region is also home to a strong cluster of high tech companies supported through the efforts of the Gorge Technological Alliance.

Economic sectors related to tourism have also grown, supporting tourism throughout the County. Notably, Maupin's economy thrives in the summer with Deschutes River rafting and the communities of The Dalles and Mosier have recently benefited from an increase in cycling, food and beverage tourism through the efforts of local wineries, cafes, Gorge Grown Network and The Dalles Farmers Market.

As the largest community in the County, The Dalles serves as a retail and service hub for many surrounding counties. This results in strong employment in these industries as well as in government. Further expansion of the healthcare sector, with the expansion of Mid-Columbia Medical Center, has also positively impacted job growth in the County.

The current economy has not significantly affected the rate of property tax collections.

Comparative Analysis

The District's net position as of June 30, 2023 was \$1,123,368, an increase of \$56,232 from June 30, 2022. Expenditures increased from \$701,886 in fiscal year 2022 to \$893,978 in fiscal year 2023. This is continuing with the increased level of support in the areas identified in the Long-Term strategic plan approved by the District Advisory Committee.

Requests for Information

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

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
WASCO COUNTY, OREGON**

BASIC FINANCIAL STATEMENTS

Wasco County 4-H and Extension Service District
Statement of Net Position
June 30, 2022
(all amounts are in dollars)

	Primary Government <u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash & Investments	1,297,755
Taxes Receivable	<u>28,226</u>
<u>TOTAL ASSETS</u>	<u><u>1,325,981</u></u>
<u>LIABILITIES:</u>	
Accounts Payable	202,613
Due to Other Taxing Districts	<u>-</u>
<u>TOTAL LIABILITIES</u>	<u><u>202,613</u></u>
<u>NET POSITION</u>	
Unrestricted	<u>1,123,368</u>
<u>TOTAL NET POSITION</u>	<u><u>1,123,368</u></u>

The Accompanying Notes are an integral part of this Financial Statement

Wasco County 4-H and Extension Service District
Statement of Activities
For the year ended June 30, 2023
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION
	EXPENSES	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	TOTAL GOVERNMENTAL ACTIVITIES
Culture and Recreation	893,978	-	-	-	(893,978)
Total Government Activities	893,978	-	-	-	(893,978)
General Revenues:					
Property Taxes levied for General Purposes					726,579
Interest and Investment Earnings					32,710
Miscellaneous					190,921
Total General Revenues					950,210
Change in Net Position					56,232
Net Position, beginning					1,067,136
Net Position, ending					1,123,368

The Accompanying Notes are an integral part of this Financial Statement

Wasco County 4-H and Extension Service District
Balance Sheet
Governmental Funds
June 30, 2023
(all amounts are in dollars)

GENERAL

ASSETS:

Cash & Investments	1,297,755
Taxes Receivable	28,226
<u>TOTAL ASSETS</u>	<u>1,325,981</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

LIABILITIES:

Accounts payable	202,613
Due to Other Taxing Districts	-
<u>TOTAL LIABILITIES</u>	<u>202,613</u>

DEFERRED INFLOWS OF RESOURCES:

Unavailable Revenue - Taxes	22,972
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>22,972</u>

FUND BALANCES:

Unassigned	1,100,396
<u>TOTAL FUND BALANCES</u>	<u>1,100,396</u>

<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>1,325,981</u>
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The Accompanying Notes are an integral part of this Financial Statement

Wasco County 4-H and Extension Service District
Reconciliation of Balance Sheet to Statement of Net Position
June 30, 2023
(all amounts are in dollars)

Fund Balance - Governmental Funds	1,100,396
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Unavailable revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the government funds.	<u>22,972</u>
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Net Position of Governmental Activities	<u><u>1,123,368</u></u>
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The Accompanying Notes are an integral part of this Financial Statement

Wasco County 4-H and Extension Service District
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2023
(all amounts are in dollars)

	<u>GENERAL</u>
<u>REVENUES:</u>	
Property Taxes	727,785
Investment Earnings	32,710
Miscellaneous	190,921
<u>TOTAL REVENUES</u>	<u>951,416</u>
 <u>EXPENDITURES:</u>	
Current:	
<i>Culture & Recreation</i>	896,390
<u>TOTAL EXPENDITURES</u>	<u>896,390</u>
 Net Changes in Fund Balance	 55,026
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 <u>1,045,370</u>
 <u>FUND BALANCE - END OF YEAR</u>	 <u>1,100,396</u>

The Accompanying Notes are an integral part of this Financial Statement

Wasco County 4-H and Extension Service District
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance
of Governmental Funds to the Statement of Activities
For the year ended June 30, 2023
(all amounts are in dollars)

Net Change in Fund Balance	55,026
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Change in deferred inflows of resources	<u>1,206</u>
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Change in Net Position of Governmental Activities	<u><u>56,232</u></u>
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The Accompanying Notes are an integral part of this Financial Statement

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the district's accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

In November 2006, Wasco County voters approved the creation of a 4-H and Extension Service District for Wasco County under ORS Ch. 451 with a formation date of July 1, 2007. The County Board of Commissioner consisting of three Commissioners, one whom serves as the Chair of the Board, is the governing body of the District. The District is a component unit of Wasco County, Oregon. In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the County's reporting entity (as set forth in GASB No. 61) is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities or fiduciary funds.

Generally accepted accounting principles require that these financial statements present Wasco County 4-H and Extension Service District (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. Wasco County 4-H and Extension Service District has no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows, liabilities, and deferred inflows resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function.

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

FUND FINANCIAL STATEMENTS

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for the general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Grant revenue is not considered available and, therefore, is not recognized until received. Expenditures are recorded when the liability is incurred.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

This is the major governmental fund:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund (there are no other funds). The principal revenue sources are property taxes.

C. BUDGET

A budget is prepared and legally adopted for each fund on the accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, except depreciation expense is not recorded in budgetary statements, capital outlay is expensed rather than capitalized, and debt principal is an expenditure. The District begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later.

The Board may amend the budget prior to adoption; however, budgeted expenses for each fund may not be increased by more than ten percent. The budget is adopted and appropriations are made no later than June 30th. The Appropriations Resolution contains amounts for personal services, materials and services, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Expenses cannot exceed the above appropriation levels. Appropriations lapse at fiscal year-end. Supplemental appropriations may occur if the board approves them due to a need, which was not determined at the time the budget was adopted. There were no supplemental appropriations during the year ended June 30, 2023. Budget amounts shown in the financial statements reflect the original budgeted amounts.

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

Expenses of the various funds were within authorized appropriations for the year ended June 30, 2023 except for an overexpenditure of \$13,854 in Materials and Services.

D. INVESTMENTS

Investments are reported at fair value based on quoted market prices for securities purchased by the District and for cash reported by the investment pool in which the District participates. All investments held have readily available market prices. The change in fair value is reported in the statement of revenues, expenses and changes in net position as investment earnings. Realized gains or losses on the maturity or disposition of securities are not separately disclosed.

E. CAPITAL ASSETS

The District has no capital assets.

F. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has no items that qualify for reporting in this category.

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

G. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition of those assets. Net position is reported as restricted when there are limitations imposed on the use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

H. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally only investments with original maturities of three months or less meet this definition.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. PROPERTY TAXES

Property taxes are assessed on a July 1 - June 30 fiscal year basis. The taxes are levied as of July 1 based on assessed values as of January 1. Property tax payments are due in three equal installments, on November 15, February 15 and May 15. A discount of 3% is available if taxes are paid in full by November 15 and a discount of 2% on the unpaid balance is available if taxes are paid in full by February 15. Property taxes attach as an enforceable lien July 1 and are considered delinquent if not paid by the following May 15. The Wasco County Treasurer is the tax collection agent for the District.

Tax revenue is considered available for expenditure upon receipt by the County, which serves as the intermediary collecting agency. Uncollected property taxes are shown on the General Fund balance sheet as receivables. Collections within 60 days subsequent to year-end have been accrued and the remaining taxes receivable are recorded as deferred inflows of resources on the modified accrual basis of accounting since they are not deemed available to finance operations of the current period.

K. FUND BALANCE REPORTING

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

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable and property held for resale (unless the proceeds are restricted, committed or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's governing board (the District's highest level of decision-making authority),
4. *Assigned* fund balance classification is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The District reduces restricted amounts first when expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available. The District reduces committed amounts first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

L. 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)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

M. Long Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the Statement of Net Position. The District has no long term obligations. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

2. CASH AND INVESTMENTS

As of June 30, 2023, the District had a deposit of \$1,297,755 with the Wasco County Treasurer. All of the District's deposits were adequately secured during the year. See the County’s financial report for more information on FDIC coverages and collateralized amounts.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond the limits provided by State statute.

**WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
(A COMPONENT UNIT OF WASCO COUNTY)
NOTES TO THE BASIC FINANCIAL STATEMENTS**

Credit Risk

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

Custodial Credit Risk

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

3. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; and natural disasters for which the District participates in Wasco County's insurance program. There have been no settlements in excess of insurance coverage and reserves in the past four fiscal years.

4. TAX ABATEMENTS

Wasco County 4-H and Extension Service District in conjunction with Wasco County has authorized tax-exempt status for three qualified firms within the County: Powder Pure, Hix The Dalles, 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, 2023, the foregone property tax revenue is \$357,233.

WASCO COUNTY 4-H AND EXTENSION SERVICE DISTRICT
WASCO COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

Wasco County 4-H and Extension Service District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2023
(all amounts are in dollars)

	BUDGETED AMOUNTS			
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES:</u>				
Property Taxes	659,230	659,230	727,785	68,555
Investment Earnings	4,787	4,787	32,710	27,923
Miscellaneous	105,000	105,000	190,921	85,921
<u>TOTAL REVENUES</u>	769,017	769,017	951,416	182,399
<u>EXPENDITURES:</u>				
Current:				
<i>Materials & Services</i>	882,537	882,537	896,391	(13,854)
Contingency	30,000	30,000	-	30,000
<u>TOTAL EXPENDITURES</u>	912,537	912,537	896,391	16,146
 Net Changes in Fund Balance	 (143,520)	 (143,520)	 55,025	 198,545
 <u>FUND BALANCE - BEGINNING OF YEAR</u>	 1,096,834	 1,096,834	 1,045,370	 (51,464)
 <u>FUND BALANCE - END OF YEAR</u>	 953,314	 953,314	 1,100,395	 147,081

The Accompanying Notes are an integral part of this Financial Statement



PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcocpas.com

April 30, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Wasco County 4-H and Extension Service District as of and for the year ended June 30, 2023, and have issued our report thereon dated April 30, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Wasco County 4-H and Extension Service District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, 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.**
- **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 the Wasco County 4-H and Extension Service District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

1. There was an instance where actual expenditures exceeded budgeted appropriations as noted on page 12.

OAR 162-10-0230 Internal Control

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

Wasco County 4-H and Extension Service District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Wasco County 4-H and Extension Service District's internal control over financial reporting.

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

A handwritten signature in black ink, appearing to read "Ken Allen", is positioned above the printed name.

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



WASCO COUNTY 4H & EXTENSION SERVICE DISTRICT MEETING

December 6, 2023

PRESENT: Steven D. Kramer, Commission Chair
Scott C. Hege, Vice-Chair
Philip L. Brady, County Commissioner

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

At 9:49 a.m. Chair Kramer opened the meeting.

Fiscal Year 2022 Audit

Wasco County Finance Director Mike Middleton reviewed the audit report included in the Board Packet. He explained that short staffing has caused the 2022 Audit to be significantly delayed. He stated that it is a clean audit with an unmodified opinion and no reservations. He noted that there are some new Government Accounting Standards that will be applied to next year's audit.

Vice-Chair Hege noted that the net change was negative. Commissioner Brady added that they have a large fund balance. Mr. Middleton explained that that was the intention from the outset. Chair Kramer stated that we knew, at some point, they would start drawing down on that balance which is starting to happen.

Budget Appointments

Ms. Clark explained that Budget Committee Appointments are made annually; all three of the current Committee members have agreed to serve for another term.

{{{Commissioner Brady moved to approve Orders 23-067, 23-069, and 23-069 reappointing Pat Davis, Ken Polehn and DeOra Patton to the Wasco County 4H & Extension Service District Budget Committee. He further moved to approve Order 23-063 reappointing Chelsie Gibson as Budget Officer for the Wasco County 4H & Extension Service District. Vice-Chair Hege seconded the motion which passed unanimously.}}}}

Minutes

{{Vice-Chair Hege moved to approve the June 7, 2023 Minutes. Commissioner Brady seconded the motion which passed unanimously.}}

Chair Kramer adjourned the meeting at 9:55 a.m.

**WASCO COUNTY BOARD
OF COMMISSIONERS**

*Governing Body of the Wasco County
4H & Extension Service District*

Steven D. Kramer, Commission Chair

Scott C. Hege, Vice-Chair

Philip L. Brady, County Commissioner



MOTION

SUBJECT: 4-H & Extension District Meeting Minutes

I move to approve the December 6, 2023 4-H & Extension District Minutes.



“Appointed Gorge Commissioner”

Updates and Outlook Gorge Commission

Elaine Albrich

May 15, 2025

Updates and Outlook

- Commissioner Activities
 - Executive Committee
 - Communication Committee
 - Regular coordination meetings with County staff
 - Listening session for Big Game Map Update
- Theme: Importance of giving weight to both purposes of the Act
 - Economic health, focus on the people who live in The Gorge
 - Economic Vitality Indicator in first phase of VSI Monitoring Program
 - Role of data collection on Economic Vitality Indicator

Updates and Outlook (cont'd)

- Management Plan Update
 - Schedule
 - Role of VSI Monitoring Program
 - County engagement in process
- Bi-State Compact Revisions
 - Staff driven initiative
 - OR/WA legislative concepts
- Commissioner Feedback



Lane County Public Works Department Waste Management Division

SUSTAINABLE BATTERY MANAGEMENT: A LEGISLATIVE PROPOSAL

Lane County is requesting that Association of Oregon Counties add to its legislative priorities and support the introduction of a bill to the 2025 Oregon Legislature to establish an Extended Producer Responsibility (EPR) framework for consumer batteries. Lane County's request is echoed by the following counties:

- Lincoln County
- Marion County TBD
- Metro TBD
- Clackamas County TBD
- Jackson County TBD
- Deschutes County TBD

BACKGROUND

Nationally, the electrification of transportation, advances in battery storage, and the ubiquity of products that contain batteries (e.g., electronic devices, greeting cards, vape pens, toys, etc.) are contributing to an increase in demand for batteries. Rapidly growing demand requires a secure supply of batteries and associated raw material supply chains. The [International Energy Agency](#) reports that in 2023, battery manufacturing reached 2.5 TWh, adding 780 GWh of capacity, 25% higher than in 2022. Meeting these demands requires a significant ramp up in mining, refining, and recycling activities. The National Blueprint for Lithium Batteries 2021-2030 highlights the importance of recycling lithium-ion cells to mitigate material scarcity, enhance environmental sustainability, and support a more secure and resilient, domestic, material supply chain that is circular in nature.

INCREASED FIRE, DAMAGES, INJURY, INSURANCE COSTS, RATES, AND POLLUTION

Lithium battery fires are on the rise nationally. The [National Waste and Recycling Association](#) (NWRA) estimates that more than 5,000 fires occur annually at recycling facilities and the problem is directly linked to batteries entering the waste and recycling streams. Batteries pose risks to the entire solid waste and recycling system, from service providers that collect waste and recycling, to processors and, landfills. Safe and responsible battery collection and recycling also lead to increased costs for rate payers. In some states, there are programs to collect and recycle batteries, but many consumers don't know why or how to participate in them: Today, less than 15% of rechargeable batteries (and a much smaller amount of single use) are recycled.

Due to increased fire risk in material recovery facilities, landfills, and trucks, the cost to insure these facilities and equipment has also gone up. The NWRA reports that the rate of catastrophic losses has risen by 41% over the last five years. As insurance providers begin to understand the impacts from battery fires, insurance rates have increased from less than 20 cents per \$100 insured property value to as much as \$10 per \$100 insured. The risk of fires and the cost to insure against them is expected to rise in the coming years as the use of lithium-ion batteries continues to grow exponentially.

The increasing number of batteries disposed of in landfills also increases the heavy metal contents in landfill leachate, with dire consequences for local streams and rivers when the wastewater is treated and discharged.

SOLUTION

Introducing a battery EPR bill in the 2025 legislative session in Oregon to adequately fund programs that safely

and responsibly collect and recycle batteries will be critical next step to protecting vital infrastructure from fires, improving worker health and safety, reducing insurance costs, and prevent the release of toxic battery chemicals into the environment. Developing robust recycling and secondary use policies that aid in creating sustainable supply chains for battery manufactures will contribute to growing domestic battery production and reducing reliance on foreign supply chains.

Oregon Revised Statutes [459.015](#) clearly delegates primary responsibility for adequate solid waste management to local government. In Oregon, 19 of 36 counties operate landfills and have regulatory frameworks for the collection of solid waste. Counties were instrumental in creating Oregon's first extended producer responsibility (EPR) framework via HB 2626 in 2007. Since then, additional EPR bills have been passed for paint, mattresses, and food packaging. These laws help protect county operations by sharing the costs and end-of-life management of toxic or otherwise problematic materials with their producers.

[Eleven states](#) have passed EPR laws on batteries, the first being Vermont in 2014. In 2023, Washington State enacted its battery EPR law which also covers a broad scope of single use and rechargeable batteries but was the first state to include e-mobility device batteries (e.g., bikes, scooters, wheelchairs), with statutory provisions to study the management of large-format batteries and batteries embedded in electronic products. In 2024, New Jersey enacted the Electric and Hybrid Vehicle Management Act, becoming the first state to include in its EPR battery law electric and hybrid vehicle propulsion batteries (batteries that propel vehicles).

RESOURCES

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3. National Conference of State Legislatures: Batteries. <https://www.ncsl.org/environment-and-natural-resources/extended-producer-responsibility#batteries>
4. Call2Recycle. Recycling Laws by State 2023. <https://www.call2recycle.org/recycling-laws-by-state/>
5. United States Department of Energy National Blueprint for Lithium Batteries 2021-2030. <https://www.energy.gov/eere/vehicles/articles/national-blueprint-lithium-batteries>
6. Waste 360 April 2024 Fire Report. https://www.waste360.com/waste-recycling/april-2024-fire-report-we-cannot-be-complacent?utm_medium=email&hsenc=p2ANqtz-9FtSNdiAYgCGsITXQage0fvOSTOIRPs4PgK9v7_SpY_KWcSmu8DhL2h4xqsC-cl6mmQ3mCfHICywVlgH3fvPoD6tylN0Wrr7_YZ7S64mt2vP6zGps&hsmi=301957867&utm_content=301958086&utm_source=hs_email
7. National Waste & Recycling Association [Webinar: In-Depth Report on Waste & Recycling Facility Fires in the US/CAN.](https://wasterecycling.org/webinars/lithium-ion-fires-are-everywhere-an-in-depth-report-on-waste-recycling-facility-fires-in-the-us-can/)
8. Federal Emergency Management Agency. Electronic Cigarette Fires and Explosions in the United States (2009-2016). https://www.usfa.fema.gov/downloads/pdf/publications/electronic_cigarettes.pdf
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10. United State Consumer Product Safety Commission: Stop Use of Unit Pack Power E-bike Batteries Due to Fire Hazards. <https://www.cpsc.gov/Newsroom/News-Releases/2024/CPSC-Warns-Consumers-to-Stop-Using-Unit-Pack-Power-UPP-E-bike-Batteries-Due-to-Fire-and-Burn-Hazards-Risk-of-Serious-Injury-and-Death>
11. National Transportation Safety Board: Safety Risks to Emergency Responders from Lithium-Ion Battery Fires in Electric Vehicles 2022. <https://www.nts.gov/safety/safety-studies/Pages/HWY19SP002.aspx>