



# CURRY COUNTY BOARD OF COMMISSIONERS

## GENERAL MEETING

Wednesday July 18, 2018 – 10:00 AM

Commissioners' Hearing Room, Courthouse Annex

94235 Moore Street, Gold Beach, Oregon

[www.co.curry.or.us](http://www.co.curry.or.us)

**Curry County does not discriminate against individuals with disabilities and all public meetings are held in accessible locations. Auxiliary aids will be provided upon request with 48 hours advance notification. Please call 541.247.3296 if you have questions regarding this notice.**

### AGENDA

*Items may be taken out of sequence to accommodate staff availability and the public.*

*For public comment, a completed speaker's slip must be submitted prior to start of the meeting.*

- 1. CALL TO ORDER & PLEDGE OF ALLEGIANCE**
- 2. ADOPTION/AMENDMENT OF THE AGENDA** (12 minutes)
- 3. PUBLIC COMMENTS** (3 minutes per person; 30 minute limit for all public comment)
- 4. CONSENT CALENDAR** (Items in the Consent Calendar may be removed for separate discussion and/or action at the request of any Commissioner) (5 minutes)
  - A. Minutes Special Meeting April 25, 2018 (Packet Page 3)
  - B. Contract with True Lock & Security for Installation of New Door Locks – Eric Hanson, Facilities Director (Packet Page 11)
  - C. County Administrator Credit Card Request (Packet Page 19)
  - D. Community Development Report June, 2018 (Packet Page 20)
  - E. Appoint Curry County Budget Officer (Packet Page 23)
  - F. Appoint 2 Members to Coos-Curry Housing Authority (Packet Page 391)
  - G. Intergovernmental Agreements (IGA) for Dispatch (Packet Page 26)
  - H. Surveyor Monthly Report June 2018 (Packet Page 55)
  - I. Attorney Retainer Agreement Opioid Lawsuit (Packet Page 58)
- 5. PRESENTATIONS** – Louise Kallstrom, County Accountant
  - A. Curry County Public Service Transit District Audit (15 minutes) (Packet Page 66)
  - B. Curry County Audit (30 minutes) (Packet Page 104)
- 6. ADMINISTRATIVE ACTIONS/APPOINTMENTS**
  - A. Curry County Public Transit Service District (CCPTSD) Advisory Committee - Kathryn Bernhardt, General Manager CCPTSD (5 minutes) (Packet Page 267)
    - i. Dissolve Current Committee
    - ii. Approve by-laws Forming New Committee
    - iii. Appoint New Committee Members
  - B. Ambulance Service Area Advisory Committee Appointments (5 minutes) (Packet Page 334)
- 7. PUBLIC HEARING 1:00PM**

Finance Supplemental Budgets for 2017-2018 Fiscal Year (FY) (40 minutes) (Packet Page 347)

**8. OLD BUSINESS/PENDING ACTIONS**

- A. 2<sup>nd</sup> Reading Parks Recreation Advisory Committee Ordinance – John Huttli, County Counsel (10 minutes) (Packet Page 375)
- B. Grant Amendment Brookings Head Start– John Huttli, County Counsel (5 minutes) (Packet Page 376)

**9. DISCUSSION/BOARD DIRECTION/DECISION**

Notice and Set Hearing on Petition to Annex Territory to Harbor Water Public Utility District (PUD) – John Huttli, County Counsel (10 minutes) (Packet Page 382)

**10. ANNOUNCEMENTS/MEETING SCHEDULE (5 minutes)**

- A. Vacancies
  - i. Two (2) - Coos-Curry Housing Authority Terms Expiring January 3, 2021 and April 29, 2022
  - ii. Ambulance Service Area Advisory Committee
  - iii. One (1) - Mountain Drive Special Road District Term Expires December 31, 2019
- B. July 25, 2018
  - i. Workshop 10:00AM - Commissioners' Hearing Room
  - ii. July 25 – 28, 2018 Curry County Fair
- C. August 1, 2018 General Meeting 10:00AM – Commissioners' Hearing Room
- D. August 15, 2018 General Meeting 10:00AM – Commissioners' Hearing Room

**11. COUNTY ADMINISTRATOR UPDATES - Clark Schroeder, County Administrator (15 minutes)**

Travel Policy Compliance (20 minutes) (Packet Page 388 )

**12. COMMISSIONER UPDATES (15 minutes)**

- A. Commissioner Huxley
- B. Commissioner Boice
- C. Commissioner Gold

**13. EXECUTIVE SESSION - Clark Schroeder, County Administrator**

192.610 2(d) To conduct deliberations with persons designated by the governing body to carry on labor negotiations (25 minutes) (Packet Page 398)

**14. ADJOURN**

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Meeting Minutes**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>: 07-18-18 DEPARTMENT:** Admin **TIME NEEDED:** 5 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** CONSENT

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** C. Schroeder **PHONE/EXT:** x3287 **TODAY'S DATE:** 07-12-18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** Minutes for approval

**FILES ATTACHED:**

(1) Special Meeting of June 13, 2018

(2)

(3)

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name:

Send Printed Copy to: Address:

Email a Digital Copy to: City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:** CONSENT



April 25, 2018 Special Meeting – 1:30P

## **CURRY COUNTY BOARD OF COMMISSIONERS**

### **SPECIAL MEETING**

Wednesday, April 25, 2018 – 1:30PM

Commissioners' Hearing Room, Courthouse Annex

94235 Moore Street, Gold Beach, Oregon

[www.co.curry.or.us](http://www.co.curry.or.us)

Please note – meeting starts at 1:30PM

Present: **Chair Gold, Vice Chair Huxley County Counsel Huttli, Minute Clerk Jezuit**  
By Phone: **Commissioner Boice**

## **MINUTES**

### **1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE Gold 1:30P**

### **2. ADOPTION/AMENDMENT OF THE AGENDA {1:31P to 1:33P}**

**Huttli** I wanted to add Port of Port Orford Grant application.

**Gold** It will be added after Agenda Item 5.

**Huttli** I also want to make announcements before we adjourn.

1:32P **Huxley** Motion to amend agenda Second **Gold** Carried Unanimously

### **3. PUBLIC COMMENT {1:33P to 1:35P}**

**David Barnes** stated

- He wants to express his dismay about hiring a new County Administrator.
- He addressed concerns about the General Meeting on April 4, 2018 and the Meet and Greet meeting of April 6, 2018

**Gold** I am not going to respond.

### **4. COUNTY ASSESSMENT FUNCTION FUNDING ASSISTANCE (CAFFA)**

**ANNUAL GRANT** – Jim Kolen, County Assessor {1:35P to 2:06P}

**Kolen** stated he has a CAFFA grant re-application. This application does include \$125,000 for Curry County pilot project funds.

**Gold** asked is that over and above the regular CAFFA grant?

**Kolen** replied yes. Are there any questions about documents submitted?

**Huxley** asked **Kolen** to explain the relevant facts and go through some of the facts with some expansion on this possible program, the Curry Pilot Project.

**Kolen** responded in the group I've been working with, I loosely termed it the Curry Pilot Project. We have applied for the CAFFA each year, going back to 1992. We have qualified for the grant every year since inception. The DOR (Department of Revenue) has

valid concerns about our current levels of funding and taxation stating, “We recognize significant financial challenges to the county and difficult decisions.”

**Gold** asked what do they consider adequate?

**Kolen** stated

- We have some physical reappraisals effort going on, but we’re on a 15 to 20 year cycle to see every property in the County.
- We are picking up all of the new construction we’re aware of. The Building Permits are our discovery tools for finding where there is new construction taking place in the County.
- We use the physical re-appraisal to discover things that have taken place without building permits.
- We’re getting our ratio studies done, turning the roll, and collecting tax payments.

**Gold** They did not give you a specific number of years to continue getting the CAFFA grant?

**Kolen** replied they did not. The law used to be 6 year reappraisal cycle. With measures 5 and 50, that law went by the wayside. We don’t know how much you can get behind. We’ve been able to identify some of the new construction. If we get down to a 6 year cycle, we can collect taxes retroactive 6 years. There are some people who are building homes without building permits. Decks, asphalt or concrete driveways, and small sheds do not require building permits

**Huxley** asked if **Kolen** could you explain a little bit more about the Pilot project? Is the \$125,000 included in the numbers? This project goes before Oregon E Board (Oregon Emergency Board) in May. Would you explain mechanics there?

**Kolen** replied our representative for our area plans to take this to the Oregon E Board. I am not sure of their make-up. They have the authority to approve expenditures outside their normal budget process.

**Huxley** stated this is clearly on the state level. Is it made up of State legislators only?

**Kolen** replied that is his understanding.

**Gold** asked about FTEs (Full Time Equivalent). This is on Form 4. You started with FTEs at 1.4 and then went to 1.6. You’re going from 1529 to 1940 by adding .2 FTE’s. How did you come up with 1940? If you’re working at the same rate, I came up with 1747.

**Kolen** explained the special assessment is an area where we’ll see the most minimal change. If you go to the 5<sup>th</sup> line of special assessment qualification, you’ll see our actual number of accounts we disqualified last year was 86. With more resources on that, we would expect to have as many as 200 as result of this pilot project. If we’re going from .1 FTE to .3 FTE, you could take the 86 and triple it, but that may not work out either. I’m just trying to be conservative with the estimate here.

**Huxley** Where on these different forms can we find out what page we’re talking about? There are about 23,000 properties. Where might it be shown how many of the 23,000 appraisals are made per year? I assume the increase is due to amounts of the grants and the number of people you may add.

**Kolen** go to form 4, 1<sup>st</sup> section, the 1<sup>st</sup> line under line number 1 is new construction. Last year we visited 1100 new construction accounts. We’re estimating 1250 new construction accounts this year. Under number of FTE, by activity, there’s about a full time equivalent on picking up those 1250 accounts. The big change is under category #3, real property

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valuation and physical reappraisal. This year we picked up about 1200 accounts, next year we're planning on picking up an additional 1250 accounts.

**Gold** stated that fits with proportion or close to it. My main concern is that we do increase the appraisals so that we have more revenue coming in.

**Huxley** observed that on those 2 line items, between new construction and physical reappraisal, there were about 2300 and by adding one full-time person then that's going from 2300 to 3600.

**Kolen** stated

- There some other small pickups citing special assessments which add about another 100 or so there.
- We're expecting to find more omitted properties. Every time we find a property built without a permit, we go through an omitted property process to put it on the roll and to go back 5 years.
- When people get those letters, it takes time to explain what's going on there.

**Huxley** asked about how many properties are appraised a year right now? What's the estimate for 18-19 FY?

**Kolen** replied over past few years, we've averaged 2450 per year with our current staffing levels. The actual amount is 2300 this year.

**Huxley** stated it's more than just a little more than 1 FTE.

**Kolen** replied we're basically figuring we're going to get about 1.25 FTE's in appraisal resource. The other .25 FTE will be support.

**Gold** asked does support person get into appraisals or is it very restrictive in the way they ask you to do it?

**Kolen** responded these are estimates, and they understand these are estimates. We keep track of activity that actually occurred in the current year.

**Huxley** asked which form has approximate amount of capital request?

**Kolen** Form 7.

**Huxley** asked which column is that?

**Kolen** stated the total request is the number on the bottom, and you will also see that number showing up on form 8, if you approve this.

**Gold** asked if that was the \$930,535?

**Kolen** replied we sent in a correction a day or so ago. The corrected amount is actually \$948,405.

**Huxley** asked what exactly is that number? That's not the amount you're going to receive on the grant?

**Kolen** That amount is the amount Curry County will expend on these various assessment, taxation, and distribution functions which includes the Assessor's office, IT, Tax Collectors office, a portion of Treasurer for distribution, budget for Board of Property Tax Appeals, and some administrative expenses written into that.

**Gold** stated it looks like basically your whole budget?

**Kolen** replied it is.

**Huxley** asked if the newer number is \$948,405? On this number what is the net increase? What is the net result of this actual grant that includes the \$125,000? What would it be approximately this year if you take this grant on the document as it exists?

**Kolen** replied we

- Get about 20% of that amount from the CAFFA grant, which is an estimate, an approximate number. They never land on that 20% amount.

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- Want to include the pilot project in this request, too, because now is the time to do it, and we will get 20% of that money as well.

**Gold** asked the amount of the CAFFA grant would be \$189,681? And then you get another 20%?

**Kolen** replied no, we will get approximately 20% back on what we certify as expenditure for assessment and tax collection. The \$125,000 is included in the \$948,000 expenditure amount.

**Huxley** stated so that's \$190,000 and that includes the \$125,000.

**Kolen** replied yes, in the expenditure amount.

**Huxley** stated the net request is coming to be about \$190,000.

**Kolen** replied if we have to go back and take out the \$125,000, we'll get about \$165,000.

**Huxley** stated I think last year they had been running similar. So this year, the way you're planning to distribute the personnel to do these different evaluations and appraisals is going to significantly increase from 2450 to 3700.

**Kolen** replied yes, that's the intent. I'm going to go back to Form 4. What we're now talking about is just the re-appraisal effort. We're not talking about anything in section 1, which is new construction. Where we're increasing is we are just about doubling our re-appraisal effort.

**Gold** asked section 3, right?

**Kolen** stated if you take the total number of accounts divided by 1250, you come up with just over 15 years. If you use 2450, you come up with a number just over 7 years.

**Huxley** It's 19 years if you took 23,000 divided by 1200.

**Kolen** stated however, some of those 23,000 accounts are exempt from taxation. We don't appraise them for the most part.

**Gold** stated by increasing it to 2450, you'll be able to come down to about a 7 year cycle, which is certainly better than where we are at now.

**Kolen** stated over time we would expect the non permitted property value out there that'll we will collect, after 7 years, would be 3 to 5 times what the annual expense [collection] is.

**Boice** asked that's about 200 appraisals a month? *{inaudible}*, that's not too bad.

**Kolen** replied yes. And in our business we are moving quicker than a fee appraisal does for your mortgage. Assessor's office appraiser puts a lot more work into it.

**Gold** What percentage of the appraisals that you do allow you to get into the house?

**Kolen** answered 25 to 30%, maybe. But for most you can tell what you're dealing with by looking at the outside of the house.

2:05P **Boice** Motion to approve the CAFFA grant Second **Huxley** Carried  
**Unanimously**

**Kolen** asked **Huttl**, the Board is moving to approve the Resolution for a total expenditure of \$948, 405 for the 2018-2019 CAFFA Grant application, right?

**Gold** stated she is sure that's what Boice stated.

**Boice** replied correct.

## 5. CURRY COUNTY CODE COORDINATION WITH FEDERAL AGENCIES -- Commissioner Boice {2:06P to 2:19P}

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**Boice** *{Inaudible}* **Tim Palmer**'s concerns. This is our responsibility to follow through to let citizens know as elected officials we're engaged.

*{The Board did not get a letter from Palmer.}*

**Huxley** stated I understood Palmer's concerns since initially this was the only item scheduled for the workshop today at 10AM. Therefore this item was moved from the workshop to the Special meeting so that Brandt Media started at 1:30P. I think that's an explanation more to **Palmer** as far as why it was under Special meeting. There was no intent to make any decision on this topic today.

**Gold** stated that was my understanding as well.

**Boice** stated he does not sense any reason for delay here.

**Huttl** stated he had **Jezuit** do an examination on the history of this item. There are 2 paragraphs **Boice** highlighted that upon adoption of this Ordinance in 2013, the County will issue letters seeking coordination with these federal agencies. Since there was already direction for Staff to do so, it falls under BOC office staff and County Administrator to follow up with letters.

**Boice** stated we had discussed this at a general meeting. It is an important housekeeping matter. **Palmer** has said the Commissioners should stick to their jobs. This is basically an opportunity to reach out to some agencies and also to tell citizens we're going to work with State and Federal agencies.

**Gold Boice**, you want us to send letters out to these agencies?

**Boice** replied, per the 2013 Ordinance, our responsibility is to simply notify these agencies. I'm not really thrilled with taking unnecessary delays.

**Huttl** stated the requirement for coordination is found in several federal laws. The Board's motivation in 2013 was there was a sense in the early 2000's if the federal agencies were not being pro-active, then the local jurisdictions decided to notify them we wanted to coordinate with them. It's really just a matter of being on record and letting federal agencies know we want to communicate with them. What **Boice** is saying is that this is a pre-existing County rule, and we should do what we're saying we should do.

**Gold** stated she does not have a problem with that. Is that what you, **Boice**, want us to do to communicate with these federal agencies?

**Boice** replied yes. This is illustrated by Chetco Bar Fire. They were delayed in properly responding to us. We're the elected officials here.

**Huxley Huttl**, when you mention staff not able to find any letter. Where was that referenced in the ordinance?

**Huttl** replied it is on page 20 on the agenda packet and on page 3 of the ordinance. It's been on the books since 2013. It's still good.

**Gold** stated it's a request to let these federal agencies know if something affects our County, we want to participate.

**Boice** stated that's well said.

**Huttl** stated that's all we had for this item for the workshop. If nothing further, staff will get to work on putting through those communications. **Boice** is again reminding us of things we can be doing.

**Gold** stated we are not in need of a motion

**Huttl** stated it's already been directed.

**6. PORT OF PORT ORFORD GRANT APPLICATION** – Tom Calvanese,  
President Port of Port Orford Commission {2:20P to 2:27P}

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**Tom Calvanese** stated I am the President Port of Port Orford Commission. Thank you for making time your agenda for our request for a letter of support for a redevelopment project. The deadline is April 30, 2018, and I appreciate you're making time for this.

**Gold** requested **Calvanese** to tell the Board about the grant.

**Calvanese** stated this grant will be in support of part of the funding for a project estimated to be in the neighborhood of \$6,800,000 that will be a comprehensive upgrade to the Port's infrastructure focusing on a Port owned and operated seawater system to support business that require that as an utility. This includes live fish and sea creatures being taken to food buyers. The live fish are high value. Alive, the fish fetch \$6 to \$7 a lb. Dead, they might fetch about \$.60 to \$1.00 /lb. The Port Orford fleet as a whole holds the bulk of live fish fishery permits. Many of those fish get transported to San Francisco Bay area.

**Gold** are they kept alive on the way to San Francisco?

**Calvanese** stated

- They are kept alive in seawater. There are very few ports which can provide access to full strength seawater.
- Another project that has more recently emerged is edible seaweed called dulse. Dulse is a red sea algae initially developed as a feed for an abalone farm in Hawaii and since then has emerged as a high value product for human consumption due to its nutritional value and ease of cultivation. Oregon Sea Farms has begun to cultivate that algae in Port Orford on the dock. They also process red sea urchins using a single boat which harvests almost all the sea urchins in Oregon. Those products had been processed in Fort Bragg until recently. That outfit is looking into bringing back some of that processing to Port Orford.
- Also a new buyer is setting up an additional buying station in Port Orford to purchase live product from Port Orford fishermen. As these kinds of projects sometimes go, word of mouth travels fast once people realize new opportunities are emerging.
- I work for OSU (Oregon State University) as the station manager Port Orford OSU field station. We are consulting with technicians at the Hatfield Marine Science Center and will be advising the Port of the best approach on this scale of a sea water system. Also OSU has shown interest on issues of ocean acidification, domoic acid, and other challenges to our marine environment.

2:27P **Boice** You have an excellent Board in effectiveness. It is a source of pride for our county.

2:27P **Huxley** Motion to approve draft letter of support. Second **Boice** Carried  
**Unanimously**

**Gold** Announcements **Huttl**? {2:27P to 2:33P}

**Huttl** stated

- Coos-Curry Emergency Forest Restoration program is offering Chetco Bar Fire assistance. The sign up deadline is June 1, 2018. Contact Bret Harris at 541 396 4323 x 2 or [Bret.harris@or.usda.gov](mailto:Bret.harris@or.usda.gov) .
- Yesterday received media notice from Captain Espinoza regarding about Verizon Wireless 911 service.

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- On Saturday April 28 Curry County Sheriff’s Department participating in the national prescription drug take back program.

**7. ADJOURN 2:33P**

Meeting Minutes were approved on \_\_\_\_\_, 2018.

Curry County Board of Commissioners

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

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CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Contract with True Lock & Security for installation of new door locks for Courthouse and Annex Bldgs.

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07-18-18      **DEPARTMENT:** Maintenance      **TIME NEEDED:** 5 min.

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** CONSENT

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Eric Hanson      **PHONE/EXT:**x3384 **TODAY'S DATE:** 07-11-18

**BRIEF BACKGROUND OR NOTE:** (If no memo attached) New locks on all campus doors

**FILES ATTACHED:**

(1) AGRS

(2) Contract

(3) Order approving contract

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required      OR

File with County Clerk      Name:

Send Printed Copy to:      Address:

Email a Digital Copy to:      City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR      BOC MEETING       Not Approved for BOC Agenda because

**ASSIGNED TO:**

BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of an Order )  
Approving a Contract )  
Between Curry County )  
and Zach Tams, True Lock )  
& Security )

ORDER No. \_\_\_\_\_

**WHEREAS**, the current key card system used for locking doors in the Courthouse and Annex Building is antiquated and it is not possible to purchase replacement parts; and

**WHEREAS**, a new system will provide audit capabilities, as well as provide better security to the campus; and

**NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY ORDERS** approval of a contract with Zach Tams of True Lock & Security to change out and replace all the existing door locks in the Courthouse and Annex Building with a new system, as provided in the contract's Exhibit "A".

**DATED** this 18<sup>th</sup> day of July, 2018.

**BOARD OF CURRY COUNTY COMMISSIONERS**

\_\_\_\_\_  
Sue Gold, Chair

Approved as to Form:

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
John Hutt  
Curry County Counsel

\_\_\_\_\_  
Court Boice, Commissioner

**CURRY COUNTY CONTRACT FOR WORK**

This contract is between Curry County, a General Law County, Political Subdivision of the State of Oregon (County) and True Lock & Security (Contractor).  
(Legal Name)

1. Work to Be Performed

Contractor, shall, except as otherwise provided, at its own expense, furnish all materials, labor and equipment, necessary to complete the project regarding the services described below (select one):

\_\_\_\_\_ Describe: Remove and replace card lock system on all campus doors.

\_\_\_\_\_  
Amount \$ \_\_\_\_\_

or

X See attached quote *Exhibit "A"* Amount \$ 23,937.58

Contractor shall perform work to specifications and according to generally accepted standards in Contractor's trade or industry.

2. Performance and Payment Bond

The County waives the requirement for a performance and a payment bond.

3. Completion Date

This contract shall commence upon described commencement date or, if none, immediately upon execution by county and expire after completion or as otherwise terminated. All work shall be completed within a year of commencement.

4. Compensation Not to Exceed \$23,937.58

Contractor agrees to perform the work called for under this contract for the amount described above or in the attached quote but in any event in an amount not to exceed **\$23,937.58**

Payments will not issue until Contractor establishes a payables account with the county including providing federal tax ID information.

///

///

5. Prevailing Wages and Procurement

Contractor and County agree that the project is not subject to prevailing wages because the amount of the contract is less than \$50,000.

6. Independent Contractor

Contractor is engaged as an independent contractor, and will be deemed so for purposes of the following:

A. Contractor will be solely responsible for payment of any federal or state taxes required as a result of this contract.

B. This contract is not intended to entitle Contractor to any benefits generally granted to County's employees, such as vacation, sick leave, health insurance, Social Security, etc.

7. Incorporation of Statutory Provisions Required for Public Contracts

The Contractor certifies that it will comply with all applicable public contract laws, including, but not limited to, ORS 279B.220 and 279B.230 that are attached as Exhibit B and incorporated by reference into this agreement.

8. Workers' Compensation

Contractor, its subcontractors, if any, working under this contract are subject workers under Oregon Workers' Compensation law and shall comply with ORS 656.017, which requires it to provide workers' compensation coverage for all of its subject workers.

9. Certification of Reading and Understanding of Documents

The Contractor certifies that it has read and fully understands all contract documents including this contract, the solicitation document and all terms and conditions. The Contractor understands and acknowledges that in signing this contract Contractor waives all right to plead any misunderstandings regarding the same.

10. Indemnification

Contractor shall indemnify, defend and save and hold harmless County from any and all suits, actions, legal or administrative proceedings, demands, claims, liabilities, fines, penalties losses, injuries, damages, expenses or costs, including interest and attorney fees, in any way connected with any injury to any person or damage to any property occasioned in any way by Contractor's or Contractor's subcontractor's prosecution of work under this contract.

11. Insurance

Contractor shall provide the following insurance in connection with the project:

Insurance Requirement Waived.

12. Nonwaiver

No waiver of any breach of this agreement shall be held to be a waiver of any other or subsequent breach.

13. Severability

Should any clause or section of this contract be declared by a court to be void or voidable, the remainder of the contract shall remain in full force and effect.

14. Termination by County

County shall have the right to terminate this contract in its entirety at its convenience. County may terminate for non-appropriation of future budget funds. If County terminates pursuant to this section, County shall retain any other right or remedy which County has against Contractor. Termination shall not prejudice the rights of the County that accrued before termination. If the County invokes this provision, it may notify Contractor by any commercially reasonable means. Contractor shall be entitled to payment for work done up to the date of termination.

15. Attorney Fees and Costs

In the event that either party to this contract shall take any action, judicial or otherwise, to enforce or interpret any of the terms of this contract, each party shall be wholly responsible for its own expenses which it may incur in taking such action, including costs and attorney fees, whether incurred in a suit or action or appeal from a judgment or decree therein or in connection with any non-judicial action.

16. Applicable Laws

This contract is executed in the State of Oregon and is subject to Oregon law and the jurisdiction of Curry County.

17. Written Changes Required

The rights and duties under this contract shall not be modified, delegated, transferred, or assigned, except upon written signed consent of both parties.

THE CONTRACTOR, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES THAT HE/SHE HAS READ THIS CONTRACT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

CONTRACTOR:

\_\_\_\_\_

By (signature)

\_\_\_\_\_

Date

\_\_\_\_\_

Printed Name

\_\_\_\_\_

Street

\_\_\_\_\_  
City State Zip Code

CURRY COUNTY

\_\_\_\_\_  
Louise Kallstrom, Public Contracting Officer

\_\_\_\_\_  
/ /  
Date

Approved as to Form:


  
\_\_\_\_\_  
/s/  
John R. Hutt  
Legal Counsel and Risk Manager



Exhibit "A"

# TRUE LOCK & SECURITY

"Helping you protect your castle."



True Lock & Security  
33227 Cedar Valley Rd.  
Gold Beach, OR 97444  
(541)373-8400  
[zach@truelocksecurity.com](mailto:zach@truelocksecurity.com)

Invoice No. QUOTE  
Invoice Date: May 10, 2018  
Bill To: Curry County Facilities  
Address: 94235 Moore Street  
Gold Beach, OR 97444  
Phone: 541-247-3296  
E-mail:

Description	Units	Cost Per Unit	Amount
<b>Leverset, Schlage NDE Series Electronic</b>	30	\$ 492.50	\$ 14,775.00
<b>Door Scar Plate, Wrap Around</b>	30	23.67	\$ 710.10
<b>Card Reader, CTE MT-15 485</b>	4	738.18	\$ 2,952.72
<b>Electric Strike, VD6300</b>	4	362.52	\$ 1,450.08
<b>Power Supply, PS902</b>	4	141.14	\$ 564.56
<b>Battery Backup for Power Supply</b>	4	137.03	\$ 548.12
Installation, Leverset, Grade 1	30	32.00	\$ 960.00
Installation, Door Scar Plate, Wrap Around	30	22.00	\$ 660.00
Installation, Card Reader, CTE MT15 485	4	82.00	\$ 328.00
Installation, Electric Strike, VD6300	4	125.00	\$ 500.00
<b>Key FOB (depending on which type you prefer)</b>	100	4.89	\$ 489.00

INSTALLATION OF ALL WIRING, 12V DC, AND 120V AC,  
IS THE RESPOSABILITY OF CURRY COUNTY FACILITIES

**ALL MATERIAL COST IN BOLD**

**NOTE: ALL MATERIAL COST MUST BE PAID BEFORE  
BEFORE WORK CAN BEGIN**

**MATERIAL COST TOTAL: \$21,489.58**

Invoice Subtotal	\$	23,937.58
Tax Rate		0.00%
Sales Tax		-
Other		
Deposit Received		
<b>TOTAL</b>	<b>\$</b>	<b>23,937.58</b>

**FULL PAYMENT DUE 30 DAYS FROM RECIEPT OF FINAL INVOICE**

Thank you for your business!

EXHIBIT B  
OREGON STATUTORY CONTRACT PROVISIONS

279B.045 Contractor warranty and covenant concerning tax law compliance. Every public contract that is subject to this chapter must include a representation and warranty from the contractor that the contractor has complied with the tax laws of this state or a political subdivision of this state, including but not limited to ORS 305.620 and ORS chapters 316, 317 and 318. The public contract must also require a covenant from the contractor to continue to comply with the tax laws of this state or a political subdivision of this state during the term of the public contract and provide that a contractor's failure to comply with the tax laws of this state or a political subdivision of this state before the contractor executed the public contract or during the term of the public contract is a default for which a contracting agency may terminate the public contract and seek damages and other relief available under the terms of the public contract or under applicable law. [2015 c.539 §3]

279B.220 Conditions concerning payment, contributions, liens, withholding. Every public contract shall contain a condition that the contractor shall:

(1) Make payment promptly, as due, to all persons supplying to the contractor labor or material for the performance of the work provided for in the contract.

(2) Pay all contributions or amounts due the Industrial Accident Fund from the contractor or subcontractor incurred in the performance of the contract.

(3) Not permit any lien or claim to be filed or prosecuted against the state or a county, school district, municipality, municipal corporation or subdivision thereof, on account of any labor or material furnished.

(4) Pay to the Department of Revenue all sums withheld from employees under ORS 316.167. [2003 c.794 §76a]

279B.235 Condition concerning hours of labor; compliance with pay equity provisions; employee discussions of rate of pay or benefits.

(4) A public contract for services at a county fair, or for another event that a county fair board authorizes, must provide that the contractor shall pay employees who work under the public contract at least time and a half for work in excess of 10 hours in any one day or 40 hours in any one week. A contractor shall notify employees who work under the public contract, either at the time of hire or before work begins on the public contract, or by posting a notice in a location frequented by employees, of the number of hours per day and days per week that the contractor may require the employees to work.



## Curry County Administrator

---

Clark Schroeder, County Administrator  
schroederc@co.curry.or.us

94235 Moore Street/Suite #122  
Gold Beach, OR 97444  
541-247-3287, 541-247-2718 Fax  
800-243-1996 [www.co.curry.or.us](http://www.co.curry.or.us)

July 5<sup>th</sup> 2018

Curry County Commissioners:

RE: Administrator Credit Card

This is a request for approval from the County Commissioners for a credit card for Clark Schroeder, County Administrator.  
A credit limit of \$5,000 is being requested.

Thank you.

A handwritten signature in black ink, appearing to read "Clark S", is written over a light blue horizontal line.

Clark Schroeder  
County Administrator.

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Community Development Activity Report**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07.18.2018 **DEPARTMENT:** Community Development

**TIME NEEDED:** 5 minutes

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY PRESENTATION**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** **PHONE/EXT:** **TODAY'S DATE:**

**BRIEF BACKGROUND OR NOTE: (If no memo attached)**

**FILES ATTACHED:**

(1) Community Development Activity report

(2)

(3)

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name:

Send Printed Copy to: Address:

Email a Digital Copy to: City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO: PRESENTATION**



## Community Development Department June 2018 Activity Building, Economic Development, Planning

### Department Administration and funding

- June revenue – \$20,923.58
- May 2018 activity report preparation
- Meeting with multiple agencies regarding code enforcement
- Work on two planning related code enforcement cases

### Economic Development

- Meeting with Dragonfly Farms owners
- Meetings with County Manager regarding economic development
- Curry County Housing task force meeting attendance
- Phone participation in TSOC Board meeting
- Meeting with County Manager and SCDC executive director and board member
- Review of Brookings Economic Impact Analysis related to Chetco fire
- Participation in region wide DLCD housing listening tour



South Coast Development Council work:

*The South Coast Development Council's mission is to promote and support businesses that provide quality jobs through responsible development on Oregon's South Coast.*

**Project Fire:** Continuing to work with ECO Northwest to complete the economic impact study for the Chetco Bar Fire. There are several changes needed to be made to meet DCLD funding guidelines. Approximately 5 hours of time was spent directly related to working with the fire recovery.

**Regional Tourism:** SCDC is representing Curry County in all the Regional Tourism Network meetings. The Oregon South Coast Regional Tourism Network (OSCRTN) was put together by investments from multiple tourism related entities to get a direction and add solidarity to all of the tourism efforts in the area. Focused on leveraging relationships, opportunities and dollars OSCRTN is working to create consensus around priorities that will set up other tourism organization for success, and focus our regional tourism organizations in a direction that will lay the groundwork to develop the Southern Oregon Coast into a destination. The Gold Beach City manager, Jodi Fritts, has been asked and accepted the invitation to also serve on the core team. This will increase Curry Counties input for the core team of OSCTRN. Approximately 7 hours was spent in this role.

**Gold Beach Rotary:** SCDC gave a presentation to the Gold Beach Rotary with several business leaders in the room. From that presentation we have received 1 new business we are going to be working with that is trying to relocate to a more prominent location in town. 2 hours

**Gold Beach Mainstreet Program:** Wrote letters of support for the Mainstreet program to help with grant funding. 1 Hour

**Partnership with Rural Development Institute:** SCDC has negotiated a deal with RDI to get a team of “boots on the Ground” individuals to increase the amount of business interviews. RDI was granted funds from the Ford Family Foundation to pay for their time and expertise to help with the business interviews. These interviews will start in July and run through the end of August. 3.5 hours

**Individual business interviews.** Is helping the State of Oregon to interview non-traded sector businesses to see how the state can better help these types of businesses. Currently most funding and help available from the state is only offered to traded sector (manufacturing) businesses. Among these business interviews were restaurants, healthcare centers, and retail locations. This will help pave the way for additional support from the state government in funding non-traded sector businesses. SCDC also helped write a business plan for an expansion for a business to take in front of funders. In June three companies were interviewed regarding lost revenue during last summer and early spring. 10 hours

### **Planning Division**

- Permit activity: 1 CUP renewal, 3 Conditional use permits, 4 new address, and 15 Planning Clearance reviews, 1 tentative partition plat
- Administrative Permit processing, review of work by LCOG and communication with applicants on various projects, Director work on three CUP applications
- Preparation of staff reports and presentation to BOC at June BOC meetings
- Research, evaluation, letters, meetings with applicants and County Counsel regarding 23 lot subdivision.

### **Building Division**

- Building Permits: 22
- Building Inspections: 115
- Assembling of building division transition team in preparation for BO departure 06.30
- Phone meeting with city of Brookings regarding potential for shared building permit services
- Director on site meeting with Nesika Beach water district representative
- Phone calls and walk in visits - 400 served

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: APPOINT COUNTY BUDGET OFFICER**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** Finance **TIME NEEDED:** 5 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** **TODAY'S DATE:** 2018

**BRIEF BACKGROUND OR NOTE: (if no memo attached)** Louise Kallstrom as designated Budget Officer for Curry County to be approved by the Board of Commissioners

**FILES ATTACHED:**

- (1) Order 5011
- (2) Order
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR BOC MEETING**  Not Approved for BOC Agenda because

**ASSIGNED TO: CONSENT**

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of the )  
Appointment of a Budget ) ORDER NO. 20511  
Officer for Curry County )

**WHEREAS**, ORS 294.331 provides that the governing body of each municipal corporation shall designate one person to serve as budget officer; and

**WHEREAS**, ORS 294.331 states that the budget officer acts under the direction of the chief executive of the governing body, or if none the Board, and prepares or supervises the preparation of the budget document; and

**WHEREAS**, the job description for the County Accountant (Finance Director) states that this person "is designated as the County Budget Officer"; and

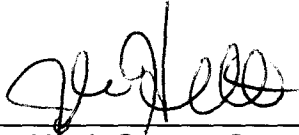
**WHEREAS**, Louise Kallstrom is the County Accountant;


**NOW, THEREFORE, IT IS HEREBY ORDERED THAT** Louise Kallstrom is appointed as Budget Officer for Curry County for purposes relating to the supervision and preparation of the budget document for Fiscal Year 2018-2019.

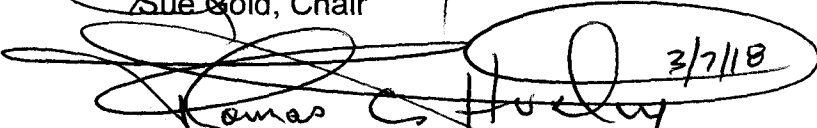
**DATED** this 7<sup>th</sup> day of March, 2018.


BOARD OF CURRY COUNTY COMMISSIONERS

Approved as to Form:

  
John Huttel, County Counsel

  
Sue Gold, Chair

 3/7/18  
Thomas Huxley, Vice Chair

  
Court Boice, Commissioner 3-7-18



BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of the )  
Appointment of a Budget ) ORDER NO. \_\_\_\_\_  
Officer for Curry County )

**WHEREAS**, ORS 294.331 provides that the governing body of each municipal corporation shall designate one person to serve as budget officer; and

**WHEREAS**, ORS 294.331 states that the budget officer acts under the direction of the chief executive of the governing body, or if none the Board, and prepares or supervises the preparation of the budget document; and

**WHEREAS**, the job description for the County Accountant (Finance Director) states that this person "is designated as the County Budget Officer"; and;

**NOW, THEREFORE, IT IS HEREBY ORDERED THAT** the County Accountant is appointed as Budget Officer for Curry County.

**DATED** this 18<sup>th</sup> day of July, 2018.

BOARD OF CURRY COUNTY COMMISSIONERS

Approved as to Form: \_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
John Huttli, County Counsel

\_\_\_\_\_  
Court Boice, Commissioner

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: IGA's for Curry County Dispatch Services for FY 2018-2019**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 7/18/18

**DEPARTMENT:** Sheriff **TIME NEEDED:** 5

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY: CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain: **IGA's were already approved 6/20/18, these are remaining four IGA's that need BOC signatures. This is consent calendar only**

**CONTACT PERSON:** Sheriff **PHONE/EXT:** 3322 **TODAY'S DATE:** 7/12/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)**

**FILES ATTACHED:**

- (1) Sixes River Fire IGA
- (2) Agness Illahe Fire IGA
- (3) Cedar Valley/N Bank Rogue Fire IGA
- (4) Ophir Fire IGA

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name: Sheriff's Office

Send Printed Copy to: Address: 94235 Moore St. Ste311

Email a Digital Copy to: City/State/Zip: Gold Beach, OR 97444

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR BOC MEETING**  **Not Approved for BOC Agenda because**

**ASSIGNED TO: PRESENTATION**

**INTERGOVERNMENTAL AGREEMENT  
FOR CURRY COUNTY DISPATCH SERVICES**

This Intergovernmental Agreement (IGA) is entered into between Curry County, a General Law County and Political Subdivision of the State of Oregon (County) and Sixes River Fire Department (Subscriber); (together: Parties).

**PURPOSE**

The purpose of this agreement is for Curry County to provide dispatch services to the Subscriber under the terms and conditions outlined herein.

**RECITALS**

- A. County, by and through the Curry County Sheriff's Office currently operates a 24-hour dispatch center (Dispatch Center) located within the Curry County Sheriff's Office, 29832 Ellensburg Avenue, Gold Beach, Oregon, 97444.
- B. ORS 190.010 authorizes the parties to enter into an agreement for cooperative performance for any function or activity that a party to the cooperative agreement has authority to perform.
- C. County owns and administers the Computer Aided Dispatch (CAD) system (System) providing connectivity and security measures to satisfy legal requirements for Emergency and Law Enforcement Dispatch Services.
- D. County wishes to provide Dispatch Services to Subscriber and Subscriber wishes to obtain Dispatch Services from County on the terms and conditions stated herein.

**SECTION 1    AGREEMENT**

The above Recitals, Purpose statement and definitions and introductory information are included as terms of this agreement.

The Parties agree that Curry County will provide and Subscriber will obtain Dispatch Services on the terms and conditions herein.

**SECTION 2    TERM AND TERMINATION**

The term of this agreement shall be from July 1, 2018, to June 30, 2019.

A Party can terminate its participation in the agreement upon 90 days written notice to all of the other parties. Either Party may terminate with fewer than 90 days written notice only with written acceptance of such earlier termination.

Written acceptance includes US Postal Service First Class Mail; Private Commercial Delivery Service with receipt acknowledgement; Email to Authorized Representative described below; or other reasonable means that the parties agree constitutes "in writing."

Non Appropriation: Notwithstanding any other provision for termination, County or Subscriber may terminate this agreement for non-appropriation. Each party's responsibility to expend money or other resources under this Agreement is contingent upon future appropriations as part of the Party's budget process and local budget law. Failure of either Party's Governing Body to appropriate sufficient funds to fulfill the terms of this agreement allows that party to terminate for non-appropriation.

### SECTION 3 COUNTY RESPONSIBILITIES FOR DISPATCH SERVICES

The County shall provide Dispatch Services on a 24-hour, seven-day-a-week basis. Dispatch Services Include:

- A. Answer and dispatch 9-1-1 emergency and non-emergency calls for service;
- B. Employ CAD System to dispatch in accordance with all applicable laws and regulations, including but not limited to (as applicable): Oregon Revised Statutes (ORS), National Crime Information Center (NCIC), Criminal Justice Information System(CJIS), and Law Enforcement Data System (LEDS), Department of Public Safety Standards and Training(DPSST), and Oregon State Police Office of Emergency Management (OSP/OEM).
- C. Provide written and recorded call logs, LEDS information and other reasonable services and assistance in connection with emergency dispatching for local public safety community, per applicable agreements.
- D. Enter calls for service into the CAD computer system and be responsible for retaining and retrieving that information in accordance with applicable public records laws. As allowed by law, audio Compact Digital Disk (CD) will be produced.
- E. Provide Department of Motor Vehicle, NCIC, LEDS, and Curry County regional automated information as requested by field units and Subscriber.
- F. Provide administrative services with Subscriber participation: maintain an equipment resource file, a responsible person file, a personnel call-up list, programming for CAD; Subscriber shall assist as necessary development and maintenance of these administrative services.
- G. Provide paging services for Public Safety purposes. Paging service shall include after-hours paging/calling as well as receiving and directing associated calls for services in emergencies.
- H. Provide Public Safety telephone messages via Sheriff's Department Emergency Services.

- I. Radio broadcast administrative messages including but not limited to: attempts to locate; all points bulletins, and street closure announcements. Screen teletypes to supply information to proper jurisdiction or Subscriber.
- J. Maintain backup radio and telephone equipment and provide backup emergency power for radio and telephone service for the System.
- K. Contract with the City of Brookings as a backup center to provide Dispatch Services in the event of an emergency where County Dispatch Services are unavailable.
- L. Provide regular updates to the subscribers regarding any complaints of public or private concerns concerning that subscriber. County will respond to and address complaints in accordance with best practices, and update subscribers as to the outcomes.
- M. Provide agreed-upon routine testing at Subscriber's request.

Similar and related services not described above may be provided by agreement authorized by Sheriff or Sheriff's designee.

County's responsibility is limited to accepting communications links from Subscribers. County shall have no responsibility for maintenance or support of communications lines and equipment except to contract with current communications provider or its subsidiaries, successors or approved contractors for 9-1-1- and E-9-1-1 lines and equipment and to provide for maintenance of other equipment and software required for County's effective operation of the system.

System Upgrades: County may from time to time upgrade its system. Subscriber shall be responsible for all maintenance upgrades and replacement of Subscriber's own equipment to maintain compatibility and interoperability with County's system.

#### SECTION 4 SUBSCRIBER RESPONSIBILITIES

Subscribers shall:

- A. Pay for Dispatch Services in accordance with the Cost Formula that is attached hereto and incorporated by reference as Exhibit "A." Payments shall be made on a quarterly basis at the end of each quarter when billed and within thirty days. Should Subscriber be in arrears in payment of set fees hereunder, such default shall not be deemed a material breach unless subscriber entire account balance due is still unpaid for more than 45 days after written notice by provider of intent to terminate.

Subscriber can request a review of its cost allocations. If a review is requested, the County will research the matter and pass the available information on to the Subscriber and the Board of Commissioners. The Board of Commissioners may modify the costing ratios at such time as the Board establishes Subscriber fees for the upcoming fiscal year.

- B. Consult with County, as needed, on equipment, computer software, budget, procedures and operation of the dispatch center.
- C. At its own expense, provide or arrange for installation, implementation, maintenance and support of all lines and equipment necessary to transmit telephone, radio and radio microwave or other signals to and from County's receiving point(s), including but not limited to portable and mobile radios, base stations, towers, repeaters, fiber/T1, and similar technology and equipment.
- D. Subscriber shall be directly responsible for the purchase of all specified equipment and installation services at their locations described above and including desktop computers, mobile data computers, and such similar technology and equipment.
- E. Subscriber agrees that County has the right in its absolute discretion to upgrade County's System and that Subscriber bears all responsibility and expense to upgrade Subscriber's system to maintain interoperability and compatibility with County's System.
- F. Subscriber shall provide and continuously update current personnel work schedules and information necessary for Provider to contact Subscriber's on-call personnel to promote efficient and effective use of the communications system.

## SECTION 5 EMPLOYEES

By entering this agreement, none of the participating agencies, their employees or representatives shall be considered employees or agents of the County or Subscribers for any purpose.

County shall retain control of its dispatch center personnel; monitoring, evaluating, training, and adequately staffing the dispatch center under the terms of this agreement. All such personnel performing services for the County pursuant to this agreement shall be County employees. County personnel assigned to the dispatch center, must be certified as Tele-communicators and Emergency Medical Dispatchers through the DPSST within one year of their

hire date. This includes providing any additional continuous and on-going training to retain professional DPSST certification.

County shall have full authority and responsibility to hire, supervise, train, discipline, schedule, and assign personnel services provided under this Agreement. County shall have full discretion and authority to assign priority service among conflicting service demands at any time, and may contract to provide Dispatch Services to other Subscribers at its discretion; however County shall take no action which diminishes or degrades the level of service provided to Subscriber.

**SECTION 6**     **HOLD HARMLESS**

To the extent permitted by law, the parties shall hold each other harmless and indemnify the other from any and all causes of action, judgments, claims or damages arising out of its sole and solitary acts under this agreement.

In consideration of the mutual exchange of consideration herein, each Party expressly agrees, to the fullest extent permitted by law yet subject to the limits in the Oregon Tort Claims Act limitations on liability and Oregon Constitution Article XI, Sections 9 & 10, to indemnify, defend, save harmless, discharge, release and forever acquit the other Party, its employees, officers, agents, and assigns from and against any and all claims, demands, suits, and proceedings brought against the other Party, its employees, officers, agents, and assigns, for loss, property damage, personal injury or death to a third party that are alleged to have been caused by either Party or any others in connection with the presence, use, misuse, maintenance, installation, removal, manufacture, design, operation or condition of the activities covered by this agreement. A party's duty to indemnify does not apply to the extent that the loss, property damage, personal injury or death is determined to be caused by or resulting from the sole fault of the Party seeking defense or indemnity.

**SECTION 7**     **INCORPORATION OF FULL TERMS**

This Intergovernmental Agreement incorporates and is inclusive of all terms and conditions between the parties hereto, either oral or written, expressed or implied, relating to the subject matter of this agreement.

**SECTION 8**     **PRIOR AGREEMENTS**

This Agreement, upon its effective date, supersedes any prior intergovernmental agreements over the same subject matter.

**SECTION 9**     **SEVERABILITY**

The terms of this Agreement are severable and a determination by an appropriate body having jurisdiction over the subject matter of this Agreement that results on the invalidity of any part, shall not affect the remainder of the Agreement.

SECTION 10 INTERPRETATION

The terms and conditions of this Agreement shall be liberally construed in accordance with the general purposes of this Agreement.

SECTION 11 REMEDIES

In the event that any party files litigation to enforce this Agreement, or any portion thereof, each party shall be responsible for their own attorney fees and costs, including attorney fees and costs upon appeal.

SECTION 12 EXECUTION AND COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which will be deemed an original, and such counterparts together will constitute only one instrument. Any one counterpart will be sufficient for the purpose of proving the existence and terms of this Agreement, and no party will be required to produce an original or all of the counterparts in making such proof.

Signed:

CURRY COUNTY:

<u>John Ward</u> John Ward, Sheriff	<u>5 / 30 / 18</u> Date
_____	<u> / /</u> Date
Sue Gold, Chair	
_____	<u> / /</u> Date
Thomas Huxley, Vice Chair	
_____	<u> / /</u> Date
Court Boice, Commissioner	

SUBSCRIBER [NAME: Dewey Hall]:

<u>CHAIRMAN Dewey Hall</u>	<u>6 / 11 / 18</u>
Name, Title	Date



**INTERGOVERNMENTAL AGREEMENT EXHIBIT "A"**

**CURRY COUNTY DISPATCH SERVICES**

**COST FORMULA**

(Hourly cost divided by average call time)

Average Hourly Personnel Cost	\$30
Approximate average call time	.5 hr
Call time rate (\$30 x .25)	\$15.00 per call

Continuing with fiscal year 2018/2019, Sixes River Fire Department will be billed for dispatch services during the first quarter for the year.

**NOTE:**

Rural Fire and Volunteer Fire Annual Flat Rate	\$100.00
--	----------

**INTERGOVERNMENTAL AGREEMENT  
FOR CURRY COUNTY DISPATCH SERVICES**

This Intergovernmental Agreement (IGA) is entered into between Curry County, a General Law County and Political Subdivision of the State of Oregon (County) and Agness Illahe RFPD (Subscriber); (together: Parties).

**PURPOSE**

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- B. ORS 190.010 authorizes the parties to enter into an agreement for cooperative performance for any function or activity that a party to the cooperative agreement has authority to perform.
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- D. County wishes to provide Dispatch Services to Subscriber and Subscriber wishes to obtain Dispatch Services from County on the terms and conditions stated herein.

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In consideration of the mutual exchange of consideration herein, each Party expressly agrees, to the fullest extent permitted by law yet subject to the limits in the Oregon Tort Claims Act limitations on liability and Oregon Constitution Article XI, Sections 9 & 10, to indemnify, defend, save harmless, discharge, release and forever acquit the other Party, its employees, officers, agents, and assigns from and against any and all claims, demands, suits, and proceedings brought against the other Party, its employees, officers, agents, and assigns, for loss, property damage, personal injury or death to a third party that are alleged to have been caused by either Party or any others in connection with the presence, use, misuse, maintenance, installation, removal, manufacture, design, operation or condition of the activities covered by this agreement. A party's duty to indemnify does not apply to the extent that the loss, property damage, personal injury or death is determined to be caused by or resulting from the sole fault of the Party seeking defense or indemnity.

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Signed:

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	Date
<u>Sue Gold, Chair</u>	<u> / /</u>
	Date
<u>Thomas Huxley, Vice Chair</u>	<u> / /</u>
	Date
<u>Court Boice, Commissioner</u>	<u> / /</u>
	Date

SUBSCRIBER [NAME: AGNESS ILLIAC F.P.D.]:

<u>Sandra F. Ollivant PRES</u>	<u>6 / 21 / 18</u>
Name, Title	Date

**INTERGOVERNMENTAL AGREEMENT EXHIBIT "A"**

**CURRY COUNTY DISPATCH SERVICES**

**COST FORMULA**

(Hourly cost divided by average call time)

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**NOTE:**

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Date

\_\_\_\_\_  
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\_\_\_\_\_  
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/ /  
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SUBSCRIBER [NAME: Jack Morgan ]:

Jack MORGAN Pers.  
Name, Title

06 / 19 / 18  
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CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Surveyor’s Report for June**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** County Surveyor **TIME NEEDED:** 5 min  
(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY PRESENTATION**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Reily Smith **PHONE/EXT:** 3225 **TODAY’S DATE:** July 3, 2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)**

**FILES ATTACHED:**

- (1)
- (2)
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO: PRESENTATION**

**CURRY COUNTY SURVEYOR MONTHLY ACTIVITY REPORT**  
**FOR JUNE, 2018**

**County Surveyor & Department Specialist Activities:**

June was a normal month for Reily & Barbara. Reily is trying to keep his hours down to stay within budget and have money needed for other office necessities. As usual, Barbara is running the office efficiently and is able to take care of almost all customer inquiries and routine business.

Barbara has also been listing coordinates and gathering information needed to start working on the Public Land Survey System (PLSS) Corner Restoration work on private lands in the Chetco Bar Fire area. We purchased a new GPS hand-held unit that Barbara can load the coordinates on straight from the computer. This new field unit (\$200) should be very efficient since it is more sensitive than old ones and receives both U.S. GPS and Russian Glonass signals.

Reily hopes to have two temporary part-time workers start on this restoration work the second week of July. We will train them to search for, rehabilitate (setting signs, marker posts, etc.) and other procedures for some corners in the Hunter Creek area for a few days. One of those corners has not been visited since 1944, when it was re-established after finding no evidence of its original location. Then, they will start on the fire areas to check the PLSS corners. If they have problems, it will be in the Brookings area and Reily can help them.

One of the temporary part-time employees is Douglas Colton who is more mature and it is hoped he can continue (as funds allow) to do more corner perpetuation work. The areas we also need to visit are those areas of private land ownership that have not been visited since before 1980. Some of these corners have not been visited since the 1930's or longer. Our priority will be on older more important corners. The other employee is expected to be Geoffery (Jeff) Howard who is a college student. Jeff can help Doug hike in with the needed materials and perform the needed work. It is expected they will work 2, nine-hour days each week for the remainder of the summer.

This corner restoration fieldwork is essential. Part of the Survey Department's funding comes from the Cornerstone Preservation Fund and we have completed most of the essential Cornerstone work we can do in the office. In the past few years we have been able to get all the office material organized, scanned and almost all of it is available to the public online. The Surveyor's website combined with the GIS provides the citizens of Curry with an outstanding research vehicle to do almost all of the property research online.

**New Maps of Survey, Property Line Adjustments or Plats filed, scanned, copied and filed (all currently online):**

- 3 Surveys were completed and filed in the north part of Curry County.
- No Surveys were filed near Gold Beach.
- 2 Surveys were filed near Brookings.



**Deposits for June:** = \$1,170.00

Reily Smith worked 35 hours in June.  
Barbara Colton worked 72 hours in June.

Respectfully submitted,

Reily Smith, County Surveyor  
Barbara Colton, Department Specialist

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Attorney Retainer Agreement Opioid Lawsuit

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/2018 **DEPARTMENT:** BOC / Counsel **TIME NEEDED:** 5 mins

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** CONSENT

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** J Huttl **PHONE/EXT:** 3218 **TODAY'S DATE:** 07/12/2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** At its last meeting, the Board directed staff to retain Tom D'Amore to represent the County in a multi district Federal litigation over opioid epidemic. This is the retainer agreement from that lawfirm and associated law firm. Contingent fee, no cost to the county unless we obtain money judgment. In that event 25% of recovery, plus costs.

**FILES ATTACHED:**

- (1) Contingency Fee Agreement, D'Amore, et al.
- (2) Order
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** BOC MEETING  **Not Approved for BOC Agenda because**

**ASSIGNED TO: CONSENT**

## CONTINGENT FEE CONTRACT

### WITNESSETH:

**WHEREAS, CURRY COUNTY, OREGON** (“CLIENT”) wishes to determine the feasibility of CLIENT bringing an action against the manufacturers, distributors, providers, and/or others responsible for the sale, marketing, and distribution of opioids, opiates, and similar pharmaceutical drugs for damages to the CLIENT arising out of aggressive marketing and distribution of said drugs; and

**WHEREAS,** the CLIENT understands based upon the pendency of similar litigation pending in the United States that the CLIENT may have various viable causes of action under state and/or federal law for its damages; and

**WHEREAS,** the CLIENT wishes to retain outside counsel to investigate and, if appropriate, commence litigation for CLIENT’s damages, with all work to be performed on a contingency fee basis and without the CLIENT advancing costs and expenses for such litigation; and

**WHEREAS,** the CLIENT has decided that it wishes to engage D’AMORE LAW, WHALEY LAW FIRM, and LAW OFFICE OF THOMAS L. YOUNG (collectively, “Attorneys”), to investigate the viability of and if appropriate prosecute an action against such manufacturers;

**NOW THEREFORE,** in consideration of the covenants, promises, and consent herein contained, the parties agree as follows; and

1. Attorneys, for the consideration herein provided, agree to represent the CLIENT in connection with investigating and if appropriate bringing an action for CLIENT’s damages. At a minimum Attorneys shall provide the following services: work with CLIENT’s personnel to determine the costs that the CLIENT has incurred as a result of the over-prescription of opioids;

determine the viable causes of action available to the CLIENT; and determine which if any potential defendants that should be targeted in a lawsuit. Attorneys will, on behalf of the CLIENT, bring a lawsuit against those parties identified by Attorneys, subject to approval of CLIENT. At all times throughout the pendency of the investigation and, if appropriate, litigation, CLIENT shall supervise and control all aspects of work done by Attorneys and have the authority to override any decision made by Attorneys, including but not limited to whether or not to sue, which causes of actions to advance, and which defendants to sue.

2. This Agreement shall cover the period from MAY, 2018 until the termination of the litigation or termination of the legal services rendered hereunder, whichever is sooner. This Agreement may be terminated by the CLIENT upon at least 10-days' notice, and in the event of such termination, neither party shall have any further rights against the other, except that in the event of a recovery by the CLIENT against the defendants subsequent to termination, Attorneys shall have rights in the nature of *quantum meruit* to recover fees, costs and expenses reasonably allocable to its work prior to termination. In the event of termination of this Agreement for any reason, Attorneys shall immediately return to the CLIENT all materials and documents of every kind and nature, including but not limited to the CLIENT's documents, data, information and computer disks, relating to this Agreement and the above-mentioned matter.

3. a. There is no fee for this representation unless a monetary recovery acceptable to the CLIENT is obtained by Attorneys in favor of the CLIENT, whether by suit, settlement, or otherwise. Attorneys agree to advance all costs associated with prosecuting the litigation. Subject to paragraph 3 (b), below, and in consideration of the legal services to be rendered by Attorneys, the CLIENT agrees that the maximum contingent attorneys' fees for this representation shall be as follows:

- i. 25% of pre-complaint recovery;

- ii. 25% after filing of complaint;
- iii. 25% of recovery after commencement of trial

Upon the application of the applicable fee percentage to the gross amount recovered, and that dollar amount set aside as attorneys' fees to Attorneys, the amount remaining shall first be reduced by the costs and disbursements that have been advanced by Attorneys, and that amount shall be remitted to Attorneys. By way of example only, if the litigation is settled after rulings on motions to dismiss (section 3 (a) (ii), above) for the gross amount of \$1,000,000.00, and the approved costs and disbursements are \$100,000.00, then the fee to Attorneys shall be \$250,000, the costs amount of \$100,000 shall be deducted from the balance, and the net recovery to the CLIENT shall be \$650,000. The costs and disbursements which may be deducted from a monetary recovery acceptable to the CLIENT that is obtained by Attorneys include and are not limited to the following, without limitation: court fees, process server fees, transcripts fees, expert witness fees, courier service fees, appellate printing fees, necessary travel expenses of attorneys to attend depositions, interview witnesses and the like, and other appropriate out-of-pocket expenses, as determined in the reasonable discretion of the CLIENT. In the event that any settlement, final judgment, or other resolution of the action results in a monetary recovery to the CLIENT that is less than the amount of the costs incurred and/or disbursements made by Attorneys, the CLIENT shall not be required to pay Attorneys any more than the sum of the full monetary recovery.

b. No monies shall be paid to Attorneys for any work performed, costs incurred or disbursements made by Attorneys in the event no monetary recovery to the CLIENT has been obtained by Attorneys. In the event of a loss at trial due to an adverse jury verdict or a dismissal of the lawsuit by the court, no monies shall be paid to the Attorneys for any work performed,

costs incurred or disbursements made by the Attorneys. In such an event, neither party shall have any further rights against the other.

4. Attorneys may, at their own expense, and from the contingent fee interest stated herein, use or associate other attorneys in the representation of the aforesaid claims of CLIENT. CLIENT understands that any one or more of those attorneys with the Attorneys, may work on CLIENT's case, and CLIENT agrees that no particular attorney is undertaking the representation of CLIENT by virtue of this Agreement. CLIENT further understands that in such an instance, the "attorneys" will share any fees that may be generated in this matter and the CLIENT will be advised of the fee division prior to any final distribution, as required.

5. Attorneys shall report to and keep the CLIENT fully and currently informed as to its activities under this Agreement at least monthly and more often if requested by the CLIENT.

6. It is expressly agreed that Attorneys' status hereunder is that of an independent contractor and the Attorneys shall not be considered an employee of the CLIENT for any purpose.

7. All professional work performed under this Agreement shall be performed by Attorneys in accordance with existing professional standards. Attorneys shall exert their best efforts and use their best judgment in review and analysis and preparation of opinions and memoranda and representation in such proceedings.

8. Attorneys shall not have the power to enter into any agreement binding the CLIENT or otherwise obligating the CLIENT without the prior written approval of the CLIENT. This includes the authority of the CLIENT to accept or reject any final settlement amount after receiving advice of Attorneys.

9. Attorneys have advised CLIENT and CLIENT acknowledges and is aware that Attorneys either represent or will represent other parties, including other governmental entities,

in connection with similar or related claims. Attorneys have advised and CLIENT acknowledges that potential conflicts of interest could arise. Attorneys shall have an ongoing obligation to disclose to CLIENT the existence of any such adverse interests whether existing or potential so long as Attorneys are retained on behalf of CLIENT. The determination as to when a conflict exists shall ultimately be made by CLIENT after full disclosure is obtained.

10. The parties to this Agreement hereby certify that, other than the funds provided in this Agreement and other valid agreements with the CLIENT, there is no known relationship within the third degree of consanguinity, life partner, or business, commercial, economic, or financial relationship between the parties, the signatories to this Agreement, and any partners, members, directors, or shareholders of any party to this Agreement.

11. Attorneys shall maintain lawyers' professional liability insurance with limits of not less than \$1,000,000 per claim. It is further expressly agreed that Attorneys shall hold the CLIENT harmless from any liability arising from any negligence, act or omission of Attorneys with respect to this Agreement or any terms thereof.

12. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon, without regard to conflicts of law rules.

13. It is expressly agreed that this Agreement represents the entire agreement of the parties, that all previous understandings are merged in this Agreement, and that no modification of this Agreement shall be valid unless written and executed by both parties

14. It is expressly agreed that if any term or provision of this Agreement, or the application thereof to any person or circumstance, shall be held invalid or unenforceable to any extent, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be

affected thereby; and every other term and provision of this Agreement shall be valid and shall be enforced to the fullest extent permitted by law.

15. CLIENT acknowledges that it has carefully read and fully understands all of the provisions of this agreement, and that it has the capacity to enter into this agreement. Each party and the person signing on behalf of each party, represents that the person signing this agreement has the authority to execute this document and thereby bind the party hereto on whose behalf the person is signing.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the latest date written below.

**CURRY COUNTY OREGON**

**D'AMORE LAW GROUP**

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

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

**WHALEY LAW FIRM**

**LAW OFFICE OF THOMAS L. YOUNG**

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

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



BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN AND FOR THE COUNTY OF CURRY, OREGON

An Order Approving a )  
Contingency Fee Agreement )  
With Tom D'Amore et al to )  
Represent Curry County in )  
Multidistrict Litigation to Recover )  
Damages Due to Opioid )

ORDER NO. \_\_\_\_\_

**WHEREAS**, the County wishes to pursue its remedies with respect to wrongful conduct involving manufacture and distribution of opioids; and

**WHEREAS**, the Board has been presented with options and determines that it is in the public interest to participate in multidistrict litigation by retaining Attorney Tom D'Amore et al., on a contingency fee basis at no cost to the County unless there is a monetary recovery;

**NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY ORDERS** that the Contingent Fee Contract with Attorney Tom D'Amore et al., is approved;

County Administrator will oversee and coordinate County participation in the lawsuit with assistance of County Counsel.

**DATED** this 18<sup>th</sup> day of Jul, 2018.

**BOARD OF CURRY COUNTY COMMISSIONERS**

Approved as to form

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
John Huttel  
County counsel

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Curry County Public Transit Service District Audit Presentation**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 15 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY PRESENTATION**

**MEMO ATTACHED** Yes  No  If no memo, explain: **See note below**

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/13/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** Curry County Public Transit Service District 06-30-17Financial Audit Presentation by Pauly, Rogers and Co.

**FILES ATTACHED:**

- (1) 2017 Audited Financial Report
- (2) 2017 Management Letter

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR \_\_\_\_\_ BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:**

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
(A COMPONENT UNIT OF CURRY COUNTY, OREGON)  
CURRY COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2017**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
(A Component Unit of Curry County, Oregon)**

**CURRY COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2017**

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**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
(A Component Unit of Curry County, Oregon)**

**CURRY COUNTY, OREGON**

**BOARD OF COMMISSIONERS**

**TERM EXPIRES**

Thomas Huxley, Chair

December 31, 2018

Sue Gold, Vice Chair

December 31, 2020

Court Boice, Commissioner

December 31, 2020

All commissioners receive their mail at the address listed below

**Registered Agent**

John HuttI, Curry County Counsel

Curry County  
P.O. Box 746  
Gold Beach, OR 97444

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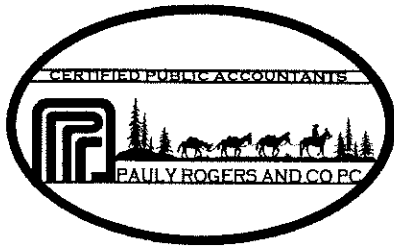
**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

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

June 11, 2018

## **INDEPENDENT AUDITORS' REPORT**

Board of Commissioners  
Curry County Public Transit Service District

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

We have audited the accompanying basic financial statements of the governmental activities and the major fund of the Curry County Public Transit Service District (the District), as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents. The financial statements as of June 30, 2016 were audited by other auditors whose report dated June 1, 2017 issued an unmodified opinion on those statements.

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

Management is responsible for the preparation and fair presentation of these basic 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 basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, as of June 30, 2017, and the

respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

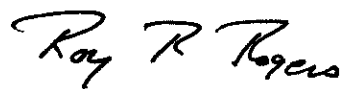
Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The listing of Board of Commissioners containing their term expiration dates, as located before the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated June 11, 2018 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.



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

## Management's Discussion and Analysis

We offer readers of the Curry County Public Transit Service District's ("District") financial statements the following narrative and analysis of the District's financial activities for the fiscal year ended June 30, 2017. We encourage readers to consider this information in conjunction with the financial statements, which begin on page 7.

### Financial Highlights

- The District's assets exceeded its liabilities at the close of the fiscal year by \$470,709 (*net position*). Of this amount \$464,337 is the net investment in capital assets which are restricted to public transit uses and \$6,372 (*unrestricted net position*) may be used to meet the District's ongoing obligations.
- The District's total net position increased by \$54,442.
- At the close of the year, the District reported an ending fund balance of \$6,372. The ending fund balance is available for spending at the District's discretion (*committed fund balance*).

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. Under the reporting model the basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

#### Government-wide Financial Statements

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

The *statement of net position* a component of the government-wide financial statements, presents information on all of the District's assets and liabilities, with the difference between the two reported as net position.

The *statement of activities* presents revenue and expense information showing how the District's *net position* changed during the fiscal year. All changes in *net position* are reported on the accrual basis, as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that may result in cash flow in future fiscal periods.

The governmental activities of the District include a single function of providing funding for transit operations.

The government-wide financial statements can be found on pages 7 and 8 of this report.

### Fund Financial Statements

A *fund* is a grouping of related accounts (revenues, expenses, assets and liabilities) that is used to control resources that have been segregated for specific activities. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has only one governmental fund, the General Fund.

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported 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 resources, as well as on the balances of spendable resources available at fiscal year-end. 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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues expenditures, and changes in fund balance for the general fund.

The District adopts an annual appropriation budget for the General Fund. A budgetary comparison statement has been provided (page 11) to demonstrate budgetary compliance.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 to 18.

### **Government-wide Financial Analysis**

The District's assets are comprised of cash, accounts receivable and capital assets. These assets represent 1.22%, 15.08% and 83.69% of total assets, respectively.

	2014-2015	2015-2016	2016-2017
<b>ASSETS</b>			
Current Assets	\$ 95,159	\$ 86,176	\$ 90,475
Capital Assets, Net	48,717	412,748	464,337
<b>Total Assets</b>	<b>\$ 143,876</b>	<b>\$ 498,924</b>	<b>\$ 554,812</b>
<b>LIABILITIES</b>			
Current Liabilities	\$ 88,854	\$ 82,657	\$ 84,103
<b>Total Liabilities</b>	<b>\$ 88,854</b>	<b>\$ 82,657</b>	<b>\$ 84,103</b>
<b>NET ASSETS</b>			
Net Investment in Capital Assets,	\$ 48,717	\$ 412,748	\$ 464,337
Unrestricted	6,305	3,519	6,372
	<b>\$ 55,022</b>	<b>\$ 416,267</b>	<b>\$ 470,709</b>

The District's net capital assets increased by \$51,589, which is attributable to the current year's investment in capital assets. Of the District's *Net Investment in Capital Assets*, \$464,337 is restricted for use conforming to ODOT Public Transit Grants. Committed net position may be used to meet the district's ongoing obligations to citizens and creditors.

	2014-2015	2015-2016	2016-2017
<b>REVENUES</b>			
General Revenues			
Operating Grants	\$ 386,193	\$ 769,200	\$ 529,460
Miscellaneous	\$ 56,088	\$ 42,711	\$ 26,917
Gain on Sale of Assets	2,421	682	6,730
<b>Total Revenues</b>	<b>\$ 444,702</b>	<b>\$ 812,593</b>	<b>\$ 563,107</b>
<b>EXPENSES</b>			
Public Transportation	\$ 484,798	\$ 451,348	\$ 508,665
<b>Total Expenses</b>	<b>\$ 484,798</b>	<b>\$ 451,348</b>	<b>\$ 508,665</b>
<b>Change in Net Position</b>	<b>\$ (40,096)</b>	<b>\$ 361,245</b>	<b>\$ 54,442</b>
<b>Beginning Net Position</b>	<b>95,118</b>	<b>55,022</b>	<b>416,267</b>
	<b>\$ 55,022</b>	<b>\$ 416,267</b>	<b>\$ 470,709</b>

The District's revenues decreased by \$249,486 from the prior fiscal year. The decrease is mostly due to a decrease in Grants to purchase capital assets. Expenses increased by \$57,317 which is attributable mostly to purchasing capital assets.

### Financial Analysis of the District's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

As of the end of the current fiscal year, the District's governmental fund reported an ending committed fund balance of \$6,372 which is available for spending at the District's discretion.

### Budgetary Highlights

There were no budget changes during the fiscal year to modify the original revenue and expenditure appropriation budget.

### Capital Assets and Debt Administration

#### Capital Assets

The District's investment in capital assets, net of depreciation, amounts to \$464,337. The investment in capital assets consists of transit vehicles. Depreciation expense amounted to \$123,381 for the current fiscal year and there were two transit vehicles added to capital assets in the amount of \$174,970.

#### Long-term Debt

There is no long-term debt.

## Economic Factors and Next Year's Budget

The Public Transit District is very dependent on state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives.

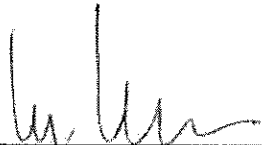
Management believes that the total amount of liability, if any, which may arise from claims and lawsuits pending against the District beyond insurance coverage would not have a material effect on the financial statements.

These factors were considered in preparing the Curry County Public Transit District budget for the fiscal year 2017-2018.

## Requests for Information

This financial report is designed to provide citizens, customers, investors, creditors and others with an interest in the District, a general overview of the District's finances and to demonstrate accountability for the funds it receives. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to:

Curry County Accountant  
94235 Moore Street, Suite 125  
Gold Beach, OR 97444

  
\_\_\_\_\_  
(Signed)

\_\_\_\_\_  
County Accountant  
(Title)

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**BASIC FINANCIAL STATEMENTS**



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CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

STATEMENT OF NET POSITION  
June 30, 2017

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ASSETS:

Cash and Cash Equivalents	\$ 6,791
Accounts Receivable	83,684
Capital Assets, Net of Depreciation	<u>464,337</u>
Total Assets	<u>554,812</u>

LIABILITIES:

Accounts Payable	<u>84,103</u>
Total Liabilities	<u>84,103</u>

NET POSITION:

Net Investment in Capital Assets	464,337
Unrestricted	<u>6,372</u>
Total Net Position	<u>\$ 470,709</u>

See accompanying notes to the basic financial statements.

CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017

<u>FUNCTIONS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
Public Transportation	\$ 508,665	\$ -	\$ 529,460	\$ 20,795
Total Governmental Activities	<u>\$ 508,665</u>	<u>\$ -</u>	<u>\$ 529,460</u>	<u>20,795</u>
General Revenues				
				181
				26,736
				<u>6,730</u>
				<u>33,647</u>
				54,442
				<u>416,267</u>
				<u>\$ 470,709</u>

See accompanying notes to the basic financial statements.

CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUND  
June 30, 2017

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	<u>PUBLIC TRANSIT FUND</u>
ASSETS:	
Cash and Cash Equivalents	\$ 6,791
Accounts Receivable	<u>83,684</u>
Total Assets	<u>\$ 90,475</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Accounts Payable	<u>\$ 84,103</u>
Total Liabilities	<u>84,103</u>
Fund Balances:	
Committed	<u>6,372</u>
Total Liabilities and Fund Balance	<u>\$ 90,475</u>

See accompanying notes to the basic financial statements.

CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
June 30, 2017

---

Total Fund Balances - Governmental Fund \$ 6,372

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in the governmental fund. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Capital Assets	\$ 908,130	
Accumulated Depreciation	(443,793)	
Net Capital Assets	<u>464,337</u>	<u>464,337</u>

Net Position \$ 470,709

See accompanying notes to the basic financial statements.

CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 PUBLIC TRANSIT FUND  
 - ACTUAL AND BUDGET -  
 For the Year Ended June 30, 2017

	PUBLIC TRANSIT FUND			VARIANCE TO FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Intergovernmental	\$ 536,834	\$ 536,834	\$ 529,460	\$ (7,374)
Investment Earnings	-	-	181	181
Miscellaneous	65,635	65,635	26,736	(38,899)
Total Revenues	<u>602,469</u>	<u>602,469</u>	<u>556,377</u>	<u>(46,092)</u>
EXPENDITURES:				
Materials and Services	438,369	438,369 (1)	403,254	35,115
Capital Outlay	164,100	164,100 (1)	157,000	7,100
Total Expenditures	<u>602,469</u>	<u>602,469</u>	<u>560,254</u>	<u>42,215</u>
Excess of Revenues Over (Under) Expenditures	-	-	(3,877)	(3,877)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	6,730	6,730
Net Change in Fund Balance	-	-	2,853	2,853
Beginning Fund Balance	-	-	3,519	3,519
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,372</u>	<u>\$ 6,372</u>

(1) Appropriation Level

See accompanying notes to the basic financial statements.

CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT  
CURRY COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017

---

Total Net Changes in Fund Balances - Governmental Funds	\$	2,853
 Capital asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions exceeds depreciation.		
Capital Asset Additions (reduction to expenditures)	\$ 174,970	
	<u>\$ (123,381)</u>	
Depreciation Expense		<u>51,589</u>
 Change in Net Position of Governmental Activities	 \$	 <u>54,442</u>

See accompanying notes to the basic financial statements.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**



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**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The basic financial statements 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 accounting policies are described below.

**A. THE FINANCIAL REPORTING ENTITY**

The Curry County Public Transit Service District (the District) was formed pursuant to ORS chapters 451 and 198 in 2005 for the purpose of providing regular, safe, reliable, and affordable transportation for senior citizens, persons with disabilities, and the general public of Curry County.

The financial transactions are limited to the receipting of grant revenues and payment of contracted services to a not-for-profit organization.

The financial statements include all activities and organizations with which the District exercises authoritative appointment of governing authority or where financial dependency on the District exists. There are no potential component units as determined under generally accepted accounting principles. The District is considered a component unit of Curry County, Oregon, because the County Commissioners are the Board of Directors of the District but there is no financial benefit or burden to the County. As such the District is included in the basic financial statements of Curry County, Oregon, for the year ended June 30, 2017. The reports can be viewed at the County Clerk's office, County Courthouse, 29821 Ellensburg Ave., Gold Beach, OR 97444 or on the County website at <http://www.co.curry.or.us/Departments/Finance>.

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

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, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

The government-wide statements report information irrespective of fund activity, and the fund financial statements report information using the funds. There are only "governmental activities" and one "program" as shown in the Statement.

**NET POSITION**

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following categories:

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There were no restrictions on net position at June 30, 2017.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION**  
**(CONTINUED)**

Net investment in capital assets – consists of assets that are invested in equipment and other capital assets, net of depreciation and any related debt.

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

**FUND FINANCIAL STATEMENTS**

The accounts are organized and operated on the basis of fund accounting. 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 numbers of funds are maintained consistent with legal and managerial requirements.

**GOVERNMENTAL FUND TYPES**

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

Interest and other revenue associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

There is the following major governmental fund:

**PUBLIC TRANSIT FUND**

The Fund's purpose is for providing financial resources to public transportation service facilities. The principal revenue sources are rider fees, donations, fund raisers, sale of equipment, grants, operating subsidies and other such non-property tax sources.

**C. USE OF 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 basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. ASSETS, LIABILITIES, AND NET POSITION (CONTINUED)**

**1. Accounts Receivable**

Accounts receivable represents reimbursements for payments that the District made to Curry Public Transit, Inc., a not-for-profit entity which subcontracts projects for the District.

**2. Capital Assets**

Capital assets, which include transit vehicles, are reported in the applicable statement of net position column in the government wide financial statements. All assets with an expected useful life beyond a single reporting period and that meet the capitalization threshold specified for the asset classification shall be capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Useful Life</u>
Machinery & Equipment	\$7,000	3-7 years
Vehicles (all licensed)	\$10,000	3-5 years

**3. Cash and Cash Equivalents**

Cash is pooled with Curry County. Please refer to the County's basic financial statements, issued under separate cover, for additional information pertaining to the nature and collateralization of the County's cash and investments.

**4. Fund Equity**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

---

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**D. ASSETS, LIABILITIES, AND NET POSITION (Continued)**

**4. Fund Equity (continued)**

- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution, which is the District's highest level of decision making authority.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority to classify ending fund balances as Assigned was delegated to the Liaison Commissioner, the department head or the County Accountant.
- Unassigned fund balance is the residual classification of the General Fund.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

There were no nonspendable, restricted, assigned, or unassigned fund balances at June 30, 2017.

**E. BUDGET**

A budget is prepared and legally adopted on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The budget process begins 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 expenditures 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 expenditures budget is appropriated for materials and services and capital outlay.

Expenditures cannot legally exceed the above appropriations levels. Appropriations lapse at the fiscal year end. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted. Budget amounts shown in the basic financial statements reflect the original appropriations. Expenditures were within authorized appropriations for the year ended June 30, 2017.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**F. CAPITAL ASSETS**

The changes in capital assets for the fiscal year ended June 30, 2017 are as follows:

	<u>June 30, 2016</u>	<u>Additions</u>	<u>Retirement</u>	<u>June 30, 2017</u>
Capital Assets, Being Depreciated:				
Vehicles	\$ 869,698	\$ 174,970	\$ (136,538)	\$ 908,130
Less Accumulated Depreciation for:				
Vehicles	<u>456,950</u>	<u>123,381</u>	<u>(136,538)</u>	<u>443,793</u>
 Total Capital Assets, Net	 <u>\$ 412,748</u>	 <u>\$ 51,589</u>	 <u>\$ -</u>	 <u>\$ 464,337</u>

Of the District's capital assets, \$443,793 represents the depreciated cost of busses to which the Oregon Department of Transportation is a lienholder and is restricted for use conforming to ODOT Public Transit Grants.

Depreciation expense for governmental activities is charged to functions as follows:

Materials & Services Expense	\$123,381
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During the year ended June 30, 2017, fully depreciated vehicles were sold for \$6,730, resulting in a gain on sale of capital assets of \$6,730.

**G. 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 upon 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.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

**3. RELATED PARTY**

The Curry County Public Transit Service District entered into a cooperative agreement with Curry Public Transit, Inc. (CPTI). Curry Public Transit, Inc. is a not-for-profit corporation formed on March 6, 2006 for the purpose of providing public transit services in Curry County. CPTI is responsible for maintaining a level of transit services (routes, scheduling, and charters) as prescribed by the District. CPTI is responsible for the daily operations of the transit system including staffing, maintenance of vehicles, and financial management (payment of bills, receipt of revenue, preparation of financial statements, etc.). The District provides oversight on CPTI's performance and compliance with the level of service set by the District. The Cooperative Agreement between Curry County Public Transit Service District (District), Curry County (County), and Curry Public Transit, Inc. (CPTI) describes the duties and responsibilities of the respective parties. Curry County provides daily operational support services for the District including administrative, legal, treasury, accounting and audit support without receiving compensation from the District. The District Governing Body costs are also supported by the County. The District is allowed \$2,000 per year from the ODOT STF grant to help pay for the annual audit. ODOT considers the County and the District as the same entity and all transit grant funds received by the County are passed through to the District to CPTI. For the year ended June 30, 2017, the district paid \$78,000 to CPTI for services during the year.

**4. COMMITMENTS & CONTINGENCIES**

There is participation in a number of state assisted grant and contract programs. These programs are subject to program compliance audits by the grantors or their representatives.

Management believes that the total amount of liability, if any, which may arise from claims and lawsuits pending against the District beyond insurance coverage would not have a material effect on the basic financial statements.

**5. EMPLOYEES AND BENEFITS**

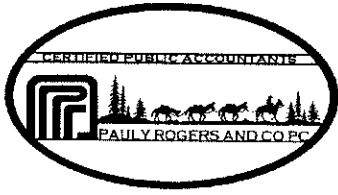
The Curry County Public Transit Service District does not have any employees specific to the District. All personnel who handle these responsibilities are employees of the County.

**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS**



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

June 11, 2018

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Curry County Public Transit Service District (The District) as of and for the year ended June 30, 2017, and have issued our report thereon dated June 11, 2018. 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 basic financial statements are free of material misstatement, we performed tests of 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 basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **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).**
- **Programs funded from outside sources.**

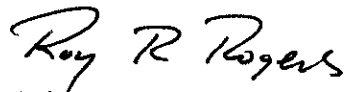
In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 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 internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

We noted a matter involving the internal control structure and its operations that we consider to be a significant deficiency under standards established by the American Institute of Certified Public Accountants, which is noted in our management letter dated June 11, 2018.

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



ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

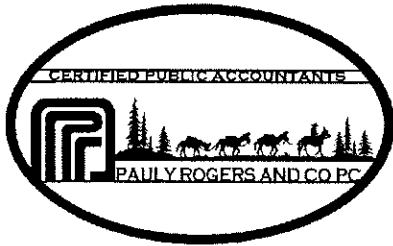
**CURRY COUNTY PUBLIC TRANSIT SERVICE DISTRICT**  
**CURRY COUNTY, OREGON**

**MANAGEMENT LETTER**

**FOR THE YEAR ENDED JUNE 30, 2017**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**



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June 11, 2018

Curry County Public Transit Service District  
Curry County, Oregon

In planning and performing our audit of the basic financial statements of the governmental activities and the major fund of Curry County Public Transit Service District as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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

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

1. The Personnel Coordinator has both emergency authority as a check signor and has physical access to the check stock allowing for the check writing process to be completed without review by at least one other party. We recommend putting controls in place to prevent those with signing authority from having access to the check stock.

**Other Matters – Best Practices**

1. Fidelity Insurance Coverage

Cash balances exceed fidelity (employee honesty) insurance coverage of \$500,000. While this may be an appropriate level of coverage, we recommend each year that the Board determine if this is an acceptable level of risk based on the potential liability.

2. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing financial statements and projections and by comparing financial results to pre-established benchmarks. There is evidence that the Board participates in the budget adoption process, receives and reviews staff prepared financial statements, as well as benchmarks other entities fund balances. However, these only partially fulfill the monitoring function.

We recommend that the Board articulate their monitoring practices, including a list of questions asked of the business manager that change each year as risks change and are identified, and record in the minutes when those activities occur.

3. Intellectual Property

In the documents provided to us, we saw no indication of a District policy regarding the ownership of intellectual property developed by staff either using District assets or during employment hours at the District. We recommend the creation of a District policy, if one is not already in place, to address the potential creation of patents, copyrights, and other claims on intellectual property using District assets or time.

4. Journal Entries

The County Treasurer makes adjusting journal entries based on their own review process of AJE's submitted by department heads regarding adjustments to revenue. While rare, these adjusting entries are not reviewed by someone independent of that process. We recommend that someone other than the person who makes the adjusting entries review them for reasonableness and accuracy to enhance internal controls and document their approval.

5. Capital Assets

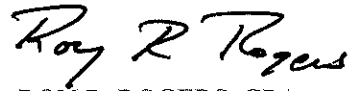
The District does not currently have a policy to re-evaluate capital asset lives. While we did see evidence the District in FY 2016-17 did a review of the capital asset register, we noted there is no standard schedule to physically count and analyze the usefulness and existence of all fixed assets annually. We recommend that the District implement a system to account for their capital assets.

6. Board Minutes

Board minutes are not prepared or posted publically in a timely manner. Multiple months from July to December of 2017 as well as months in 2018 have only agendas and packet information posted online, with no minutes posted on the County website. We recommend that a process be put in place to ensure consistent documentation and timeliness of the preparation of board minutes.

Pauly Rogers and Co., P.C.  
June 11, 2018

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

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive, slightly slanted style.

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO. P.C.

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Curry County Audit Presentation

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 30 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** PRESENTATION

**MEMO ATTACHED** Yes  No  If no memo, explain: See note below

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/13/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** Curry County 06-30-17Financial Audit Presentation by Pauly, Rogers and Co.

**FILES ATTACHED:**

- (1) 2017 Audited Financial Report
- (2) 2017 Board Letter

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** \_\_\_\_\_ **BOC MEETING**  **Not Approved for BOC Agenda**  
because

**ASSIGNED TO:**



**CURRY COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2017**



12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223

CURRY COUNTY, OREGON

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017

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**CURRY COUNTY, OREGON**

**Board of Commissioners**

<u>Name and Address</u>	<u>County</u>	<u>Term Expires</u>
Thomas Huxley, Chair 94235 Moore St., Suite 122 Gold Beach, OR 97444 <a href="mailto:huxleyt@co.curry.or.us">huxleyt@co.curry.or.us</a>	#1	December 31, 2018
Sue Gold, Vice Chair 94235 Moore St., Suite 122 Gold Beach, OR 97444 <a href="mailto:golds@co.curry.or.us">golds@co.curry.or.us</a>	#2	December 31, 2020
Court Boice, Commissioner 94235 Moore St., Suite 122 Gold Beach, OR 97444 <a href="mailto:boice@co.curry.or.us">boice@co.curry.or.us</a>	#3	December 31, 2020

**Elected Officials**

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
V. James Kolen	County Assessor	December 31, 2020
Renee Kolen	County Clerk	December 31, 2020
Everett Dial	County District Attorney	December 31, 2020
John Ward	County Sheriff	December 31, 2020
Deborah E. Crumley	County Treasurer	December 31, 2020

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**CURRY COUNTY, OREGON**

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CURRY COUNTY, OREGON

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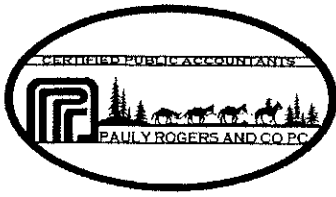
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PAULY, ROGERS AND Co., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
www.paulyrogersandcogas.com

June 11, 2018

## INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners  
Curry County, Oregon

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

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, fiduciary funds, each major fund, the aggregate discretely presented component units except for the component unit presented as 4H & Extension Services, and the aggregate remaining fund information of Curry County, as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents. The financial statements as of year ended June 30, 2016, were audited by other auditors whose report dated June 1, 2017, issued a qualified opinion on those statements.

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

Management is responsible for the preparation and fair presentation of these basic 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 the basic financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. The financial statements of Curry County Public Transit Service District were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

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

### **Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units**

Included in the aggregate discretely presented component units is 4-H and Extension Service District (the "District"), which we did not audit. The District's financial activities are included in the County's basic financial statements as a discretely presented component unit and represents 49 percent, 53 percent, and 90 percent of assets, net position, and revenues, respectively, of the County's aggregate discretely presented component units.

### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Aggregate Discretely Presented Component Units" paragraph, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Curry County as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Curry County as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

The District adopted the provisions of GASB Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and GASB Statement No. 77 *Tax Abatement Disclosures* for the year ended June 30, 2017. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

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

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements. The supplementary information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

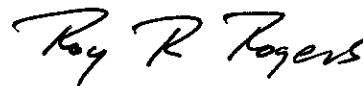
### *Other Information*

The listing of board members containing their term expiration dates, located before the table of contents, and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our reports dated June 11, 2018 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated June 11, 2018, 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.



Roy R. Rogers, CPA  
PAULY, ROGERS AND CO., P.C.

## Management's Discussion and Analysis

As management of Curry County, we offer readers of Curry County's financial statements this narrative overview and analysis of the financial activities of Curry County for the fiscal year ended June 30, 2017.

### Financial Highlights

- The assets of Curry County exceeded its liabilities at the close of the most recent fiscal year by \$51,715,023 (GASB 68 adjusted net position).
- The County's total net position decreased by \$2,570,051.
- As of the close of the current fiscal year, Curry County's governmental funds reported combined ending fund balances of \$37,824,130, a decrease of \$2,892,852 in comparison with the prior year. Approximately 9.5% of this total amount, \$3,608,463, is available for spending at the county's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$3,578,942 million or 47.7% of the total General Fund expenditures.
- Curry County's total long term obligations increased 0.31% from \$408,724 on June 30, 2016 to \$410,011 on June 30, 2017. Note 7.

### Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to Curry County's basic financial statements. Curry County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, 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 Curry County's finances, in a manner similar to a private-sector business. The Statement of net position presents information on all of Curry County'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 Curry County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Government-wide financial statements distinguish functions of Curry County that are principally supported by taxes and intergovernmental revenues (governmental activities). Curry County no longer has "business type" activities. The governmental activities of Curry County include general government, health and social services, public safety and justice, community services, roads and bridges, and culture and recreation.

The government-wide financial statements include not only Curry County itself (known as the primary government), but also legally separate component units 4H & Extension Services and Public Transit District for which Curry County is financially accountable.

The government-wide financial statements can be found on pages 14 through 16 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Curry County, like state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Curry County can be divided into three categories: government funds, proprietary funds, and fiduciary funds.

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

Because of the focus of governmental funds being narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for government 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. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Curry County maintains 29 individual governmental funds. Information is presented separately in the governmental fund balance sheet (page 17) and in the governmental fund statement of revenues, expenditures, and changes in fund balances (page 19) for the General Fund, Road Fund, and Road Capital Improvement Fund, all of which are considered to be major funds. Data from the remaining governmental funds (non-major governmental funds) are combined into a single aggregated presentation (pages 57-64). Additional information for the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 17 - 20 of this report.

**Proprietary funds.** Curry County maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate funds internally among Curry County's various functions. Curry County uses eight internal service funds to account for its fleet of vehicles, equipment self-insurance, unemployment clearing, PERS reserve, commissioners' governance and general administrative services, including commissioners' office, county counsel, computer services, accounting, human resources, and building occupancy. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages 91 – 96 in this report.

The basic proprietary fund financial statements can be found on pages 21 to 23 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Curry County's own programs. Fiduciary funds include Unsegregated Taxes that will be paid to taxing districts, Accrued Interest, Assessment & Taxation Due to State,

Advance Taxes, Payroll Liabilities, Treasurer's Banking and Investment Trust for Districts. The accounting used for the seven fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 - 50 of this report.

### **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Curry County, assets exceeded liabilities by \$51,715,023 at the close of the most recent fiscal year.

By far the largest portion of Curry County's net position reflects \$34,571,698 (67%) restricted net position. This portion of the net position is restricted in use by outside parties, contracts, or by state statute.

An additional \$19,861,792 of Curry County's net position (38%) represents the county's investment in capital assets. (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses the capital assets to provide services to citizens and those assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used.

The remaining balance of net position is a negative \$2,718,467 in unrestricted net position. Net position may be used to meet the government's ongoing business obligation to citizens and creditors.

As the following schedule will show, at the end of the current fiscal year, Curry County is able to report positive balances in two of three categories of net position for the government as a whole.



**CURRY COUNTY NET POSITION**

Net of Depreciation

	Governmental Activities	
	2015-2016	2016-2017
<b>ASSETS</b>		
Current and Other Assets	\$43,651,142	\$ 40,881,728
Net Pension Asset	-	-
Capital Assets, Net	18,219,587	19,991,516
Total Assets	\$61,870,729	\$ 60,873,244
Deferred Outflows of Resources		
Pension Related Deferred Outflows	944,228	6,551,542
<b>LIABILITIES</b>		
Current Liabilities	\$ 1,009,445	\$ 1,117,933
Net Pension Liability	5,454,322	13,260,198
Long-Term Obligations	382,297	383,102
Total Liabilities	\$ 6,846,064	\$ 14,761,233
Deferred Inflows of Resources		
Pension Related Deferred Inflows	1,683,819	948,530
<b>NET POSITION</b>		
Invested in Capital Assets, Net of Related Debt Restricted	\$18,079,966	\$ 19,861,792
	37,633,564	34,571,698
Unrestricted	(1,428,456)	(2,718,467)
	\$54,285,074	\$ 51,715,023

**Governmental activities.** Governmental activities decreased Curry County's net position by \$2,470,893. Key elements of this decrease are as follows:

As of the end of the current fiscal year, Curry County reported net position of \$51,715,023, a decrease of \$2,570,051 in comparison with the prior year. Funds restricted for capital projects and special revenue is \$34,571,698 and \$19,861,792 is invested in capital assets.

In the Statement of Net Position in 2016 there was a Net Pension Liability of \$5,454,322 and in 2017 there is a Net Pension Liability of \$13,260,198. On page 14 of the audit there are also Net Pension Related Deferred Inflows and Outflows. The Net Pension Assets and Liabilities and Deferred Inflows are governed and actuarially determined by the Oregon Public Service Retirement Plan (OPSRP). Whether there is a Net Pension Asset or a Pension Unfunded Accrued Liability (UAL) is actuarially determined by comparing pension assets to future pension liabilities. A decline in market value of investments can result in significant change from Net Pension Asset to Unfunded Accrued Liability. The County does not have access to or control of the assets invested in OPSRP. Please see Note 10 on page 41 regarding details of the Employee Retirement Plan.

CURRY COUNTY STATEMENT OF ACTIVITIES

	Governmental Activities	
	2015-2016	2016-2017
REVENUE		
Program Revenues		
Charges for Services	\$ 1,655,944	\$ 2,999,896
Operating Grants & Contributions	8,610,259	1,072,053
General Revenues		
Taxes	2,311,365	2,075,224
Intergovernmental	292,496	3,827,280
Gain (Loss) on Sale of Assets	-	34,429
Other Income	502,100	905,818
Total Revenues	\$13,372,164	\$10,914,700
EXPENDITURES		
General Government	\$ 6,460,006	\$ 4,676,975
Public Safety	7,259,325	5,002,239
Highway & Streets	3,661,283	2,553,393
Public Works	614,648	387,150
Health and Welfare	971,351	759,023
Interest on Long Term Debt	7,274	6,813
(Gain) Loss on Sale of Assets	(44,004)	-
Total Expenditures	\$18,929,883	\$13,385,593
Change in Net Position		
Before Transfers	\$ (5,557,719)	\$ (2,470,893)
Prior Period Adjustment	-	(99,158)
Transfers	-	-
Change in Net Position	\$ (5,557,719)	\$ (2,570,051)
Beginning Net Position	59,842,793	54,285,074
Ending Net Position	\$54,285,074	\$51,715,023

See pages 15 - 16

### **General Fund Highlights**

The general fund is the chief operating fund of Curry County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3,578,942. As a measure of the General Fund's liquidity, the unassigned fund balance represents 47.7% of the total General Fund expenditures.

### **Budgetary Highlights**

General Fund actual costs were less than the final budgeted appropriation by \$4,162,369 due to:

- Actual payroll costs are less than original budget appropriation, primarily due to staff turnover and inability to hire staff for open positions.
- Actual expenditures are less than original appropriation due to inactivity on Brookings Head Start Grant, operating and working capital reserves being maintained and departments being very frugal in staffing and other expenditures.

The Road Capital Improvement Fund restricted fund balance decreased \$1,451,750 to \$29,835,540. This is due to transfers to the Road Fund. The Road Fund balance decreased \$1,475,810 to \$1,668,637. These decreases are the result of the end of SRS funding.

### **Capital Asset and Debt Administration**

**Capital asset.** Curry County's investment in capital assets for its governmental and business-type activities as of June 30, 2017, amounts to \$19,991,516 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, communications towers, roads, highways, and bridges.

Major capital asset transactions during the current fiscal year included the following:

- Road maintenance equipment and vehicles
- Road infrastructure moved from Construction in Progress
- Brookings Airport improvements funded by FAA grants.
- Replacement of five Sheriff's vehicles.
- PEG Access Equipment
- ODOT Funded Floras Creek Bridget

**CURRY COUNTY CAPITAL ASSETS**

Net of Depreciation

	Governmental Activities	
	2015-2016	2016-2017
Land	\$ 131,780	\$ 131,780
Construction in Progress	198,954	-
Building	1,986,701	1,864,355
Equipment	2,085,360	1,818,420
Infrastructure	13,816,792	16,176,961
Total Assets	\$ 18,219,587	\$ 19,991,516

Additional information about Curry County’s capital assets can be found in Note 5.

**Long-term obligations.** At the end of the current fiscal year, Curry County had total obligations outstanding of \$410,011. Of this amount, \$129,724 comprises a refurbishment loan from the State of Oregon, and \$280,287 is projected landfill post closure costs.

Additional information about Curry County’s long-term debt can be found in Note 7.

**Economic Factors and Next Year’s Budgets and Rates**

- Curry County has the lowest Average Tax Rate of \$8.84 per \$1,000 Net Assessed Value in Oregon according to Oregon Department of Revenue, Oregon Property Tax Statistics, Fiscal Year 2016-17. The Statewide Average is \$16.29 per \$1,000 Net Assessed Value (NAV).
- Curry County unemployment rates have been dropping steadily since July 2013 when the unemployment rate was at 10.1%. In December 2017 Curry County’s unemployment rate was at 6.4%. Oregon statewide unemployment rate is generally more than 3% lower than Curry County.
- The Teamsters union agreement is July 1, 2017 through June 30, 2018.
- The SEIU union agreement is July 1, 2017 through June 30, 2020 with reopeners of Articles 19 and 21 only for Fiscal Year 2018-2019 and Fiscal Year 2019-2020.
- The 2017/2018 budget includes or is expected to have available:
  - OLCC Permit Fees moved from Economic Development to General Fund
  - Cable Franchise fees moved from Fund 2.31 to General Fund
  - Fund 2.30 County Land revenues and expenditures moved to General Fund
  - Transfers from 1.30 Airport Operations and 3.10 Unemployment Reserves to General Fund
  - Revenue streams are expected to be essentially the same as the 2016/2017 actual
  - The Materials and Supplies budgets are based on 2016/2017 budget, less 5% in Materials & Services
  - The \$850,000 working capital reserve is carried forward to 2017/2018

All factors are considered in preparing Curry County’s budget for fiscal year 2017-2018.

### **Requests for Information**

This financial report is designed to provide a general overview of Curry County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the following address:

Curry County Finance Office  
94235 Moore Street, Suite 125  
Gold Beach, OR 97444

## BASIC FINANCIAL STATEMENTS

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**CURRY COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2017**

	Governmental Activities	Component Units	
		(unaudited) 4H & Extension Services	Public Transit
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 39,648,876	\$ 531,406	\$ 6,791
Restricted Cash	18,661	-	-
Receivables:			
Taxes	161,920	-	-
Accounts (Net of Allowance for Uncollectible)	582,540	-	83,684
Prepaid Expenses	85,642	-	-
Supply Inventories	384,089	-	-
Capital Assets:			
Land	131,780	-	-
Other Capital Assets, Net	19,859,736	1,365	464,337
<b>Total Assets</b>	<b>60,873,244</b>	<b>532,771</b>	<b>554,812</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Deferred Outflows - PERS	6,551,542	-	-
<b>Total Assets and Deferred Outflows</b>	<b>67,424,786</b>	<b>532,771</b>	<b>554,812</b>
<b>LIABILITIES</b>			
Accounts Payable	316,595	-	84,103
Payroll and Related Accruals	121,309	-	-
Accrued Compensated Absences	221,562	-	-
Unearned Revenue	397,607	-	-
Other Accrued Expenses	33,951	-	-
Net Pension Liability - PERS	13,260,198	-	-
Noncurrent Liabilities:			
Due Within One Year:			
Loan Payable	10,379	-	-
Landfill Post-closure Cost	16,530	-	-
Due in More Than One Year:			
Loan Payable	119,345	-	-
Landfill Post-closure Cost	263,757	-	-
<b>Total Liabilities</b>	<b>14,761,233</b>	<b>-</b>	<b>84,103</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension Related Deferred Inflows - PERS	948,530	-	-
<b>Total Liabilities and Deferred Inflows</b>	<b>15,709,763</b>	<b>-</b>	<b>84,103</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	19,861,792	1,365	464,337
Restricted for:			
Capital Projects	31,119,611	-	-
Special Revenues	2,287,802	-	-
Road Fund Equipment Self Insurance	1,164,285	-	-
Unrestricted	(2,718,467)	531,406	6,372
<b>Total Net Position</b>	<b>\$ 51,715,023</b>	<b>\$ 532,771</b>	<b>\$ 470,709</b>

See accompanying notes to the basic financial statements



**CURRY COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017**

	Expenses	Program Revenues	
		Charges for Services	Operating Grants and Contributions
<b>Functions/Programs</b>			
<b>Governmental Activities</b>			
General Government	\$ 4,676,975	\$ 1,187,349	\$ 387,432
Public Safety	5,002,239	596,143	169,827
Highways and Streets	2,553,393	249,502	390,684
Public Works	387,150	211,101	94,654
Health and Welfare	759,023	755,801	29,456
Interest on Long-term Debt	6,813	-	-
<b>Total Governmental Activities</b>	<u>13,385,593</u>	<u>2,999,896</u>	<u>1,072,053</u>
<b>Total Primary Government</b>	<u>\$ 13,385,593</u>	<u>\$ 2,999,896</u>	<u>\$ 1,072,053</u>
<b>Component Units</b>			
4H & Extension Services	<u>\$ 315,655</u>	<u>\$ -</u>	<u>\$ -</u>
Public Transit	<u>\$ 508,665</u>	<u>\$ -</u>	<u>\$ 529,460</u>

**General Revenues**

Taxes:

Property

Other Taxes

Intergovernmental Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous Income

Gain (Loss) on Sale of Capital Assets

**Total General Revenues and Transfers**

**Change in Net Position**

**Net Position - Beginning of Year**

**Prior Period Adjustment**

**Net Position - End of Year**

See accompanying notes to the basic financial statements.

**Net Revenue (Expenses) and  
Changes in Net Position**

Governmental Activities	Component Units	
	(unaudited) 4H & Extension Services	Public Transit
\$ (3,102,194)	\$ -	\$ -
(4,236,269)	-	-
(1,913,207)	-	-
(81,395)	-	-
26,234	-	-
(6,813)	-	-
<u>(9,313,644)</u>	<u>-</u>	<u>-</u>
(9,313,644)	-	-
	<u>(315,655)</u>	
		<u>20,795</u>
1,675,589	282,980	-
399,635	-	-
3,827,280	-	-
450,099	6,585	181
455,719	-	26,736
34,429	-	6,730
<u>6,842,751</u>	<u>289,565</u>	<u>33,647</u>
(2,470,893)	(26,090)	54,442
54,285,074	558,861	416,267
<u>(99,158)</u>	<u>-</u>	<u>-</u>
<u>\$ 51,715,023</u>	<u>\$ 532,771</u>	<u>\$ 470,709</u>

See accompanying notes to the basic financial statements.

**CURRY COUNTY, OREGON**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

June 30, 2017

	SPECIAL REVENUE FUNDS				TOTAL
	GENERAL FUND	ROAD FUND	ROAD CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL	
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 3,846,491	\$ 1,178,179	\$ 29,835,540	\$ 2,704,438	\$ 37,564,648
Restricted Cash	18,661	-	-	-	18,661
Receivables:					
Accounts (net of allowance)	251,545	209,869	-	112,018	573,432
Property Taxes	161,920	-	-	-	161,920
Prepaid Expenses	82,586	477	-	610	83,673
Supply Inventory	-	384,089	-	-	384,089
Total Assets	<u>\$ 4,361,203</u>	<u>\$ 1,772,614</u>	<u>\$ 29,835,540</u>	<u>\$ 2,817,066</u>	<u>\$ 38,786,423</u>
<b>LIABILITIES AND FUND BALANCE:</b>					
Liabilities:					
Accounts Payable	\$ 87,070	\$ 84,668	\$ -	\$ 104,154	\$ 275,892
Accrued Payroll and Related Expenses	77,641	19,309	-	16,320	113,270
Unearned Revenue	359,440	-	-	38,167	397,607
Other Accrued Expenses	33,951	-	-	-	33,951
Total Liabilities	<u>558,102</u>	<u>103,977</u>	<u>-</u>	<u>158,641</u>	<u>820,720</u>
Deferred Inflows of Resources:					
Unavailable Property Tax Revenues	<u>141,573</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,573</u>
Fund Balance:					
Fund Balances:					
Nonspendable	82,586	384,566	-	610	467,762
Restricted for:					
Capital Projects	-	1,284,071	29,835,540	-	31,119,611
Special Revenues	-	-	-	2,287,802	2,287,802
Committed	-	-	-	80,927	80,927
Assigned for:					
Special Revenues	-	-	-	180,479	180,479
Capital Projects	-	-	-	79,086	79,086
Unassigned	<u>3,578,942</u>	<u>-</u>	<u>-</u>	<u>29,521</u>	<u>3,608,463</u>
Total Fund Balance	<u>3,661,528</u>	<u>1,668,637</u>	<u>29,835,540</u>	<u>2,658,425</u>	<u>37,824,130</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,361,203</u>	<u>\$ 1,772,614</u>	<u>\$ 29,835,540</u>	<u>\$ 2,817,066</u>	<u>\$ 38,786,423</u>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION**

June 30, 2017

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Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

Fund Balances-Governmental Funds	\$	37,824,130
<p>The PERS net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.</p>		
Less: Internal Service Fund amount		(13,260,198)
		1,136,597
<p>Deferred inflows and outflows of resources related to the PERS pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.</p>		
Deferred Outflows		6,551,542
Less: Internal Service Fund amount		(561,565)
Deferred Inflows		(948,530)
Less: Internal Service Fund amount		81,303
<p>The cost of capital assets, net of adjustments (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the County as a whole.</p>		
Governmental Capital Assets (excluding internal service funds)	\$	32,090,983
Less Accumulated Depreciation		(12,606,341)
		19,484,642
<p>Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.</p>		
Accrued Compensated Absences	(221,562)	
Loan Payable	(129,724)	
Landfill Post-closure Liability	(280,287)	(631,573)
<p>Deferred Revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.</p>		
		141,573
<p>Internal Service Funds are used by management to charge costs of certain activities to individual funds. Net Position of the internal service funds that are reported with governmental activities, net.</p>		
		1,897,102
Total Net Position	\$	51,715,023

See accompanying notes to the basic financial statements

**CURRY COUNTY, OREGON**

**STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2017**

	SPECIAL REVENUE FUNDS				TOTAL
	GENERAL FUND	ROAD FUND	ROAD CAPITAL IMPROVEMENT FUND	OTHER GOVERNMENTAL	
<b>REVENUES</b>					
Taxes:					
Property	\$ 1,660,332	\$ -	\$ -	\$ -	\$ 1,660,332
Other	148,708	-	-	-	148,708
Franchise	93,491	-	-	157,436	250,927
Grants and Donations	17,111	-	-	371,111	388,222
Charges for Services	460,156	-	-	427,288	887,444
Intergovernmental	3,099,241	2,025,137	-	769,482	5,893,860
Licenses and Permits	54,658	-	-	361,507	416,165
Investment Earnings	33,437	-	378,285	32,649	444,371
Fines and Forfeitures	33,791	-	-	-	33,791
Internal Service	22,854	78,004	-	166,010	266,868
Reimbursements	34,518	135,912	-	4,562	174,992
Miscellaneous	74,945	72,351	-	115,010	262,306
<b>Total Revenues</b>	<b>5,733,242</b>	<b>2,311,404</b>	<b>378,285</b>	<b>2,405,055</b>	<b>10,827,986</b>
<b>EXPENDITURES</b>					
Current:					
General Government	2,300,335	-	-	683,744	2,984,079
Public Safety	5,177,320	-	-	41,465	5,218,785
Highways and Streets	-	2,771,897	5,035	-	2,776,932
Public Works	21,359	-	-	416,756	438,115
Health and Welfare	-	-	-	870,142	870,142
Capital Outlay	-	1,053,430	-	276,887	1,330,317
Debt Service:					
Interest	-	-	-	7,274	7,274
Principal	-	-	-	9,436	9,436
<b>Total Expenditures</b>	<b>7,499,014</b>	<b>3,825,327</b>	<b>5,035</b>	<b>2,305,704</b>	<b>13,635,080</b>
Excess of Revenues Over (Under) Expenditures	(1,765,772)	(1,513,923)	373,250	99,351	(2,807,094)
<b>Other Financing Sources, (Uses)</b>					
Transfers In	2,108,126	35,913	-	138,335	2,282,374
Transfers Out	(86,835)	-	(1,825,000)	(370,539)	(2,282,374)
Sale of Capital Assets	-	2,200	-	11,200	13,400
<b>Total Other Financing Sources, (Uses)</b>	<b>2,021,291</b>	<b>38,113</b>	<b>(1,825,000)</b>	<b>(221,004)</b>	<b>13,400</b>
Net Change in Fund Balance	255,519	(1,475,810)	(1,451,750)	(121,653)	(2,793,694)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>3,505,167</b>	<b>3,144,447</b>	<b>31,287,290</b>	<b>2,780,078</b>	<b>40,716,982</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(99,158)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(99,158)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 3,661,528</b>	<b>\$ 1,668,637</b>	<b>\$ 29,835,540</b>	<b>\$ 2,658,425</b>	<b>\$ 37,824,130</b>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2017**

---

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities

Excess of Revenues over Expenditures		\$ (2,793,694)	
<p>The pension expense represents the changes in net pension asset (liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits, including adjustments for changes in estimates.</p>			
			(1,328,124)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>			
Expenditure for capital outlay, net of adjustments for changes in estimates	\$ 3,053,304		
Less current year depreciation, net of adjustments for changes in estimates	<u>(1,252,750)</u>		
			1,800,554
<p>Governmental funds record revenue for amounts received from the disposal of assets. However, in the statement of net activities revenues are not recorded for proceeds received from the disposal of capital unless they are in excess of the net book value of the disposed assets and result in a gain. When proceeds less than the net book value of the disposed assets a loss is recorded for the difference.</p>			
Gain/(Loss) from the disposal of capital assets	12,343		
Proceeds from the disposal of capital assets	<u>(13,400)</u>		
			(1,057)
<p>Deferred revenue was recognized in the prior year in the government-wide statements but remained deferred in the funds. This revenue was recognized in the funds in the current year and must be removed in government-wide since it was recognized in the prior year. (Current year deferred revenues are properly recorded as deferred in the funds and in the government-wide statements, as such, none of those amounts will be recognized in the current year.)</p>			
			15,257
<p>Repayment of long-term debt is an expenditure in the governmental funds, however repayment reduces long-term liabilities in the statement of net position.</p>			
Notes payable principal payments	9,897		
Change in landfill post-closure liability	(11,184)		
Change in accrued compensated absences	<u>28,908</u>		
			27,621
Prior Period Adjustment			(99,158)
Net income of internal service funds reported with governmental activities, net			<u>(92,292)</u>
Change in Net Position			<u>\$ (2,470,893)</u>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

June 30, 2017

	GOVERNMENTAL INTERNAL SERVICE FUNDS
<b>ASSETS</b>	
Current Assets	
Cash and Cash Equivalents	\$ 2,084,228
Accounts Receivable, Net	9,108
Prepays	1,969
Total Current Assets	<u>2,095,305</u>
Noncurrent Assets	
Other Capital Assets, Net of Accumulated Depreciation	<u>506,874</u>
Total Assets	<u>2,602,179</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related Deferred Outflows - PERS	<u>561,565</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,163,744</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 40,703
Accrued Payroll and Related Expenses	8,039
Total Current Liabilities	<u>48,742</u>
Noncurrent Liabilities	
Net Pension Liability - PERS	<u>1,136,597</u>
Total Liabilities	<u>1,185,339</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related Deferred Inflows - PERS	<u>81,303</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	506,874
Restricted	1,164,285
Unrestricted	225,943
Total Net Position	<u>1,897,102</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 3,163,744</u>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS**

**For the Year Ended June 30, 2017**

	<u>GOVERNMENTAL INTERNAL SERVICE FUNDS</u>
<b>OPERATING REVENUES</b>	
Charge for Services	\$ 1,725,185
Grants and Contracts	12,879
Miscellaneous	18,421
	<hr/>
Total Operating Revenues	1,756,485
	<hr/>
<b>OPERATING EXPENSES</b>	
Personal Services	717,165
Materials and Services	719,183
Depreciation Expense	248,497
Capital Outlay	191,746
	<hr/>
Total Operating Expenses	1,876,591
	<hr/>
Income, (Loss) From Operations	(120,106)
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest on Investments	5,728
Gain on Sale of Capital Assets	22,086
	<hr/>
Total Non-Operating Revenues	27,814
	<hr/>
Change in Net Position	(92,292)
Beginning Net Position	1,989,394
	<hr/>
Ending Net Position	\$ 1,897,102
	<hr/> <hr/>

See accompanying notes to the basic financial statements



CURRY COUNTY, OREGON

**STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2017**

	GOVERNMENTAL INTERNAL SERVICE FUNDS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Services Provided	\$ 1,750,767
Payments to Suppliers	(1,201,810)
Payments to Employees	(682,582)
	<hr/>
Net Cash Provided (used) by Operating Activities	(133,625)
	<hr/>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Proceeds from Sale of Capital Assets	22,086
Acquisition and Construction of Capital Assets	-
	<hr/>
Net Cash Provided (Used) by Capital and Related Financing Activities	22,086
	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest and Dividends Received	5,728
	<hr/>
Net Cash Provided (Used) by Investing Activities	5,728
	<hr/>
Net Change in Cash and Cash Equivalents	(105,811)
	<hr/>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	2,190,039
	<hr/>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,084,228</u>
	<hr/>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>	
Operating Income (loss)	\$ (120,106)
Adjustments to Reconcile Operating Income (loss) to net Cash from Operating Activities:	
Decrease (Increase) in assets:	
Accounts Receivable	(5,718)
Prepaid Expenses	(1,969)
Capital Assets	27,567
Increase (Decrease) in liabilities:	
Accounts Payable/Accrued Liabilities	(67,982)
Accrued Payroll	(1,409)
Proportionate Share of Net Pension Liabilities and Related Defferals	35,992
	<hr/>
Net Cash From Operations	<u>\$ (133,625)</u>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

STATEMENT OF FIDUCIARY NET POSITION  
June 30, 2017

	AGENCY FUNDS	COUNTY INVESTMENT FUND
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 933,290	\$ 534,816
Receivables		
Taxes	2,118,907	-
Total Assets	<u>3,052,197</u>	<u>534,816</u>
<b>LIABILITIES</b>		
Payroll Liabilities	670,822	-
Held in Trust for 4H & Extension Service District	-	534,816
Due to - Oregon State	63,199	-
Due to - Other Taxing Districts	2,318,176	-
Total Liabilities	<u>3,052,197</u>	<u>534,816</u>

See accompanying notes to the basic financial statements

CURRY COUNTY, OREGON

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**For the Year Ended June 30, 2017**

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	<u>COUNTY INVESTMENT FUND</u>
<b>INVESTMENT INCOME</b>	
Interest, dividends, and other investment income	\$ -
Less investment expense	-
Net Investment Income (Loss)	<u>-</u>
<b>SHARE TRANSACTIONS</b>	
Participant contributions	-
Participant withdrawals	-
Net Share Transactions	<u>-</u>
<b>NET CHANGES</b>	-
Net Position – July 1, 2016	-
Net Position – June 30, 2017	<u>\$ -</u>

See accompanying notes to the basic financial statements

NOTES TO BASIC FINANCIAL STATEMENTS

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## CURRY COUNTY, OREGON

### NOTES TO THE BASIC FINANCIAL STATEMENTS

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. REPORTING ENTITY

Curry County, Oregon (the County) was established in 1855 and is organized under the general laws of the State of Oregon as a general law county. A Board of County Commissioners governs the County and consists of three independently elected members who serve full-time and are compensated. Other elected officials include the Treasurer, the County Assessor, the County Clerk, the County Surveyor, the Sheriff and the District Attorney.

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The accompanying financial statements present the County and its component units. Component units, as defined by the Governmental Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in Curry County's reporting entity because of the significance of their operational or financial relationships with the County.

##### Component Units

The Curry County 4-H and Extension Service District serves all citizens of the County and is governed by the County's Board of Commissioners. The Board approves the District's budget, levies taxes and approves contracts with all cities receiving District support payments. The District is reported as a discretely presented component unit. Reviewed financial statements for the District may be obtained from the Registered Agent at County offices at 950 S Ellensburg, Gold Beach, OR 97444.

The Curry County Public Transit District serves all citizens of the County and is governed by the County's Board of Commissioners. The Board approves the District's budget and approves contracts with all cities receiving District support payments. The District is reported as a discretely presented component unit. Audited financial statements for the District may be obtained from Curry County at 94235 Moore Street, Suite 123, Gold Beach, OR 97444.

The County is not entitled to any financial benefits, or subject to any obligations of the Curry County 4-H and Extension Service District and Curry County Public Transit District.

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

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

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within ninety days after year-end. Property taxes, interest, and certain intergovernmental revenues are considered to be susceptible to accrual. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The following major governmental funds are reported:

The *General Fund* is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road Fund* accounts for revenue and expenditures associated with the operations of the Road Department. Historically Forest Services timber harvest revenue and more recently the Secure Rural Schools Act (SRS) payments was the major source providing over 40% of revenue. Oregon motor vehicle fuel tax provides 50% of the revenue.

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

The *Road Capital Improvement Fund* accounts for revenues and expenditures associated with capital improvements for the Road Fund. All of the revenue and accumulated fund balance is from Forest Services timber harvest revenue and more recently the Secure Rural Schools Act (SRS) payments and interest earned on those funds. Resource uses are restricted by Federal and State law.

Additionally, the following fund types are reported:

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

Capital projects funds account for expenditures on major construction projects or equipment acquisition. The principal sources of revenues are proceeds from certificates of participation issued to finance capital acquisitions, proceeds from the sale of property, general obligation bond proceeds, full faith and credit bonds, and revenue bonds.

Proprietary Funds account for the operations of internal service funds (ISF) for services provided to other departments or agencies of the government, or to other governments, on an annual budgetary cost reimbursement basis. Administrative Services is funded by transfers from operating departments and provides accounting, audit, legal, payroll, human resources, information network services, and facilities operations. General Services is funded by a mileage reimbursement and provides operating and maintenance services for all County vehicles that are not Road Department vehicles. Vehicle Replacement is funded by periodic or lump sum payment for all purchases of General Service vehicles. Sheriff Reserve departments are the major users of this fund. General Fund Equipment Self Insurance is funded by a per mile transfer from General Services and insurance reimbursements. Damaged or destroyed vehicle costs are paid from this fund. Road Fund Equipment Self Insurance is funded with Road restricted funds and pays the damaged or destroyed Road vehicle costs. The Unemployment Reserve Fund was established by the BOC and is funded by a 1.5% assessment of covered payroll by all departments. This fund pays the County's quarterly unemployment claims reimbursements to the State. The BOC established the PERS Reserve Fund to cover potential PERS unfunded liability assessments and significant rate increases. Each department contributed a share. The Commissioners' Fund was established by BOC resolution April 2, 2014 to begin with the 2014/2015 Budget Fiscal Year. The purpose is to provide funding for commissioners compensation and related costs specific to governance. The cost recovery is 70% from all operating departments and 30% from General Fund discretionary resources.

Fiduciary Funds account for resources received and held in a fiduciary capacity. Disbursements from these funds are made in accordance with the trust agreement or applicable legislative enactment for each particular fund.

The County follows the standards that are set by Governmental Accounting Standards Board for governmental entities.



CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payables from the business-type activities to the governmental activities.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

**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 upon 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.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY**

**Cash and investments**

The County policy defines cash as all moneys on deposit in bank checking and savings accounts, money market accounts, certificates of deposits, deposits in LGIP (Local Government Investment Pool), grant or pass through funds currently in County bank accounts, unsegregated property tax receipts not yet transferred to taxing districts, funds held and invested for select taxing districts, and petty cash held in departments. Cash includes pooled cash that is allocated to the respective funds based on fund balance.

State statutes authorize investing in obligations of the U.S. Treasury, commercial paper, corporate bonds, municipal bonds, banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Investments are reported at fair value. The only investment is the LGIP. The LGIP operates in accordance with appropriate state laws and regulations.

The County treats all cash and investments held in its internal investment pool as cash equivalents for statement of cash flow purposes since each fund can draw resources from the pool upon demand.

**Receivables and payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/ from other funds". All other outstanding balances between the governmental activities and business-type activities are reported in the government wide financial statements as "internal balances."

Property taxes receivable are deemed by management to be substantially collectible or recoverable through foreclosure. Accordingly, no allowance for doubtful tax accounts is deemed necessary. All other receivables are shown net of an allowance for uncollectible.

Property taxes are levied and become a lien on July 1. Property taxes are assessed in October and tax payments are due November 15<sup>th</sup> of the same year. Under the partial payment schedule, the first one third of taxes are due November 15<sup>th</sup>, the second one-third on February 15<sup>th</sup>, and the remaining one third on May 15<sup>th</sup>. A three percent discount is allowed if full payment is made by November 15<sup>th</sup> and a two percent discount is allowed if two thirds payment is made by November 15<sup>th</sup>. Taxes become delinquent if not paid by the due date and interest accrues after each trimester at a rate of one percent per month. Property foreclosure proceedings are initiated four years after the tax due date.

Assessments receivable are offset by deferred revenue in the governmental statements, and accordingly, have not been recorded as revenue.

Receivables of the proprietary fund types are recorded as revenue earned, including services earned but not billed.

Receivables for federal and state grants and state, county, and local shared revenue are recorded as revenue in all fund types as earned. The receivables for state, county, and local shared revenue are recorded in accounts receivable.

Investment earnings (e.g., accrued interest receivable) are recorded as revenue in all fund types as interest income.

**Supply inventory**

Supply inventories for all governmental funds are valued at cost. Inventories are maintained only in the Road Fund. Inventories are stated at cost (first-in, first-out basis) in the Road fund. The other funds use the consumption method to account for their inventories.

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)**

**Prepaid expenses**

Prepaid expenses include payments for goods, services and dues actually made during the current fiscal year that will not be consumed or effective until a future fiscal year.

**Capital assets**

Capital assets, which include property, equipment, infrastructure assets (e.g. roads, bridges, sidewalks, sewers, street lighting, and similar items,) and their improvements, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All assets with an expected useful life beyond a single reporting period and that meet the capitalization threshold specified for the asset classification shall be capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Useful Life</u>
Buildings	\$50,000	50 years
Building Improvements	\$30,000	25 years
Land improvements	\$30,000	25 years
Machinery and equipment	\$7,000	3 - 7 years
Heavy Equipment	\$10,000	10 years
Vehicles	\$10,000	3 - 5 years
Infrastructure	\$100,000	50 years

**Compensated absences**

It is the policy to permit employees to accumulate earned but unused vacation, compensatory, and sick leave benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service with the County. All vacation pay and compensatory time is accrued when incurred in the government wide and proprietary funds.

**Long-term obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (CONTINUED)

**Fund Balance**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation). Legally enforceable enabling legislation restriction is one that a party external to a government—such as citizens, public interest groups, or the judiciary—can compel a government to honor. 100% of the restricted fund balances are restricted due to enabling legislation and comprise 90% of the Curry County Total Fund Balance.
- Committed represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution, which is the County's highest level of decision making authority.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. *The Board of Commissioners, by Resolution approved June 29, 2011, delegates the responsibility to assign funds to the Liaison Commissioner, the department head, or the County Accountant. Assignments may occur subsequent to fiscal year-end.*
- Unassigned is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The governing body has approved the following order of spending regarding fund balance categories: restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

E. NET POSITION

Net position comprises the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

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

## CURRY COUNTY, OREGON

### NOTES TO THE BASIC FINANCIAL STATEMENTS

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### E. NET POSITION (CONTINUED)

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is net position restricted for special revenue and capital projects funds.

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

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

##### F. RETIREMENT PLANS

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

##### G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements 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 position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2017 there were deferred outflows of \$6,551,542 representing PERS pension related deferrals.

In addition to liabilities, the basic financial statements 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items which qualify for reporting in this category. The first item, unavailable revenue of \$141,573, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At June 30, 2017, there were also deferred inflows of \$948,530 representing PERS pension related deferrals.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. BUDGET INFORMATION**

Budgets are prepared and adopted, and expenditures are appropriated, in accordance with Oregon Local Budget Law. Except for the agency funds, the County is required by law to budget all resources. The budgetary level of control is by department and object for the General Fund. All other funds appropriate by object. Local Budget Law requires budgeting by object classifications of personal services, materials & services, capital, debt service, interfund transfers, contingencies, and other expenses. Expenditures may not legally exceed the adopted level of detail and all annual appropriations lapse at year end. Encumbrance accounting is not used. The budgets for all funds are adopted on a basis consistent with generally accepted accounting principles except for capital outlay expenditures which are budgeted by function, depreciation expense is not recorded, and property taxes received more than 60 days after year end are not considered budgetary resources in the funds.

Unexpected additional resources may be added to the budget through the use of a supplementary budget. A supplemental budget requires hearings before the public, publication in newspapers, and adoption by the Board of Commissioners. Management may modify original and supplemental budgets by the use of appropriation transfers, which require only the approval of the Board. However, the transfers of appropriations within a budgetary control level may be made without the approval of the Board. During the year, the adopted budget was modified with three supplemental budgets.

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2017, expenditures were within appropriation levels except for the following:

<u>Fund</u>	<u>Personal Services</u>	<u>Materials Services</u>	<u>Capital Outlay</u>	<u>Interfund Transfers</u>	<u>Other Expenses</u>
General Fund					
Tax Collection	\$ -	\$ 2,131	\$ -	\$ -	\$ -
County Treasurer's Office	-	1,022	-	-	-
District Attorney	612	1,303	-	-	-
Sheriff - Civil & Criminal	-	262,277	-	-	-
Sheriff - Search and Rescue	850	28,740	-	-	-
Sheriff - Marine Patrol	51	22,070	-	-	-
Sheriff - Communications	-	3,204	-	-	-
Parole & Probation	1,927	3,539	-	-	-
Juvenile - Administration	-	19,618	-	-	-
Emergency Services	-	2,932	-	-	-
Solid Waste	1,315	-	-	-	-
Veterans	-	3,173	-	-	-
Sheriff - Forest Patrol	-	9,700	-	-	-
Total General Fund	<u>\$ 4,755</u>	<u>\$ 359,709</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Court Mediation	\$ -	\$ 1,881	\$ -	\$ -	\$ -
Public Health	4,175	-	-	-	-
Economic Development	2,365	-	-	-	-
County Parks	10,308	4,576	-	-	-
County Fair	-	-	2,701	-	-
Community Development	-	2,629	-	-	-
County Lands	-	19,916	-	-	-
Cable TV Franchise	4,845	-	-	-	-
Title III Reserve	-	-	-	12,427	-
County School	-	-	-	-	2,283
Towers Systems Maintenance	-	12,461	-	-	-
Building Repair & Construction	5,578	22,981	-	-	-
Vehicle Replacement Reserve	-	1,848	65,297	-	-

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS (CONTINUED)**

At June 30, 2017, three funds had a negative ending fund balance. The Bridge Light Maintenance Fund had an ending fund balance of (\$135), Commissioner's Fund had an ending fund balance of (\$188,846), and the Admin Services Fund had an ending fund balance of (\$307,562).

**3. CASH AND INVESTMENTS**

The cash management policies are governed by state statutes. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reported on the balance sheet as Cash and Investments.

Cash and Investments (recorded at cost) as of June 30, 2017 consisted of:

Deposits with Financial Institutions:

Petty Cash and Cash on Hand	\$	2,015
Deposits with Financial Institutions		461,416
Investments		<u>40,672,212</u>
Total Cash and Investments	<u>\$</u>	<u>41,135,643</u>

Reconciliation of Cash to Financial Statements:

Governmental	\$	39,667,537
Agency/Fiduciary		<u>1,468,106</u>
Total	<u>\$</u>	<u>41,135,643</u>

**Deposits**

Deposits with financial institutions include bank demand deposits. The total bank balance per the bank statements as of June 30, 2017 was \$647,028, of which \$331,602 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Custodial Credit Risk**

Custodial credit risk on deposits is the risk that in the event of a bank or credit union failure, the County's deposits may not be returned. In order to minimize the risk, Curry County policy and state statutes require banks and credit unions holding public funds become members of the Oregon Public Funds Collateralization Program (PFCP), a multiple financial institution collateral pool created by the Office of the State Treasurer. To qualify, participating banks and credit unions must pledge collateral against any public fund deposits in excess of deposit insurance. The amount of collateral is set by the PFCP between 10% and 110% of each bank's public fund deposits based on their net worth and level of capitalization. Although the PFCP creates a shared liability structure for participating bank and credit union depositories, it does not guarantee that all funds are 100% protected. The \$647,028 in County deposits covered by the state collateral pool are exposed to custodial credit risk because the collateral is not held by a third-party custodial bank in the County's name.

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

**3. CASH AND INVESTMENTS (CONTINUED)**

**Investments**

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

**Interest Rate Risk**

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Mutual Funds	\$ 207,716	\$ 207,716	\$ -	\$ -
State Treasurer's Investment Pool	40,464,496	40,464,496	-	-
Total	<u>\$ 40,672,212</u>	<u>\$ 40,672,212</u>	<u>\$ -</u>	<u>\$ -</u>

Curry County adopted a written investment policy in March of 2011 which requires that investments not exceed a maturity of 18 months.

**Custodial Credit Risk**

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the value of the deposit will not be recovered. There is no formal investment policy for custodial credit risk. Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

**Concentration of Credit Risk**

At June 30, 2017, 99% of total investments were in the State Treasurer's Investment Pool. State statute does not limit the percentage of investments in this instrument.



**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**4. RECEIVABLES**

*Allowance for doubtful accounts:* The revenues and receivables of the Human Services fund and Public Health Fund are reported net of uncollectible amounts. There were no uncollectible amounts as of fiscal year end, as determined by management.

The County is the lessor for a number of leases including buildings and hangars. As of June 30, 2017 the following lease payments were receivable:

Year Ended	Amount
2018	49,628
2019	27,506
2020	27,142
2021	20,052
2022	<u>18,704</u>
Total	<u>\$ 143,032</u>

**5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017 was as follows:

Description	July 1, 2016	Adjustments	Additions	Disposals	June 30, 2017
Capital assets not being depreciated					
Land	\$ 131,780	\$ -	\$ -	\$ -	\$ 131,780
Construction In Progress	198,954	(198,954)	-	-	-
Total Capital Assets not being depreciated	<u>\$ 330,734</u>	<u>\$ (198,954)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,780</u>
Capital Assets being depreciated					
Buildings and Improvements	\$ 3,940,307	\$ -	\$ -	\$ -	\$ 3,940,307
Equipment	9,317,713	198,954	272,866	(133,389)	9,656,144
Infrastructure	17,137,260	(80,592)	3,081,960	-	20,138,628
Total Capital Assets being depreciated	<u>30,395,280</u>	<u>118,362</u>	<u>3,354,826</u>	<u>(133,389)</u>	<u>33,735,079</u>
Less Accumulated Depreciation					
Buildings and improvements	1,953,606	-	122,346	-	2,075,952
Equipment	7,232,353	-	736,372	(131,001)	7,837,724
Infrastructure	3,320,468	-	641,199	-	3,961,667
Total Accumulated Depreciation	<u>12,506,427</u>	<u>-</u>	<u>1,499,917</u>	<u>(131,001)</u>	<u>13,875,343</u>
Total Capital Assets, being depreciated, net	<u>17,888,853</u>				<u>19,859,736</u>
Total Governmental Activities, Net	<u>\$ 18,219,587</u>				<u>\$ 19,991,516</u>

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**5. CAPITAL ASSETS (CONTINUED)**

Adjustments made to depreciation during 2016-17 included removing construction in progress for infrastructure assets that were completed, a correction of Road Fund - Buildings and Improvements beginning balance in order to match 2014-15 ending balance. Construction Projects – Buildings and Improvements was adjusted to correct the depreciation of an HVAC unit and depreciated it over the proper service life. Road Fund – Equipment adjustments included adding back 2008 Ford Truck depreciation that was incorrectly deleted during 2014-15 and the correction 2014-15 sanding unit depreciation. Public Services Fund – Equipment had one adjustment to remove the accumulated depreciation for 2008 Ford Truck, this asset was moved back to the Road Fund in the current year.

Depreciation Expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General Government	\$ 304,223
Public Safety	530,718
Highways and Streets	283,104
Public Works	44,665
Health and Welfare	88,710
Depreciation charged to Internal Service Funds	<u>248,497</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,499,917</u>

**6. INTERFUND TRANSFERS**

Interfund transfers at June 30, 2017 were as follows:

	<u>Governmental</u>					
	<u>General</u>	<u>Road</u>	<u>Road Capital</u>	<u>Other</u>	<u>Internal</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Improvement</u>	<u>Governmental</u>	<u>Service</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Transfers</u>
Transfers In	\$ 2,108,126	\$ 35,913	\$ -	\$ 138,335	\$ -	\$ 2,282,374
Transfers Out	<u>(86,835)</u>	<u>-</u>	<u>(1,825,000)</u>	<u>(370,539)</u>	<u>-</u>	<u>(2,282,374)</u>
Total	<u>\$ 2,021,291</u>	<u>\$ 35,913</u>	<u>\$ (1,825,000)</u>	<u>\$ (232,204)</u>	<u>\$ -</u>	<u>\$ -</u>

Interfund transfers to the General Fund are reimbursements for services provided by those funds. Other transfers are budgeted for as deemed necessary by the Commissioners.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**7. LONG-TERM DEBT**

***Loan with the State of Oregon:*** On December 1, 2002 a loan agreement was entered into with the State of Oregon. The loan proceeds are to be used to help finance the remodel of the courthouse and the jail. The \$225,000 loan was partially received during the year ended June 30, 2003 (\$153,296); the remainder was received in the year ended June 30, 2004 (\$71,704). The loan payable is in annual installments of \$16,710, including interest at 4.88% beginning July 31, 2004, due December 1, 2026.

Future payments of principal and interest on the loan are as follows:

<u>Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 10,379	6,331	16,710
2019	10,886	5,824	16,710
2020	11,417	5,293	16,710
2021	11,974	4,736	16,710
2022	12,559	4,151	16,710
2023-2027	72,509	10,942	83,451
Total	<u>\$ 129,724</u>	<u>\$ 37,277</u>	<u>\$ 167,001</u>

***Postclosure Landfill Cost:*** A postclosure landfill is maintained. The liability for postclosure costs as of June 30, 2017 was \$280,287. The County is required by state and federal laws and regulations to have financial assurance in place to finance postclosure costs.

A fully funded Trust account at Oregon Pacific Bank, with the Bank as Trustee, is in place to meet this obligation. The Port Orford Landfill Post-Closure Trust Fund Agreement was updated November 16, 2012 and includes Grantors Curry County, City of Brookings, City of Gold Beach, City of Port Orford, Beneficiary DEQ, Trustee Oregon Pacific Bank (OPB), and State of Oregon / Department of Environmental Quality.

The landfill was in use for more than 30 years prior to June 1991 when a closure plan was prepared. A trust agreement was signed in March 1993 by all the cities, DEQ and the County. Formal closure construction work began October 1996. CTR (Curry Transfer & Recycling) pays a percentage of revenue to the trust to fund the post-closure costs. DEQ must authorize all release of funds from OPB. \$243,408 was expended to support the landfill post-closure from 2002 to 2014. The County submits annual reports to DEQ that include engineering and monitoring reports and cash flow projections. It is expected that DEQ will extend the landfill monitoring requirements beyond the current 2022 end date.

**Changes in long term liabilities**

Long-term liability activity for the year ended June 30, 2017, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental Activities:					
State of Oregon Loan	\$ 139,621	\$ -	\$ 9,897	\$ 129,724	\$ 10,379
Landfill postclosure cost	269,103	30,595	19,411	280,287	16,530
Total	<u>\$ 408,724</u>	<u>\$ 30,595</u>	<u>\$ 29,308</u>	<u>\$ 410,011</u>	<u>\$ 26,909</u>

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**8. OPERATING LEASES**

Various leases were entered into for various items including buildings, equipment, copy machines, and a hanger for the Sheriff Department. Total lease expenditures for the year ended June 30, 2017 were \$24,520. Approximate future minimum rental commitments under these lease agreements are as follows:

Year Ended June 30,	Amount
2018	23,311
2019	18,399
2020	16,517
2021	7,336
2022	4,105
Total	<u>\$ 69,668</u>

**9. CONTINGENCIES**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although management expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of legal counsel the resolution of these matters will not have a material adverse effect on the County's financial condition.

**10. DEFINED BENEFIT PENSION PLAN**

**Plan Description**

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

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

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

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Plan Description (Continued)**

- a) PERS Pension (Chapter 238). The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i) Pension Benefits. The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
- ii) Death Benefits. Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii) Disability Benefits. A member with 10 or more years of creditable service who becomes disable from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv) Benefit Changes After Retirement. Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Plan Description (Continued)**

- b) OPSRP Pension Program (OPSRP DB). The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i) Pension Benefits. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
 Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
 General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.  
 A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii) Death Benefits. Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- iii) Disability Benefits. A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
- iv) Benefit Changes After Retirement. Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**Contributions**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation, which became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions and rates for the years ended June 30, 2017, 2016, 2015, 2014, and 2013 were as follows:

For Year Ended	Employer Contribution Rates					
	Employer	Employee 6%	Total Contribution	Tier 1/ Tier 2	OPSRP General Service	Police and Fire
6/30/17	\$ 658,939	\$ -	\$ 658,939	18.19%	7.56%	11.67%
6/30/16	642,135	-	642,135	18.19%	7.56%	11.67%
6/30/15	604,203	-	604,203	17.79%	14.66%	17.39%
6/30/14	628,068	273,839	901,907	17.79%	14.66%	17.39%
6/30/13	701,332	314,361	1,015,693	14.72%	11.06%	13.77%

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Contributions (Continued)**

Employer contributions are required by state statute and made at actuarially determined rates as adopted by the OPERB. Covered employees are required by state statute to contribute 6.0% of their annual salary to the system. Beginning July 1, 2014 covered employees did contribute 6.0% of their salary.

All participating employers are required by law to submit the contributions as adopted by OPERB. For the fiscal years ended June 30, 2017, 2016, 2015, 2014 and 2013, the annual pension contributions were \$658,939, \$642,135, \$604,203, \$628,068, and \$701,332, respectively. Total pension expense for the fiscal year ended June 30, 2017 was \$1,463,273.

At June 30, 2017, the County reported a net pension liability of \$13,260,198 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2016 based on a roll forward of the total pension liability calculated on the December 31, 2013 actuarial valuation date.

The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2016, the County's proportion was .088 percent.

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 438,705	\$ -
Changes in assumptions	2,828,082	-
Net difference between projected and actual earnings on pension plan investments	2,619,659	-
Net changes in proportion and differences between County contributions and proportionate share of contributions	<u>6,157</u>	<u>(948,530)</u>
Subtotal - Amortized Deferrals (below)	5,892,603	(948,530)
County contributions subsequent to measurement date	<u>658,939</u>	<u>-</u>
Net deferred outflow (inflow) of resources	<u>\$ 6,551,542</u>	<u>\$ (948,530)</u>

**Funding Policy**

Subtotal amounts related to pension as deferred outflows of resources, \$5,892,603, and deferred inflows of resources, (\$948,530), net to \$4,944,073 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2018	\$ 803,503
2019	803,503
2020	1,789,662
2021	1,371,915
2022	175,490
Thereafter	-
Total	<u>\$ 4,944,073</u>

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Funding Policy (Continued)**

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 8, 2017. Oregon PERS produces an independently audited CAFR which can be found at:

<http://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

**Actuarial Valuations**

The employer contribution rates effective July 1, 2015 through June 30, 2017, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2014 rolled forward to June 30, 2016
Experience Study Report	2014, Published September 2015
Actuarial cost method	Entry Age Normal
Inflation rate	2.50 percent (reduced from 2.75%)
Investment rate of return	7.50 percent (reduced from 7.75%)
Projected salary increase	3.50 percent overall payroll growth; salaries for individuals are assumed to grow at 3.50 percent plus assumed rates of merit/longevity increases based on service (reduced from 3.75%). For COLA, a blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale BB (changed from Scale AA), with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (70% for males and 95% for females; changed from 65% for males and 90% for females) of the RP-2000 sex-distinct, generational per Scale BB, disabled mortality table (changed from static combined disabled mortality sex-distinct table).



CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Methods and Assumptions (Continued)**

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2014.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.50 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Assumed Asset Allocation**

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

*(Source: June 30, 2016 PERS CAFR; p. 86)*

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2013 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<b>Asset Class</b>	<b>Target</b>	<b>Compound Annual Return (Geometric)</b>
Core Fixed Income	8.00%	4.00%
Short-term Bonds	8.00%	3.61%
Bank / Leveraged Loans	3.00%	5.42%
High Yield Bonds	1.00%	6.20%
Large / Mid Cap US Equities	15.75%	6.70%
Small Cap US Equities	1.31%	6.99%
Micro Cap US Equities	1.31%	7.01%
Developed Foreign Equities	13.13%	6.73%
Emerging Market Equities	4.12%	7.25%
Non-US Small Cap Equities	1.88%	7.22%
Private Equity	17.50%	7.97%
Real Estate (Property)	10.00%	5.84%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	2.50%	4.64%
Hedge Fund - Event driven	0.63%	6.72%
Timber	1.88%	5.85%
Farmland	1.88%	6.37%
Infrastructure	3.75%	7.13%
Commodities	1.88%	4.58%
<i>Assumed Inflation</i>		<i>2.50%</i>

*(Source: June 30, 2016 PERS CAFR; p. 66)*

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate – The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate.

CURRY COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

	<u>Decrease (6.50%)</u>	<u>Rate (7.50%)</u>	<u>Increase (8.50%)</u>
County's proportionate share of the net pension liability (asset)	\$ 21,410,798	\$ 13,260,198	\$ 6,447,722

**Changes Subsequent to the Measurement Date**

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

At its July 28, 2017 meeting, the PERS Board lowered the assumed rate to 7.2 percent. For member transactions, this rate will take effect January 1, 2018. The current assumed rate is 7.5 percent and has been in effect for member transactions since January 1, 2016. The actuarial effect of this change on the net pension liability has not yet been determined.

As reflected in the December 31, 2014 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in Moro v. State of Oregon, issued on April 30, 2015, reversed a significant portion of the reductions passed by the 2013 Oregon Legislature, which increased the benefits projected to be paid by Employers compared to those previously developed and consequently increased plan liabilities. The employers' projected long-term contribution effort reflects the estimated impact of the Moro Decision. Following the completion of the December 31, 2014 actuarial valuation, the PERS Board adopted several assumption changes, including lowering the investment return assumption from 7.75% to 7.50%.

**Individual Account Program**

In the 2003 legislative session, the Oregon Legislative Assembly created a successor plan for OPERS. The Oregon Public Service Retirement Plan (OPSRP) is effective for all new employees hired on or after August 29, 2003, and applies to any inactive OPERS members who return to employment following a six month or greater break in service. The new plan consists of the defined benefit pension plans and a defined contribution pension plan (the Individual Account Program or IAP). Beginning January 1, 2004, all OPERS member contributions go into the IAP portion of OPSRP. OPERS' members retain their existing OPERS accounts, but any future member contributions are deposited into the member's IAP, not the member's OPERS account. Those employees who had established an OPERS membership prior to the creation of OPSRP will be members of both the OPERS and OPSRP system as long as they remain in covered employment. Members of OPERS and OPSRP are required to contribute six percent of their salary covered under the plan which is invested in the IAP.

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

<http://www.oregon.gov/pers/EMP/Documents/GASB/2014/GASB-Disclosure-Information.pdf>

## CURRY COUNTY, OREGON

### NOTES TO THE BASIC FINANCIAL STATEMENTS

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#### **11. INTERNAL SERVICE FUNDS**

Eight internal service funds are maintained. For financial reporting purposes, these funds are blended into the governmental activities for entity wide presentation. The purpose of these funds is to provide services to other funds and departments within the entity.

#### **12. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance with nominal deductible levels. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The liability for claims and judgments is reported in the appropriate fund. Amount of losses over the past three fiscal years have not exceeded insurance coverage less deductibles.

#### **13. DEFERRED COMPENSATION PLAN**

Employees are offered a deferred compensation plan created in accordance with Internal Revenue Code Section 457. An employee may enter into an agreement to defer a portion of their compensation, subject to certain limitations provided by law, by means of payroll deduction. Contributions to the plan and earnings thereon are deferred until the employee is separated from service.

Money accumulated under the deferred compensation plan has been deposited with Nationwide Retirement Solutions. Monies held by Nationwide are placed in various investments at the discretion of the employee. These investments are uninsured and unregistered securities held by Nationwide or their agents, but not in the County's name.

#### **14. PROPERTY TAX LIMITATIONS**

The Voters of the State of Oregon have a constitutional limit on property taxes for schools and nonschool government operations. The limitation provides that property taxes for nonschool operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

An additional State constitutional limit reduces the amount of operating property tax revenues available. This reduction was accomplished by rolling property values for 1997-98 back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**15. TRANSFER OF HUMAN SERVICES, PUBLIC HEALTH, AND HAMMOND HOUSE TO CURRY COMMUNITY HEALTH**

On December 2012 the Curry County Commissioners unanimously approved the transfer agreement between Curry County and Curry Community Health (CCH). The Agreement transfers all personnel and assets assigned to Human Resources Fund, Public Health Fund, and Hammond House Fund to CCH. The Agreement is filed on the County Clerk's public record website at <http://clerk.co.curry.or.us/journals/CJ:2012-550> on 12/27/2012. The actual transfer occurred February 1, 2013.

The transfer delivered a number of real properties to CCH. The largest value item is Hammond House, an 8-unit, two-building apartment house at 29833 Airport Way, Gold Beach.

Assets acquired while operating as County services that transferred to CCH include the complete original of each client's medical record, computer software used in providing services and conducting business, and all furniture, fixtures, computers, telephones, supplies, and related items. Accounts receivables, cash assets, fund balances also transferred to CCH. The County Public Health Fund retains a \$30,000 balance to enable processing match requests for certain funding streams that must continue to pass through the County.

Certain contract and grant revenues are received by the County and passed through to other organizations that now provide the related services. The County remains the Public Health Authority and employs a part time Public Health Administrator. The County has contracted with Curry Community Health (CCH) to act as the local public health authority in the County. Financing of public health services is governed by a three party agreement between Oregon Health Authority (OHA), CCH and County. The County retains ultimate control of the public health programs operated by CCH and must exercise oversight to confirm that the programs are operated in accordance with the standards set forth in the agreement.

The County is also responsible to adopt necessary ordinances, local enforcement of Public Health Laws, enforcement of Oregon Indoor Clean Air Act, and Oregon Drinking Water Quality Act.

Hammond House was purchased and renovated with a grant from Oregon Housing and Community Services Department (OHCS) that is subject to certain covenants and equitable servitudes which are effective until March 1, 2029 and are recorded with the title. Department of Humans Services (DHS), the County and CCH approved the real property transfer to CCH. The County is the "Recipient" in the assignment agreement and remains subject to performance requirements of the grant.

**CURRY COUNTY, OREGON**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

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**16. TAX ABATEMENTS GRANTED BY OTHER GOVERNMENTS**

As of June 30, 2017, Curry County potentially had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2017 for any program covered under GASB 77.

**17. PRIOR PERIOD ADJUSTMENT**

In the fiscal year ended June 30, 2016, Curry County had \$99,158 in deferred revenues related to the All Care Grant that should have been recognized in the prior year as revenue. Thus, Beginning Fund Balance changed by the same amount, as reflected on page 16 of the basic financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION



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**CURRY COUNTY, OREGON**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Property Taxes	\$ 1,608,000	\$ 1,646,000	\$ 1,660,332	\$ 14,332
Franchise & Other Taxes	887,700	887,700	242,199	(645,501)
Licenses and Permits	58,000	58,000	54,658	(3,342)
Intergovernmental	1,209,447	1,209,447	3,099,241	1,889,794
Fines and Penalties	45,900	45,900	33,791	(12,109)
Charges For Services	442,418	442,418	460,156	17,738
Grants & Donations	2,638,873	2,648,787	17,111	(2,631,676)
Investment Earnings	6,223	6,223	33,437	27,214
Internal Service Revenue	28,100	28,100	22,854	(5,246)
Reimbursements	27,000	27,000	34,518	7,518
Miscellaneous	51,175	51,175	74,945	23,770
<b>Total Revenue</b>	<u>7,002,836</u>	<u>7,050,750</u>	<u>5,733,242</u>	<u>(1,317,508)</u>
<b>EXPENDITURES</b>				
Personal Services	5,712,415	5,712,415 (1)	5,056,984	655,431
IGS - Personal Services	29,620	29,620 (1)	29,481	139
Materials and Services	4,935,497	4,894,034 (1)	1,253,784	3,640,250
IGS - Materials and Services	849,352	849,352 (1)	1,158,765	(309,413)
Capital Outlay	60,600	60,600 (1)	-	60,600
Contingency	115,362	115,362 (1)	-	115,362
<b>Total Expenditures</b>	<u>11,702,846</u>	<u>11,661,383</u>	<u>7,499,014</u>	<u>4,162,369</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,700,010)</u>	<u>(4,610,633)</u>	<u>(1,765,772)</u>	<u>2,844,861</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	2,197,222	2,197,222	2,108,126	(89,096)
Transfers Out	(25,020)	(114,397) (1)	(86,835)	27,562
<b>Total Other Financing Sources (Uses)</b>	<u>2,172,202</u>	<u>2,082,825</u>	<u>2,021,291</u>	<u>(61,534)</u>
<b>Net Change in Fund Balance</b>	<u>(2,527,808)</u>	<u>(2,527,808)</u>	<u>255,519</u>	<u>2,783,327</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	2,527,808	2,527,808	3,505,167	977,359
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	(99,158)	(99,158)
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,661,528</u>	<u>\$ 3,661,528</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**ROAD FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 1,858,850	\$ 1,858,850	\$ 2,025,137	\$ 166,287
Internal Service Revenue	80,000	80,000	78,004	(1,996)
Reimbursements	-	-	135,912	135,912
Other Revenue	1,660,000	1,660,000	72,351	(1,587,649)
Total Revenue	<u>3,598,850</u>	<u>3,598,850</u>	<u>2,311,404</u>	<u>(1,287,446)</u>
<b>EXPENDITURES</b>				
Personal Services	1,435,355	1,435,355 (1)	1,429,246	6,109
IGS - Personal Services	7,179	7,179 (1)	7,179	-
Materials and Services	1,497,557	1,497,557 (1)	1,033,943	463,614
IGS - Materials and Services	357,235	357,235 (1)	301,529	55,706
Capital Outlay	2,602,000	2,602,000 (1)	1,053,430	1,548,570
Contingency	250,000	250,000 (1)	-	250,000
Total Expenditures	<u>6,149,326</u>	<u>6,149,326</u>	<u>3,825,327</u>	<u>2,323,999</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,550,476)</u>	<u>(2,550,476)</u>	<u>(1,513,923)</u>	<u>1,036,553</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	687,013	687,013	35,913	(651,100)
Transfers Out	(3,164)	(3,164) (1)	-	3,164
Sale of Capital Assets	3,000	3,000	2,200	(800)
Total Other Financing Sources (Uses)	<u>686,849</u>	<u>686,849</u>	<u>38,113</u>	<u>(648,736)</u>
Net Change in Fund Balance	<u>(1,863,627)</u>	<u>(1,863,627)</u>	<u>(1,475,810)</u>	<u>387,817</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>3,123,859</u>	<u>3,123,859</u>	<u>3,144,447</u>	<u>20,588</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 1,260,232</u>	<u>\$ 1,260,232</u>	<u>\$ 1,668,637</u>	<u>\$ 408,405</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**ROAD FUND CAPITAL IMPROVEMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	\$ 197,000	\$ 197,000	\$ 378,285	\$ 181,285
<b>EXPENDITURES</b>				
Material and Services	10,001,364	10,001,364 (1)	1,468	9,999,896
IGS - Materials and Services	4,522	4,522 (1)	3,567	955
Capital Outlay	10,000,000	10,000,000 (1)	-	10,000,000
Total Expenditures	<u>20,005,886</u>	<u>20,005,886</u>	<u>5,035</u>	<u>20,000,851</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,808,886)</u>	<u>(19,808,886)</u>	<u>373,250</u>	<u>20,182,136</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,477,400)</u>	<u>(2,477,400) (1)</u>	<u>(1,825,000)</u>	<u>652,400</u>
Net Change in Fund Balance	<u>(22,286,286)</u>	<u>(22,286,286)</u>	<u>(1,451,750)</u>	<u>20,834,536</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>31,243,650</u>	<u>31,243,650</u>	<u>31,287,290</u>	<u>43,640</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 8,957,364</u>	<u>\$ 8,957,364</u>	<u>\$ 29,835,540</u>	<u>\$ 20,878,176</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

At June 30, 2017

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2017	0.09 %	\$ 13,260,198	\$ 4,665,540	284.2 %	80.5 %
2016	0.09	(5,454,322)	4,297,190	(126.9)	91.9
2015	0.09	2,142,832	4,485,910	47.8	103.6
2014	0.09	(4,824,245)	4,473,183	(107.8)	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

SCHEDULE OF CONTRIBUTIONS

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2017	\$ 658,939	\$ 658,939	\$ -	\$ 4,727,862	13.9 %
2016	642,135	642,135	-	4,665,540	13.8
2015	604,203	604,203	-	4,297,190	14.1
2014	628,068	628,068	-	4,485,910	14.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

SUPPLEMENTARY INFORMATION

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CURRY COUNTY, OREGON

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2017**

	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 2,619,345	\$ 85,093	\$ 2,704,438
Accounts Receivable, (Net of Allowance)	112,018	-	112,018
Prepays	610	-	610
Total Assets	<u>\$ 2,731,973</u>	<u>\$ 85,093</u>	<u>\$ 2,817,066</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 102,184	\$ 1,970	\$ 104,154
Accrued Payroll and Related Expenses	12,283	4,037	16,320
Deferred Revenue	38,167	-	38,167
Total Liabilities	<u>152,634</u>	<u>6,007</u>	<u>158,641</u>
<b>FUND BALANCES</b>			
Nonspendable	610	-	610
Restricted	2,287,802	-	2,287,802
Committed	80,927	-	80,927
Assigned	180,479	79,086	259,565
Unassigned	29,521	-	29,521
Total Fund Balances	<u>2,579,339</u>	<u>79,086</u>	<u>2,658,425</u>
Total Liabilities and Fund Balances	<u>\$ 2,731,973</u>	<u>\$ 85,093</u>	<u>\$ 2,817,066</u>



**CURRY COUNTY, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2017**

<b>REVENUES</b>	<b>SPECIAL REVENUE FUNDS</b>	<b>CAPITAL PROJECTS FUND</b>	<b>TOTAL</b>
Franchise Taxes	\$ 157,436	\$ -	\$ 157,436
Other	115,010	-	115,010
Grants and Donations	371,111	-	371,111
Charges for Services	427,288	-	427,288
Intergovernmental	769,482	-	769,482
Licenses and Permits	361,507	-	361,507
Investment Earnings	32,649	-	32,649
Reimbursements	4,562	-	4,562
Internal Service	15,879	150,131	166,010
Total Revenues	<u>2,254,924</u>	<u>150,131</u>	<u>2,405,055</u>
<b>EXPENDITURES</b>			
Current			
General Governmental	555,293	128,451	683,744
Public Safety	41,465	-	41,465
Public Works	416,756	-	416,756
Health and Welfare	870,142	-	870,142
Capital Outlay	276,887	-	276,887
Debt Service	-	16,710	16,710
Total Expenditures	<u>2,160,543</u>	<u>145,161</u>	<u>2,305,704</u>
Excess of Revenues Over (Under) Expenditures	94,381	4,970	99,351
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of Capital Assets	11,200	-	11,200
Transfers In	138,335	-	138,335
Transfers Out	<u>(370,539)</u>	<u>-</u>	<u>(370,539)</u>
Total Other Financing Sources (Uses)	<u>(221,004)</u>	<u>-</u>	<u>(221,004)</u>
Net Change in Fund Balance	(126,623)	4,970	(121,653)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,705,962</u>	<u>74,116</u>	<u>2,780,078</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,579,339</u>	<u>\$ 79,086</u>	<u>\$ 2,658,425</u>

## Non-major Special Revenue Funds:

- 1) Court Mediation Fund is a pass-through of State Court filing fees to hire mediators to provide court-ordered mediation for pending domestic relations cases. ORS 107.755
- 2) Bike & Footpath Fund receives 1% of the State Highway Fund fuel tax dollars received by the Road Fund. Funds are restricted to work associated with footpaths and bicycle trails. ORS 366.514.
- 3) Clerk's Record Reserve Fund collects 5% of certain fees to be used for the maintenance and restoration of records as authorized by the County Clerk. ORS 205.130.
- 4) Cornerstone Preservation Fund is funded by filing fees to pay for restoration and maintenance of government survey section corners. ORS 203.148
- 5) State Court Security Fund is the State Court Facilities Security Account funded by an assessment in criminal cases and is administered by the State Trial Court Administrator. ORS 1.182 and ORS 137.309(7).
- 6) Law Library Fund receives court filing fee receipts for legal material for the benefit of lawyers and the public.
- 7) Public Health Fund is a pass through of revenues to Curry Community Health (CCH) for public health related services and contracts between Oregon Health Authority (OHA), Curry County and CCH.
- 8) Public Health Fund is a pass through of revenues to Curry Community Health (CCH) for mental health and addictions related services and contracts between Oregon Health Authority (OHA), Curry County and CCH.
- 9) Brookings Airport Fund accounts for revenues and expenditures related to operations and airport improvement grants from Federal Aviation Administration (FAA) and Oregon Department of Aviation (ODOA).
- 10) Economic Development Fund receives State Lottery funds and are restricted for economic development and jobs.
- 11) Sheriff's Reserve Fund is a fund for Search and Rescue donations and jail commissary sales.
- 12) County Parks Fund includes Boice Cope Park and Lobster Creek Park. State shared recreational vehicle registrations and user fees provide funding. All park revenues must be used in the parks. ORS 390.134.
- 13) Victim's Assistance Fund receives Federal and State funding for services to victims of criminal cases. ORS 147.227
- 14) County Fair Fund receives funds from State Lottery and various activities. All funds received by the fund must be used to maintain and operate the Fair and related activities. ORS 565.325.
- 15) Community Development Fund includes Planning, Building, and Environmental Divisions. Fees and grants received must be used exclusively for the respective purposes. ORS 215.402; 455.020; 454.745.
- 16) County Lands Fund holds revenue for activities related to County Lands, including auctions and timber harvest.
- 17) Cable TV Franchise Fund is funded by franchise fees specified by the non-exclusive franchise agreement.
- 18) PEG Access Fund is Public Education and Government cable access funded by cable TV franchise fees that must be used exclusively for equipment to broadcast public information.
- 19) Federal Grant Fund is a pass through of grant funds from Oregon Department of Education Early Learning Division to other area agencies to support children and families.
- 20) Bridge Light Maintenance Fund receives donations to maintain lights on Patterson Memorial Bridge.
- 21) Title III Reserve Fund receives SRS receipts and are restricted to specific program uses. PL 106-393 and PL 110-343.
- 22) County School Fund is a pass through of USDA/Forest Service Title I funds passing through the State and Electric Co-op Gross Revenue Tax. ORS 328.005.

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- 23) Roadside Improvement Fund is currently dedicated to Titus Lane. Developers have the option to pay the cost of road improvements or construct the improvements when a new development is approved.
- 24) Port Orford Landfill Trust Fund established in 1993 is funded by solid waste customers throughout Curry County to fund maintenance and monitoring of the closed landfill. DEQ must approve expenditures from the Oregon Pacific Bank Trust Fund.
- 25) Towers Systems Maintenance Fund is funded by General Fund, Title III and user fees. Towers provide radio communication throughout the County for 9-1-1 Sheriff, Road, ODOT, OSP, and fire.
- 26) Child Advocacy Fund provides funding and training for multidisciplinary child abuse teams for investigations of child abuse. ORS 418.747

**CURRY COUNTY, OREGON**

**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS**

**June 30, 2017**

	<u>COURT MEDIATION FUND</u>	<u>BIKE AND FOOTPATH RESERVE FUND</u>	<u>CLERK'S RECORD RESERVE FUND</u>	<u>CORNERSTONE PRESERVATION FUND</u>	<u>STATE COURT SECURITY FUND</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 10,135	\$ -	\$ 124,730	\$ 105,642	\$ 235,861
Accounts Receivable	-	1,494	-	-	3,438
Prepaid Expenses	-	-	-	-	-
Total Assets	<u>\$ 10,135</u>	<u>\$ 1,494</u>	<u>\$ 124,730</u>	<u>\$ 105,642</u>	<u>\$ 239,299</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 890	\$ -	\$ -	\$ -	\$ -
Accrued Payroll and Related Expenses	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	<u>890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	-	-	-
Restricted	9,245	1,494	124,730	105,642	239,299
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>9,245</u>	<u>1,494</u>	<u>124,730</u>	<u>105,642</u>	<u>239,299</u>
Total Liabilities and Fund Balances	<u>\$ 10,135</u>	<u>\$ 1,494</u>	<u>\$ 124,730</u>	<u>\$ 105,642</u>	<u>\$ 239,299</u>

LAW LIBRARY FUND	PUBLIC HEALTH FUND	BROOKINGS AIRPORT FUND	ECONOMIC DEVELOPMENT FUND	SHERIFF'S RESERVE FUND	COUNTY PARKS FUND
\$ 466	\$ 92,979	\$ 66,137	\$ 40,430	\$ 117,829	\$ 29,774
-	17,575	(21,862)	-	32	16,527
-	-	-	-	-	212
<u>\$ 466</u>	<u>\$ 110,554</u>	<u>44,275</u>	<u>\$ 40,430</u>	<u>\$ 117,861</u>	<u>\$ 46,513</u>
\$ 64	\$ 29,062	12,077	\$ 10,316	\$ 966	\$ 7,239
219	430	-	593	229	717
-	-	19,020	-	-	-
<u>283</u>	<u>29,492</u>	<u>31,097</u>	<u>10,909</u>	<u>1,195</u>	<u>7,956</u>
-	-	-	-	-	212
183	-	-	-	116,666	38,345
-	81,062	-	-	-	-
-	-	13,178	-	-	-
-	-	-	29,521	-	-
<u>183</u>	<u>81,062</u>	<u>13,178</u>	<u>29,521</u>	<u>116,666</u>	<u>38,557</u>
<u>\$ 466</u>	<u>\$ 110,554</u>	<u>\$ 44,275</u>	<u>\$ 40,430</u>	<u>\$ 117,861</u>	<u>\$ 46,513</u>

**CURRY COUNTY, OREGON**

**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS**

**June 30, 2017**

	VICTIMS ASSISTANCE FUND	COUNTY FAIR FUND	COMMUNITY DEVELOPMENT FUND	COUNTY LANDS FUND	CABLE TV FRANCHISE FUND	PEG ACCESS FUND	FEDERAL GRANT FUND
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 864	\$ 145,016	\$ 110,995	\$ 5,485	\$ 92,732	\$ 22,925	\$ (2,820)
Accounts Receivable	11,871	17,461	-	-	34,985	4,491	3,224
Prepaid Expenses	-	308	-	-	-	-	-
Total Assets	<u>\$ 12,735</u>	<u>\$ 162,785</u>	<u>\$ 110,995</u>	<u>\$ 5,485</u>	<u>\$ 127,717</u>	<u>\$ 27,416</u>	<u>\$ 404</u>
<b>LIABILITIES AND FUND BALANCES:</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 29	\$ 5,037	\$ 16,734	\$ -	\$ 7,479	\$ -	\$ 404
Accrued Payroll and Related Expenses	1,131	1,925	5,371	-	1,179	-	-
Unearned Revenue	-	-	-	-	-	-	-
Total Liabilities	<u>1,160</u>	<u>6,962</u>	<u>22,105</u>	<u>-</u>	<u>8,658</u>	<u>-</u>	<u>404</u>
<b>FUND BALANCES</b>							
Nonspendable	-	308	-	-	-	-	-
Restricted	11,575	155,515	88,890	-	-	27,416	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	5,485	119,059	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	<u>11,575</u>	<u>155,823</u>	<u>88,890</u>	<u>5,485</u>	<u>119,059</u>	<u>27,416</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 12,735</u>	<u>\$ 162,785</u>	<u>\$ 110,995</u>	<u>\$ 5,485</u>	<u>\$ 127,717</u>	<u>\$ 27,416</u>	<u>\$ 404</u>

BRIDGE LIGHT MAINT FUND	TITLE III RESERVE FUND	COUNTY SCHOOL FUND	ROADSIDE IMPROVE- MENT FUND	PORT ORFORD LANDFILL FUND	TOWERS SYSTEM MAINT FUND	CHILD ADVOCACY FUND	TOTAL
\$ (135)	\$ 1,068,805	\$ -	\$ 22,770	\$ 283,867	\$ 54,393	\$ (9,535)	\$ 2,619,345
-	-	-	-	4,726	-	18,056	112,018
-	-	-	-	-	-	90	610
<u>\$ (135)</u>	<u>\$ 1,068,805</u>	<u>\$ -</u>	<u>\$ 22,770</u>	<u>\$ 288,593</u>	<u>\$ 54,393</u>	<u>\$ 8,611</u>	<u>\$ 2,731,973</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,636	\$ 251	\$ 102,184
-	-	-	-	-	-	489	12,283
-	-	-	19,147	-	-	-	38,167
-	-	-	19,147	-	11,636	740	152,634
-	-	-	-	-	-	90	610
-	1,068,805	-	3,623	288,593	-	7,781	2,287,802
(135)	-	-	-	-	-	-	80,927
-	-	-	-	-	42,757	-	180,479
-	-	-	-	-	-	-	29,521
<u>(135)</u>	<u>1,068,805</u>	<u>-</u>	<u>3,623</u>	<u>288,593</u>	<u>42,757</u>	<u>7,871</u>	<u>2,579,339</u>
<u>\$ (135)</u>	<u>\$ 1,068,805</u>	<u>\$ -</u>	<u>\$ 22,770</u>	<u>\$ 288,593</u>	<u>\$ 54,393</u>	<u>\$ 8,611</u>	<u>\$ 2,731,973</u>



**CURRY COUNTY, OREGON**

**SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(BUDGETARY BASIS)**

**For the Year Ended June 30, 2017**

	<u>COURT MEDIATION FUND</u>	<u>BIKE AND FOOTPATH RESERVE FUND</u>	<u>CLERK'S RECORD RESERVE FUND</u>	<u>CORNERSTONE PRESERVATION FUND</u>	<u>STATE COURT SECURITY FUND</u>
<b>REVENUES</b>					
Franchise Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-	-
Donations	-	-	-	-	-
Charges for Services	-	-	57,311	43,387	-
Intergovernmental	12,242	17,684	-	-	37,217
Licenses and Permits	-	-	-	-	-
Investment Earnings	172	-	1,616	1,202	2,411
Reimbursements	-	-	-	-	-
Internal Service	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>12,414</u>	<u>17,684</u>	<u>58,927</u>	<u>44,589</u>	<u>39,628</u>
<b>EXPENDITURES</b>					
Current					
General Governmental	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	11,082	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>11,082</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>1,332</u>	<u>17,684</u>	<u>58,927</u>	<u>44,589</u>	<u>39,628</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(35,913)	(54,022)	(28,240)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(35,913)</u>	<u>(54,022)</u>	<u>(28,240)</u>	<u>-</u>
Net Change in Fund Balance	1,332	(18,229)	4,905	16,349	39,628
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>7,913</u>	<u>19,723</u>	<u>119,825</u>	<u>89,293</u>	<u>199,671</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 9,245</u>	<u>\$ 1,494</u>	<u>\$ 124,730</u>	<u>\$ 105,642</u>	<u>\$ 239,299</u>

LAW LIBRARY FUND	PUBLIC HEALTH FUND	BROOKINGS AIRPORT FUND	ECONOMIC DEVELOPMENT FUND	SHERIFF'S RESERVE FUND	COUNTY PARKS FUND
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	125,726	111,678	-	-	-
-	-	-	-	37,644	-
-	-	26,634	-	5,406	76,016
21,923	185,219	-	87,934	-	68,560
-	-	-	2,135	-	-
83	-	218	445	1,413	325
-	-	-	-	-	-
-	-	-	-	-	-
-	-	487	500	27,044	-
<u>22,006</u>	<u>310,945</u>	<u>139,017</u>	<u>91,014</u>	<u>71,507</u>	<u>144,901</u>
20,262	-	-	56,119	-	-
-	-	-	-	41,465	-
-	-	21,010	-	-	142,966
-	300,708	-	-	-	-
-	-	189,948	-	-	-
<u>20,262</u>	<u>300,708</u>	<u>210,958</u>	<u>56,119</u>	<u>41,465</u>	<u>142,966</u>
<u>1,744</u>	<u>10,237</u>	<u>(71,941)</u>	<u>34,895</u>	<u>30,042</u>	<u>1,935</u>
-	-	-	-	11,200	-
-	-	65,285	-	-	-
-	-	-	-	(20,000)	-
-	-	65,285	-	(8,800)	-
1,744	10,237	(6,656)	34,895	21,242	1,935
(1,561)	70,825	19,834	(5,374)	95,424	36,622
<u>\$ 183</u>	<u>\$ 81,062</u>	<u>\$ 13,178</u>	<u>\$ 29,521</u>	<u>\$ 116,666</u>	<u>\$ 38,557</u>

**CURRY COUNTY, OREGON**

**SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(BUDGETARY BASIS)  
For the Year Ended June 30, 2017**

	VICTIMS' ASSISTANCE FUND	COUNTY FAIR FUND	COMMUNITY DEVELOPMENT FUND	COUNTY LANDS FUND	CABLE TV FRANCHISE FUND	PEG ACCESS FUND
<b>REVENUES</b>						
Franchise Taxes	\$ -	\$ -	\$ -	\$ -	\$ 139,701	\$ 17,735
Grants	-	-	-	-	-	-
Donations	-	41,529	-	-	-	-
Charges for Services	-	166,708	-	-	-	-
Intergovernmental	69,767	53,667	-	-	-	-
Licenses and Permits	-	-	359,372	-	-	-
Investment Earnings	8	1,146	1,624	360	1,164	600
Sale of Capital Assets	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-
Internal Service	-	-	309	-	-	-
Miscellaneous	-	29,081	2,900	25,000	-	-
Total Revenues	69,775	292,131	364,205	25,360	140,865	18,335
<b>EXPENDITURES</b>						
Current						
General Governmental	-	-	-	41,438	94,480	-
Public Safety	-	-	-	-	-	-
Public Works	-	252,780	-	-	-	-
Health and Welfare	70,869	-	427,251	-	-	-
Capital Outlay	-	3,701	-	-	-	83,238
Total Expenditures	70,869	256,481	427,251	41,438	94,480	83,238
Excess of Revenues Over (Under) Expenditures	(1,094)	35,650	(63,046)	(16,078)	46,385	(64,903)
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of Capital Assets	-	-	-	-	-	-
Transfers In	-	20,800	750	-	-	-
Transfers Out	-	-	-	-	(40,000)	-
Total Other Financing Sources (Uses)	-	20,800	750	-	(40,000)	-
Net Change in Fund Balance	(1,094)	56,450	(62,296)	(16,078)	6,385	(64,903)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	12,669	99,373	151,186	21,563	112,674	92,319
<b>FUND BALANCE - END OF YEAR</b>	\$ 11,575	\$ 155,823	\$ 88,890	\$ 5,485	\$ 119,059	\$ 27,416

FEDERAL GRANT FUND	BRIDGE LIGHT MAINT FUND	TITLE III RESERVE FUND	COUNTY SCHOOL FUND	ROADSIDE IMPROVEMENT FUND	PORT ORFORD LANDFILL FUND	TOWERS SYSTEM MAINT FUND	CHILD ADVOCACY FUND	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,436
6,336	-	-	-	-	-	-	47,898	291,638
-	300	-	-	-	-	-	-	79,473
-	-	-	-	-	-	51,826	-	427,288
-	-	-	215,269	-	-	-	-	769,482
-	-	-	-	-	-	-	-	361,507
-	-	14,613	14	255	4,929	34	17	32,649
-	-	-	-	-	-	-	-	-
-	-	-	-	-	4,562	-	-	4,562
-	-	-	-	-	-	12,037	3,533	15,879
-	-	-	-	-	29,368	-	630	115,010
<u>6,336</u>	<u>300</u>	<u>14,613</u>	<u>215,283</u>	<u>255</u>	<u>38,859</u>	<u>63,897</u>	<u>52,078</u>	<u>2,254,924</u>
6,336	439	4,921	215,283	-	16,193	99,822	-	555,293
-	-	-	-	-	-	-	-	41,465
-	-	-	-	-	-	-	-	416,756
-	-	-	-	-	-	-	60,232	870,142
-	-	-	-	-	-	-	-	276,887
<u>6,336</u>	<u>439</u>	<u>4,921</u>	<u>215,283</u>	<u>-</u>	<u>16,193</u>	<u>99,822</u>	<u>60,232</u>	<u>2,160,543</u>
-	(139)	9,692	-	255	22,666	(35,925)	(8,154)	94,381
-	-	-	-	-	-	-	-	11,200
-	-	-	-	-	-	51,500	-	138,335
-	-	(192,364)	-	-	-	-	-	(370,539)
-	-	(192,364)	-	-	-	51,500	-	(221,004)
-	(139)	(182,672)	-	255	22,666	15,575	(8,154)	(126,623)
-	4	1,251,477	-	3,368	265,927	27,182	16,025	2,705,962
<u>\$ -</u>	<u>\$ (135)</u>	<u>\$ 1,068,805</u>	<u>\$ -</u>	<u>\$ 3,623</u>	<u>\$ 288,593</u>	<u>\$ 42,757</u>	<u>\$ 7,871</u>	<u>\$ 2,579,339</u>

CURRY COUNTY, OREGON

**COURT MEDIATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET - BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 12,242	\$ 12,242
Investment Earnings	-	-	172	172
Total Revenue	-	-	12,414	12,414
<b>EXPENDITURES</b>				
Materials and Services	9,201	9,201 (1)	11,082	(1,881)
Total Expenditures	9,201	9,201	11,082	(1,881)
Net Change in Fund Balance	(9,201)	(9,201)	1,332	10,533
<b>FUND BALANCE - BEGINNING OF YEAR</b>	9,201	9,201	7,913	(1,288)
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,245</u>	<u>\$ 9,245</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**BIKE & FOOTPATH RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	<u>\$ 16,900</u>	<u>\$ 16,900</u>	<u>\$ 17,684</u>	<u>\$ 784</u>
Total Revenues	<u>16,900</u>	<u>16,900</u>	<u>17,684</u>	<u>784</u>
Excess of Revenues Over (Under) Expenditures	<u>16,900</u>	<u>16,900</u>	<u>17,684</u>	<u>784</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(37,013)</u>	<u>(37,013) (1)</u>	<u>(35,913)</u>	<u>1,100</u>
Net Change in Fund Balance	<u>(20,113)</u>	<u>(20,113)</u>	<u>(18,229)</u>	<u>1,884</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>20,113</u>	<u>20,113</u>	<u>19,723</u>	<u>(390)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,494</u>	<u>\$ 1,494</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**CLERK'S RECORD RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Charges for Services	\$ 47,030	\$ 47,030	\$ 57,311	\$ 10,281
Investment Earnings	252	252	1,616	1,364
Total Revenues	<u>47,282</u>	<u>47,282</u>	<u>58,927</u>	<u>11,645</u>
<b>EXPENDITURES</b>				
Materials & Services	<u>13,650</u>	<u>13,650</u> (1)	-	<u>13,650</u>
Total Expenditures	<u>13,650</u>	<u>13,650</u>	-	<u>13,650</u>
Excess of Revenues Over (Under) Expenditures	<u>33,632</u>	<u>33,632</u>	<u>58,927</u>	<u>25,295</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(80,722)</u>	<u>(80,722)</u> (1)	<u>(54,022)</u>	<u>26,700</u>
Total Other Financing Sources (Uses)	<u>(80,722)</u>	<u>(80,722)</u>	<u>(54,022)</u>	<u>26,700</u>
Net Change in Fund Balance	(47,090)	(47,090)	4,905	51,995
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>113,288</u>	<u>113,288</u>	<u>119,825</u>	<u>6,537</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 66,198</u>	<u>\$ 66,198</u>	<u>\$ 124,730</u>	<u>\$ 58,532</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**CORNERSTONE PRESERVATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Charges for Services	\$ 36,000	\$ 36,000	\$ 43,387	\$ 7,387
Investment Earnings	250	250	1,202	952
Total Revenues	<u>36,250</u>	<u>36,250</u>	<u>44,589</u>	<u>8,339</u>
<b>EXPENDITURES</b>				
Contingency	<u>86,208</u>	<u>86,208 (1)</u>	-	<u>86,208</u>
Total Expenditures	<u>86,208</u>	<u>86,208</u>	-	<u>86,208</u>
Excess of Revenues Over (Under) Expenditures	<u>(49,958)</u>	<u>(49,958)</u>	<u>44,589</u>	<u>94,547</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(45,000)</u>	<u>(45,000) (1)</u>	<u>(28,240)</u>	<u>16,760</u>
Total Other Financing Sources (Uses)	<u>(45,000)</u>	<u>(45,000)</u>	<u>(28,240)</u>	<u>16,760</u>
Net Change in Fund Balance	(94,958)	(94,958)	16,349	111,307
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>94,958</u>	<u>94,958</u>	<u>89,293</u>	<u>(5,665)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,642</u>	<u>\$ 105,642</u>

(1) Appropriation Level



CURRY COUNTY, OREGON

STATE COURT SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 37,217	\$ 37,217
Investment Earnings	380	380	2,411	2,031
Total Revenues	<u>380</u>	<u>380</u>	<u>39,628</u>	<u>39,248</u>
<b>EXPENDITURES</b>				
Materials and Services	70,000	70,000 (1)	-	70,000
Capital Outlay	<u>127,586</u>	<u>127,586 (1)</u>	-	<u>127,586</u>
Total Expenditures	<u>197,586</u>	<u>197,586</u>	<u>-</u>	<u>197,586</u>
Net Change in Fund Balance	(197,206)	(197,206)	39,628	236,834
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>197,206</u>	<u>197,206</u>	<u>199,671</u>	<u>2,465</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,299</u>	<u>\$ 239,299</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**LAW LIBRARY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 22,000	\$ 22,000	\$ 21,923	\$ (77)
Investment Earnings	-	-	83	83
Total Revenues	<u>22,000</u>	<u>22,000</u>	<u>22,006</u>	<u>6</u>
<b>EXPENDITURES</b>				
Personal Services	16,828	16,828 (1)	12,273	4,555
IGS - Personal Services	179	179 (1)	139	40
Materials and Services	7,849	7,849 (1)	6,064	1,785
IGS - Materials and Services	<u>1,959</u>	<u>1,959 (1)</u>	<u>1,786</u>	<u>173</u>
Total Expenditures	<u>26,815</u>	<u>26,815</u>	<u>20,262</u>	<u>6,553</u>
Net Change in Fund Balance	(4,815)	(4,815)	1,744	6,559
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>4,815</u>	<u>4,815</u>	<u>(1,561)</u>	<u>(6,376)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 183</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**PUBLIC HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 292,000	\$ 292,000	\$ 185,219	\$ (106,781)
Reimbursements	15,000	15,000	-	(15,000)
Grants and Contracts	13,500	13,500	125,726	112,226
Total Revenues	<u>320,500</u>	<u>320,500</u>	<u>310,945</u>	<u>(9,555)</u>
<b>EXPENDITURES</b>				
Personal Services	10,238	10,238 (1)	14,413	(4,175)
Materials and Services	<u>332,586</u>	<u>332,586 (1)</u>	<u>286,295</u>	<u>46,291</u>
Total Expenditures	<u>342,824</u>	<u>342,824</u>	<u>300,708</u>	<u>42,116</u>
Net Change in Fund Balance	(22,324)	(22,324)	10,237	32,561
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>22,324</u>	<u>22,324</u>	<u>70,825</u>	<u>48,501</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,062</u>	<u>\$ 81,062</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**BROOKINGS AIRPORT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Grants and Contracts	\$ 216,504	\$ 216,504	\$ 111,678	\$ (104,826)
Charges for Services	27,900	27,900	26,634	(1,266)
Investment Earnings	-	-	218	218
Miscellaneous	-	-	487	487
<b>Total Revenues</b>	<u>244,404</u>	<u>244,404</u>	<u>139,017</u>	<u>(105,387)</u>
<b>EXPENDITURES</b>				
Materials and Services	25,627	25,627 (1)	11,278	14,349
IGS - Materials and Services	11,081	11,081 (1)	9,732	1,349
Capital Outlay	240,531	310,531 (1)	189,948	120,583
<b>Total Expenditures</b>	<u>277,239</u>	<u>347,239</u>	<u>210,958</u>	<u>136,281</u>
Excess of Revenues Over (Under)				
Expenditures	<u>(32,835)</u>	<u>(102,835)</u>	<u>(71,941)</u>	<u>30,894</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	18,627	88,627	65,285	(23,342)
<b>Total Other Financing Sources (Uses)</b>	<u>18,627</u>	<u>88,627</u>	<u>65,285</u>	<u>(23,342)</u>
Net Change in Fund Balance	(14,208)	(14,208)	(6,656)	7,552
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>14,208</u>	<u>14,208</u>	<u>19,834</u>	<u>5,626</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,178</u>	<u>\$ 13,178</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**ECONOMIC DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 80,533	\$ 80,533	\$ 87,934	\$ 7,401
Licenses & Permits	-	-	2,135	2,135
Investment Earnings	-	-	445	445
Miscellaneous	3,000	3,000	500	(2,500)
Total Revenues	<u>83,533</u>	<u>83,533</u>	<u>91,014</u>	<u>7,481</u>
<b>EXPENDITURES</b>				
Personal Services	58,628	26,142 (1)	28,507	(2,365)
IGS - Personal Services	605	605 (1)	322	283
Materials and Services	12,601	33,087 (1)	22,597	10,490
IGS - Materials and Services	5,199	5,199 (1)	4,693	506
Total Expenditures	<u>77,033</u>	<u>65,033</u>	<u>56,119</u>	<u>8,914</u>
Excess of Revenues Over (Under) Expenditures	<u>6,500</u>	<u>18,500</u>	<u>34,895</u>	<u>16,395</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(6,500)</u>	<u>(18,500) (1)</u>	<u>-</u>	<u>18,500</u>
Total Other Financing Sources (Uses)	<u>(6,500)</u>	<u>(18,500)</u>	<u>-</u>	<u>18,500</u>
Net Change in Fund Balance	-	-	34,895	34,895
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>(5,374)</u>	<u>(5,374)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,521</u></u>	<u><u>\$ 29,521</u></u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**SHERIFF'S RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Charges for Services	\$ 7,500	\$ 7,500	\$ 5,406	\$ (2,094)
Donations	10,000	10,000	37,644	27,644
Miscellaneous	25,000	25,000	27,044	2,044
Investment Earnings	80	80	1,413	1,333
Total Revenues	<u>42,580</u>	<u>42,580</u>	<u>71,507</u>	<u>28,927</u>
<b>EXPENDITURES</b>				
Personal Services	24,500	24,500 (1)	17,617	6,883
Materials and Services	<u>68,048</u>	<u>68,048 (1)</u>	<u>23,848</u>	<u>44,200</u>
Total Expenditures	<u>92,548</u>	<u>92,548</u>	<u>41,465</u>	<u>51,083</u>
Excess of Revenues Over (Under) Expenditures	<u>(49,968)</u>	<u>(49,968)</u>	<u>30,042</u>	<u>80,010</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	-	-	11,200	11,200
Transfers Out	<u>(20,000)</u>	<u>(20,000) (1)</u>	<u>(20,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(8,800)</u>	<u>11,200</u>
Net Change in Fund Balance	<u>(69,968)</u>	<u>(69,968)</u>	<u>21,242</u>	<u>91,210</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>69,968</u>	<u>69,968</u>	<u>95,424</u>	<u>25,456</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,666</u>	<u>\$ 116,666</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**COUNTY PARKS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Grants and Contracts	\$ 3,300	\$ 3,300	\$ -	\$ (3,300)
Intergovernmental	-	-	68,560	68,560
Charges for Services	136,000	138,500	76,016	(62,484)
Investment Earnings	-	-	325	325
	<u>139,300</u>	<u>141,800</u>	<u>144,901</u>	<u>3,101</u>
<b>EXPENDITURES</b>				
Personal Services	42,653	42,653 (1)	52,961	(10,308)
IGS - Personal Services	448	448 (1)	448	-
Materials and Services	90,002	90,002 (1)	75,668	14,334
IGS - Materials and Services	9,313	9,313 (1)	13,889	(4,576)
Capital Outlay	35,000	37,500 (1)	-	37,500
	<u>177,416</u>	<u>179,916</u>	<u>142,966</u>	<u>36,950</u>
Excess of Revenues Over (Under)				
Expenditures	(38,116)	(38,116)	1,935	40,051
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>38,116</u>	<u>38,116</u>	<u>36,622</u>	<u>(1,494)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,557</u>	<u>\$ 38,557</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**VICTIMS' ASSISTANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Grants and Contracts	\$ 46,307	\$ 46,307	\$ -	\$ (46,307)
Intergovernmental	22,608	22,608	69,767	47,159
Investment Earnings	-	-	8	8
<b>Total Revenues</b>	<u>68,915</u>	<u>68,915</u>	<u>69,775</u>	<u>860</u>
<b>EXPENDITURES</b>				
Personal Services	69,804	69,804 (1)	69,799	5
IGS - Personal Services	739	739 (1)	739	-
Materials and Services	1,369	1,369 (1)	331	1,038
IGS - Materials and Services	5,187	5,187 (1)	-	5,187
<b>Total Expenditures</b>	<u>77,099</u>	<u>77,099</u>	<u>70,869</u>	<u>1,043</u>
Excess of Revenues Over (Under)				
Expenditures	(8,184)	(8,184)	(1,094)	7,090
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>8,184</u>	<u>8,184</u>	<u>12,669</u>	<u>4,485</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,575</u>	<u>\$ 11,575</u>

(1) Appropriation Level



**CURRY COUNTY, OREGON**

**COUNTY FAIR FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Charges for Services	\$ 234,000	\$ 234,000	\$ 166,708	\$ (67,292)
Donations	1,250	1,250	41,529	40,279
Intergovernmental	33,500	33,500	53,667	20,167
Investment Earnings	400	400	1,146	746
Miscellaneous	35,500	35,500	29,081	(6,419)
	<u>304,650</u>	<u>304,650</u>	<u>292,131</u>	<u>(12,519)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Personal Services	95,253	95,253 (1)	87,705	7,548
IGS - Personal Services	1,231	1,231 (1)	1,231	-
Materials and Services	239,992	239,992 (1)	149,086	90,906
IGS - Materials and Services	17,735	17,735 (1)	14,758	2,977
Capital Outlay	1,000	1,000 (1)	3,701	(2,701)
	<u>355,211</u>	<u>355,211</u>	<u>256,481</u>	<u>98,730</u>
Total Expenditures				
Excess of Revenues Over (Under)				
Expenditures	<u>(50,561)</u>	<u>(50,561)</u>	<u>35,650</u>	<u>86,211</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>	<u>-</u>
Net Change in Fund Balance	(29,761)	(29,761)	56,450	86,211
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>105,761</u>	<u>105,761</u>	<u>99,373</u>	<u>(6,388)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 76,000</u>	<u>\$ 76,000</u>	<u>\$ 155,823</u>	<u>\$ 79,823</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**COMMUNITY DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Licenses and Permits	\$ 250,000	\$ 250,000	\$ 359,372	\$ 109,372
Internal Service Revenue	-	-	309	309
Miscellaneous	-	-	2,900	2,900
Investment Earnings	-	-	1,624	1,624
Total Revenues	<u>368,001</u>	<u>368,001</u>	<u>364,205</u>	<u>(3,796)</u>
<b>EXPENDITURES</b>				
Personal Services	384,787	384,787 (1)	319,887	64,900
IGS - Personal Services	4,438	4,438 (1)	4,438	-
Materials and Services	65,539	66,289 (1)	61,103	5,186
IGS - Materials and Services	<u>39,194</u>	<u>39,194 (1)</u>	<u>41,823</u>	<u>(2,629)</u>
Total Expenditures	<u>493,958</u>	<u>494,708</u>	<u>427,251</u>	<u>67,457</u>
Excess of Revenues Over (Under) Expenditures	<u>(125,957)</u>	<u>(126,707)</u>	<u>(63,046)</u>	<u>63,661</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	750	750	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>750</u>	<u>750</u>	<u>-</u>
Net Change in Fund Balance	(125,957)	(125,957)	(62,296)	63,661
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>125,957</u>	<u>125,957</u>	<u>151,186</u>	<u>25,229</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,890</u>	<u>\$ 88,890</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**COUNTY LANDS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 360	\$ 360
Miscellaneous	-	-	25,000	25,000
Total Revenues	-	-	25,360	25,360
<b>EXPENDITURES</b>				
Materials and Services	21,522	21,522 (1)	41,438	(19,916)
Net Change in Fund Balance	(21,522)	(21,522)	(16,078)	5,444
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>21,522</u>	<u>21,522</u>	<u>21,563</u>	<u>41</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,485</u>	<u>\$ 5,485</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**CABLE TV FRANCHISE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Franchise Taxes	\$ 120,000	\$ 120,000	\$ 139,701	\$ 19,701
Investment Earnings	248	248	1,164	1,164
Total Revenues	<u>120,248</u>	<u>120,248</u>	<u>140,865</u>	<u>20,617</u>
<b>EXPENDITURES</b>				
Personal Services	68,480	68,480 (1)	73,325	(4,845)
IGS - Personal Services	368	368 (1)	368	-
Materials and Services	37,285	37,285 (1)	13,015	24,270
IGS - Materials and Services	9,309	9,309 (1)	7,772	1,537
Total Expenditures	<u>115,442</u>	<u>115,442</u>	<u>94,480</u>	<u>20,962</u>
Excess of Revenues Over (Under) Expenditures	<u>4,806</u>	<u>4,806</u>	<u>46,385</u>	<u>41,579</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(40,000)</u>	<u>(40,000) (1)</u>	<u>(40,000)</u>	<u>-</u>
Net Change in Fund Balance	(35,194)	(35,194)	6,385	41,579
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>93,925</u>	<u>93,925</u>	<u>112,674</u>	<u>18,749</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 58,731</u>	<u>\$ 58,731</u>	<u>\$ 119,059</u>	<u>\$ 60,328</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**PEG ACCESS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Fees	\$ 13,000	\$ 13,000	\$ 17,735	\$ 4,735
Investment Earnings	200	200	600	400
Total Revenues	<u>13,200</u>	<u>13,200</u>	<u>18,335</u>	<u>5,135</u>
<b>EXPENDITURES</b>				
Capital Outlay	<u>95,640</u>	<u>95,640 (1)</u>	<u>83,238</u>	<u>12,402</u>
Total Expenditures	<u>95,640</u>	<u>95,640</u>	<u>83,238</u>	<u>12,402</u>
Net Change in Fund Balance	(82,440)	(82,440)	(64,903)	17,537
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>82,440</u>	<u>82,440</u>	<u>92,319</u>	<u>9,879</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,416</u>	<u>\$ 27,416</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Grants and Donations	\$ -	\$ 31,800	\$ 6,336	\$ (25,464)
Total Revenues	<u>-</u>	<u>31,800</u>	<u>6,336</u>	<u>(25,464)</u>
<b>EXPENDITURES</b>				
Personal Services	-	4,918 (1)	-	4,918
Materials & Services	-	26,882 (1)	6,336	20,546
Total Expenditures	<u>-</u>	<u>31,800</u>	<u>6,336</u>	<u>25,464</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**BRIDGE LIGHT MAINTENANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Donations	\$ 1,000	\$ 1,000	\$ 300	\$ (700)
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>300</u>	<u>(700)</u>
<b>EXPENDITURES</b>				
Materials and Services	<u>1,000</u>	<u>1,000 (1)</u>	<u>439</u>	<u>561</u>
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>439</u>	<u>561</u>
Net Change in Fund Balance	-	-	(139)	(139)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>4</u>	<u>4</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (135)</u>	<u>\$ (135)</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**TITLE III RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	<u>\$ 3,361</u>	<u>\$ 3,361</u>	<u>\$ 14,613</u>	<u>\$ 11,252</u>
<b>EXPENDITURES</b>				
Materials and Services	<u>972,140</u>	<u>972,140 (1)</u>	<u>4,921</u>	<u>967,219</u>
Excess of Revenues Over (Under) Expenditures	<u>(968,779)</u>	<u>(968,779)</u>	<u>9,692</u>	<u>978,471</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	<u>(179,937)</u>	<u>(179,937) (1)</u>	<u>(192,364)</u>	<u>(12,427)</u>
Net Change in Fund Balance	<u>(1,148,716)</u>	<u>(1,148,716)</u>	<u>(182,672)</u>	<u>966,044</u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,148,716</u>	<u>1,148,716</u>	<u>1,251,477</u>	<u>102,761</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,068,805</u>	<u>\$ 1,068,805</u>

(1) Appropriation Level



CURRY COUNTY, OREGON

**COUNTY SCHOOL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Intergovernmental	\$ 213,000	\$ 213,000	\$ 215,269	\$ 2,269
Investment Earnings	-	-	14	14
Total Revenues	<u>213,000</u>	<u>213,000</u>	<u>215,283</u>	<u>2,283</u>
<b>EXPENDITURES</b>				
Pass Through Payment	<u>213,000</u>	<u>213,000 (1)</u>	<u>215,283</u>	<u>(2,283)</u>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**ROADSIDE IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	<u>\$ 80</u>	<u>\$ 80</u>	<u>\$ 255</u>	<u>\$ 175</u>
Total Revenues	<u>80</u>	<u>80</u>	<u>255</u>	<u>175</u>
Net Change in Fund Balance	80	80	255	175
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>22,498</u>	<u>22,498</u>	<u>3,368</u>	<u>(19,130)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 22,578</u></u>	<u><u>\$ 22,578</u></u>	<u><u>\$ 3,623</u></u>	<u><u>\$ (18,955)</u></u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**PORT ORFORD LANDFILL TRUST FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	\$ 4,000	\$ 4,000	\$ 4,929	\$ 929
Reimbursements	9,000	9,000	4,562	(4,438)
Miscellaneous Revenue	<u>26,000</u>	<u>26,000</u>	<u>29,368</u>	<u>3,368</u>
	-			
Total Revenues	<u>39,000</u>	<u>39,000</u>	<u>38,859</u>	<u>(141)</u>
<b>EXPENDITURES</b>				
Contingency	169,007	169,007 (1)	-	169,007
Materials and Services	33,200	33,200 (1)	16,193	17,007
Capital Outlay	<u>30,000</u>	<u>30,000 (1)</u>	<u>-</u>	<u>30,000</u>
Total Expenditures	<u>232,207</u>	<u>232,207</u>	<u>16,193</u>	<u>216,014</u>
Net Change in Fund Balance	(193,207)	(193,207)	22,666	215,873
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>268,207</u>	<u>268,207</u>	<u>265,927</u>	<u>(2,280)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ 288,593</u>	<u>\$ 213,593</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**TOWERS SYSTEMS MAINTENANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Charges for Services	\$ 45,049	\$ 45,049	\$ 51,826	\$ 6,777
Investment Earnings	-	-	34	34
Internal Service Revenue	-	-	12,037	12,037
Reimbursements	5,018	5,018	-	(5,018)
Total Revenue	<u>50,067</u>	<u>50,067</u>	<u>63,897</u>	<u>13,830</u>
<b>EXPENDITURES</b>				
Materials and Services	81,416	81,416 (1)	87,785	(6,369)
IGS - Materials and Services	5,945	5,945 (1)	12,037	(6,092)
Total Expenditures	<u>87,361</u>	<u>87,361</u>	<u>99,822</u>	<u>(12,461)</u>
Excess of Revenues Over (Under) Expenditures	<u>(37,294)</u>	<u>(37,294)</u>	<u>(35,925)</u>	<u>1,369</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	37,321	37,321	51,500	14,179
Total Other Financing Sources (Uses)	<u>37,321</u>	<u>37,321</u>	<u>51,500</u>	<u>14,179</u>
Net Change in Fund Balance	27	27	15,575	15,548
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>40,594</u>	<u>40,594</u>	<u>27,182</u>	<u>(13,412)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 40,621</u></u>	<u><u>\$ 40,621</u></u>	<u><u>\$ 42,757</u></u>	<u><u>\$ 2,136</u></u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**CHILD ADVOCACY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 17	\$ 17
Grants	67,342	67,342	47,898	(19,444)
Miscellaneous Revenue	-	-	630	630
Internal Services Revenue	3,533	3,533	3,533	-
	<u>70,875</u>	<u>70,875</u>	<u>52,078</u>	<u>(18,797)</u>
Total Revenues				
<b>EXPENDITURES</b>				
Personal Services	38,549	38,549 (1)	32,893	5,656
Materials and Services	48,710	48,588 (1)	23,754	24,834
IGS - Materials and Services	4,111	4,111 (1)	3,585	526
	<u>91,370</u>	<u>91,248</u>	<u>60,232</u>	<u>31,016</u>
Total Expenditures				
Excess of Revenues Over (Under)				
Expenditures	(20,495)	(20,373)	(8,154)	12,219
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>20,373</u>	<u>20,373</u>	<u>16,025</u>	<u>(4,348)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ (122)</u>	<u>\$ -</u>	<u>\$ 7,871</u>	<u>\$ 7,871</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**BUILDING REPAIR AND CONSTRUCTION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Internal Service Revenue	\$ 150,000	\$ 150,000	\$ 150,131	\$ 131
<b>EXPENDITURES</b>				
Personal Services	47,139	47,139 (1)	52,717	(5,578)
IGS - Personal Service	468	468 (1)	468	-
Materials and Services	43,928	43,928 (1)	66,909	(22,981)
IGS - Materials and Services	9,467	9,467 (1)	8,357	1,110
Capital Outlay	60,000	60,000 (1)	-	60,000
Debt Service	16,710	16,710 (1)	16,710	-
Total Expenditures	<u>177,712</u>	<u>177,712</u>	<u>145,161</u>	<u>32,551</u>
Excess of Revenues Over (Under) Expenditures	(27,712)	(27,712)	4,970	32,682
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>27,712</u>	<u>27,712</u>	<u>74,116</u>	<u>46,404</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,086</u>	<u>\$ 79,086</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS**

June 30, 2017

	COMMISSIONERS' SERVICES FUND	ADMINISTRATION SERVICES FUND	GENERAL SERVICES FUND	VEHICLE REPLACEMENT RESERVE FUND
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 2,694	\$ 31,980	\$ 97,683	\$ 199,278
Accounts Receivable	-	3,582	-	-
Prepays	-	1,969	-	-
Total Current Assets	<u>2,694</u>	<u>37,531</u>	<u>97,683</u>	<u>199,278</u>
Noncurrent Assets:				
Capital Assets:				
Buildings	-	56,259	-	-
Machinery and Equipment	-	513,742	351,133	854,742
Accumulated Depreciation	-	(417,121)	(198,184)	(653,697)
Total Capital Assets	<u>-</u>	<u>152,880</u>	<u>152,949</u>	<u>201,045</u>
Total Assets	<u>2,694</u>	<u>190,411</u>	<u>250,632</u>	<u>400,323</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Deferred Outflows	<u>161,578</u>	<u>399,987</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 164,272</u>	<u>\$ 590,398</u>	<u>\$ 250,632</u>	<u>\$ 400,323</u>
<b>LIABILITIES AND NET POSITION:</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 361	\$ 24,778	\$ 5,469	\$ 768
Accrued Payroll and Related Expenses	<u>2,333</u>	<u>5,706</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>2,694</u>	<u>30,484</u>	<u>5,469</u>	<u>768</u>
Noncurrent Liabilities:				
Net Pension Liability	<u>327,031</u>	<u>809,566</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>329,725</u>	<u>840,050</u>	<u>5,469</u>	<u>768</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Deferred Inflows	<u>23,393</u>	<u>57,910</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AND NET POSITION</b>				
Net Investment in Capital Assets	-	152,880	152,949	201,045
Restricted	-	-	-	-
Unrestricted	<u>(188,846)</u>	<u>(460,442)</u>	<u>92,214</u>	<u>198,510</u>
Total Net Position	<u>(188,846)</u>	<u>(307,562)</u>	<u>245,163</u>	<u>399,555</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 164,272</u>	<u>\$ 590,398</u>	<u>\$ 250,632</u>	<u>\$ 400,323</u>

<u>GENERAL FUND EQUIPMENT SELF INSURANCE FUND</u>	<u>ROAD FUND EQUIPMENT SELF INSURANCE FUND</u>	<u>UNEMPLOYMENT RESERVE FUND</u>	<u>PERS RESERVE FUND</u>	<u>TOTAL</u>
\$ 99,192	\$ 1,164,285	\$ 275,443	\$ 213,673	\$ 2,084,228
5,526	-	-	-	9,108
-	-	-	-	1,969
<u>104,718</u>	<u>1,164,285</u>	<u>275,443</u>	<u>213,673</u>	<u>2,095,305</u>
-	-	-	-	56,259
-	-	-	-	1,719,617
-	-	-	-	(1,269,002)
-	-	-	-	506,874
<u>104,718</u>	<u>1,164,285</u>	<u>275,443</u>	<u>213,673</u>	<u>2,602,179</u>
-	-	-	-	561,565
<u>\$ 104,718</u>	<u>\$ 1,164,285</u>	<u>\$ 275,443</u>	<u>\$ 213,673</u>	<u>\$ 3,163,744</u>
\$ 5,624	\$ -	\$ 3,703	\$ -	\$ 40,703
-	-	-	-	8,039
<u>5,624</u>	<u>-</u>	<u>3,703</u>	<u>-</u>	<u>48,742</u>
-	-	-	-	1,136,597
<u>5,624</u>	<u>-</u>	<u>3,703</u>	<u>-</u>	<u>1,185,339</u>
-	-	-	-	81,303
-	-	-	-	506,874
-	1,164,285	-	-	1,164,285
99,094	-	271,740	213,673	225,943
<u>99,094</u>	<u>1,164,285</u>	<u>271,740</u>	<u>213,673</u>	<u>1,897,102</u>
<u>\$ 104,718</u>	<u>\$ 1,164,285</u>	<u>\$ 275,443</u>	<u>\$ 213,673</u>	<u>\$ 3,163,744</u>



CURRY COUNTY, OREGON

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2017**

	<u>COMMISSIONERS' SERVICES FUND</u>	<u>ADMINISTRATION SERVICES FUND</u>	<u>GENERAL SERVICES FUND</u>	<u>VEHICLE REPLACEMENT RESERVE FUND</u>
<b>OPERATING REVENUES:</b>				
Charges for Services	\$ 238,842	\$ 843,273	\$ 393,276	\$ 201,754
Grants and Contracts	-	12,879	-	-
Miscellaneous	-	9,909	-	-
Total Operating Revenues	<u>238,842</u>	<u>866,061</u>	<u>393,276</u>	<u>201,754</u>
<b>OPERATING EXPENSES:</b>				
Personal Services	220,873	493,379	-	-
IGS - Personal Services	-	2,913	-	-
Materials and Services	17,635	477,489	85,166	2,246
IGS - Materials and Services	-	845	81,417	2,337
Depreciation	-	41,287	39,486	167,724
Capital Outlay	-	-	-	191,746
Total Operating Expenses	<u>238,508</u>	<u>1,015,913</u>	<u>206,069</u>	<u>364,053</u>
Income, (Loss) From Operations	<u>334</u>	<u>(149,852)</u>	<u>187,207</u>	<u>(162,299)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Gain (Loss) on Sale of Capital Assets	-	-	-	22,086
Interest Income	-	-	-	2,182
Change in Net Position	334	(149,852)	187,207	(138,031)
Beginning Net Position	<u>(189,180)</u>	<u>(157,710)</u>	<u>57,956</u>	<u>537,586</u>
Ending Net Position	<u>\$ (188,846)</u>	<u>\$ (307,562)</u>	<u>\$ 245,163</u>	<u>\$ 399,555</u>

<u>GENERAL FUND EQUIPMENT SELF INSURANCE FUND</u>	<u>ROAD FUND EQUIPMENT SELF INSURANCE FUND</u>	<u>UNEMPLOYMENT RESERVE FUND</u>	<u>PERS RESERVE FUND</u>	<u>TOTAL</u>
\$ -	\$ -	\$ 48,040	\$ -	\$ 1,725,185
-	-	-	-	12,879
5,526	-	2,986	-	18,421
<u>5,526</u>	<u>-</u>	<u>51,026</u>	<u>-</u>	<u>1,756,485</u>
-	-	-	-	714,252
-	-	-	-	2,913
13,617	301	35,817	2,313	634,584
-	-	-	-	84,599
-	-	-	-	248,497
-	-	-	-	191,746
<u>13,617</u>	<u>301</u>	<u>35,817</u>	<u>2,313</u>	<u>1,876,591</u>
<u>(8,091)</u>	<u>(301)</u>	<u>15,209</u>	<u>(2,313)</u>	<u>(120,106)</u>
-	-	-	-	22,086
<u>1,159</u>	<u>-</u>	<u>-</u>	<u>2,387</u>	<u>5,728</u>
(6,932)	(301)	15,209	74	(92,292)
<u>106,026</u>	<u>1,164,586</u>	<u>256,531</u>	<u>213,599</u>	<u>1,989,394</u>
<u>\$ 99,094</u>	<u>\$ 1,164,285</u>	<u>\$ 271,740</u>	<u>\$ 213,673</u>	<u>\$ 1,897,102</u>

**CURRY COUNTY, OREGON**

**COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS  
For the Year Ended June 30, 2017**

	COMMISSIONERS' SERVICE FUND	ADMINISTRATION SERVICES FUND	GENERAL SERVICES FUND	VEHICLE REPLACEMENT RESERVE FUND
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from Services Provided	\$ 238,842	\$ 865,869	\$ 393,276	\$ 201,754
Payments to Suppliers	(17,767)	(507,598)	(357,252)	(257,615)
Payments to Employees	(221,637)	(460,945)	-	-
Net Cash Provided (Used) by Operating Activities	(562)	(102,674)	36,024	(55,861)
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>				
Proceeds from Sale of Assets	-	-	-	22,086
Acquisition and Construction of Capital Assets	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	-	22,086
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on Investments	-	-	-	2,182
Net Cash Provided (Used) by Investing Activities	-	-	-	2,182
Net Change in Cash and Cash Equivalents	(562)	(102,674)	36,024	(31,593)
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	3,256	134,654	61,659	230,871
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,694</u>	<u>\$ 31,980</u>	<u>\$ 97,683</u>	<u>\$ 199,278</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating Income	334	\$ (149,852)	\$ 187,207	\$ (162,299)
Adjustments				
Decrease (Increase) in Assets:				
Accounts Receivable	-	(192)	-	-
Prepaid Expense	-	(1,969)	-	-
Capital Assets	-	12,103	(152,260)	167,724
Increase (Decrease) in Liabilities:				
Accounts Payable	(132)	1,889	1,077	(61,286)
Payroll Liabilities	(812)	(597)	-	-
Proportionate Share of Net Pension Liabilities and Related Deferrals	48	35,944	-	-
Net Cash From Operations	<u>\$ (562)</u>	<u>\$ (102,674)</u>	<u>\$ 36,024</u>	<u>\$ (55,861)</u>

GENERAL FUND EQUIPMENT SELF INSURANCE FUND	ROAD FUND EQUIPMENT SELF INSURANCE FUND	UNEMPLOYMENT RESERVE FUND	PERS RESERVE FUND	TOTAL
\$ -	\$ -	\$ 51,026	\$ -	\$ 1,750,767
(7,993)	(301)	(50,971)	(2,313)	(1,201,810)
-	-	-	-	(682,582)
(7,993)	(301)	55	(2,313)	(133,625)
-	-	-	-	22,086
-	-	-	-	-
-	-	-	-	22,086
1,159	-	-	2,387	5,728
(6,834)	(301)	55	74	(105,811)
106,026	1,164,586	275,388	213,599	2,190,039
<u>\$ 99,192</u>	<u>\$ 1,164,285</u>	<u>\$ 275,443</u>	<u>\$ 213,673</u>	<u>\$ 2,084,228</u>
\$ (8,091)	\$ (301)	\$ 15,209	\$ (2,313)	\$ (120,106)
(5,526)	-	-	-	(5,718)
-	-	-	-	(1,969)
-	-	-	-	27,567
5,624	-	(15,154)	-	(67,982)
-	-	-	-	(1,409)
-	-	-	-	35,992
<u>\$ (7,993)</u>	<u>\$ (301)</u>	<u>\$ 55</u>	<u>\$ (2,313)</u>	<u>\$ (133,625)</u>

CURRY COUNTY, OREGON

**COMMISSIONERS' FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
IGS - Internal Service	\$ 218,056	\$ 218,056	\$ 202,802	\$ (15,254)
Total Revenues	<u>218,056</u>	<u>218,056</u>	<u>202,802</u>	<u>(15,254)</u>
<b>EXPENDITURES</b>				
Personal Services	195,060	195,060 (1)	184,785	10,275
Materials and Services	<u>22,996</u>	<u>22,996 (1)</u>	<u>17,635</u>	<u>5,361</u>
Total Expenditures	<u>218,056</u>	<u>218,056</u>	<u>202,420</u>	<u>15,636</u>
Net Change in Fund Balance	-	-	382	382
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>(382)</u>	<u>(382)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Reconciliation to GAAP Basis:				
Net Pension Liability			(327,031)	
Pension Related Deferred Inflows			<u>138,185</u>	
GAAP Fund Balance - End of Year			<u>\$ (188,846)</u>	

(1) Appropriation Level

CURRY COUNTY, OREGON

**ADMINISTRATIVE SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET OVER (UNDER)
<b>REVENUES</b>				
Charges for Services	\$ 48,012	\$ 48,012	\$ 42,430	\$ (5,582)
Intergovernmental	-	-	12,879	12,879
Internal Service Revenue	953,436	953,436	800,843	(152,593)
Other Revenue	400	400	9,909	9,509
Grants and Contracts	12,500	12,500	-	(12,500)
Total Revenues	<u>1,014,348</u>	<u>1,014,348</u>	<u>866,061</u>	<u>(148,287)</u>
<b>EXPENDITURES</b>				
Personal Services	671,323	531,348 (1)	457,435	73,913
IGS - Personal Services	3,880	3,880 (1)	2,913	967
Materials and Services	418,617	528,592 (1)	477,489	51,103
IGS - Materials and Services	2,700	2,700 (1)	845	1,855
Capital Outlay	500	30,500 (1)	29,184	1,316
Total Expenditures	<u>1,097,020</u>	<u>1,097,020</u>	<u>967,866</u>	<u>129,154</u>
Excess of Revenues Over (Under) Expenditures	(82,672)	(82,672)	(101,805)	(19,133)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>82,672</u>	<u>82,672</u>	<u>108,852</u>	<u>26,180</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	7,047	<u>\$ 7,047</u>
Reconciliation to GAAP Basis:				
Capital Assets			152,880	
Net Pension Liability			(809,566)	
Pension Related Deferred Inflows			<u>342,077</u>	
GAAP Fund Balance - End of Year			<u>\$ (307,562)</u>	

(1) Appropriation Level

CURRY COUNTY, OREGON

**GENERAL SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Internal Service Revenue	\$ 240,000	\$ 240,000	\$ 201,530	\$ (38,470)
Total Revenues	<u>240,000</u>	<u>240,000</u>	<u>201,530</u>	<u>(38,470)</u>
<b>EXPENDITURES</b>				
Materials and Services	145,921	145,921 (1)	85,166	60,755
IGS - Materials and Services	114,247	114,247 (1)	81,417	32,830
Contingency	<u>84,373</u>	<u>84,373 (1)</u>	<u>-</u>	<u>84,373</u>
Total Expenditures	<u>344,541</u>	<u>344,541</u>	<u>166,583</u>	<u>177,958</u>
Excess of Revenues Over (Under) Expenditures	(104,541)	(104,541)	34,947	139,488
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>104,541</u>	<u>104,541</u>	<u>57,267</u>	<u>(47,274)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	92,214	<u>\$ 92,214</u>
Reconciliation to GAAP Basis:				
Capital Assets, Net			<u>152,949</u>	
GAAP Fund Balance - End of Year			<u>\$ 245,163</u>	

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**VEHICLE REPLACEMENT RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET OVER (UNDER)
<b>REVENUES</b>				
Investment Earnings	\$ 750	\$ 750	\$ 2,182	\$ 1,432
Internal Service Revenue	10,000	10,000	201,754	191,754
Total Revenues	<u>10,750</u>	<u>10,750</u>	<u>203,936</u>	<u>193,186</u>
<b>EXPENDITURES</b>				
Materials and Services	398	398 (1)	2,246	(1,848)
IGS - Materials and Services	2,789	2,789 (1)	2,337	452
Capital Outlay	126,449	126,449 (1)	191,746	(65,297)
Total Expenditures	<u>129,636</u>	<u>129,636</u>	<u>196,329</u>	<u>(66,693)</u>
Excess of Revenues Over (Under) Expenditures	<u>(118,886)</u>	<u>(118,886)</u>	<u>7,607</u>	<u>126,493</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	3,500	3,500	22,086	18,586
Total Other Financing Sources (Uses)	<u>3,500</u>	<u>3,500</u>	<u>22,086</u>	<u>18,586</u>
Net Change in Fund Balance	(115,386)	(115,386)	29,693	145,079
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>166,553</u>	<u>166,553</u>	<u>168,817</u>	<u>2,264</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 51,167</u>	<u>\$ 51,167</u>	198,510	<u>\$ 147,343</u>
Reconciliation to GAAP Basis: Capital Assets, Net			<u>201,045</u>	
GAAP Fund Balance - End of Year			<u>\$ 399,555</u>	

(1) Appropriation Level



CURRY COUNTY, OREGON

**GENERAL EQUIPMENT SELF-INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET OVER (UNDER)
<b>REVENUES</b>				
Reimbursements	\$ -	\$ -	\$ 5,526	\$ 5,526
Investment Earnings	500	500	1,159	659
Total Revenues	<u>500</u>	<u>500</u>	<u>6,685</u>	<u>6,185</u>
<b>EXPENDITURES</b>				
Materials and Services	81,000	81,000 (1)	13,617	67,383
IGS - Materials and Services	<u>27,637</u>	<u>27,637 (1)</u>	<u>-</u>	<u>27,637</u>
Total Expenditures	<u>108,637</u>	<u>108,637</u>	<u>13,617</u>	<u>95,020</u>
Net Change in Fund Balance	(108,137)	(108,137)	(6,932)	101,205
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>108,137</u>	<u>108,137</u>	<u>106,026</u>	<u>(2,111)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 99,094</u></u>	<u><u>\$ 99,094</u></u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**ROAD FUND EQUIPMENT SELF-INSURANCE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>EXPENDITURES</b>				
Materials and Services	\$ 1,164,177	\$ 1,164,177 (1)	\$ 301	\$ 1,163,876
Total Expenditures	<u>1,164,177</u>	<u>1,164,177</u>	<u>301</u>	<u>1,163,876</u>
Net Change in Fund Balance	(1,164,177)	(1,164,177)	(301)	1,163,876
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>1,164,177</u>	<u>1,164,177</u>	<u>1,164,586</u>	<u>409</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,164,285</u>	<u>\$ 1,164,285</u>

(1) Appropriation Level

CURRY COUNTY, OREGON

**UNEMPLOYMENT RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET- BUDGETARY BASIS**  
**For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Internal Services Revenue	\$ 39,964	\$ 39,964	\$ 48,040	\$ 8,076
Investment Earnings	-	-	2,986	2,986
<b>EXPENDITURES</b>				
Materials & Services	<u>326,389</u>	<u>326,389 (1)</u>	<u>35,817</u>	<u>290,572</u>
Excess of Revenues Over (Under) Expenditures	(286,425)	(286,425)	15,209	301,634
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>286,425</u>	<u>286,425</u>	<u>256,531</u>	<u>(29,894)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,740</u>	<u>\$ 271,740</u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**PERS RESERVE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET OVER (UNDER)</u>
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 2,387	\$ 2,387
Total Revenues	<u>-</u>	<u>-</u>	<u>2,387</u>	<u>2,387</u>
<b>EXPENDITURES</b>				
Materials & Services	\$ 210,000	\$ 210,000 (1)	\$ 2,313	\$ 207,687
Total Expenditures	<u>210,000</u>	<u>210,000</u>	<u>2,313</u>	<u>207,687</u>
Excess of Revenues Over (Under) Expenditures	(210,000)	(210,000)	74	210,074
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>210,000</u>	<u>210,000</u>	<u>213,599</u>	<u>3,599</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 213,673</u></u>	<u><u>\$ 213,673</u></u>

(1) Appropriation Level

**CURRY COUNTY, OREGON**

**AGENCY FUNDS  
COMBINING BALANCE SHEET  
For the Year Ended June 30, 2017**

	BALANCE JUNE 30, 2016	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2017
<b><u>ACCRUED INTEREST FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ 5,792	\$ 77,999	76,918	\$ 6,873
Total Assets	<u>\$ 5,792</u>	<u>\$ 77,999</u>	<u>76,918</u>	<u>\$ 6,873</u>
<b>LIABILITIES</b>				
Due to - Other Taxing Districts	\$ 5,792	\$ 78,136	77,055	\$ 6,873
Total Liabilities	<u>\$ 5,792</u>	<u>\$ 78,136</u>	<u>77,055</u>	<u>\$ 6,873</u>
<b><u>UNSEGREGATED TAXES FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ 241,063	\$ 17,295,445	17,344,167	\$ 192,341
Receivables				
Taxes	2,128,462	2,118,907	2,128,462	2,118,907
Total Assets	<u>\$ 2,369,525</u>	<u>\$ 18,771,574</u>	<u>19,472,629</u>	<u>\$ 2,311,248</u>
<b>LIABILITIES</b>				
Due to - Other Taxing Districts	\$ 2,369,525	\$ 19,414,352	\$ 19,472,629	\$ 2,311,248
Total Liabilities	<u>\$ 2,369,525</u>	<u>\$ 19,414,352</u>	<u>19,472,629</u>	<u>\$ 2,311,248</u>
<b><u>A &amp; T TAX OFFICE FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ 59,521	\$ 231,763	228,085	\$ 63,199
Total Assets	<u>\$ 59,521</u>	<u>\$ 259,928</u>	<u>228,085</u>	<u>\$ 63,199</u>
<b>LIABILITIES</b>				
Due to - Oregon State	\$ 59,521	\$ 242,300	238,622	\$ 63,199
Total Liabilities	<u>\$ 59,521</u>	<u>\$ 271,443</u>	<u>238,622</u>	<u>\$ 63,199</u>

**CURRY COUNTY, OREGON**

**AGENCY FUNDS  
COMBINING BALANCE SHEET  
For the Year Ended June 30, 2017**

	BALANCE JUNE 30, 2016	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2017
<b><u>ADVANCE TAXES FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ -	\$ 6,230	6,175	\$ 55
Total Assets	\$ -	\$ 6,230	6,175	\$ 55
<b>LIABILITIES</b>				
Due to - Other Taxing Districts/Agencies	\$ -	\$ 6,230	6,175	\$ 55
Total Liabilities	\$ -	\$ 6,230	6,175	\$ 55
<b><u>PAYROLL LIABILITY FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ 552,209	\$ 2,921,583	2,802,970	\$ 670,822
Total Assets	\$ 552,209	\$ 2,921,583	2,802,970	\$ 670,822
<b>LIABILITIES</b>				
Payroll Liabilities	\$ 552,209	\$ 8,188,059	8,069,446	670,822
Total Liabilities	\$ 552,209	\$ 8,024,929	7,996,491	\$ 670,822
<b><u>TREASURER'S BANKING FUND</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ -	\$ 133,086,352	133,086,352	\$ -
Accounts Receivable	-	-	-	-
Total Assets	\$ -	\$ 133,086,352	133,086,352	\$ -
<b>LIABILITIES</b>				
Due to - State Unclaimed Property	\$ -	\$ 1,116	1,116	\$ -
Total Liabilities	\$ -	\$ 1,116	1,116	\$ -
<b><u>TOTAL AGENCY FUNDS</u></b>				
<b>ASSETS</b>				
Cash and Investments	\$ 858,585	\$ 153,619,372	\$ 153,544,667	\$ 933,290
Receivables				
Accounts	1,349	-	1,349	-
Taxes	2,128,462	2,118,907	2,128,462	2,118,907
Total Assets	\$ 2,988,396	\$ 155,738,279	\$ 155,674,478	\$ 3,052,197
<b>LIABILITIES</b>				
Payroll Liabilities	\$ 552,209	\$ 8,188,059	\$ 8,069,446	\$ 670,822
Due to - Oregon State	59,521	242,300	238,622	63,199
Due to - State Unclaimed Property	-	1,116	1,116	-
Due to - Other Funds	-	-	-	-
Due to - Other Taxing Districts	2,375,317	19,498,718	19,555,859	2,318,176
Total Liabilities	\$ 2,987,047	\$ 27,930,193	\$ 27,865,043	\$ 3,052,197

CURRY COUNTY, OREGON

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2017**

<u>TAX YEAR</u>	<u>IMPOSED LEVY OR BALANCE UNCOLLECTED AT 7/1/16</u>	<u>DEDUCT DISCOUNTS</u>	<u>ADJUSTMENTS TO ROLLS</u>	<u>ADD INTEREST</u>	<u>CASH COLLECTIONS BY COUNTY TREASURER</u>	<u>BALANCE UNCOLLECTED OF UNSEGREGATED AT 6/30/17</u>
Current:						
2016-17	\$ 26,095,867	\$ 690,132	\$ 42,196	\$ -	\$ 24,446,649	\$ 1,001,282
Prior Years:						
2015-16	956,646	3,318	(110,386)	-	431,285	411,657
2014-15	519,894	1,783	(50,000)	-	148,998	319,113
2013-14	337,477	819	-	-	150,509	186,149
2012-13	176,848	413	-	-	67,475	108,960
2011-12	95,839	400	-	-	1,902	93,537
2010-11	68,244	31	-	-	1,312	66,901
2009-10 & Prior	122,145	-	(20,000)	-	8,917	93,228
Total Prior	<u>2,277,093</u>	<u>6,764</u>	<u>(180,386)</u>	<u>-</u>	<u>810,398</u>	<u>1,279,545</u>
Total All Funds	<u>\$ 28,372,960</u>	<u>\$ 696,896</u>	<u>\$ (138,190)</u>	<u>\$ -</u>	<u>\$ 25,257,047</u>	<u>\$ 2,280,827</u>
Classified by Fund						
General Fund					\$ 1,660,332	\$ 161,920
Unsegregated Tax and Interest Fund (Agency)					23,596,715	2,118,907
					<u>\$ 25,257,047</u>	<u>\$ 2,280,827</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>PROPERTY TAX APPEALS</b>				
Revenues				
Grants & Donations	\$ 1,000	\$ 1,000	\$ 885	\$ (115)
Total Revenue	<u>1,000</u>	<u>1,000</u>	<u>885</u>	<u>(115)</u>
Requirements				
Personal Services	3,765	3,765	3,755	10
IGS - Personal Services	16	16	16	-
Materials and Services	920	920	3	917
IGS - Materials and Services	290	290	245	45
Total Requirements	<u>4,991</u>	<u>4,991</u>	<u>4,019</u>	<u>972</u>
 Total Property Tax Appeals	 <u>\$ (3,991)</u>	 <u>\$ (3,991)</u>	 <u>\$ (3,134)</u>	 <u>\$ 857</u>
<b>OTHER REQUIREMENTS</b>				
Requirements				
IGS - Materials and Services	\$ 215,417	\$ 215,417	\$ 210,299	\$ 5,118
Interfund Transfers Out	20,800	109,427	86,085	23,342
Capital Outlay	25,000	25,000	-	25,000
Operating Contingency	<u>115,362</u>	<u>115,362</u>	<u>-</u>	<u>115,362</u>
Total Requirements	<u>376,579</u>	<u>465,206</u>	<u>296,384</u>	<u>168,822</u>
Total Other Requirements	<u>\$ (376,579)</u>	<u>\$ (465,206)</u>	<u>\$ (296,384)</u>	<u>\$ 168,822</u>



**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET OVER (UNDER)
<b>NONDEPARTMENTAL</b>				
Revenues				
Taxes	\$ 1,608,000	\$ 1,646,000	\$ 1,660,332	\$ 14,332
Licenses and Permits	38,000	38,000	28,163	(9,837)
Charge for Services	-	-	12,000	12,000
Intergovernmental	953,200	953,200	1,479,087	525,887
Fines and Penalties	15,000	15,000	15,094	94
Reimbursements	200	200	-	(200)
Grants and Donations	2,025,807	2,025,807	241,616	(1,784,191)
Investment Earnings	6,223	6,223	33,438	27,215
Miscellaneous	500	500	27,216	26,716
Interfund Transfers In	46,500	46,500	40,000	(6,500)
Total Revenues	<u>4,693,430</u>	<u>4,731,430</u>	<u>3,536,946</u>	<u>(1,194,484)</u>
Requirements				
Personal Services	50,000	50,000	-	50,000
Materials and Services	3,140,397	3,089,770	346,123	2,743,647
Total Requirements	<u>3,190,397</u>	<u>3,139,770</u>	<u>346,123</u>	<u>2,793,647</u>
Total Nondepartmental	<u>\$ 1,503,033</u>	<u>\$ 1,591,660</u>	<u>\$ 3,190,823</u>	<u>\$ 1,599,163</u>
<b>COUNTY CLERK - ELECTIONS</b>				
Revenues				
Intergovernmental	\$ 2,000	\$ 2,000	\$ -	\$ (31,100)
Charges for Services	31,100	31,100	24,987	6,113
Miscellaneous	50	50	4	(46)
Total Revenue	<u>33,150</u>	<u>33,150</u>	<u>24,991</u>	<u>(25,033)</u>
Requirements				
Personal Services	174,540	174,540	141,998	32,542
IGS - Personal Services	657	657	657	-
Materials and Services	57,226	57,226	55,813	1,413
IGS - Materials and Services	19,891	19,891	19,258	633
Total Requirements	<u>252,314</u>	<u>252,314</u>	<u>217,726</u>	<u>34,588</u>
Total County Clerk - Elections	<u>\$ (219,164)</u>	<u>\$ (219,164)</u>	<u>\$ (192,735)</u>	<u>\$ 26,429</u>
<b>TAX COLLECTION</b>				
Revenues				
Fines and Penalties	\$ 10,900	\$ 10,900	\$ 7,337	\$ (3,563)
Charges for Services	1,500	1,500	1,120	(380)
Grants and Donations	25,500	25,500	22,071	(3,429)
Total Revenue	<u>37,900</u>	<u>37,900</u>	<u>30,528</u>	<u>(7,372)</u>
Requirements				
Personal Services	67,679	67,679	65,219	2,460
IGS - Personal Services	321	321	321	-
Materials and Services	46,849	46,849	48,980	(2,131)
IGS - Materials and Services	10,130	10,130	9,200	930
Total Requirements	<u>124,979</u>	<u>124,979</u>	<u>123,720</u>	<u>1,259</u>
Total Tax Collection	<u>\$ (87,079)</u>	<u>\$ (87,079)</u>	<u>\$ (93,192)</u>	<u>\$ (6,113)</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>COUNTY TREASURER'S OFFICE</b>				
Revenues				
Charges for Services	\$ 660	\$ 660	\$ 779	\$ 119
Grants and Donations	7,100	7,100	7,283	183
Miscellaneous Revenue	-	-	11	11
Total Revenues	<u>7,760</u>	<u>7,760</u>	<u>8,073</u>	<u>313</u>
Requirements				
Personal Services	90,367	90,367	90,104	263
Materials and Services	15,812	15,812	7,930	7,882
IGS - Materials and Services	7,869	7,869	8,891	(1,022)
Total Requirements	<u>114,048</u>	<u>114,048</u>	<u>106,925</u>	<u>7,123</u>
Total County Treasurer's Office	<u>\$ (106,288)</u>	<u>\$ (106,288)</u>	<u>\$ (98,852)</u>	<u>\$ 7,436</u>
<b>COUNTY ASSESSOR'S OFFICE</b>				
Revenues				
Fines and Penalties	\$ 20,000	\$ 20,000	\$ 10,894	\$ (9,106)
Intergovernmental	45,000	45,000	104,567	59,567
Charges for Services	13,700	13,700	16,772	3,072
Grants and Donations	122,000	122,000	-	(122,000)
Miscellaneous	3,800	3,800	2,579	(1,221)
Total Revenue	<u>204,500</u>	<u>204,500</u>	<u>134,812</u>	<u>(69,688)</u>
Requirements				
Personal Services	422,880	422,880	409,232	13,648
IGS - Personal Services	1,702	1,702	1,702	-
Materials and Services	128,199	128,199	67,668	60,531
IGS - Materials and Services	45,831	45,831	42,227	3,604
Capital Outlay	9,500	9,500	-	9,500
Total Requirements	<u>608,112</u>	<u>608,112</u>	<u>520,829</u>	<u>87,283</u>
Total County Assessor's Office	<u>\$ (403,612)</u>	<u>\$ (403,612)</u>	<u>\$ (386,017)</u>	<u>\$ 17,595</u>
<b>GIS OPERATIONS</b>				
Revenues				
Grants and Donations	\$ 10,000	\$ 10,000	\$ 9,681	\$ (319)
Internal Service Revenue	7,500	7,500	4,023	(3,477)
Interfund Transfers In	10,000	10,000	-	(10,000)
Total Revenue	<u>27,500</u>	<u>27,500</u>	<u>13,704</u>	<u>(13,796)</u>
Requirements				
Materials and Services	24,833	24,833	11,038	13,795
IGS - Materials and Services	1,404	1,404	1,092	312
Total Requirements	<u>26,237</u>	<u>26,237</u>	<u>12,130</u>	<u>14,107</u>
Total County Assessor's Office - GIS	<u>\$ 1,263</u>	<u>\$ 1,263</u>	<u>\$ 1,574</u>	<u>\$ 311</u>

CURRY COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>DISTRICT ATTORNEY</b>				
Revenues				
Charges for Services	\$ 35,000	\$ 35,000	\$ 26,421	\$ (8,579)
Grants and Donations	3,500	3,500	-	(3,500)
Reimbursements	10,000	10,000	6,627	(3,373)
Miscellaneous	600	600	4	(596)
Total Revenues	<u>49,100</u>	<u>49,100</u>	<u>33,052</u>	<u>(16,048)</u>
Requirements				
Personal Services	308,470	308,470	308,990	(520)
IGS - Personal Services	3,091	3,091	3,183	(92)
Materials and Services	50,778	50,778	33,044	17,734
IGS - Materials and Services	27,338	27,338	28,641	(1,303)
Total Requirements	<u>389,677</u>	<u>389,677</u>	<u>373,858</u>	<u>15,819</u>
Total District Attorney	<u>\$ (340,577)</u>	<u>\$ (340,577)</u>	<u>\$ (340,806)</u>	<u>\$ (229)</u>
<b>COUNTY CLERK - RECORDING</b>				
Revenues				
Charges for Services	\$ 128,613	\$ 128,613	\$ 135,791	\$ 7,178
Miscellaneous	18,725	18,725	20,922	2,197
Interfund Transfers In	80,722	80,722	54,021	(26,701)
Total Revenue	<u>228,060</u>	<u>228,060</u>	<u>210,734</u>	<u>(17,326)</u>
Requirements				
Personal Services	184,764	184,764	165,932	18,832
IGS - Personal Services	723	723	723	-
Materials and Services	42,663	42,663	41,667	996
IGS - Materials and Services	19,752	19,752	18,019	1,733
Total Requirements	<u>247,902</u>	<u>247,902</u>	<u>226,341</u>	<u>21,561</u>
Total County Clerk - Recording	<u>\$ (19,842)</u>	<u>\$ (19,842)</u>	<u>\$ (15,607)</u>	<u>\$ 4,235</u>
<b>COUNTY SURVEYOR</b>				
Revenues				
Charges for Services	\$ 13,500	\$ 13,500	\$ 17,645	\$ 4,145
Interfund Transfers In	45,000	45,000	28,240	(16,760)
Total Revenue	<u>58,500</u>	<u>58,500</u>	<u>45,885</u>	<u>(12,615)</u>
Requirements				
Personal Services	60,769	60,769	50,914	9,855
IGS - Personal Services	290	290	290	-
Materials and Services	6,030	5,280	3,271	2,009
IGS - Materials and Services	6,089	6,089	5,611	478
Interfund Transfers Out	-	750	750	-
Total Requirements	<u>73,178</u>	<u>73,178</u>	<u>60,836</u>	<u>12,342</u>
Total County Surveyor:	<u>\$ (14,678)</u>	<u>\$ (14,678)</u>	<u>\$ (14,951)</u>	<u>\$ (273)</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>SHERIFF-CIVIL &amp; CRIMINAL</b>				
Revenues				
Licenses and Permits	\$ 20,000	\$ 20,000	\$ 26,495	\$ 6,495
Intergovernmental	7,500	7,500	4,186	(3,314)
Charges for Services	54,000	54,000	48,608	(5,392)
Reimbursements	800	800	1,436	636
Miscellaneous	1,000	1,000	39	(961)
Interfund Transfers In	1,735,000	1,735,000	1,705,000	(30,000)
Total Revenues	<u>1,818,300</u>	<u>1,818,300</u>	<u>1,785,764</u>	<u>(32,536)</u>
Requirements				
Personal Services	1,264,291	1,264,291	978,958	285,333
IGS - Personal Services	5,773	5,773	5,773	-
Materials and Services	527,525	527,525	110,066	417,459
IGS - Materials and Services	153,536	153,536	415,813	(262,277)
Interfund Transfers Out	700	700	-	700
Total Requirements	<u>1,951,825</u>	<u>1,951,825</u>	<u>1,510,610</u>	<u>441,215</u>
Total Sheriff - Civil and Criminal	<u>\$ (133,525)</u>	<u>\$ (133,525)</u>	<u>\$ 275,154</u>	<u>\$ 408,679</u>
<b>SHERIFF - SEARCH AND RESCUE</b>				
Revenues				
Interfund Transfers In	\$ 115,000	\$ 115,000	\$ 123,732	\$ 8,732
Total Revenue	<u>115,000</u>	<u>115,000</u>	<u>123,732</u>	<u>8,732</u>
Requirements				
Personal Services	50,758	50,758	51,608	(850)
IGS - Personal Services	197	197	197	-
Materials and Services	34,996	34,996	61,188	(26,192)
IGS - Materials and Services	8,718	8,718	11,266	(2,548)
Capital Outlay	20,000	20,000	-	20,000
Interfund Transfers Out	700	700	-	700
Total Requirements	<u>115,369</u>	<u>115,369</u>	<u>124,259</u>	<u>(8,890)</u>
Total Sheriff - Search and Rescue	<u>\$ (369)</u>	<u>\$ (369)</u>	<u>\$ (527)</u>	<u>\$ (158)</u>

CURRY COUNTY, OREGON

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET OVER (UNDER)
<b>SHERIFF - MARINE PATROL</b>				
Revenues				
Intergovernmental	\$ 187,732	\$ 187,732	\$ 182,732	\$ (5,000)
Reimbursements	3,000	3,000	15,425	12,425
Miscellaneous	-	-	2,000	
Interfund Transfers In	45,000	45,000	37,132	(7,868)
Total Revenue	<u>235,732</u>	<u>235,732</u>	<u>237,289</u>	<u>(443)</u>
Requirements				
Personal Services	186,574	186,574	186,625	(51)
IGS - Personal Services	911	911	911	-
Materials and Services	43,318	43,318	21,150	22,168
IGS - Materials and Services	17,723	17,723	39,793	(22,070)
Interfund Transfers Out	700	700	-	700
Total Requirements	<u>249,226</u>	<u>249,226</u>	<u>248,479</u>	<u>747</u>
Total Sheriff - Marine Patrol	<u>\$ (13,494)</u>	<u>\$ (13,494)</u>	<u>\$ (11,190)</u>	<u>\$ 2,304</u>
<b>SHERIFF - JAIL</b>				
Revenues				
Intergovernmental	\$ 264,600	\$ 264,600	\$ 254,557	\$ (10,043)
Charges for Services	7,200	7,200	16,172	8,972
Reimbursements	-	-	3,253	3,253
Miscellaneous	1,000	1,000	3,635	2,635
Total Revenue	<u>272,800</u>	<u>272,800</u>	<u>277,617</u>	<u>4,817</u>
Requirements				
Personal Services	1,048,329	1,048,329	941,782	106,547
IGS - Personal Services	5,051	5,051	5,051	-
Materials and Services	305,421	305,421	220,390	85,031
IGS - Materials and Services	145,184	145,184	144,298	886
Total Requirements	<u>1,503,985</u>	<u>1,503,985</u>	<u>1,311,521</u>	<u>192,464</u>
Total Sheriff - Jail	<u>\$ (1,231,185)</u>	<u>\$ (1,231,185)</u>	<u>\$ (1,033,904)</u>	<u>\$ 197,281</u>
<b>SHERIFF - COMMUNICATIONS</b>				
Revenues				
Franchise & Other Taxes	\$ 112,000	\$ 112,000	\$ 141,314	\$ 29,314
Charges for Services	62,500	62,500	63,888	1,388
Reimbursements	7,000	7,000	6,494	(506)
Miscellaneous	-	-	225	225
Interfund Transfers In	120,000	120,000	120,000	-
Total Revenue	<u>301,500</u>	<u>301,500</u>	<u>331,921</u>	<u>30,421</u>
Requirements				
Personal Services	659,862	659,862	610,169	49,693
IGS - Personal Services	3,164	3,164	3,164	-
Materials and Services	79,002	79,002	49,618	29,384
IGS - Materials and Services	55,177	55,177	58,381	(3,204)
Interfund Transfers Out	700	700	-	700
Total Requirements	<u>797,905</u>	<u>797,905</u>	<u>721,332</u>	<u>76,573</u>
Total Sheriff - Communications	<u>\$ (496,405)</u>	<u>\$ (496,405)</u>	<u>\$ (389,411)</u>	<u>\$ 106,994</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>HARBOR SUB-STATION</b>				
Revenues				
Intergovernmental	\$ 6,200	\$ 6,200	\$ 6,200	\$ -
Internal Service Revenue	4,800	4,800	2,400	(2,400)
Total Revenue	<u>11,000</u>	<u>11,000</u>	<u>8,600</u>	<u>-</u>
Requirements				
Materials and Services	11,000	11,000	7,672	3,328
Total Requirements	<u>11,000</u>	<u>11,000</u>	<u>7,672</u>	<u>3,328</u>
Total Harbor Sub-Station	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 928</u>	<u>\$ 928</u>
<b>PAROLE &amp; PROBATION</b>				
Revenues				
Intergovernmental	\$ 621,455	\$ 621,455	\$ 563,989	\$ (57,466)
Charges for Services	28,700	28,700	36,781	8,081
Reimbursements	5,500	5,500	1,974	(3,526)
Miscellaneous	10,000	10,000	9,965	(35)
Total Revenue	<u>665,655</u>	<u>665,655</u>	<u>612,709</u>	<u>(52,946)</u>
Requirements				
Personal Services	389,206	389,206	391,133	(1,927)
IGS - Personal Services	1,905	1,905	1,905	-
Materials and Services	238,207	238,207	58,899	179,308
IGS - Materials and Services	41,208	41,208	44,747	(3,539)
Capital Outlay	6,100	6,100	-	6,100
Interfund Transfers Out	700	700	-	700
Total Requirements	<u>677,326</u>	<u>677,326</u>	<u>496,684</u>	<u>180,642</u>
Total Corrections	<u>\$ (11,671)</u>	<u>\$ (11,671)</u>	<u>\$ 116,025</u>	<u>\$ 127,696</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET OVER (UNDER)</u>
<b>JUVENILE - ADMINISTRATION</b>				
Revenues				
Intergovernmental	\$ 76,194	\$ 76,194	\$ 68,247	\$ (7,947)
Charges for Services	3,300	3,300	502	(2,798)
Fines & Penalties	-	-	465	465
Donations	-	-	5,204	5,204
Internal Service Revenue	15,800	15,800	16,431	631
Reimbursements	3,000	3,000	3,716	716
Miscellaneous	11,500	11,500	778	(10,722)
Total Revenue	<u>109,794</u>	<u>109,794</u>	<u>95,343</u>	<u>(14,451)</u>
Requirements				
Personal Services	437,787	437,787	415,447	22,340
IGS - Personal Services	4,349	4,349	4,349	-
Materials and Services	110,875	110,875	56,868	54,007
IGS - Materials and Services	41,367	41,367	60,985	(19,618)
Total Requirements	<u>594,378</u>	<u>594,378</u>	<u>537,649</u>	<u>56,729</u>
Total Juvenile - Administration	<u>\$ (484,584)</u>	<u>\$ (484,584)</u>	<u>\$ (442,306)</u>	<u>\$ 42,278</u>
<b>EMERGENCY SERVICES</b>				
Revenues				
Intergovernmental	\$ 65,000	\$ 65,000	\$ 61,187	\$ (3,813)
Reimbursement	-	-	3,711	3,711
Total Revenue	<u>65,000</u>	<u>65,000</u>	<u>64,898</u>	<u>(102)</u>
Requirements				
Personal Services	75,324	75,324	67,621	7,703
IGS - Personal Services	328	328	328	-
Materials and Services	32,962	32,962	28,769	4,193
IGS - Materials and Services	13,968	13,968	16,900	(2,932)
Interfund Transfers Out	720	720	-	720
Total Requirements	<u>123,302</u>	<u>123,302</u>	<u>113,618</u>	<u>9,684</u>
Total Emergency Services	<u>\$ (58,302)</u>	<u>\$ (58,302)</u>	<u>\$ (48,720)</u>	<u>\$ 9,582</u>

**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET OVER (UNDER)
<b>SOLID WASTE</b>				
Revenues				
Franchise & Other Taxes	\$ 78,000	\$ 78,000	\$ 93,491	\$ 15,491
Reimbursements	-	-	4,789	4,789
Total Revenue	<u>78,000</u>	<u>78,000</u>	<u>98,280</u>	<u>20,280</u>
Requirements				
Personal Services	17,275	17,275	18,590	(1,315)
IGS - Personal Services	93	93	93	-
Materials and Services	1,744	1,744	1,000	744
IGS - Materials and Services	1,787	1,787	1,676	111
Total Requirements	<u>20,899</u>	<u>20,899</u>	<u>21,359</u>	<u>(460)</u>
Total Solid Waste	<u>\$ 57,101</u>	<u>\$ 57,101</u>	<u>\$ 76,921</u>	<u>\$ 19,820</u>
<b>RSVP</b>				
Revenues				
Intergovernmental	\$ 51,740	\$ 51,740	\$ 4,123	\$ (47,617)
Total Revenue	<u>51,740</u>	<u>51,740</u>	<u>4,123</u>	<u>(47,617)</u>
Requirements				
Personal Services	57,846	57,846	3,479	54,367
IGS - Personal Services	231	231	-	231
Materials and Services	7,509	7,509	47	7,462
IGS - Materials and Services	4,270	4,270	-	4,270
Total Requirements	<u>69,856</u>	<u>69,856</u>	<u>3,526</u>	<u>66,330</u>
Total RSVP	<u>\$ (18,116)</u>	<u>\$ (18,116)</u>	<u>\$ 597</u>	<u>\$ 18,713</u>



**CURRY COUNTY, OREGON**

**GENERAL FUND BY DEPARTMENT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET- BUDGETARY BASIS  
For the Year Ended June 30, 2017**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET OVER (UNDER)
<b>VETERANS</b>				
Revenues				
Intergovernmental	\$ 33,452	43,366	\$ 54,056	\$ 10,690
Miscellaneous	4,000	4,000	853	(3,147)
Total Revenue	<u>37,452</u>	<u>47,366</u>	<u>54,909</u>	<u>7,543</u>
Requirements				
Personal Services	72,874	72,874	70,445	2,429
IGS - Personal Services	394	394	394	-
Materials and Services	6,009	15,923	19,096	(3,173)
IGS - Materials and Services	5,498	5,498	4,818	680
Total Requirements	<u>84,775</u>	<u>94,689</u>	<u>94,753</u>	<u>(64)</u>
Total Veterans	<u>\$ (47,323)</u>	<u>\$ (47,323)</u>	<u>\$ (39,844)</u>	<u>\$ 7,479</u>
<b>SHERIFF-FOREST PATROL</b>				
Revenues				
Intergovernmental	\$ 37,840	37,840	\$ 54,074	\$ 16,234
Charges For Services	59,345	59,345	52,500	(6,845)
Total Revenue	<u>97,185</u>	<u>97,185</u>	<u>106,574</u>	<u>9,389</u>
Requirements				
Personal Services	89,055	89,055	84,984	4,071
IGS - Personal Services	424	424	424	-
Materials and Services	23,222	23,222	3,485	19,737
IGS - Materials and Services	6,905	6,905	16,605	(9,700)
Total Requirements	<u>119,606</u>	<u>119,606</u>	<u>105,498</u>	<u>14,108</u>
Total Sheriff-Forest Patrol	<u>\$ (22,421)</u>	<u>\$ (22,421)</u>	<u>\$ 1,076</u>	<u>\$ 23,497</u>
<b>TOTAL EXPENDITURES - GENERAL FUND</b>				
Personal Services	\$ 5,712,415	\$ 5,712,415	\$ 5,056,984	\$ 655,431
IGS - Personal Services	29,620	29,620	29,481	139
Materials and Services	4,935,497	4,894,034	1,253,784	3,640,250
IGS - Materials and Services	849,352	849,352	1,158,765	(309,413)
Capital Outlay	60,600	60,600	-	60,600
Contingency	115,362	115,362	-	115,362
Transfers Out	25,020	114,397	86,835	27,562
Total Expenditures	<u>\$ 11,727,866</u>	<u>\$ 11,775,780</u>	<u>\$ 7,585,849</u>	<u>\$ 4,189,931</u>

CURRY COUNTY, OREGON

**SCHEDULE OF ACCOUNTABILITY FOR ELECTED OFFICIALS**  
**For the Year Ended June 30, 2017**

	<u>ASSESSOR</u>	<u>COUNTY CLERK</u>	<u>DISTRICT ATTORNEY</u>	<u>SHERIFF</u>	<u>SURVEYOR</u>	<u>TREASURER</u>	<u>TOTAL</u>
On Hand - July 1, 2016	\$ 1,780	\$ 100	\$ -	\$ 19,653	\$ 100	\$ -	\$ 21,633
Receipts	-	-	-	803,874	-	-	803,874
Turnovers & Disbursements: To County Treasurer & Others	(1,380)	-	-	(804,700)	-	-	(806,080)
On Hand June 30, 2017	<u>\$ 400</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 18,827</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 19,427</u>
Consists of:							
Change, Petty Cash, and Revolving Funds	\$ 400	\$ 100	\$ -	\$ 166	\$ 100	\$ -	\$ 766
Sheriff Inmate Checking	-	-	-	8,729	-	-	8,729
Sheriff Civil Clearing	-	-	-	9,932	-	-	9,932
On Hand June 30, 2017	<u>\$ 400</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 18,827</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 19,427</u>

CURRY COUNTY, OREGON  
SCHEDULE OF EXPENDITURES FEDERAL AWARDS  
For The Year Ended June 30, 2017

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTORS NUMBER	EXPENDITURES
<b>DEPARTMENT OF AGRICULTURE</b>			
Passed through Oregon Department of Administrative Services			
Forest Service Schools and Road Cluster			
SRS Federal Forest Receipts	10.665	Not provided	\$ 114,249
SRS Federal Title I Schools & Roads	10.665	Not provided	38,083
Total Forest Service Schools and Road Cluster			<u>152,332</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through Oregon Infrastructure Finance Authority			
Community Development Block Grant - Rehome Oregon	14.228	Not provided	\$ 187,153
Community Development Block Grant - Brookings Head Start	14.228	Not provided	13,610
<b>DEPARTMENT OF THE INTERIOR</b>			
Payments in Lieu of Taxes	15.226		\$ 262,767
Secure Rural Schools Act - Title I	15.227		686,289
National Wildlife Refuge	15.659		7,027
<b>DEPARTMENT OF JUSTICE</b>			
Crime Victim Assistance	16.575		\$ 65,234
State Criminal Alien Assistance Program	16.606		183
Mental Health Court	16.745		0
<b>DEPARTMENT OF TRANSPORTATION</b>			
Airport Improvement Program	20.106		\$ 111,668
Passed through Oregon Dept of Transportation			
Transit Grant - Formula Grants for Other than Urbanized Areas	20.509	Not provided	\$ 177,806
Transit Grant - Capital Assistance Program for Elderly and Persons with Disabilities	20.513	Not provided	114,654
<b>GOVERNMENT ADMINISTRATION SERVICES</b>			
Passed through Oregon Department of Administrative Services			
Disposal of Federal Surplus Real Property	39.002	Not provided	\$ 7,515
<b>CORPORATION FOR NATIONAL COMMUNITY SERVICE</b>			
Retired and Senior Volunteer Program	94.002		\$ 3,229
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Oregon Military Department			
Emergency Management Performance Grant	97.042	15-508	\$ 50,557
Homeland Security Grant	97.067	13-213	10,630
FEMA	97.036	Not provided	<u>129,883</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 1,980,537</u>
<b>SUBRECIPIENTS:</b>			
<b>BROOKINGS-HARBOR SCHOOL DISTRICT 17-C</b>			
Federal Forest Receipts Title I Schools	10.665		\$ 26,608
<b>CENTRAL CURRY SCHOOL DISTRICT #1</b>			
Federal Forest Receipts Title I Schools	10.665		\$ 8,218
<b>PORT ORFORD / LANGLOIS SCHOOL DISTRICT 2CJ</b>			
Federal Forest Receipts Title I Schools	10.665		\$ 3,256
<b>CURRY PUBLIC TRANSIT, INC.</b>			
Transit Grant - Formula Grants for Other than Urbanized Areas	20.509		\$ 177,806
Transit Grant - Capital Assistance Program for Elderly and Persons with Disabilities	20.513		<u>114,654</u>
TOTAL SUBRECIPIENTS			<u>\$ 330,542</u>

**CURRY COUNTY, OREGON**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2017**

**1: GENERAL**

The Schedule of Expenditures of Federal Awards (SEFA) presents the activities of Federal financial award programs of Curry County, Oregon (i.e. primary government only). The Curry County, Oregon reporting entity is defined in Note 1 to the County's basic financial statements. All Federal awards expenditures as well as Federal awards passed through to other entities are included in the schedule.

**2: BASIS OF ACCOUNTING**

The accompanying Schedule is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's basic financial statements.

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

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June 11, 2018

### Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Curry County as of and for the year ended June 30, 2017, and have issued our report thereon dated June 11, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. Our report includes a qualified opinion over the financial statements of the aggregate discretely presented component units as the 4-H and Extension Service District have not been audited, and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the 4-H and Extension Service District.

#### Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of 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 basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Schedule of Accountability of Elected Officials.**

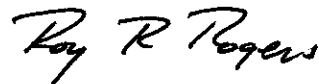
In connection with our testing nothing came to our attention that caused us to believe Curry County was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. Expenditures of all the various funds were within authorized appropriations, except as noted on page 35.

**OAR 162-10-0230 Internal Control**

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

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



Roy R. Rogers, CPA  
PAULY, ROGERS AND CO., P.C.

CURRY COUNTY, OREGON  
GRANT COMPLIANCE REVIEW



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June 11, 2018

To the Board of Directors  
Curry County, Oregon

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund information of Curry County as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated June 11, 2018.

The financial statements of Curry County Public Transit Service District were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal controls over financial reporting or instances of reportable noncompliance associated with Curry County Public Transit Service District. Our report includes a qualified opinion on the financial statements of the aggregate discretely presented component units as the 4-H and Extension Service District have not been audited, and accordingly this report does not include reporting on internal control over financial reporting or instances of noncompliance associated with the 4-H and Extension Service District.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. During our audit we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **The County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



Roy R. Rogers, CPA  
PAULY, ROGERS AND CO., P.C.



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June 11, 2018

To the Board of Directors  
Curry County, Oregon

## **Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance**

### **Report on Compliance for Each Major Federal Program**

We have audited Curry County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2017. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### **Auditors' Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

### **Basis for Qualified Opinion on Airport Improvement Program**

As described in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding 20.106 Airport Improvement Program as described in finding number 2017-003. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

### **Qualified Opinion on Airport Improvement Program**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Airport Improvement Program for the year ended June 30, 2017.

## Unmodified Opinion on the Secure Rural Schools Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2017.

### Other Matters

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### Report on Internal Control Over Compliance

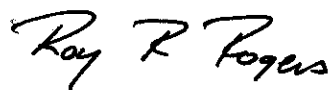
Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Roy R. Rogers, CPA  
PAULY, ROGERS AND CO., P.C.

CURRY COUNTY, OREGON  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2017

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

Internal control over major programs:		
Material weakness(es) identified?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no
Significant deficiency(s) identified that are not considered to be material weaknesses?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> none reported
Type of auditors’ report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>CFDA NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
20.106 _____	<u>AIRPORT IMPROVEMENT PROGRAM</u>
15.227 _____	<u>SECURE RURAL SCHOOLS</u>

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

CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

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Auditee qualified as low-risk auditee?

yes

no

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**FINDING 2017-001 – Significant Deficiency in Internal Controls over Segregation of Duties**

**Criteria:** Duties should be segregated to provide reasonable assurance so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction.

**Condition:** Due to the limited number of available personnel in the County's offices, there is a lack of segregation of duties over related accounting records or transactions. The Personnel Coordinator has both emergency authority as a check signor and has physical access to the check stock allowing checks to be written without any review. Also, The Personnel Coordinator may investigate and correct a time card without a review process by another party. Furthermore, the Building Department Administrative Assistant is involved in multiple phases of the billing function for small permit fees. Additionally, The Road Department Office Manager is able perform inventory changes without approval or review by another party.

**Context:** Controls do not exist so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction.

**Effect:** As a result of lack of segregation of duties, due to limited number of available personnel, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

**Cause:** There are a limited number of personnel involved in related accounting records or to all phases of a transaction.

**Recommendation:** For checks, we recommend putting controls in place to prevent those with signing authority from having access to the check stock. Regarding time cards, a review process should be implemented to document the review and approval of any changes made to time cards. If possible, the billing process for small permits should be separated as much as possible. For inventory, we recommend the County continually monitor financial activities to mitigate these risks and consider obtaining additional fidelity insurance coverage to compensate for these risks.

**Views of responsible officials and planned corrective actions:**

The County added Grant Administrator to the job description of the Finance Director (County Accountant) as of 2018. As Grant Administrator, the job description requires the Finance Director to process final steps on all grant applications, such as signature authority, authorization for county matching funds, etc. The Grant Administrator will also require all departments to send a copy of grant awards to the Finance Office for administrative oversight. The County plans to assess the feasibility of hiring or assigning additional staff hours to segregate phases of the billing function for small permit fees, as well as to review the Road Department inventory changes initiated by the Road Department Office Manager.

CURRY COUNTY, OREGON  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017

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**FINDING 2017-002 – Significant Deficiency in Property Tax Assessment**

**Criteria:** To assure that property taxes are levied accurately, property assessments and inspections should be completed regularly.

**Condition:** The County does not have the resources to assess the value of properties and ensure property tax is properly collected on a regular basis.

**Context:** The County does not have the ability to send staff into the field to reassess the value of properties within the county on a regular basis.

**Effect:** As a result, total property taxes levied could be significantly impacted.

**Cause:** The County does not have the resources to send staff into the field for assessment and inspection of properties.

**Recommendation:** We recommend that the County implement a process of assessing and inspecting properties to ensure that property tax levies are accurate.

**Views of responsible officials and planned corrective actions:**

The County plans to assess the feasibility of hiring or assigning additional staff hours to more comprehensively assess property on a rotating schedule.



CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:**

**FINDING 2017-003 Reporting (Material Weakness in Internal Control and Instance of Material Noncompliance), repeated**

<b>CFDA Number</b>	<b>Federal Agency/Pass-Through Entity - Program Name</b>	<b>Award Number</b>	<b>Award Year</b>	<b>Questioned Costs FYE 2017</b>
20.106	Department of Transportation - Airport Improvement Program	3.41-00008-014-2015	7/1/16 - 6/30/17	-

**Criteria:** The program requires the County to file annually SF-2271 Outlay Report and Request for Reimbursement for Construction Programs and SF-425 Federal Financial Report within 90 days after the federal fiscal year end.

**Condition:** The County is unable to provide evidence that forms SF-271 and SF-425 were filed timely as required by the Department of Transportation: Airport Improvement Program.

**Context:** All required reports for the program, SF-271 and SF-425, could not be located and it is unknown if they were filed.

**Effect:** The County may have not complied with the requirements to file the forms SF-271 and SF-425.

**Cause:** The County lacked the knowledge of the requirement. Identification as a repeat finding: 2016-003.

**Recommendation:** We recommend that all necessary forms be filed in a timely manner and that proof of their filing be retained for the County's records.

**Views of responsible officials and planned corrective actions:** Action is currently underway to correct any overpaid claim amounts with the FAA grant. An under-trained employee was left in charge of the grant when a supervisor left and was not replaced. In the future, the Grant Administrator detailed in the corrective action for Finding 2017-001 should reduce the chance of another occurrence like this.

**FINDING 2017-004 – Report- Significant Deficiency**

**Criteria:** Section 2 CFR 200.512 of the Uniform Guidance outlines the frequency required for audits. The Uniform Guidance states that audits shall be performed annually, when the federal award recipient meets the audit requirement of the Uniform Guidance. Section 2 CFR 200.512(a) also outlines the requirement that the audit shall be completed and submitted within the earlier of 30 days after receipts of the auditor's report, or nine months after the year end of the audit period.

**Condition:** In 2016, the County did not submit a program-specific single audit in a timely manner to be in compliance with the audit requirement under the Uniform Guidance. The 2017 audit report was due on March 31, 2017, and is just now being filed.

**Context:** The County did not meet their reporting deadline for March 31, 2018.

CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2017

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**Effect:** Audit was not performed and submitted in a timely manner. The County has not met the reporting requirements under the Uniform Guidance.

**Cause:** The County does not utilize a subsidiary ledger to track grant revenue once it has been billed.  
Identification as a repeat finding: 2016-004

**Recommendation:** We recommend that the County prepare a working trial balance in enough time to provide for proper filing of the SEFA and Audited Financial Statements with the Federal Government.

**Views of responsible officials and planned corrective actions:**

The County added Grant Administrator to the job description of the Finance Director (County Accountant) as of 2018. As Grant Administrator, the job description requires the Finance Director to process final steps on all grant applications, such as signature authority, authorization for county matching funds, etc. The Grant Administrator will also require all departments to send a copy of grant awards to the Finance Office for administrative oversight.

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditure of federal awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected not to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus is not allowed to use the de minimus rate.

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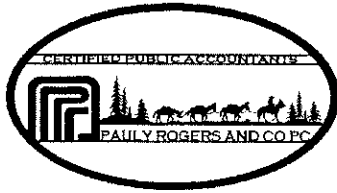
**CURRY COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2017**



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June 11, 2018

To the Board of Commissioners  
Curry County, Oregon

We have audited the basic financial statements of the governmental activities, business-type activities, fiduciary funds, each major fund, and the aggregate remaining fund balance of Curry County for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Purpose of the Audit**

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

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

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

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the 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. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

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

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

### **Planned Scope and Timing of the Audit**

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

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

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 121 of the report.
3. Federal Awards - We found 4 issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management Letter – No separate management letter was issued.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. New accounting policies were adopted and the application of existing policies was not changed during 2016-2017, except for the implementation of GASB Statement No. 73 *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment benefits Other Than Pensions*, and GASB Statement No. 77, *Tax Abatement Disclosures*. 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were Management’s estimates of Accounts Receivable and Capital Asset Depreciation, which are based on estimated collectability of receivables and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

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

Pauly, Rogers and Co., P.C.

*Difficulties Encountered in Performing the Audit*

Due to changes in management personnel, the County was not able to provide a working trial balance until the first quarter of 2018. This delayed the audit process and issuance of the basic financial statements.

*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 uncorrected misstatements noted during the audit which were discussed with management.

*Disagreements with Management*

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

*Management Representations*

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

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the 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.

*Supplementary Information*

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

**Best Practices – Not Significant Deficiencies**

1. Outstanding Checks

During our testing of bank reconciliations, we noted that the detailed listing of outstanding checks did not include the date the check was written. We would encourage the County to include date written within the information about outstanding checks reported on the bank reconciliation, as this gives indication of what, if any, amounts are stale dated checks which should be turned over to Oregon Unclaimed Property in a timely manner.

2. Fidelity Insurance Coverage

Cash balances exceed fidelity (employee honesty) insurance coverage of \$500,000. While this may be an appropriate level of coverage, we recommend each year that the Board determine if this is an acceptable level of risk based on the potential liability.

3. Form I-9 Compliance

In reviewing I-9 employment forms for employees, we noted some employee I-9 forms were not fully completed. We recommend that management have proper controls in place to ensure I-9 forms are completed prior to employees beginning work, and that the forms be properly maintained to ensure IRS regulations are followed.

4. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (the Board). This can be accomplished by asking specifically designed questions to senior staff, by reviewing financial statements and projections and by comparing financial results to pre-established benchmarks. There is evidence that the Board participates in the budget adoption process as well as receives and reviews staff prepared financial statements. However, these only partially fulfill the monitoring function.

We recommend that the Board articulate their monitoring practices, including a list of questions asked of the business manager that change each year as risks change and are identified, and record in the minutes when those activities occur.

5. Intellectual Property

In the documents provided to us, we saw no indication of a County policy regarding the ownership of intellectual property developed by staff either using County assets or during employment hours at the County. We recommend the creation of a County policy, if one is not already in place, to address the potential creation of patents, copyrights, and other claims on intellectual property using County assets or time.

6. Journal Entries

The Treasurer makes adjusting journal entries based on their own review process of AJE's submitted by department heads regarding adjustments to revenue. While rare, these adjusting entries are not reviewed by someone independent of that process. We recommend that someone other than the person who makes the adjusting entries review them for reasonableness and accuracy to enhance internal controls and document their approval.



7. GASB 77

The Assessor's office does not publically post information about GASB 77, a Summary of Property Tax Distribution to Districts such as Table 4a's, etc. on its website. While this information is available by directly contacting the Assessor, we would recommend this information be publically posted on the website to increase the perception of transparency and the efficiency of taxing districts within the County to easily access and verify information needed to file their financial statements in a timely manner to the Secretary of State.

8. Minimum Number Of Appropriated Funds

We noted that the County has more than the legally required number of funds. According to NCGA Statement 1, Paragraph 4, "Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration." We recommend that the County consider closing funds that are not required to be in a separate fund. Both GFOA (Government Finance Officers Association) and GASB (Governmental Accounting Standards Board) encourage governments to use the minimum number of funds.

9. Capital Assets

The County does not currently have a policy to re-evaluate capital asset lives. While we did see evidence the County in FY 2016-17 did a review of the capital asset register, we noted there is no standard schedule to physically count and analyze the usefulness and existence of all fixed assets annually. We recommend that the County implement a system to account for their capital assets.

10. Board Minutes

Board minutes are not prepared or posted publically in a timely manner. Multiple months from July to December of 2017 as well as months in 2018 have only agendas and packet information posted online, with no minutes posted on the County website. We recommend that a process be put in place to ensure consistent documentation and timeliness of the preparations of board minutes.

11. Approval of Tax Office Turnover of Receipts Form

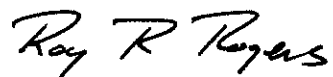
We noted that some "Tax Office Turnover of Receipts to Treasurer's Office" forms are not being signed to indicate approval on the "cash approved by" line. We recommend that forms be sign in accordance with County policy.

12. System Reconciliations

At the end of each fiscal year, a reconciliation is performed between the County's General Ledger and Road Department IRIS System regarding inventory, but is not reviewed or approved. We recommend that someone other than the person who prepares the reconciliation review it for accuracy and to enhance internal control.

Pauly, Rogers and Co., P.C.

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

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" at the beginning.

ROY R. ROGERS, CPA  
PAULY, ROGERS AND CO., P.C.

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Curry County Public Transit Service District (CCPTSD)**

**Advisory Committee Appointments**

**TIMELY FILED** Yes  No

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** Finance **TIME NEEDED:** 5 min

**RECOMMENDED AGENDA CATEGORY APPOINTMENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Clark Schroeder

**TODAY'S DATE:** July 13 2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** State Transportation Improvement Funds (STIF) will be available in July 2019. ODOT is in the final stages of approving all the rules and criteria for the distribution of these funds. In order for these funds to be available for the Curry County transit advisory committee the county needs do the following.

**MOTION 1**

**Move to dissolve the Current Combined Transit Service and SFT Advisory Committees.**

**Motion 2**

**Move to approve the by-laws of the new Curry County Transit Advisory Committee**

**Motion 3**

**Move to appoint new members to the committee as listed.**

**FILES ATTACHED:**

(1) Redacted Applications for William Hamilton, Thomas Olsen, Joanne Wasbauer, Kathryn Bernhardt, Beth Barker-Hildago, and Kimberly A Jones

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name:

Send Printed Copy to: Address:

Email a Digital Copy to: City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR BOC MEETING**  Not Approved for BOC Agenda because Clark Schroeder

# Curry County Transit Advisory Committee Bylaws

## ARTICLE 1

### Name

The name of this organization shall be the Curry County Transit Advisory Committee.

## ARTICLE 2

### Citations

This Committee and these Bylaws are established for the purpose of carrying out the statutory requirements as established under ORS 391.800 through 391.830 and ORS 184.758(1)(b) and ORS 184.761, and the rules establishing the procedures and requirements for administration of the Special Transportation Fund and the Statewide Transportation Improvement Fund, as set forth under OAR Chapter 732, Division 040.

## ARTICLE 3

### Definitions

The following definitions shall apply to the terms used in these Bylaws:

“STF” shall mean Special Transportation Fund.

“STIF” shall mean State Transportation Improvement Fund.

“Commissioners” or “The Commissioners” shall mean the Curry County Board of Commissioners.

“Committee” or “The Committee” shall mean the Curry County Transit Advisory Committee.

“Staff” shall refer to individuals working or volunteering for the County and assigned by the Commissioners to carry out administrative, fiscal or public information duties pertinent to the tasks and duties required to fulfil the STF or STIF planning, administration and distribution of funds.

“Low Income Individuals” or “Low Income Households” shall mean individuals or households with a total household income at or below 200% of the current Federal Poverty Level or Federal Poverty Guideline for the size of family including children and dependents.

“Areas of High Percentage of Low-Income Households” shall mean geographic areas within Curry County that are determined to have a high percentage of low-income households.

“Representative of Low Income Individuals” shall be a person representing the needs of low-income transportation system users, and who is familiar through association with groups or individuals with the special transportation needs of low-income users.

“Senior” or “elderly” shall mean persons sixty (60) years of age or older. A “Senior Representative” shall be someone, who may also be a senior, representing the needs of elderly transportation system users, and who is familiar through association with groups or individuals, or facilities serving seniors, with the special transportation needs of elderly users.

“Person(s) with Disabilities” shall mean individuals with disabilities that limit or constrain any aspect of their daily life, and may include, but is not necessarily limited to, physical, intellectual, cognitive, developmental, and/or emotional disabilities.

“Representative of Persons with Disabilities” shall be someone representing the needs of disabled transportation system users, who may also be a person with disabilities, and who, through association with groups or individuals, or facilities serving persons with disabilities, is familiar with the special transportation needs of disabled users.

“Public Transportation Service Provider Representative” shall mean a representative of a for-profit or non-profit transportation service engaged in providing public transportation services within the County, regardless of whether or not this entity receives public transportation funding.

“Local Government Representative” shall mean an employee of a County, municipal, or special district governmental organization formed and organized under the Oregon Revised Statutes and operating within the jurisdictional boundaries of Curry County.

“Employer Representative” shall mean any employee, supervisor, manager, or owner of a business enterprise legally operating within the boundaries of Curry County.

“Social and Human Service Provider Representative” shall mean a representative of a social services, human services, or health services agency operating within Curry County. Said agency may be a public agency, a non-profit agency, or a not-for-profit institution such as a health center.

“Transit Dependent User” shall mean an individual who is dependent on public transportation for mobility due to economic reasons or due to other special transportation needs.

“Social Equity Advocates” shall be individuals representing either organizations or standing committees associated with local governments within Curry County which advocate for equity for groups of persons who may be disadvantaged due to but not limited to ethnicity; income or other economic circumstances; limited English proficiency; homelessness; citizenship status; gender identity; sexual orientation; or which exist to advise local government elected officials on matters related to equity.

“Environmental Advocates” shall be individuals representing either organizations or standing committees associated with local governments within Curry County which advocate for any of a wide range of environmental issues, goals, projects, or interests, or which exist to advise local government elected officials on matters related to the environment or to environmental features of public property.

“Bicycle and Pedestrian Advocates” shall be individuals representing either organizations or standing committees associated with local governments within Curry County which advocate for and promote bicycle and pedestrian-related issues, goals, projects, or interests, or which exist to advise local government elected officials on matters related to bicycle and/or pedestrian traffic safety and enforcement, pathways and travel lanes, project planning and development, and promote public events.

“Persons with Limited English Proficiency” shall be persons as defined in Curry County’s Limited English Proficiency Plan adopted by the Board of Commissioners, who do not speak English as their original language and who may have limited proficiency in either speaking or understanding written or spoken English, or both.

“Representative of Persons with Limited English Proficiency” shall be someone representing the needs of transportation system users with limited English proficiency, and who is familiar through association with neighborhood groups, local school groups, social service or non-profit agencies, with the transportation needs of limited English proficiency users.

“Representative of Educational Institutions” shall mean a person who is employed by or serves on the Board of Directors of a K-12 public school, chartered or state-licensed private K-12 school, community college, university, private college, or trade school operating within the jurisdictional boundaries of Curry County.

“Major Destination” shall mean a well-known and commonly recognized destination within Curry County, which may be at either one physical location or a group of destination locations within an industry.

“Representative of Major Destinations” may be an employee, manager or owner of a destination or representing a destination industry group, or a member of an organization that promotes tourism within Curry County generally.

“Fiscal year” shall mean the period of July 1st to June 30th.

“Biennial” shall mean a two year period from July 1 of odd numbered years to June 30<sup>th</sup> of the next odd numbered year.

#### **ARTICLE 4**

##### **Function**

Section 1. Purpose: The Committee shall advise and support the Commissioners in tasks and duties supporting local and regional transportation services funded through the Special Transportation Fund (STF) or State Transportation Improvement Fund (STIF) and allocated to Curry County, for distribution to Public Transportation Service Providers within and adjacent to Curry County.

Section 2. Major Tasks: The Committee shall have four major tasks. These are:

(a) Reviewing and advising Commissioners and county staff on the development of the local STIF Plan, consistent with the guidelines promulgated by State administering agencies; advising Commissioners and county staff in carrying out the purposes of STF and other federal or state funding plans.

(b) Reviewing all projects proposed for inclusion within the STIF Plan, and prioritizing the approved projects, including the funding level for each project to be included within the STIF Plan; reviewing Service Provider proposals for projects funded in whole or in part by the STIF Formula Fund, the STIF Discretionary Fund, the Intercommunity Discretionary Fund and the Special Transportation Fund.

(c) Developing a process for monitoring and evaluating projects to ensure that Public Transportation Providers that have received funds are applying the funds in accordance with and for the purposes described within their project proposal;

(d) As and if requested, and in the manner directed by the Commissioners, reviewing and advising county staff on the methodology for distribution of STF or STIF Formula Program monies allocated to Curry County;

Section 3. STIF Plan Duties: The Committee shall perform the tasks consistent with the administrative requirements set forth under OAR Chapter 732, as defined by Curry County;

(a) Hold public meetings to assist and advise county staff with the development of the County's local STIF Plan, including components of the Plan developed by or for other Public Transportation Service Providers within the County;

(b) Pursuant to OAR 732-040-0035(2)(a), it shall be the responsibility of the Advisory Committee to gather data and to seek public input, and to make a determination as to the areas of Curry County in which there exist high percentages of low-income households (i.e.: income at or below 200% of the current Federal Poverty Level), and to publish said determination in its Committee minutes and printed public materials.

(c) Review every project proposed for inclusion in the County STIF Plan and make a determination whether to recommend inclusion or rejection of the project for the STIF Plan;

(d) Advise and assist county staff by recommending projects to be included in the STIF Plan; the priority of each project in the Plan; and the level of project funding to be included for each project, consistent with the County's allocation process for the distribution of Formula Fund moneys;

(e) Consider the criteria established under OAR Chapter 732 when identifying Projects for inclusion in the STIF Plan, including but not limited to: expanded service and frequency in areas with a high percentage of low income households, persons with disabilities and/or elderly persons; improved service connections between communities; reduced fragmentation of service and closure of service gaps; maintenance of existing services; and other factors such as geographic equity;

(f) Advise Commissioners and county staff regarding the opportunities to coordinate STIF funded projects in the Plan with other local or regional transportation programs and services;

(g) Present and recommend to the Board of Commissioners for approval a STIF Plan that includes the prioritization of projects proposed for funding within the Plan;

(h) Develop processes for review and monitoring of ongoing funded projects and local Plans, which may include reporting and site visits to local public transportation providers receiving STIF project funding;

(i) If appropriate, propose changes to policies or practices to ensure that the Public Transportation Service Provider has applied the monies received in accordance with and for the purposes described in the STIF Plan or project proposal, and that the project does not unduly fragment the provision of public transportation services.

### Section 3. Evaluation Process-STIF Plan

The Committee is responsible for evaluating proposed projects to be funded by STIF.

The Committee shall hold public meetings, as applicable, to review every project proposed for inclusion in the Curry County's STIF Plan.

The Committee is responsible for submitting the Curry County STIF Plan to ODOT at intervals to be decided by the Committee, but no less than once per biennium.

The Committee shall consider the following criteria when reviewing and prioritizing projects:

Whether the project would:

- Increase the frequency of bus service to communities with a high percentage of low income households, persons with disabilities and/or elderly persons;
- Expand bus routes and bus service to communities with a high percentage of low income households, persons with disabilities and/or elderly persons;
- Reduce fares for public transportation in communities with a high percentage of low income households, persons with disabilities and/or elderly persons;
- Improve the frequency and reliability of service connections between communities inside and outside transit service provider's service area;
- Increase the coordination between Public Transportation Service Providers to reduce fragmentation in the provision of public transportation service;
- Maintain an existing productive service;
- Meet public transportation needs and are a responsible use of public funds; and
- Meet other conditions to be determined by Curry County Board of Commissioners or the Committee, such as geographic equity.

The Committee will recommend approval or rejection of proposed projects and recommend prioritization of approved projects within the service area of the transit service provider.

The Committee and Curry County Board of Commissioners should work together to ensure that the STIF Plans reflect a coordinated regional approach to Public Transportation Service that considers the public transportation needs of people residing and traveling into and out of the geographic territory of the transit service provider as well as larger regional population centers and to ensure that interested parties have the opportunity to review and comment on the proposed STIF plan.

Curry County Board of Commissioners is responsible for adopting all STIF plans and has final approval over other project recommendations.



#### Section 4. Other Responsibilities

The Committee shall:

- Advise and make recommendations on STF Provider programs, including distribution of funds;
- Advise and make recommendations on matters that would improve STF or STIF programs or facilitate the needs of users of the programs;
- Advise and assist Curry County on planning, policy, and other matters related to the provision of transit services by transit service provider;
- Advise and assist Curry County, CCPTSD and the transit service provider on matters that pertain to the transportation needs of the community with an additional focus on persons who are elderly, persons with disabilities and/or low-income individuals;
- Encourage and facilitate the coordination of transit service provider's services with other local or regional transportation programs and services to improve transportation service delivery and reduce gaps in service within the service area and region;
- Help identify unmet mobility needs of area residents and facilitate the development of transit services that are responsive to those needs;
- Advocate for high quality transit services which are safe, efficient, effective, reliable, and responsive to the mobility needs of area residents;
- Help facilitate public awareness of available public transit services within the area.

The Committee may also propose any changes to the policies or practices of Curry County that the Committee considers necessary to ensure that:

- The transit service provider has applied STF and STIF funds received in accordance with and for the purposes described in the Project proposal; and
- A project proposal submitted by transit service provider does not fragment the provision of public transportation services.

### **ARTICLE 5 Membership**

Section 1. Number, Qualifications, and Selection of Members: The Committee shall consist of no less than five (5), and no more than nine (9) members, appointed directly by the Commissioners, as follows:

a) To be qualified to serve on the Committee, an individual must:

1. Reside or work in Curry County and;
2. Be knowledgeable about the public transportation needs of residents or employees located within or traveling to and from the County.

c) At least one member from each of the following, who shall be a person:

1. With low-income, or a person from a low-income household, as defined in Article 3, who uses transportation services in the County, or a representative of low-income persons or households who use transportation services in the County; and
2. Who is a senior or elderly individual or an individual with a disability, as defined in Article 3, and uses transportation services in the County, or a representative of seniors or people with

disabilities who use transportation in the County; and

3. A public transportation service provider representative, as defined in Article 3.

d) Up to six (6) additional members may be representatives from any of the following groups, as defined in Article 3:

1. local governments, including land use planners
2. non-profit public transportation service providers,
3. neighboring public transportation service providers,
4. employers,
5. social and human service providers,
6. transit dependent users,
7. social equity advocates,
8. environmental advocates,
9. bicycle and pedestrian advocates,
10. people with limited-English proficiency,
11. educational institutions,
12. major destinations.

e) The Commissioners will seek to appoint Committee members who represent the diverse interests, perspectives, geography, and the demographics of the County. Consideration may also be given to individuals within these categories who are users of public transportation services provided within the County.

Section 2. Ex Officio Members: The Committee may additionally consist of any the following ex officio members, appointed by the Board of Commissioners as follows:

One (1) County representative;

Any additional representatives that the Board of Commissioners deems appropriate.

Section 3. Terms of Office: Terms shall be three (3) years. Any member may serve three (3) successive terms if reappointed by the Board of Commissioners. Terms begin on July 1 and end on June 30. Terms shall be staggered, with at least three members' terms expiring each year. Initial appointments shall be staggered to provide that approximately one-half of the members serve for two-year terms, and one-half for three-year terms. Thereafter, all appointments shall be for three-year terms.

Section 4. Member Responsibilities: All Committee members shall regularly attend meetings of the Committee and any meetings of the subcommittees to which they are appointed, and shall fulfill other duties as appointed by the Chairman.

Section 5. Termination of Membership:

The Board of Commissioners may remove Committee members as follows:

- a) Failure to attend three or more consecutive regular Committee meetings or no longer meets

the residency requirement;

- b) For cause following public hearing, for reasons including, but not limited to commission of a felony, corruption, intentional violation of open meetings law, failure to declare conflict of interest, or incompetence;
- c) Without cause pursuant to Curry County Code.

**Section 6. Vacancies:**

Any member may resign from the Committee by giving written notice to the Chairperson. The resignation will be effective immediately upon receipt of such notice.

Vacancies that occur prior to the end of a term in office shall be filled by a majority vote of the members present at a duly called Committee meeting. Such appointees shall serve for the duration of the unexpired term or until the next regular appointment of committee members by the Board, whichever comes first.

If a vacancy leaves fewer than five members, it must be filled. If a vacancy leaves more than five members, it may be filled at the discretion of the Committee.

**ARTICLE 6**

**Officers**

The following officers shall be elected from the Committee membership during the first meeting of each fiscal year:

- Chair: The Chair shall have the responsibility of conducting all meetings and hearings in an orderly manner; appointing sub-committees, as necessary and appropriate; and serving as an ex officio member of all sub-committees.
- Vice Chair: The Vice Chair shall be responsible for conducting the meetings and hearings in the absence of the Chair, and serving as ex-officio member of all sub committees in the absence of the Chair.
- Secretary: The secretary shall take and maintain copies of the minutes of all Committee meetings and notify members of upcoming meetings.

**ARTICLE 7**

**Subcommittees**

**Section 1. Creation of Subcommittees:** The Committee shall have the power to create subcommittees with such responsibilities as the Committee directs.

**Section 2. Naming of Subcommittees:** The Chair shall appoint and charge each subcommittee with its responsibilities, shall appoint the members of the subcommittee, and shall appoint the chair of the subcommittee in the event the subcommittee consists of more than one person. The subcommittee chair shall be responsible for scheduling meetings, assigning specific tasks within the mandate of the subcommittee, and reporting to the Committee concerning the work of the subcommittee.

**ARTICLE 8**

## **Advisors**

The Committee and the subcommittees may call on lay citizens and professionals as advisors without voting rights to provide technical assistance, expert guidance and advice, data support and analysis, provide information for and testify in deliberations, and attend meetings to the extent deemed appropriate and approved by the Committee and the Chair.

Calling of advisors by the Committee will be coordinated by the Chair or subcommittee chairs through County staff assigned to the Committee.

## **ARTICLE 9**

### **Meetings**

Section 1. Regular Meetings: Meetings shall be held a minimum of two times per year, as required by statute, but may be held more frequently to carry out the purposes of the Committee. These meetings shall be held in publically accessible facilities, and shall take place during transit operating hours, to facilitate attendance of interested individuals.

Section 2. Special Meetings: Special meetings may be called by the Chair or by the Board of Commissioners by giving the members and the press written or verbal notice at least 24 hours before the meeting.

Section 3. Quorum: A simple majority of the appointed, and filled, voting membership shall constitute a quorum. All business conducted with a majority vote of the quorum shall stand as the official action of the Committee.

Section 4. Voting: Each Committee member, except ex officio members, shall have one vote. The Chair may not initiate a motion, but may second, and shall vote on each issue after the question is called. However, in the event the Chair's vote shall create a tie, the Chair shall refrain from voting. Proxy voting is not permitted. A Committee member shall not vote on any funding decision in which they are an applicant for funds.

Section 5. Staff: Administrative staff to the Committee shall be determined by the Commissioners.

Section 6. Agenda: The Chair shall prepare the agenda of items requiring Committee action, and shall add items of business as may be requested by individual Committee members and/or the Board of Commissioners. Agendas of all meetings shall be posted in advance as required under existing County policy and filed with the Commissioners.

Section 7. Notice: All members shall be given written notice of time, date, location, and purpose of the meetings at least three (3) days before a regular Committee meeting, and written or verbal notice one (1) day before a special meeting. In the event a member is provided with less than three (3) days written notice of a regular meeting, or less than one (1) day actual notice of a special meeting, and objects to the proceedings based on a lack of adequate notice, all business conducted at that meeting shall be reconsidered at the next regular meeting or at a special meeting called with adequate notice.

Section 8. Minutes: Minutes recording all motions and subsequent action including the number of yes or no votes on each issue shall be taken. In addition, all conflicts of interest shall be noted. Minutes of all meetings shall be posted following all meetings as required under existing County policy and filed with the Commissioners.

## **ARTICLE 10**

### **Public Records & Meeting Law and Public Engagement**

Section 1. Public Records and Meeting Law: The Committee is a public body for the purposes of ORS Chapter 192, and is subject to the statutory procedures related to Oregon public records and meetings. Pursuant to OAR 732-040-0035(2)(b), written copies of Committee agendas, minutes, and Bylaws shall be made available to the public for a period of no less than six (6) years.

Section 1. Public Engagement: Pursuant to OAR 735-040-0035, the Committee shall strive to seek public engagement in all its deliberative processes, with particular regard to the selection of projects for inclusion and funding in the County STIF Plan. The Committee will work with county staff resources such as the County Public Information Officer to publicize key meetings and hold public forums as needed to ensure maximum public access to information and public participation in priority-setting exercises.

## **ARTICLE 11**

### **Parliamentary Procedure**

The current edition of Robert's Rules of Order shall guide the Committee where not inconsistent with these Bylaws or any special rules of order the Committee shall adopt.

## **ARTICLE 12**

### **Conflict of Interest**

A potential or actual conflict of interest shall be declared by any member who has or may have a conflict of interest as defined by Oregon law (ORS 244.020), prior to taking any action on the matter causing the conflict. No member shall vote upon any motion that requires declaration of an actual conflict of interest.

## **ARTICLE 13**

### **Bylaws and Amendments**

Section 1. Bylaws: The Committee shall maintain written Bylaws pursuant to OAR 732-040-0035 that include, but are not limited to, name and purpose, committee membership criteria, appointment process, terms of office for the committee members, general procedures of the committee, member duties, meeting schedule, public noticing requirements and engagement processes, and the STIF Plan development process and general decision-making criteria.

Section 2. Review of Bylaws: The Committee shall periodically review its Bylaws and update them as required, but no less frequently than every three (3) years. Committee Bylaws will be reviewed by the County Counsel and presented to the Commissioners for adoption. The Commissioners may also elect to review Committee Bylaws at any time.

Section 3. Amendments: Committee Bylaws may be amended by the Board of Commissioners upon its own motion. Prior to an amendment, the Board of Commissioners may request a recommendation from the Committee which may recommend changes at any regular meeting of the Committee by a two-thirds vote of the appointed and filled membership, provided that the recommended amendment has been submitted in writing to the Committee members no later than three days before the regular meeting.

Adopted this \_\_\_ day of \_\_\_\_\_, 2018.

Signed this \_\_\_ day of \_\_\_\_\_, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

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By:

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Sue Gold, Chair

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Thomas Huxley, Vice Chair

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Court Boice, Commissioner

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

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- Individual with disabilities

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- Low-income individual

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- Transit user or user who depends on transit for accomplishing daily activities

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- Individual with limited English proficiency

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- Public Transportation Service Provider, for profit or non profit

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- Local government, including land use planner

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- Local employer

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- Social and human service provider

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- Social equity advocate

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- Environmental advocate

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- Bicycle and pedestrian advocate

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- Educational institution

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- Major destinations for users of public transit

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**Oregon Department of Transportation  
Statewide Transportation Improvement Fund Rules**

**As filed with the Secretary of State for Public Comment in April 2018  
DRAFT, March 27, 2018**

A refined version of these draft rules is under development for a decision by the Oregon Transportation Commission at their June 2018 meeting.

**Chapter 732, Division 040  
Statewide Transportation Improvement Fund General Information**

**732-040-0000**

**Purpose of Rule**

The rules in Chapter 732, Divisions 040, 042, and 044 establish the procedures and requirements for the administration of the Statewide Transportation Improvement Fund (STIF) to improve public transportation service in Oregon.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.761

Stats. Implemented: ORS 184.751, ORS 184.758, ORS 184.761, ORS 184.766, Or Laws 2017, ch 750, § 122q, § 122r

**732-040-0005**

**Definitions**

The following definitions apply to rules in Chapter 732, Divisions 040, 042, and 044:

- (1) "Advisory Committee" means either a committee formed by a Qualified Entity to assist the Qualified Entity in carrying out the purposes of the STIF Formula Fund and the Advisory Committee requirements specified in ORS 184.761(1) or a joint committee formed by two or more Qualified Entities for the same purposes, pursuant to ORS 184.761(5).
- (2) "Agency" means Oregon Department of Transportation ("ODOT").
- (3) "Americans with Disabilities Act" ("ADA") means section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 as amended by the ADA Amendments Act of 2008.
- (4) "Area Commission on Transportation" ("ACT") means an advisory body chartered under the authority of the Commission, and subject to the Commission's oversight and final decision-making authority.
- (5) "Biennium" (plural, "Biennia") means a two-year period which runs from July 1 of an odd-numbered year to June 30 of the next odd-numbered year.
- (6) "Calendar Year" means the year which begins on January 1 and ends on December 31.



- (7) "Capital Asset" means real property or tangible items purchased or leased with STIF moneys, including without limitation vehicles and structures, with a purchase price of \$5,000 or more and a useful life of at least one year.
- (8) "Commission" means the Oregon Transportation Commission ("OTC") established under ORS 184.612.
- (9) "Coordinate" ("Coordination") means meet and develop sub-allocation methods, plans, programs, and schedules with other Public Transportation Service Providers and non-profit public transportation service providers with the intent of developing efficient and seamless public transportation services and reducing gaps in service.
- (10) "Discretionary Fund" means up to five percent of STIF funds to be disbursed to Public Transportation Service Providers, which includes Qualified Entities, through a competitive grant funding process, pursuant to ORS 184.758(1)(b).
- (11) "Fiscal Year" means the Agency's fiscal year which begins on July 1 and ends on June 30.
- (12) "Governing Body" means the decision-making body or board of a Qualified Entity.
- (13) "Indian Tribe" means a federally recognized Indian Tribe in Oregon that has members residing on a reservation or in tribal trust lands in Oregon.
- (14) "Intercommunity Discretionary Fund" means up to four percent of STIF funds to be disbursed to Public Transportation Providers through a competitive grant funding process, pursuant to ORS 184.758(1)(c).
- (15) "Intergovernmental Entity" means entities organized under ORS 190.010.
- (16) "Low-Income Household" means a household the total income of which does not exceed 200% of the poverty guidelines updated periodically in the Federal Register by the U.S. Department of Health and Human Services under the authority of 42 U.S.C. 9902(2) for the 48 Contiguous States and the District of Columbia.
- (17) "Local Plan" means a local or regional public transportation plan(s), which may include adopted policy(ies) that is developed and approved by the Governing Body of a Qualified Entity, Public Transportation Service Provider, or Metropolitan Planning Organization and which includes, at a minimum:
  - (a) A planning horizon of at least four years;
  - (b) An existing and future conditions analysis that includes:
    - (A) Current and forecast population and demographics, including locations of people who are often transit dependent, including low-income households, individuals of age 65 or older, youth, and individuals who are racially and ethnically diverse;
    - (B) Locations of existing housing, employment centers, medical and social and human services centers, major destinations, and other locations with needs for public transportation services and programs;
    - (C) Inventories of current Public Transportation Services located within, adjacent to, or with the reasonable potential to connect to the local or regional public transportation services, as applicable;
  - (c) Prioritized lists of public transportation improvements and capital projects; and

(d) Identified opportunities to Coordinate public transportation services within and outside the county, district, or tribal area and with other agencies and areas to improve efficiency and effectiveness of service and reduce gaps in service.

(e) Local Plans include, but are not limited to: Coordinated Public Transit Human Services Transportation Plans, Transportation System Plans, Transit Development Plans, and Transit Master Plans.

(18) "Mass Transit District" means a district organized under ORS 267.010 to 267.390.

(19) "Practicable" means Public Transportation Services within the Qualified Entity's area of responsibility that can feasibly and efficiently be used by students in grades 9 through 12 in order to commute to or from school.

(20) "Project" means a public transportation improvement activity or group of activities eligible for STIF moneys and a plan or proposal for which is included in a STIF Plan or in a grant application to a Qualified Entity or the Agency. Examples of project types include, but are not limited to: discrete activities, such as purchasing transit vehicles, planning, or operations; and groups of activities for a particular geographic area or new service, such as a new route that includes purchase of a transit vehicle, and maintenance and operations on the new route.

(21) "Public Corporation" means an independent legal entity that was formed by legislative action, serves a public purpose, and is under exclusive public management or control.

(22) "Public Transportation Advisory Committee" ("PTAC") means the ODOT Public Transportation Advisory Committee established by the Commission in 2000.

(23) "Public Transportation Service Provider" means a Qualified Entity or a city, county, Special District, Intergovernmental Entity or any other political subdivision or municipal or Public Corporation that provides Public Transportation Services.

(24) "Public Transportation Services" means any form of passenger transportation by car, bus, or other conveyance, either publicly or privately owned, which provides service to the general public (not including charter, sightseeing, or exclusive school bus service) on a regular and continuing basis. Such transportation may be for purposes such as health care, shopping, education, employment, public services, personal business, or recreation.

(25) "Qualified Entity" means, a county in which no part of a Mass Transit District or Transportation District exists, a Mass Transit District, a Transportation District or an Indian Tribe.

(26) "Recipient" means a Qualified Entity or Public Transportation Service Provider that has a STIF Plan approved by the Commission or enters into an agreement directly with the Agency to receive STIF funds.

(27) "Satisfactory Continuing Control" means the legal assurance that a Capital Asset will remain available to be used for its originally authorized purpose throughout its useful life or until disposition.

(28) "Special District" means a service district organized under ORS 451.010(1)(h).

(29) "STIF Formula Fund" means up to 90 percent of the Statewide Transportation Improvement funds to be disbursed to Qualified Entities conditioned upon the Commission's approval of a STIF Plan, pursuant to ORS 184.758(1)(a).

(30) "STIF" or "Statewide Transportation Improvement Fund" means the fund established under ORS 184.751.

(31) "STIF Plan" means a public transportation improvement plan that is approved by a Governing Body and submitted to the Agency for review and approval by the Commission in order for the Qualified Entity to receive a share of the STIF Formula Fund.

(32) "Statewide Transit Network" means the collection of all transit service that operates in Oregon.

(33) "Sub-Recipient" means any entity that has entered into an agreement with a Recipient in order to complete one or more tasks specified in the agreement between the Agency and the Recipient.

(34) "These Rules" means OAR Chapter 732 Divisions 040, 042, and 044.

(35) "Transportation District" means a district organized under ORS 267.510 to 267.650.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3), ORS 184.758(6), ORS 184.761

Stats. Implemented: ORS 184.751, ORS 184.752, ORS 184.758, ORS 184.761, ORS 184.766

### **732-040-0010**

#### **Purpose and Use of STIF**

(1) Moneys in the STIF are continuously appropriated to the Agency to finance investments and improvements in public transportation services, except that the moneys may not be used for light rail capital expenses, but may be used for light rail operations expenses.

(2) STIF moneys may be used for public transportation purposes that support the effective planning, deployment, operation, and administration STIF-funded public transportation programs, including, but not limited to:

- (a) Creation of new systems and services with origins, destinations or stops in Oregon;
- (b) Maintenance or continuation of systems and services; and
- (c) Planning for and development of a Local Plan or future STIF Plan to improve Public Transportation Service.

(3) STIF moneys may be used as the local match for state and federal funds which also provide Public Transportation Service.

(4) The Agency shall conduct activities necessary to manage the STIF funds and grants, including but not limited to: development of policy; distribution of funds; developing and implementing application and review processes and agreement and protest procedures; conducting program oversight, statewide planning, research, training, and technical assistance; and reporting to the legislature.

(5) On or before February 1, 2020, the Commission shall submit a report in the manner provided by ORS 192.245 to the Joint Committee on Transportation established under ORS 171.585(1) on the implementation and outcomes of the STIF. The Agency shall prepare reports for the purposes of:

- (a) Ensuring that STIF moneys are being used for the purpose of funding and improving Public Transportation Services in Oregon consistent with law, these rules, and the terms of agreements;
- (b) Measuring the outcomes of the STIF; and
- (c) Reporting to the Oregon State Legislature.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3), ORS 184.761

Stats. Implemented: ORS 184.751, ORS 184.758, ORS 184.761, ORS 184.766

## **732-040-0015**

### **Audit and Compliance Review Requirements**

- (1) Recipients shall conduct an annual financial audit of the STIF moneys received.
- (2) All financial audit reports shall be submitted to the Agency no later than 30 days after the receipt of the auditor's final report(s).
- (3) Recipients shall be subject to periodic on-site compliance reviews by the Agency. The purpose of the compliance site review is to ensure that Recipients have appropriate, adequate internal controls and management procedures to meet the terms and conditions of agreements governing the disbursement of STIF moneys. Compliance reviews may cover the following topics, as applicable: program management; financial management; operations management, procurement, use and maintenance of equipment; records retention; compliance with state and federal civil rights laws; and compliance with the ADA.
- (4) Recipients shall permit the Agency, the Secretary of State of the State of Oregon, or their authorized representatives, upon reasonable notice, access to all data and records relating to STIF moneys received or disbursed and to inspect the STIF Plans and Projects financed with STIF moneys including, but not limited to, the financial records, physical premises and Capital Assets used to deliver public transportation services.
- (5) Recipients shall ensure that their agreements or contracts with Sub-Recipients or vendors include provisions which permit the Agency, the Secretary of State of Oregon, or their authorized representative, access to data and records held by the Sub-Recipient or vendor as described in section (4) of this rule.

Stat. Auth.: ORS 184.758(3)(e)

Stats. Implemented: ORS 184.758

## **732-040-0020**

### **Accounting Requirements**

- (1) The Agency shall account separately for moneys in the STIF Formula Fund, Discretionary Fund, and Intercommunity Discretionary Fund.
- (2) Recipients shall manage STIF moneys in separate governmental accounts for each of the applicable STIF funds: STIF Formula Fund, STIF Discretionary Fund, and STIF Intercommunity Discretionary Fund. Any interest accrued must be added to the moneys and must be reported to the Agency at the end of the Fiscal Year in which it was earned.
- (3) Recipients shall document the expenditure of all STIF funds disbursed by the Agency. Recipients shall create and maintain all expenditure records in accordance with generally accepted accounting principles and in sufficient detail to permit the Agency to verify how the STIF funds were expended.
- (4) Record Retention:
  - (a) Recipients shall maintain all financial records for at least six years after the Agency's final disbursement under the STIF Plan or grant agreement; and
  - (b) Recipients shall maintain all records relating to Capital Assets for three years after disposition.

Stat. Auth.: ORS 184.758(3)(e)  
Stats. Implemented: ORS 184.758

### **732-040-0025**

#### **Qualified Entity Reporting Requirements**

In addition to any other reporting required by these rules, Qualified Entities that receive STIF moneys shall submit the following documentation to the Agency:

- (1) A report on any actions taken by any Public Transportation Service Provider located within the area of the Qualified Entity to mitigate the impact of the STIF tax on passengers who reside in low-income communities. The report must explain how it defines and identifies passengers in low-income communities. This report must be submitted no later than 60 days after the end of each Fiscal Year in which the Qualified Entity receives STIF moneys.
- (2) The Qualified Entity's adopted annual budget for the upcoming Fiscal Year must be submitted no later than 30 days after adoption.
- (3) The results of any relevant financial audits of the Qualified Entity or any Public Transportation Service Provider located within the area of the Qualified Entity, as required by a local, state or federal oversight agency for the purposes of statewide reporting including, but not limited to:
  - (a) The state financial report required under ORS 291.040;
  - (b) The results of any comprehensive review completed by the Federal Transit Administration or the Agency; and
  - (c) Any information submitted by the Qualified Entity as part of the requirements of a statewide audit in accordance with the federal Single Audit Act of 1984 (31 U.S.C. 7501 to 7507), as amended by the Single Audit Act Amendments of 1996 (P.L. 104-156).
- (4) Results of audits described in section (3) of this rule must be submitted to the Agency no later than 30 days after receipt of the final results. A copy of information submitted under section (3)(c) of this rule must be sent to the Agency no later than 30 days after submittal to the requesting agency.
- (5) The Agency may withhold future distributions of STIF moneys from a Qualified Entity which fails to submit an annual report required under rule.
- (6) A Qualified Entity may appeal the Agency's decision to withhold STIF Formula Fund moneys as described in OAR 732-040-0050.

Stat. Auth.: ORS 184.758(3)(e)  
Stats. Implemented: ORS 184.766

### **732-040-0030**

#### **Advisory Committees**

- (1) The Governing Body of each Qualified Entity shall appoint an Advisory Committee for the purpose of advising and assisting the Qualified Entity in carrying out the purposes of the STIF and prioritizing Projects to be funded by STIF moneys received by the Qualified Entity.

(2) Two or more Governing Bodies may appoint a joint Advisory Committee for the purpose of advising and assisting their respective Qualified Entities in carrying out the purposes of the STIF for the Qualified Entities' areas of responsibility.

(a) When the Governing Boards of two or more Qualified Entities appoint a joint Advisory Committee, they shall designate their respective roles and responsibilities pertaining to the management of the joint Advisory Committee in a written agreement pursuant to ORS chapter 190. At a minimum, the written agreement must specifically identify how the Qualified Entities' obligations under section (4) of this rule will be allocated between or among the participating Qualified Entities and must describe the selection and appointment processes for joint Advisory Committee members, consistent with OAR 732-040-0035.

(b) The Qualified Entities shall send a copy of the executed agreement to the Agency within 30 days of execution.

(c) The joint Advisory Committee agreement may be included as part of the agreement required to fulfill the requirements of OAR 732-040-0040, if applicable; however, Qualified Entities may form a joint Advisory Committee without agreeing to jointly manage STIF moneys.

(d) Each Qualified Entity that is party to a joint Advisory Committee agreement remains independently responsible to submit its own STIF Plan pursuant to OAR 732-042-0015 and these rules.

(3) An Advisory Committee may also advise the Qualified Entity regarding the opportunities to Coordinate STIF funded Projects with other local or regional transportation programs and services to improve transportation service delivery and reduce gaps in service.

(4) The Qualified Entity shall ensure that:

(a) The Advisory Committee is guided by written bylaws that include, at a minimum: the Committee's name and purpose; the number of Committee members; Committee membership criteria; the appointment process; the terms of office for the committee members; the Committee's meeting schedule; and Committee procedures and member duties, including procedures to provide public notice of meetings, to foster public engagement, and to comply with Oregon public meeting and public records laws; and the Committee's process to review Public Transportation Service Provider proposals for Projects funded in whole or part by the STIF Formula Fund, the STIF Discretionary Fund and the Intercommunity Discretionary Fund, and the decision-making criteria identified in these rules. The bylaws must include a definition of "high percentage of Low-Income Households" for the Committee's use in evaluating proposed Projects. The Qualified Entity shall prepare the written bylaws described in this section and set the terms of office for the Advisory Committee members. The Qualified Entity may seek input on the bylaws from the Advisory Committee.

(b) Copies of Advisory Committee bylaws, meeting minutes and meeting notices are published by the Qualified Entity and made available for public review in a reasonable and timely manner and are maintained for six years.

(c) The Agency is notified of changes in the Advisory Committee membership when the Qualified Entity submits its STIF Plan or grant application.

(5) A Qualified Entity may use another standing advisory committee or combine committees to meet the requirements of these rules as long as that committee also meets all of the committee requirements contained herein.

(6) The Qualified Entity shall appoint an Advisory Committee composed of members that represent diverse interests, perspectives, geography, and the population demographics of the area, as described in OAR 732-040-0035.

(7) In addition to any other duties, the Advisory Committee may also propose any changes to the policies or practices of the Governing Body of the Qualified Entity that the Advisory Committee considers necessary to ensure that:

(a) A Public Transportation Service Provider that has received STIF funds has applied the moneys received in accordance with and for the purposes described in the Project proposal; and

(b) A Project proposal submitted by a Public Transportation Service Provider does not fragment the provision of public transportation services.

Stat. Auth.: ORS 184.758(3)(c), ORS 184.758(3)(e), ORS 184.761(4), ORS 184.761(5)

Stats. Implemented: ORS 184.758(4), ORS 184.761

### **732-040-0035**

#### **Advisory Committee Composition**

(1) If the Qualified Entity is an Indian Tribe, then the Advisory Committee must be composed of at least three members, each of whom must be able to represent the public transportation needs of individuals served by the Indian Tribe. The Governing Body may authorize a larger Advisory Committee.

(2) If the Qualified Entity is a Transportation District or county, then the Advisory Committee must be composed of at least five members. The Governing Body may authorize a larger Advisory Committee.

(3) If the Qualified Entity is a Mass Transit District, then the Advisory Committee must be composed of at least seven members. The Governing Body may authorize a larger Advisory Committee.

(4) If the Advisory Committee is a joint Advisory Committee formed by two or more Qualified Entities, then the minimum number of Advisory Committee members will be determined based on the types of Qualified Entities participating in the joint Advisory Committee. The minimum number of members of the joint Advisory Committee must be equal to the highest minimum number that would be required for each type of Qualified Entity participating in the joint Advisory Committee.

(5) To be qualified to serve on the Advisory Committee for a Qualified Entity that is a Transportation or Mass Transit District or county, or on a joint Advisory Committee in which a Transportation or Mass Transit District or county participates, an individual must:

(a) Be knowledgeable about the public transportation needs of residents or employees located within or traveling to and or from the Transportation or Mass Transit District or county; and

(b) Be a person who is a member of or represents one or more of the following:

(A) local governments, including land use planners;

(B) Public Transportation Service Providers;

(C) non-profit entities which provide public transportation services;

(D) neighboring Public Transportation Service Providers;

(E) employers;

- (F) public health, social and human service providers;
- (G) transit users;
- (H) transit users who depend on transit for accomplishing daily activities;
- (I) individuals age 65 or older;
- (J) people with disabilities;
- (K) low-income individuals;
- (L) social equity advocates;
- (M) environmental advocates;
- (N) bicycle and pedestrian advocates;
- (O) people with limited English proficiency;
- (P) educational institutions; or,
- (Q) major destinations for users of public transit.

(6) Notwithstanding other provisions of this rule, if a Qualified Entity is a Mass Transit District, a Transportation District or a county, then its Advisory Committee, or the joint Advisory Committee in which it participates, must include at least one member who is a member of or represents each of the following three groups:

- (a) low-income individuals;
- (b) individuals age 65 or older or people with disabilities; and
- (c) Public Transportation Service Providers or non-profit entities which provide public transportation services.

(7) A Qualified Entity that is a Mass Transit District or a Transportation District shall include Advisory Committee members from the district's area of responsibility, both within and outside district boundaries. If a Mass Transit District or a Transportation District is party to a joint Advisory Committee agreement, the joint Advisory Committee must also include at least one member from outside the district's boundary but within the district's area of responsibility.

Stat. Auth.: ORS 184.761(4)(a), ORS 184.761(5)  
 Stats. Implemented: ORS 184.761

**732-040-0040**

**Qualified Entity Management and Joint Management of STIF Funds**

- (1) Two or more Qualified Entities may jointly manage the STIF moneys disbursed to them. The Qualified Entities shall enter into a written agreement pursuant to ORS chapter 190.
- (2) When two or more Qualified Entities jointly manage their STIF Formula Fund moneys, they shall designate their respective roles and responsibilities in the written agreement and shall send a copy of the executed agreement to the Agency within 30 days of execution.
- (3) Qualified Entities intending to jointly manager STIF moneys under this rule may, but are not required to, establish a joint Advisory Committee as described in OAR 732-040-0030(2).

Stat. Auth.: ORS 184.758(3)(e)  
 Stats. Implemented: ORS 184.758(6)



## **732-040-0045**

### **Withholding Funds**

- (1) The Agency may withhold payment of STIF moneys to a Recipient if:
  - (a) The Recipient or its Sub-Recipient is not using STIF funds in accordance with applicable laws, these rules or the terms of the STIF Plan or agreement under which the funds were distributed;
  - (b) The Recipient or its Sub-Recipient has not submitted required reporting;
  - (c) The Agency determines that there is any unresolved audit finding relating to the accounting for STIF moneys; or
  - (d) The Agency determines that there is any unresolved compliance review finding relating to the use of STIF moneys.
- (2) If an audit or a review of a Recipient or its Sub-Recipient's implementation of an agreement under which STIF moneys were distributed determines that the Recipient or its Sub-Recipient used STIF moneys inconsistently with the agreement, the Agency may withhold future STIF funding.
- (3) A Qualified Entity may appeal the Agency's decision to withhold STIF Formula Fund moneys as described in OAR 732-040-0050.

Stat. Auth.: ORS 184.758(3)(a), ORS 184.758(3)(b), ORS 184.758(3)(e)

Stats. Implemented: ORS 184.758, ORS 184.766

## **732-040-0050**

### **Appeal Procedures**

- (1) Appeals are allowed only in the following instances:
  - (a) A Qualified Entity may appeal the Commission's rejection of its STIF Plan.
  - (b) A Qualified Entity may appeal the Agency's decision to withhold STIF Formula Fund moneys.
  - (c) A Qualified Entity may appeal the Agency's decision to take action with respect to a Capital Asset as described in OAR 732-042-00405(10).
- (2) Appeals must be filed in writing within 15 days of the date the notice of appealable action was emailed by the Agency. A Qualified Entity that fails to file timely shall be deemed to have waived its appeal rights. Appeals must be addressed to the Commission and a copy must be sent to the Agency's STIF Administrator.
- (3) Appeals must identify the appellant, the appellant's designated contact person, and the decision under appeal. In addition, appeals must include the following information:
  - (a) For appeal of a Commission decision, the requested remedy and any arguments why the decision should be reconsidered.
  - (b) For appeal of an Agency decision, the requested remedy, any arguments pertaining to the appeal and any other material the appellant considers relevant to the appeal.
- (4) Upon review or reconsideration, the Commission may make a decision to grant the requested remedy, deny the appeal, or, in the case of Agency decisions under appeal, remand the decision to the Agency with instructions to reconsider.
- (5) The Commission shall review the appeal and make its decision within 90 days of receipt.

Stat. Auth.: ORS 184.758(3)(d), ORS 184.758(3)(e)  
Stats. Implemented: ORS 184.758

**Chapter 732, Division 042**  
**STIF FORMULA FUND**

**732-042-0000**

**Purpose**

This rule establishes procedures and requirements necessary for the administration of the Statewide Transportation Improvement Fund (STIF) Formula Fund, pursuant to ORS 184.758(1)(a). The STIF Formula Fund is intended to improve public transportation services for current and potential future Oregon transit users by distributing moneys to Qualified Entities.

Stat. Auth.: ORS 184.758(3)(c), ORS 184.758(3)(d), ORS 184.758(3)(e)

Stats. Implemented: ORS 184.751(1), ORS 184.758(1)(a), ORS 184.758(6)

**732-042-0005**

**STIF Formula Fund Cycle**

- (1) The STIF Formula Fund cycle will be structured around a Biennium, with key dates and exceptions identified in these rules.
- (2) After the first disbursement of STIF moneys following the enactment of Oregon Laws 2017, chapter 750, the Agency shall make disbursements quarterly beginning at the beginning of the first quarter of each Biennium, subject to the provisions of OAR 732-042-0010.
- (3) No later than November 30 of each year, the Agency shall provide written notice to each Qualified Entity of the estimated allocation of STIF Formula Fund moneys for which it is eligible in the coming Fiscal Year.
- (4) Six months prior to the beginning of a Biennium, Qualified Entities shall submit their STIF Plans to the Agency.
- (5) Qualified Entities may prepare their STIF Plans for a period of one or two Biennia. The Commission may approve a STIF Plan for one or two Biennia.
- (6) The Commission shall decide to accept or reject STIF Plans no later than July 1 of the coming Biennium.
- (7) The Agency shall email notice of the Commission's decision to effected Qualified Entities within seven days of the issuance of the Commission's decision. A Qualified Entity may appeal a rejection of its STIF Plan as described in OAR 732-040-0050.
- (8) During the first STIF Formula Fund Cycle after the enactment of Oregon Laws 2017, chapter 750, a Qualified Entity may submit its STIF Plan either three months or nine months after the effective date of OAR Chapter 732, Division 042. A Qualified Entity that submits a STIF Plan under this section shall submit a STIF Plan for a period that ends at the end of the 2019-2021 Biennium. The Commission shall decide to accept or reject a STIF Plan submitted under this section no later than four months after it is received by the Agency, following the approval procedures described in OAR 732-042-0025.

Stat. Auth.: ORS 184.758(3)(e)  
Stats. Implemented: ORS 184.758

### **732-042-0010**

#### **STIF Formula Fund Calculation and Disbursement**

(1) Ninety percent of the Statewide Transportation Improvement Fund shall be distributed as the STIF Formula Fund.

(2) Minimum Distributions:

(a) The Agency shall distribute \$100,000 annually to each Qualified Entity unless the Qualified Entity is entitled to a larger distribution based on the calculation described in section (4) of this rule.

(b) The Agency shall distribute \$100,000 annually to each Indian Tribe unless the Indian Tribe submits documentation to the Agency demonstrating that it remits more than \$100 million annually in taxable employee payroll from Tribal Enterprises. Such documentation must be submitted by July 1 each year in order to be included in estimates and calculations for the following year. An Indian Tribe that demonstrates it remits more than \$100 million in employee payroll annually will receive a distribution equal to its proportionate share as calculated in section (4) of this rule.

(3) Estimation of STIF Formula Fund Disbursements:

(a) The Agency shall estimate STIF Formula Fund disbursements based on the Agency's projections of the amount of transit payroll tax to be collected, the Agency's projections of minimum distributions required under section (2) of this rule, and the proportionate share calculated for each Qualified Entity in section (4) of this rule.

(b) The Agency shall estimate the proportionate share annually.

(c) The Agency shall notify Qualified Entities of their estimated annual disbursements no later than November 30 each year.

(d) Qualified Entities shall work collaboratively with Public Transportation Service Providers and other potential Sub-Recipients, as relevant, to develop a method for sub-allocating STIF Formula Fund moneys to Public Transportation Service Providers.

(e) To the extent possible, using the best available data, the sub-allocation method used by Qualified Entities must be proportionate to the amount of employee payroll tax revenue generated within the geographic territory of each Public Transportation Service Provider.

(f) A Qualified Entity that is a Mass Transit or Transportation District which does not share contiguous jurisdictional boundaries with a county shall work collaboratively with Public Transportation Service Providers and other potential Sub-Recipients to develop an estimate of STIF Formula Fund disbursements for those areas of the county(ies) in which the District is located that are outside the District's own jurisdictional boundaries.

(g) The Qualified Entity's sub-allocation estimate shall be a starting point for the Qualified Entity's STIF Plan and funding prioritization process. The sub-allocation is not an entitlement to the Public Transportation Service Provider and decision criteria may affect the prioritization of Projects.

(h) Estimated disbursements are not guaranteed. If revenues in the Statewide Transportation Improvement Fund are less than the Agency's projections, the Agency may proportionately reduce quarterly payments to Qualified Entities from its estimated disbursements.

(4) Calculation of STIF Formula Fund Disbursements:

(a) The Agency shall calculate the proportionate share for each Qualified Entity by dividing the amount of the wages paid by employers located within the boundary of the Qualified Entities' areas of responsibility, by the total amount of the wages paid by employers statewide.

(A) The Agency shall use the final wage data collected by the Oregon Employment Department for the prior Calendar Year and reported to the Agency.

(B) The Agency shall exclude from the calculation of proportionate shares any Qualified Entity that is entitled to a minimum distribution under section (2) of this rule.

(b) Each fiscal quarter, the Agency shall calculate the quarterly distribution as follows:

(A) The product of the amount of the transit payroll tax revenue collected in the preceding fiscal quarter, as reduced by minimum distributions required under subsection (4)(b)(B) of this rule, multiplied by the Qualified Entity's proportionate share calculated in subsection (4)(a) of this rule; or

(B) For Qualified Entities receiving the minimum distribution under section (2) of this rule, \$25,000.

(5) Distribution of STIF Formula Funds to Qualified Entities:

(a) The Agency shall not disburse STIF Formula Fund moneys to a Qualified Entity until the Commission has approved by the Qualified Entity's STIF Plan and the Legislative Fiscal Office and the State's Chief Financial Officer have determined that there is sufficient revenue in the Statewide Transportation Improvement Fund sufficient to fund the STIF Formula Fund disbursements.

(b) The Agency shall disburse the proportionate share of STIF Formula Funds to Qualified Entities in quarterly distributions.

(c) If more than one Mass Transit District or Transportation District is located within a single county, the Agency shall distribute the moneys to the larger district.

(d) If there is a significant unexpected shortfall in revenues in the Statewide Transportation Improvement Fund or if there has been an overpayment in a prior quarter, the Agency may proportionately reduce quarterly payments to Qualified Entities.

(e) Qualified Entities are not responsible for satisfying Public Transportation Service Providers' budgetary shortfalls or remedying delays in funding to Public Transportation Service Providers that are due to insufficient STIF Formula Fund revenues or for any other reason beyond the Qualified Entities' direct control.

(6) Qualified Entities may incur STIF expenditures as of the operative date of ORS 184.766. During the first STIF Formula Fund Cycle after the enactment of Oregon Laws 2017, chapter 750, a Qualified Entity may reimburse itself for such expenditures contingent upon Commission approval of a STIF Plan that includes these expenses.

(7) Qualified Entities shall notify the Agency in writing of any adjustment to the geographic boundaries of their areas of responsibility within thirty days of the effective date of the adjustment.

(8) Upon Commission approval of a STIF Plan that describes such a Project, a Qualified Entity may carry forward unspent STIF Formula Fund moneys for as long as specified in the approved STIF Plan in order to accumulate sufficient funds for a capital Project that costs more than can be funded during a single STIF Formula Fund funding cycle or to make bond payments on the acquisition of a Capital Asset.

(9) Each Qualified Entity is required to spend at least one percent of STIF Formula Fund moneys received each year on student transit services for students in grades 9 through 12, if Practicable.

Stat. Auth.: ORS 184.758(3)(e), ORS 184.758 (6)

Stats. Implemented: ORS 184.758(1)(a), ORS 184.758(2), ORS 184.758(4), ORS 184.758 (6)

### **732-042-0015**

#### **STIF Plan Contents**

(1) A Qualified Entity shall adopt a written STIF Plan to establish a list of Projects for public transportation located within the Qualified Entity's area of responsibility to guide STIF Formula Fund investments.

(a) A STIF Plan must cover at least a Biennium, but it may include up to two Biennia subject to Commission approval.

(b) A STIF Plan must address the transportation needs of people residing in or traveling into and out of the Qualified Entity's area of responsibility.

(c) A Qualified Entity that is a Mass Transit District or Transportation District with jurisdictional boundaries within a county or counties which are not Qualified Entities shall adopt a STIF Plan that considers the Public Transportation Services for the area outside of district boundaries but within the remainder of the county or counties.

(d) A STIF Plan may be included in a Qualified Entity's Local Plan or it may be a stand-alone plan.

(e) The STIF Plan must contain an explanation of how the plan defines and identifies communities with a high percentage of Low-Income Households.

(f) A STIF Plan must include a description of the Qualified Entity's method to sub-allocate STIF Formula Fund moneys to Public Transportation Service Providers and other potential Sub-Recipients and the process for developing the method.

(2) A Qualified Entity's STIF Plan must contain the following sections:

(a) Descriptions of Proposed Projects:

For each proposed Project, the STIF Plan must include the factors listed in section (3) of this rule.

(b) Summary of Planned Expenditures:

The STIF Plan must include a summary listing:

(A) the total funding sought in the STIF Plan;

(B) the total funding sought for each Recipient or Sub-Recipient (Public Transportation Service Provider or Qualified Entity); and,

(C) for Qualified Entities that are Mass Transit Districts or Transportation Districts which do not share contiguous jurisdictional boundaries with a single county, the total funding sought for by geographic area inside and outside the district's jurisdictional boundary but within its area of responsibility.

(c) Summary of Prior Expenditures on Specific Improvements:

If the Qualified Entity received STIF Formula Funds in the preceding two Fiscal Years, the STIF Plan must include a summary of the amount of moneys allocated to fund each of the following:

- (A) increased frequency of bus service schedules in communities with a high percentage of Low-Income Households;
- (B) the expansion of bus routes and bus services to reach communities with a high percentage of Low-Income Households;
- (C) fund the implementation of programs to reduce fares for public transportation in communities with a high percentage of Low-Income Households;
- (D) the procurement of buses that are powered by natural gas, electricity or other low or no emission propulsion for use in areas with populations of 200,000 or more;
- (E) the improvement in the frequency and reliability of service connections between communities inside and outside of the Qualified Entity's service area;
- (F) Coordination between Public Transportation Service Providers to reduce fragmentation in the provision of transportation services; and
- (G) implementation of programs to provide student transit services for students in grades 9 through 12.

(d) Summary of Current Projects:

The STIF Plan must include a summary of Projects recommended by the Qualified Entity's Advisory Committee for the duration of the STIF Plan, identified by Fiscal Year.

(e) Advisory Committee Information:

The STIF Plan must include a list of the Qualified Entity's current Advisory Committee and the online or other location(s) where Advisory Committee materials may be reviewed as described in OAR 732-040-0030(4)(b). In addition, the STIF Plan must include a statement that the Qualified Entity consulted with its Advisory Committee as required by these rules and, if applicable, an explanation of why the Advisory Committee's recommendation was not adopted by the Governing Body.

(f) Recipient Accountability Methods:

The STIF Plan must include a description of the methods the Qualified Entity will use to ensure that it complies with these rules and achieves the goals identified in the STIF Plan.

(g) Sub-Recipient Accountability Methods:

The STIF Plan must include a description of the methods and agreement or contract language that the Qualified Entity will use to oversee its Sub-Recipients, address deficiencies in Sub-Recipient performance, and to ensure that the Qualified Entity can accomplish the applicable requirements of these rules, including but not limited to audit and compliance requirements, accounting requirements, capital asset requirements and reporting requirements.

(h) Remediation Strategies:

If the Qualified Entity has submitted three or more Quarterly Reports within the past two years which indicate that it failed to substantially comply with its approved STIF Plan, the STIF Plan must include a description of the Qualified Entity's strategies to ensure that it will substantially comply with the proposed STIF Plan.

(i) Governing Body Adoption:

The STIF Plan must include documentation that the Governing Body approved the STIF Plan prior to its submittal to the Agency. If STIF Formula funds will be jointly managed by two or more Qualified Entities, documentation demonstrating each Governing Body's commitment to joint management.

(3) The STIF Plan must include descriptions of each proposed Project as described below. A Qualified Entity shall include in its STIF Plan only Projects which appear in a Local Plan. Qualified Entities eligible for no more than the minimum STIF Formula Fund allocation under OAR 732-042-0010(2) or Rural Public Transportation Service Providers that are unable to meet the Local Plan requirements during the first Formula Fund solicitation cycle may use a portion of their first STIF Formula Fund allocation or sub-allocation to improve public transportation services if they have a current approved Coordinated Human Services Public Transportation Plan and if they also use a portion of the first allocation or sub-allocation to develop a Local Plan that is consistent with STIF Local Plan requirements. For each proposed Project, the STIF Plan must describe:

(a) Proposed funding level for: each Project and a description of what the Qualified Entity intends to do with the STIF Formula Fund moneys it receives for the individual Project.

(b) Whether the Project would improve or expand public transportation or maintain an existing service. For Projects that would maintain an existing public transportation service, the STIF Plan must specify the amount and percentage of each Project budget for this purpose and the reason for proposing any Project that maintains an existing service rather than a Project that improves or expands service.

(c) Anticipated benefits and discrete measurable outcomes associated with each Project with specific reference to whether the Project:

(A) increases the frequency of bus service schedules in communities with a high percentage of Low-Income Households;

(B) expands bus routes and bus services to reach communities with a high percentage of Low-Income Households;

(C) implements programs to reduce fares for public transportation in communities with a high percentage of Low-Income Households;

(D) procures buses that are powered by natural gas, electricity or other low or no emission propulsion for use in areas with populations of 200,000 or more;

(E) improves the frequency and reliability of service connections between communities inside and outside of the Qualified Entity's service area;

(F) fosters Coordination between Public Transportation Service Providers to reduce fragmentation in the provision of transportation services; and

(G) provides student transit services for students in grades 9 through 12.

(d) Identification of the Local Plan(s) from which each Project was derived and identification of the board, council, commission, or other governing body which approved the Local Plan.

(e) The proposed Recipient or Sub-Recipient of the STIF Formula Fund moneys for that Project.

(f) A full budget including fund sources and for yet-to-be obligated fund sources, the timing for funding decisions, if known.



- (g) For proposed Projects which are part of a larger multi-phase Project, the phasing plan including schedule and budget with known and potential funding sources identified.
- (h) The amount of moneys from the STIF Formula Fund distribution that would be allocated to fund each of the following:
  - (A) increased frequency of bus service schedules in communities with a high percentage of Low-Income Households;
  - (B) the expansion of bus routes and bus services to reach communities with a high percentage of Low-Income Households;
  - (C) the implementation of programs to reduce fares for public transportation in communities with a high percentage of Low-Income Households;
  - (D) the procurement of buses that are powered by natural gas, electricity or other low or no emission propulsion for use in areas with populations of 200,000 or more;
  - (E) the improvement in the frequency and reliability of service connections between communities inside and outside of the Qualified Entity's service area;
  - (F) Coordination between Public Transportation Service Providers to reduce fragmentation in the provision of transportation services; and
  - (G) the implementation of programs to provide student transit services for students in grades 9 through 12.
- (i) Identification of the extent to which the Project is consistent with Oregon Public Transportation Plan goals, policies, and implementation plans.
- (j) At least one Project described in the STIF Plan must implement a program(s) to provide student transit services for students in grades 9 through 12, if Practicable, and allocate at least one percent of the Qualified Entity's estimated STIF Formula Fund disbursement to that program(s). If the Qualified Entity determines that it is not Practicable to identify such a Project or to allocate funding for this purpose, it shall specify in its STIF Plan the reason(s) for its determination.

Stat. Auth.: ORS 184.758(3)(c), ORS 184.758(6)  
 Stats. Implemented: ORS 184.758

**732-042-0020**

**Advisory Committee Review of Proposed Projects**

- (1) Public Transportation Providers seeking STIF funding from a Qualified Entity through the Qualified Entity's STIF Plan shall submit a Project proposal to its Advisory Committee for review and approval. The Project proposal must include the contents described in OAR 732-042-0015(3).
- (2) The Advisory Committee shall conduct its reviews and activities in compliance with its written bylaws, as described these rules.
- (3) The Advisory Committee shall meet as often as needed to advise the Qualified Entity and review Project proposals but no less than two times per year.
- (4) The Advisory Committee shall
  - (a) Hold public meetings, as applicable, to review every Project proposed for inclusion in the Qualified Entity's STIF Plan;

(b) Recommend approval or rejection of proposed Projects and recommend prioritization of approved Projects within the geographic boundary for which the Qualified Entity receives STIF Formula funding to the Governing Body.

(5) The Advisory Committee shall consider the following criteria when reviewing STIF Formula Fund Projects:

(a) Whether the Project would:

(A) increase the frequency of bus service to communities with a high percentage of Low-Income Households;

(B) expand bus routes and bus services to serve communities with a high percentage of Low-Income Households;

(C) reduce fares for public transportation in communities with a high percentage of Low-Income Households;

(D) result in procurement of buses that are powered by natural gas or electricity for use in areas with a population of 200,000 or more;

(E) improve the frequency and reliability of service connections between communities inside and outside of the Qualified Entity's service area;

(F) increase Coordination between Public Transportation Service Providers to reduce fragmentation in the provision of public transportation service; or

(G) expand student transit services for students in grades 9 through 12;

(b) Whether the Project would maintain an existing, productive service;

(c) The extent to which the Project goals meet public transportation needs and are a responsible use of public funds; and

(d) Other factors to be determined by the Qualified Entity or Advisory Committee such as geographic equity.

(6) Prior to adopting a STIF Plan, the Governing Body shall consult its Advisory Committee regarding the Projects proposed in the STIF Plan and seek a recommendation on the prioritization of those Projects from the Advisory Committee. The purpose of this consultation is to ensure that the STIF Plans reflect a Coordinated regional approach to Public Transportation Service that considers the public transportation needs of people residing and traveling into and out of the geographic territory of a Qualified Entity as well as larger regional population centers and to ensure that interested parties have the opportunity to review and comment on the proposed STIF Plan.

(7) A Governing Body may accept the Advisory Committee's recommendation to approve or reject a Project proposal and consider the Advisory Committee's recommended prioritized list of Projects, may return it to the Advisory Committee for modifications, or may modify it prior to inclusion in the STIF Plan for submittal to the Agency. If the Governing Body modifies the Advisory Committee's recommendation, it shall inform any affected Public Transportation Service Provider of all modifications and the explanation for such changes.

Stat. Auth.: ORS 184.761(4)(b), ORS 184.761(4)(c)

Stats. Implemented: ORS 184.758, ORS 184.761

**732-042-0025**

### **Commission Approval of STIF Plan**

(1) The Agency shall review the STIF Plan submitted by a Qualified Entity for completeness and may ask the Qualified Entity to supply missing information or to provide clarification about the meaning or intent of any portion of the STIF Plan.

(2) The Agency shall submit each complete STIF Plan to the Public Transportation Advisory Committee (PTAC) for review.

(3) The PTAC shall timely determine whether it proposes to recommend that the Commission approve or reject all or a portion of the STIF Plan.

(a) If the PTAC determines that it will recommend rejection of all or a portion of the STIF Plan, it shall timely prepare a brief written statement of the reasons for its recommendation. Within seven days of the PTAC's preparation of the statement, the Agency shall provide notice of the PTAC's intended recommendation and a copy of the statement of reasons to the Qualified Entity.

(b) The PTAC shall timely communicate its recommendation to the Commission.

(c) The PTAC, when making its recommendation and the Commission when making its decision on a STIF Plan shall consider the extent to which the STIF Plan meets the requirements described in OAR 732-042-0015(1), (2) and (3).

(4) A Qualified Entity that receives notice that the PTAC intends to recommend rejection of all or a portion of a STIF Plan under subsection (3)(a) of this rule may attach additional information and a revised STIF Plan for the Commission's consideration to the STIF Plan originally submitted. The Qualified Entity shall provide the additional information to the Agency within 30 days.

(5) The Commission shall consider the PTAC's recommendation and determine whether to approve or reject the STIF Plan originally submitted by the Qualified Entity or a revised STIF Plan submitted by the Qualified Entity under section (4) of this rule. If the Commission rejects a proposed STIF Plan, the Commission shall identify the reasons for the rejection and the Agency shall provide the reasons to the Qualified Entity in writing. Reasons for Commission rejection include, but are not limited to:

(a) The Qualified Entity did not establish an Advisory Committee or established one inconsistent with membership requirements in these rules;

(b) The Qualified Entity failed to confer with its Advisory Committee;

(c) The STIF Plan is incomplete or does not adequately explain how the Qualified Entity will accomplish the goals of the Projects in the STIF Plan, including Recipient Accountability Methods, Sub-Recipient Accountability Methods, or Remediation Strategies, if applicable;

(d) The STIF Plan does not contain the sections and elements listed in OAR 732-042-0015(1), (2) and (3); and

(e) Whether the Qualified Entity failed to expend STIF Formula funds in a manner that substantially complied with a prior approved STIF Plan.

(6) A Qualified Entity may file an appeal as described in OAR 732-040-0050 if its STIF Plan is rejected by the Commission.

Stat. Auth.: ORS 184.758(3)(c), ORS 184.758(3)(d), ORS 184.758(3)(e)

Stats. Implemented: ORS 184.758

### **732-042-0030**

#### **Qualified Entity Failure to Apply or Withdrawal from the STIF Formula Fund**

- (1) Unless a Qualified Entity has an approved STIF Plan and is receiving quarterly distributions, the Agency shall accumulate STIF Formula Fund moneys for which a Qualified Entity is eligible, as calculated by the Agency pursuant to OAR 732-042-0010, for a period of one Biennium.
- (2) If a Qualified Entity fails to submit timely a STIF Plan for two consecutive STIF Formula Fund Cycles, as described in OAR 732-042-0005, the Agency shall release any STIF Formula Fund moneys accumulated for the Qualified Entity to the STIF Formula Fund generally for redistribution to other Qualified Entities.
- (3) If a Qualified Entity timely submits a STIF Plan but the STIF Plan is rejected by the Commission for two consecutive STIF Formula Fund Cycles, as described in OAR 732-042-0005, and neither rejection is overcome by an appeal or reconsideration, the Agency shall release any STIF Formula Fund moneys accumulated for the Qualified Entity to the STIF Formula Fund generally for redistribution to other Qualified Entities.
- (4) Qualified Entities eligible to receive STIF Formula Fund moneys may voluntarily withdraw from eligibility. A Qualified Entity intending to withdraw its eligibility shall notify the Agency of the decision to withdraw and the time period during which it wishes to withdraw its eligibility (such as the remainder of the current Biennium, all future Biennia, etc.). Upon the Qualified Entity's withdrawal, the Agency shall release any STIF Formula Fund moneys accumulated or designated for the Qualified Entity to the STIF Formula Fund for redistribution to other Qualified Entities. During the period of withdrawal, the withdrawn Qualified Entity must be excluded from the Agency's calculations under OAR 732-042-0010. A Qualified Entity may rescind its withdrawal at any time by written notice to the Agency. If a Qualified Entity rescinds its withdrawal, it will be eligible to receive STIF Formula Fund disbursements in the next STIF Formula Fund Cycle, contingent upon Commission approval of its STIF Plan under these rules.
- (5) Any interest accrued on STIF Formula Fund moneys accumulated by the Agency under this rule must be credited to the STIF Formula Fund generally.

Stat. Auth.: ORS 184.758(3)(e)

Stats. Implemented: ORS 184.751(1), ORS 184.758

### **732-042-0035**

#### **Reporting Requirements**

##### **(1) Quarterly Reports:**

Using a form provided by the Agency, each Qualified Entity shall prepare a quarterly report to the Agency which details Project progress, outcomes achieved, and expenditures of STIF Formula Fund moneys by itself and its Sub-Recipients. The quarterly report must be submitted no later than 45 days following the end of a quarter. The fourth and eighth quarter reports may be preliminary reports, subject to adjustment after completion of the Qualified Entity's audit.

##### **(2) STIF Plan Period Reconciliation:**

Within 30 days of the end of an approved STIF Plan period, the Agency shall reconcile disbursements made to the Qualified Entity against the Qualified Entity's reported expenditures. If disbursements are

found to exceed the expenditures, the amount must be carried forward by the Qualified Entity into the next STIF Formula Fund Cycle.

(3) Capital Asset Reports:

Qualified Entities that have acquired, purchased or leased Capital Assets using STIF Formula Fund moneys shall provide the Agency with a report of the Capital Asset inventory, described in OAR 732-042-0040(2), including an identification of any sale, transfer or other disposition of the Capital Asset as described in OAR 732-042-0040. Capital Asset Reports must be submitted to the Agency on a schedule to be specified by the Agency, but must be submitted at least annually within 30 days of the end of each Fiscal Year.

Stat. Auth.: ORS 184.758(3)(e)

Stats. Implemented: ORS 184.758, ORS 184.766

**732-042-0040**

**Capital Asset Requirements**

(1) Recipients shall ensure Satisfactory Continuing Control of a Capital Asset purchased in whole or part with STIF funding during the period of its useful life.

(2) Recipients shall inventory Capital Assets purchased in whole or part with STIF moneys. The inventory will include a description of the Capital Asset, date of purchase, purchase price, amount of STIF moneys contributed to the purchase, the source of other funds, the authorized use, the Recipient or Sub-Recipient using the Capital Asset, and the condition of the asset.

(a) If Capital Asset is a vehicle, the inventory must include the size of vehicle, the total number of passenger seats, the total number of ADA stations, the total number of seats when all ADA stations are deployed, the current mileage, and its current condition.

(b) If Capital Asset is an improvement to real property, such as a facility, building, or transit shelter, the inventory must include the location of the Capital Asset and its current condition.

(3) Vehicles may be replaced using STIF funding if:

(a) Public Transportation Service Provider holds clear title to the vehicle(s) being replaced. Salvaged titles will not be accepted.

(b) The vehicle(s) has met the useful life guidelines established by Agency.

(c) The vehicle has not been previously replaced.

(4) To be eligible to receive STIF Formula Fund moneys to acquire revenue vehicle(s) for the expansion of transit service, a Qualified Entity shall demonstrate in its STIF Plan that the Recipient or Sub-Recipient who will acquire the Capital Asset has committed to continually use the vehicle for the approved purpose for the useful life of the vehicle(s).

(5) To be eligible to receive STIF moneys for a real property Capital Asset, such as a transit facility, bus barn, maintenance facility, land, or administration building, a Qualified Entity shall demonstrate in its STIF Plan one or more of the following:

(a) Recipient or Sub-Recipient ownership of the property upon which the Capital Asset will be located;

(b) Recipient or Sub-Recipient possession of an executed lease agreement for the property location that will be in place for the useful life of the Capital Asset;

- (c) Recipient or Sub-Recipient possession of an executed lien on the property for the useful life of the Capital Asset;
- (d) In the case of a Project which will utilize property owned by a local city, county or government, an executed intergovernmental agreement with the property owner guaranteeing ongoing use for the duration of the useful life of the Capital Asset; or
- (e) In the case of a Project to purchase land, an option to purchase the land identified in the Project.

(6) Qualified Entities shall:

- (a) Establish useful life standards for Capital Assets acquired pursuant to their STIF Plans which meet or exceed the duration of those established by the Agency.
- (b) Use the Agency's published procedures or substantially similar procedures and ensure that Sub-Recipients use the same procedures for the disposition of Capital Assets acquired with STIF Formula Fund moneys.
- (c) Retain the net proceeds from a sale or other disposition of a Capital Asset to reinvest in a future STIF Plan capital Project or return the net proceeds to the Agency. Net proceeds are the disposal proceeds less original value, less depreciation, less disposal costs. If non-STIF funds were used in the original purchase, then only the proportion representing STIF Formula Fund contribution to the purchase are subject to this rule.
- (d) Establish written procedures to ensure that a Capital Asset is maintained in safe operating condition.
- (e) Maintain insurance coverage, or require Sub-Recipients to maintain insurance coverage, that meets or exceeds the standards in ORS 806.070.
- (f) Ensure that vehicles purchased in whole or in part with STIF Formula Fund moneys are titled with the Oregon Department of Transportation Driver and Motor Vehicle Services Division pursuant to ORS 803.045 and supporting rules, with the Agency listed as a security interest holder, subject to the following additional requirements:
  - (A) If the vehicle is registered in the name of a Sub-Recipient receiving the vehicle, and the Sub-Recipient is not a Qualified Entity or Public Transportation Service Provider, then the Qualified Entity or Public Transportation Service Provider must be listed on the vehicle title as the primary security interest holder.
  - (B) If the vehicle was purchased with federal funds in addition to STIF Formula Fund moneys, and the federal funding source requires the vehicle to be titled otherwise than provided in this rule, then the federal titling requirements prevail.

(7) A Recipient shall notify the Agency of the sale, transfer or other disposition of a Capital Asset purchased with STIF Formula Fund moneys and shall report the use of proceeds, if any, from the sale to the Agency.

(8) A Recipient may transfer its interest in a Capital Asset to an asset of equal or greater value if the transfer is proposed in a STIF Plan which is approved by the Commission.

(9) When the Agency is a security interest holder in a Capital Asset, the Agency may exercise all of the rights provided to a secured lien holder under Oregon law, including without limitation, the ability to take control or possession of the Capital Asset if it determines either:

(a) that the asset is not being used for the purpose described in a STIF Plan under which it was funded in whole or part by STIF Formula Fund moneys; or

(b) if, during a compliance audit conducted pursuant to OAR 732-040-0015, the Agency determines the asset is not being maintained in a state of good operational repair.

(10) A Qualified Entity may file an appeal as described in OAR 732-040-0050 if the Agency takes action under section (9) of this rule with respect to a Capital Asset funded in whole or part by STIF Formula Fund moneys originally distributed to the Qualified Entity.

Stat. Auth.: ORS 184.758(3)(e)

Stats. Implemented: ORS 184.758

**Chapter 732, Division 044**  
**DISCRETIONARY STIF FUNDS**

**732-044-0000**

**Purposes of the Funds**

(1) The Discretionary Fund is intended to provide a flexible funding source to improve public transportation in Oregon. It is not a source of ongoing operations funding.

(2) The Intercommunity Discretionary Fund is for improving connections between communities and between communities and other key destinations important for a connected Statewide Transit Network. As a competitive funding source, ongoing operations Projects are subject to risk of not receiving continuous funding.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

**732-044-0005**

**Project Eligibility and Match**

(1) Projects eligible to receive grants under the Discretionary Fund include, but are not limited to: capital projects such as vehicles, facilities, equipment, and technology, as well as mobility management, planning, and research. Pilot operations projects may be considered for funding if the application includes a feasible financial plan for ongoing operations beyond the initial pilot period.

(2) Projects eligible to receive grants under the Intercommunity Discretionary Fund include, but are not limited to: capital Projects such as vehicles, facilities, equipment, and technology as well as mobility management, planning, research, and operations. Pilot and ongoing operations projects may be considered for funding under the Intercommunity Discretionary Fund if the application includes a feasible financial plan for ongoing operations beyond the initial pilot period.

(3) Projects eligible to receive grants under the Discretionary and Intercommunity Discretionary Funds must appear in a Local Plan, as defined in OAR 732-040-0005(17), or be a Project that meets one or more of the characteristics in sections (4)(a)(C)-(D) of this rule.

(4) Match Requirements:

(a) An applicant shall demonstrate the ability to provide a match of at least 20 percent of the total Project's cost, unless any of the following characteristics exist in which case the applicant shall demonstrate the ability to provide a 10 percent match:

(A) The Project will predominantly serve or provide access to and from rural communities (communities outside of urbanized areas with populations of 50,000 people or less);

(B) The Project will serve an area located outside of a Public Transportation Service Provider's geographic jurisdiction;

(C) The Project will fill a significant gap in the Statewide Transit Network; or



(D) The Project will provide statewide benefits to multiple Public Transportation Service Providers. The applicant shall identify the benefits to areas outside the jurisdiction where the Project will be located.

(b) Eligible Project match sources may include federal funds and certain state funds (STIF Formula or Special Transportation Funds) for public transportation purposes, local funds, private contributions, and in-kind labor or contributions. Match contributions, including Capital Assets such as property, shall be used only once as match on a single Project and may not be used again as a match. Fare box revenues are not eligible match.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

### **732-044-0010**

#### **Solicitation and Application Submission Periods**

- (1) The Agency shall announce time periods and dates for submitting applications for funding.
- (2) Applications that are rejected may be resubmitted during subsequent application submission periods.
- (3) The Agency may combine Discretionary Fund and Intercommunity Discretionary Fund solicitations with each other or with other state or federal fund solicitations and offer them in a single grant solicitation cycle.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

### **732-044-0015**

#### **Application Requirements**

- (1) Public Transportation Service Providers interested in receiving discretionary STIF moneys shall submit a written application to the Agency.
- (2) The Agency will prescribe the application format and content. At a minimum, for each Project proposed, the grant application must include:
  - (a) A description of the Project scope, schedule, budget, deliverables and expected quantifiable outcomes;
  - (b) A phasing plan for multi-phase Projects that is planned to be completed after the funding period specified in the solicitation;
  - (c) A description of how the Project will support the purpose, as applicable, of either the Discretionary Fund or the Intercommunity Discretionary Fund, as described in OAR 732-044-0000;
  - (d) A budget that specifies amounts by source, including match and any other funds that may be leveraged to complete the proposed Project;
  - (e) A list of any Sub-Recipients of the grant funds, if applicable;

- (f) For capital construction Projects, documentation to validate the Project schedule and costs and documentation of control of any real property, as applicable;
- (g) A description of the dollar amount and source of the applicant's matching funds as described in OAR 732-044-0005(4); and
- (h) A written explanation of how the applicant meets the Recipient Qualifications described in OAR 732-044-0020.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b), ORS 184.761(2)

### **732-044-0020**

#### **Recipient Qualifications**

(1) Only Public Transportation Service Providers are eligible to be Recipients of Discretionary Fund and Intercommunity Discretionary Fund moneys.

(2) Recipients shall meet, or demonstrate the capacity to meet, the following qualifications, as applicable to the type of Project being funded.

- (a) Be an entity eligible to enter into agreements;
- (b) Have the legal, managerial and operational capacity to perform the Project within the agreed schedule;
- (c) Not be debarred or suspended from receiving federal grants;
- (d) Maintain compliance with federal, state and local laws and regulations including, and not limited to, those pertaining to passenger transportation, civil rights, labor, insurance, safety and health, as applicable;
- (e) Comply with applicable laws, these rules, and the policies of the applicable grant fund;
- (f) Properly use STIF moneys; and
- (g) Perform the Project in a safe, prudent and timely manner.

(3) A Recipient may require additional eligibility qualifications of Sub-Recipients.

(4) The Recipient shall confirm the eligibility of a Sub-Recipient prior to distributing STIF moneys and entering into an agreement with the Sub-Recipient.

(5) The Recipient shall ensure that Sub-Recipients maintain eligibility while receiving STIF moneys.

(6) If the Agency determines that a Sub-Recipient has been ineligible for any period during which it receives STIF moneys, the Agency shall require the Recipient to repay moneys received by the Sub-Recipient during the period of ineligibility. If a Recipient determines that a Sub-Recipient becomes ineligible at any time when it was receiving STIF funds, the Recipient shall promptly notify the Agency's STIF Administrator in writing.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

### **732-044-0025**

#### **Advisory Committee Review of Projects Under the Discretionary STIF Funds**

- (1) The Agency shall provide a copy of any grant application it receives to the appropriate Qualified Entity.
- (2) Each Qualified Entity that receives a copy of a grant application from the Agency shall timely provide the copy to its Advisory Committee or the joint Advisory Committee in which it participates.
- (3) Each Advisory Committee shall review Project applications submitted to it and shall provide a written recommendation to its respective Qualified Entity(ies) stating whether the Commission should award funding for the Project.
- (4) Each Qualified Entity shall submit the recommendation of its Advisory Committee, or the joint Advisory Committee in which it participates, to the Agency within the timelines specified in the grant solicitation cycle.
- (5) Each Advisory Committee may recommend a prioritized list of Projects to the Qualified Entity(ies) that formed it, concerning the Qualified Entity's(ies') area(s) of responsibility. Each Qualified Entity shall provide the prioritized list of Projects to the Agency within the timelines specified in the grant solicitation cycle.
- (6) An Advisory Committee shall conduct its review and activities in compliance with its written bylaws, as described in OAR 732-040-0030.
- (7) When reviewing a Project proposal for acceptance, rejection or prioritization, an Advisory Committee shall consider the extent to which the Project:
  - (a) Supports the Purpose, as applicable, of the Discretionary Fund or the Intercommunity Discretionary Fund, as described in OAR 732-044-0000;
  - (b) Meets the criteria established under OAR 732-044-0030(1); and
  - (c) Meets any additional criteria established by the Commission.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b), ORS 184.758(3)(e), ORS 184.761(4)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b), ORS 184.761

### **732-044-0030**

#### **Project Selection**

- (1) The Commission shall determine its investment priorities with input from the Public Transportation Advisory Committee prior to Agency public notice of grant solicitation for discretionary STIF moneys. The Commission's investment priorities are:
  - (a) Improvement of Public Transportation Service to Low-Income Households;
  - (b) Improved Coordination between Public Transportation Service Providers and reduced fragmentation of Public Transportation Services;
  - (c) Consistency with Oregon Public Transportation Plan goals, policies, and implementation plans, including:
    - (A) Integrated public transportation planning where affected communities planned or partnered to develop proposed Projects.

(B) Technological innovations that improve efficiencies and promote a seamless and easy to use Statewide Transit Network.

(C) Advancement of State greenhouse gas emission reduction goals.

(D) Support or improvement of a useful and well connected Statewide Transit Network;

(d) Operations Projects that do not substantially rely on discretionary state funding beyond a pilot phase;

(e) Geographic equity or an ability to leverage other funds (these factors apply when all other priorities are held equal); and

(f) Other factors as determined by the Commission.

(2) The Agency shall review applications for compliance with the Application Requirements described in OAR 732-044-0015. The Agency may ask the applicants to supply missing information or to provide clarification about the meaning or intent of any portion of an application. Applicants shall respond to Agency inquiries within the time frame described in the solicitation documents.

(3) The Agency shall make Project applications available to ACTs for review and comment to the Public Transportation Advisory Committee.

(4) The Agency shall prepare a recommendation to Public Transportation Advisory Committee with a prioritized list of applications to be accepted and applications to be rejected considering input from the Advisory Committees and ACTs.

(5) The Public Transportation Advisory Committee shall review and recommend a list of prioritized Projects for funding to the Commission, considering input from the Agency, Advisory Committees, and ACTs.

(6) The Commission shall determine the acceptance or rejection of grant applications for discretionary STIF moneys.

(7) The Agency shall email notice of the Commission's determination to applicants within seven days of the Commission's determination

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

### **732-044-0035**

#### **Agreements**

(1) The Agency and a Recipient shall enter into a written agreement after approval of the Recipient's application for STIF moneys and prior to the disbursement of the approved funds. At a minimum, the agreement must include:

(a) A statement of work, describing the use of the STIF moneys;

(b) A beginning and termination date;

(c) Provisions which allow termination of the agreement, suspension of disbursement of funds, and which obligate the Recipient to repayment of funds, in accordance with these rules;

(d) Provisions to accomplish other applicable requirements of these rules, including but not limited to audit and compliance requirements, accounting requirements, capital asset requirements and reporting requirements;

(e) Provisions which permit withholding or require repayment of funds if the Recipient fails to comply with the requirements of the agreement or these Rules; and  
(f) Provisions which recognize that the Recipient is responsible for the performance, oversight, and legal or regulatory requirements described in the agreement, and for management and repayment of STIF funds, regardless of any agreement which contains an assignment or delegation to a Sub-Recipient or any other party, and that any such agreement must be in writing.

(2) Project activities described on the grant application must be reflected in the Project descriptions as set forth in the grant agreement.

(3) The Recipient shall enter into written agreements with Sub-Recipients for projects funded with discretionary STIF moneys within 90 days of the Commission's decision to award funding. Such agreements must include provisions obligating Sub-Recipients to carry out or assist Recipients to carry out, the obligations imposed by these rules, including but not limited to audit and compliance requirements, accounting requirements, reporting requirements, repayment of funds, and capital asset requirements.

(4) The Recipient shall submit copies of its agreements with Sub-Recipients to the Agency within 30 days of execution.

(5) The Recipient shall be responsible for performance, oversight, and legal or regulatory requirements described in its agreement with the Agency, and for management and repayment of STIF moneys, regardless of any agreement which contains an assignment or delegation to a Sub-Recipient or any other party. If a Recipient determines that a Sub-Recipient has failed to meet a term or condition of the agreement, the Recipient shall promptly notify the Agency in writing, identifying the Sub-Recipient and describing the nature of its failure.

(6) The Agency may terminate or suspend an agreement between itself and a Recipient, and may require repayment of funds by the Recipient to the Agency, if the Recipient fails to take appropriate action against a Sub-Recipient failing to comply with the written agreement between the Recipient and Sub-Recipient.

(7) Any unused discretionary STIF moneys will be de-obligated at the end of the agreement period and redistributed as part of the next Discretionary Fund or Intercommunity Discretionary Fund solicitation cycle, as applicable.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

## **732-044-0040**

### **Reporting Requirements**

(1) Quarterly Reports:

(a) Using a form or web-based system provided by the Agency, each Recipient shall prepare a quarterly report to the Agency which details Project progress, outcomes achieved, and expenditures of discretionary STIF moneys by itself and its Sub-Recipients.

(b) The Agency may require additional documentation or deliverables appropriate to the type of Project specified in the grant agreement with the Recipient. Recipients may require additional reporting from its Sub-Recipient.

(c) The Quarterly report must be submitted no later than 45 days following the end of each quarter. The fourth and eighth quarter reports may be preliminary reports, subject to adjustment after the completion of the Recipient's audit.

(2) Capital Assets: Recipients that have acquired, purchased or leased Capital Assets using STIF discretionary funds shall provide the Agency with a report of the Capital Asset inventory, described OAR 732-044-0050. Recipients of Capital Assets will report regularly as specified by the Agency, during the period of useful life or exceeding useful life while still in use for public transportation of the Capital Asset.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)

### **732-044-0045**

#### **Withholding or Repayment of Funds**

(1) The Agency may withhold payment of discretionary STIF moneys to, or seek reimbursement from, a Recipient if:

(a) The Recipient or its Sub-Recipient is not using STIF moneys in accordance with applicable laws, these rules or the terms of the agreement under which the funds were distributed;

(b) The Recipient or its Sub-Recipient has not submitted required reporting;

(c) The Agency determines that there is any unresolved audit finding relating to the accounting for STIF moneys; or

(d) The Agency determines that there is any unresolved compliance review finding relating to the use of STIF moneys.

(2) If an audit or a review of a Recipient or a Sub-Recipient's implementation of an agreement under which STIF moneys were distributed determines that the Recipient or a Sub-Recipient used STIF moneys inconsistently with the agreement, the Recipient shall repay the STIF portion used improperly to the Agency.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b), ORS 184.786

### **732-044-0050**

#### **Capital Asset Requirements**

(1) Recipients shall ensure Satisfactory Continuing Control of a Capital Asset purchased in whole or part with STIF funding during the period of its useful life.

(2) Recipients shall inventory Capital Assets purchased in whole or part with STIF moneys. The inventory will include a description of the Capital Asset, date of purchase, purchase price, amount of STIF moneys

contributed to the purchase, the source of other funds, the authorized use, the Recipient or Sub-Recipient using the Capital Asset, and the condition of the asset.

(a) If Capital Asset is a vehicle, the inventory must include the size of vehicle, the total number of passenger seats, the total number of ADA stations, the total number of seats when all ADA stations are deployed, the current mileage, and its current condition.

(b) If Capital Asset is an improvement to real property, such as a facility, building, or transit shelter, the inventory must include the location of the Capital Asset and its current condition.

(3) Vehicles may be replaced using STIF funding only if:

(a) Recipient holds clear title to the vehicle(s) being replaced. Salvaged titles will not be accepted.

(b) The vehicle(s) has met the useful life guidelines established by Agency.

(c) The vehicle has not been previously replaced.

(4) To be eligible to receive discretionary STIF moneys to acquire vehicle(s), a Public Transportation Service Provider shall demonstrate in its grant application and grant agreement that the Recipient or Sub-Recipient who will acquire the Capital Asset has committed to continually use the vehicle for the approved purpose for the useful life of the vehicle(s).

(5) To be eligible to receive discretionary STIF moneys for a real property Capital Asset, such as a transit facility, bus barn, maintenance facility, land, or administration building, a Public Transportation Service Provider shall demonstrate in its grant application one or more of the following:

(a) Recipient or Sub-Recipient ownership of the property upon which the Capital Asset will be located;

(b) Recipient or Sub-Recipient possession of an executed lease agreement for the property location that will be in place for the useful life of the Capital Asset;

(c) Recipient or Sub-Recipient possession of an executed lien on the property for the useful life of the Capital Asset;

(d) In the case of a Project which will utilize property owned by a local city, county or government, an executed intergovernmental agreement with the property owner guaranteeing ongoing use for the duration of the useful life of the Capital Asset; or

(e) In the case of a Project to purchase land, an option to purchase the land identified in the Project.

(6) Recipients shall:

(a) Establish useful life standards for Capital Assets acquired pursuant to their discretionary grant agreements which meet or exceed the duration of those established by the Agency.

(b) Use the Agency's published procedures or substantially similar procedures and ensure that Sub-Recipients use the same procedures for the disposition of Capital Assets acquired with STIF moneys.

(c) Retain the net proceeds from a sale or other disposition of a Capital Asset to reinvest in a future STIF capital Project or return the net proceeds to the Agency. Net proceeds are the disposal proceeds less original value, less depreciation, less disposal costs. If non-STIF funds were used in the original purchase, then only the proportion representing STIF contribution to the purchase is subject to this rule.

(d) Establish written procedures to ensure that a Capital Asset is maintained in safe operating condition.

(e) Maintain insurance coverage, or require Sub-Recipients to maintain insurance coverage, that meets or exceeds the standards in ORS 806.070.

(f) Ensure that vehicles purchased in whole or in part with STIF moneys are titled with the Oregon Department of Transportation Driver and Motor Vehicle Services Division pursuant to ORS 803.045 and supporting rules, with the Agency listed as a security interest holder, subject to the following additional requirements:

(A) If the vehicle is registered in the name of a Sub-Recipient receiving the vehicle, and the Sub-Recipient is not a Qualified Entity or Public Transportation Service Provider, then the Qualified Entity or Public Transportation Service Provider must be listed on the vehicle title as the primary security interest holder.

(B) If the vehicle was purchased with federal funds in addition to STIF moneys, and the federal funding source requires the vehicle to be titled otherwise than provided in this rule, then the federal titling requirements prevail.

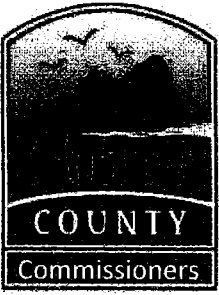
(7) A Recipient shall notify the Agency of the sale, transfer or other disposition of a Capital Asset purchased with discretionary STIF moneys and shall report the use of proceeds, if any, from the sale to the Agency.

(8) Capital Assets purchased in whole or part with STIF discretionary moneys must be managed as described in this rule, unless otherwise specified in a written grant agreement approved by the Agency.

Stat. Auth.: ORS 184.758(1)(b), ORS 184.758(3)(a), ORS 184.758(3)(b)

Stats. Implemented: ORS 184.758(1)(b), ORS 184.758(1)(c), ORS 184.758(3)(a), ORS 184.758(3)(b)





# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: WILLIAM KEITH HAMILTON Date: 7/31 2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input checked="" type="checkbox"/> Other <u>CURRY TRANSIT ADVISORY COMMITTEE &amp; <del>TSD</del></u>	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

SAME AS ABOVE

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? Been on this committee for the LAST 10 years

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? \_\_\_\_\_

PUBLIC SAFETY FOR ALL DISABLED RIDERS FOR ON CURRY PUBLIC TRANSIT + COASTAL EXPRESS

Describe your previous experience in this appointed position or a similar position: BEEN ON BROOKINGS

~~CITIZEN INVOLVEMENT~~

NEXT PAGE

CITY COUNCIL for the LAST 7 years

Other volunteer activities: Boy Scout Troop<sup>32</sup> + PACK # 124  
ad Committee REPS for ELK<sup>S</sup> CLUB 1934 +  
BROOKINGS HARBOR LIONS CLUB

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No Some

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain CITY COUNCIL MEETINGS 1, 2, 4<sup>TH</sup> Monday S

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A)

Signature

Date

7/3/2018

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: \_\_\_\_\_

Best phone number to call: \_\_\_\_\_

E-Mail address: [Signature] \_\_\_\_\_

(b) (1) (A)

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

\_\_\_\_\_

\_\_\_\_\_

- Individual with disabilities

*I AM 58 AND HAVE BEEN A WHEELCHAIR FOR 12 YEARS  
AND RIDE THE BUS TRANSIT COMPANY AND WORK + HELP*

- Low-income individual

*OTHER RIDERS UNDERSTAND DISABILITY USING THE  
BUS CURRY PUBLIC TRANSIT + EXPRESS*

\_\_\_\_\_

\_\_\_\_\_

- Transit user or user who depends on transit for accomplishing daily activities

\_\_\_\_\_

\_\_\_\_\_

- Individual with limited English proficiency

\_\_\_\_\_

\_\_\_\_\_

- Public Transportation Service Provider, for profit or non profit

\_\_\_\_\_

\_\_\_\_\_

- Local government, including land use planner

\_\_\_\_\_

\_\_\_\_\_

- Local employer

\_\_\_\_\_

\_\_\_\_\_

- Social and human service provider

\_\_\_\_\_

\_\_\_\_\_

- Social equity advocate

\_\_\_\_\_

\_\_\_\_\_

- Environmental advocate

\_\_\_\_\_

\_\_\_\_\_

- Bicycle and pedestrian advocate

\_\_\_\_\_

\_\_\_\_\_

- Educational institution

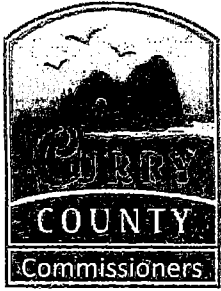
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\_\_\_\_\_

- Major destinations for users of public transit

\_\_\_\_\_

\_\_\_\_\_



# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Thomas Olsen Date: 7/10/17

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input checked="" type="checkbox"/> Other <u>STIF</u>	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

Curry Public Transit

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?

Currently President of Curry Public Transit. I have served on this Board for 7 years. Previously Vice President of the Oregon Sweet Coast Fisherman's

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?

Increase public transit to Curry County Residents

Describe your previous experience in this appointed position or a similar position: Member of the

Curry Public Transit the last 7 years.

Other volunteer activities: Oregon South Coast Fisherman, Del Norte Rod & Gun Club & Chetco Activity Senior Center.

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A)

7-10-18

Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: (b) (1) (A)

Best phone number to call you: (b) (1) (A)

E-Mail address: (b) (1) (A)

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

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- Individual with disabilities

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- Low-income individual

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- Transit user or user who depends on transit for accomplishing daily activities

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- Individual with limited English proficiency

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- Public Transportation Service Provider, for profit or non profit

*Member of Curry Public Transit last 7 years*

- Local government, including land use planner

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- Local employer

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- Social and human service provider

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- Social equity advocate

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- Environmental advocate

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- Bicycle and pedestrian advocate

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- Educational institution

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- Major destinations for users of public transit

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## Curry County Transit Advisory Committee Member Volunteer Job Description

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**Committee Assignment:** Member of the Curry County Transit Advisory Committee, created to advise and assist the Board of Commissioners on matters related to the enhancement of local and regional public transit services provided within Curry County.

**Appointment:** Candidates are interviewed and selected by the Curry County Board of Commissioners. Appointments to the Advisory Committee are based on the candidate who best meets the requirements of the Committee, and are made at the sole discretion of the Commissioners.

**Term of Office:** Terms shall be three (3) years. Terms begin on July 1 and end on June 30. Terms shall be staggered, with at least three members' terms expiring each year. Initial appointments shall be staggered to provide that approximately one-half of the members serve for two-year terms, and one-half for three-year terms. Thereafter, all appointments shall be for three-year terms. Any member may serve three (3) successive terms if reappointed by the Board of Commissioners.

**Qualifications:** To be qualified to serve on the Committee, an individual must:

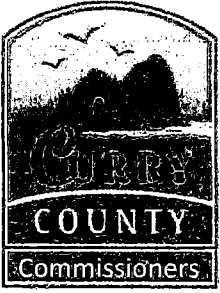
- a) reside or work in Curry County and must
- b) be knowledgeable about the public transportation needs of residents or employees located within or traveling to and from the County.

Additionally, State Administrative Rules specify that Committee members should represent different constituency groups within the County, and that the Committee as a whole should also represent the diverse interests, perspectives, geography, and demographics of the County. Consideration may also be given to individuals within these categories who are users of public transportation services provided within the County. The Board of Commissioners must consider all these factors when evaluating candidates for appointment to the Committee. For more information, please see *Oregon Administrative Rules, Chapter 732, Division 40*.

**Committee Responsibilities:** The Advisory Committee has four major responsibilities, which are carried out with the support of Curry County staff assigned to work with the Committee:

- (a) Reviewing and advising staff on the development of the local STF allocations and STIF Plan, which is a plan for enhancement of public transit services within Curry County, and includes a program of projects for all of the providers of public transit services within the County;
- (b) Reviewing all individual projects proposed for inclusion within the STIF Plan, and prioritizing the approved projects, including the funding level for each project to be included within the STIF Plan;
- (c) Developing a process for monitoring and evaluating approved projects to ensure that Public Transportation Providers that have received funds are applying the funds in accordance with and for the purposes described within their project proposal;
- (d) As and if requested, reviewing and advising staff on the methodology for distribution of STF and STIF Formula Program monies allocated to Curry County.

**For More Information:** For more information about the STF and STIF Public Transit programs, please contact Kathryn Bernhardt at 541 412 8806 or [rkbernhardt@currypublictransit.org](mailto:rkbernhardt@currypublictransit.org).



# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Joanne S. Wasbauer Date: 7-10-2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input checked="" type="checkbox"/> Other <u>STIF/STF Advisory</u>	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

STIF

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? Mgr. Curry Public Transit (10yrs), member of SWACT (CPTI)

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? \_\_\_\_\_

Transportation esp for elderly and disabled and  
needy.

Describe your previous experience in this appointed position or a similar position: \_\_\_\_\_



Other volunteer activities: Board of Directors CPTI, Safety City (in July)

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain Husband with Medical problems. & try to schedule around.

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A) [Redacted Signature]

7-10-18  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: (b) (1) (A) \_\_\_\_\_  
Best phone number to \_\_\_\_\_  
E-Mail address: (b) (1) (A) \_\_\_\_\_

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

Individual age 65 or older

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Individual with disabilities

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Low-income individual

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Transit user or user who depends on transit for accomplishing daily activities

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Individual with limited English proficiency

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Public Transportation Service Provider, for profit or non profit

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Local government, including land use planner

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Local employer

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Social and human service provider

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Social equity advocate

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Environmental advocate

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Bicycle and pedestrian advocate

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Educational institution

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Major destinations for users of public transit

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## Curry County Transit Advisory Committee Member Volunteer Job Description

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**Committee Assignment:** Member of the Curry County Transit Advisory Committee, created to advise and assist the Board of Commissioners on matters related to the enhancement of local and regional public transit services provided within Curry County.

**Appointment:** Candidates are interviewed and selected by the Curry County Board of Commissioners. Appointments to the Advisory Committee are based on the candidate who best meets the requirements of the Committee, and are made at the sole discretion of the Commissioners.

**Term of Office:** Terms shall be three (3) years. Terms begin on July 1 and end on June 30. Terms shall be staggered, with at least three members' terms expiring each year. Initial appointments shall be staggered to provide that approximately one-half of the members serve for two-year terms, and one-half for three-year terms. Thereafter, all appointments shall be for three-year terms. Any member may serve three (3) successive terms if reappointed by the Board of Commissioners.

**Qualifications:** To be qualified to serve on the Committee, an individual must:

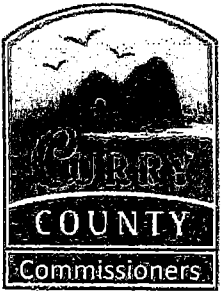
- a) reside or work in Curry County and must
- b) be knowledgeable about the public transportation needs of residents or employees located within or traveling to and from the County.

Additionally, State Administrative Rules specify that Committee members should represent different constituency groups within the County, and that the Committee as a whole should also represent the diverse interests, perspectives, geography, and demographics of the County. Consideration may also be given to individuals within these categories who are users of public transportation services provided within the County. The Board of Commissioners must consider all these factors when evaluating candidates for appointment to the Committee. For more information, please see *Oregon Administrative Rules, Chapter 732, Division 40*.

**Committee Responsibilities:** The Advisory Committee has four major responsibilities, which are carried out with the support of Curry County staff assigned to work with the Committee:

- (a) Reviewing and advising staff on the development of the local STF allocations and STIF Plan, which is a plan for enhancement of public transit services within Curry County, and includes a program of projects for all of the providers of public transit services within the County;
- (b) Reviewing all individual projects proposed for inclusion within the STIF Plan, and prioritizing the approved projects, including the funding level for each project to be included within the STIF Plan;
- (c) Developing a process for monitoring and evaluating approved projects to ensure that Public Transportation Providers that have received funds are applying the funds in accordance with and for the purposes described within their project proposal;
- (d) As and if requested, reviewing and advising staff on the methodology for distribution of STF and STIF Formula Program monies allocated to Curry County.

**For More Information:** For more information about the STF and STIF Public Transit programs, please contact Kathryn Bernhardt at 541 412 8806 or [rkbernhardt@currypublictransit.org](mailto:rkbernhardt@currypublictransit.org).



# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Kathryn Bernhardt Date: 7-9-2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input checked="" type="checkbox"/> Other <u>Curry County Transit Advisory Committee</u>	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? 12 year employee of Curry Public Transit Inc, subrecipient of Curry County Transit funding; 3 years as General Manager

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? local and regional transportation; Alternate member of SWACT (South-west Area Commission on Transportation)

Describe your previous experience in this appointed position or a similar position: 12 years with CPTI

Other volunteer activities: CAC Board of Directors, 6 yrs

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A)

[Redacted Signature]

9-8-2018

Signature

Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: \_\_\_\_\_ (b) (1) (A)  
Best phone number to call you \_\_\_\_\_  
E-Mail address: \_\_\_\_\_ (b) (1) (A)

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

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- Individual with disabilities

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- Low-income individual

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- Transit user or user who depends on transit for accomplishing daily activities

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- Individual with limited English proficiency

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- Public Transportation Service Provider, for profit or non profit

*General Manager, Curry Public Transit.  
Worked for CPTA since 2006*

- Local government, including land use planner

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- Local employer

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- Social and human service provider

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- Social equity advocate

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- Environmental advocate

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- Bicycle and pedestrian advocate

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- Educational institution

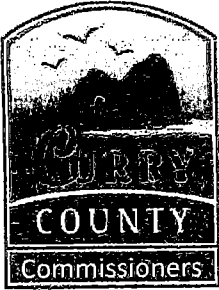
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- Major destinations for users of public transit

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## Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

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Please print or type clearly

Name: Beth Barker-Hidalgo Date: 7/3/18

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input checked="" type="checkbox"/> Other <u>STP/STIF</u>	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? 2 yrs pub Transp / Paratransit ops

experience

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? \_\_\_\_\_

Pub Transp. Transit dependent / Consumers

Describe your previous experience in this appointed position or a similar position: I served on

The STF for 3 yrs

Other volunteer activities: Curry Homeless Coalition  
GB Community Garden

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain 2nd Tues/Mo 1ep

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain

(b) (1) (A)

Signature

7/3/18  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

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E-Mail address: \_\_\_\_\_



**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

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- Individual with disabilities

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- Low-income individual

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- Transit user or user who depends on transit for accomplishing daily activities

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- Individual with limited English proficiency

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- Public Transportation Service Provider, for profit or non profit

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- Local government, including land use planner

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- Local employer

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- Social and human service provider

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- Social equity advocate

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- Environmental advocate

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- Bicycle and pedestrian advocate

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- Educational institution

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- Major destinations for users of public transit

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## Curry County Transit Advisory Committee Member Volunteer Job Description

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**Committee Assignment:** Member of the Curry County Transit Advisory Committee, created to advise and assist the Board of Commissioners on matters related to the enhancement of local and regional public transit services provided within Curry County.

**Appointment:** Candidates are interviewed and selected by the Curry County Board of Commissioners. Appointments to the Advisory Committee are based on the candidate who best meets the requirements of the Committee, and are made at the sole discretion of the Commissioners.

**Term of Office:** Terms shall be three (3) years. Terms begin on July 1 and end on June 30. Terms shall be staggered, with at least three members' terms expiring each year. Initial appointments shall be staggered to provide that approximately one-half of the members serve for two-year terms, and one-half for three-year terms. Thereafter, all appointments shall be for three-year terms. Any member may serve three (3) successive terms if reappointed by the Board of Commissioners.

**Qualifications:** To be qualified to serve on the Committee, an individual must:

- a) reside or work in Curry County and must
- b) be knowledgeable about the public transportation needs of residents or employees located within or traveling to and from the County.

Additionally, State Administrative Rules specify that Committee members should represent different constituency groups within the County, and that the Committee as a whole should also represent the diverse interests, perspectives, geography, and demographics of the County. Consideration may also be given to individuals within these categories who are users of public transportation services provided within the County. The Board of Commissioners must consider all these factors when evaluating candidates for appointment to the Committee. For more information, please see *Oregon Administrative Rules, Chapter 732, Division 40*.

**Committee Responsibilities:** The Advisory Committee has four major responsibilities, which are carried out with the support of Curry County staff assigned to work with the Committee:

- (a) Reviewing and advising staff on the development of the local STF allocations and STIF Plan, which is a plan for enhancement of public transit services within Curry County, and includes a program of projects for all of the providers of public transit services within the County;
- (b) Reviewing all individual projects proposed for inclusion within the STIF Plan, and prioritizing the approved projects, including the funding level for each project to be included within the STIF Plan;
- (c) Developing a process for monitoring and evaluating approved projects to ensure that Public Transportation Providers that have received funds are applying the funds in accordance with and for the purposes described within their project proposal;
- (d) As and if requested, reviewing and advising staff on the methodology for distribution of STF and STIF Formula Program monies allocated to Curry County.

**For More Information:** For more information about the STF and STIF Public Transit programs, please contact Kathryn Bernhardt at 541 412 8806 or [rkbernhardt@currypublictransit.org](mailto:rkbernhardt@currypublictransit.org).



# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Kimberly A. Jones Date: 7/8/2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):  
\_\_\_\_\_

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?  
\_\_\_\_\_

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?  
\_\_\_\_\_

Describe your previous experience in this appointed position or a similar position: \_\_\_\_\_

**PLEASE INDICATE WHICH OF THESE GROUPS YOU REPRESENT.**

*Please explain how you represent the group*

- Individual age 65 or older

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- Individual with disabilities

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- Low-income individual

*See below*

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- Transit user or user who depends on transit for accomplishing daily activities

*I use the transit on a daily basis to & from work & if I need to go anywhere else in town.*

- Individual with limited English proficiency

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- Public Transportation Service Provider, for profit or non profit

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- Local government, including land use planner

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- Local employer

*Dept of Human Services. Care Provider*

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- Social and human service provider

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- Social equity advocate

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- Environmental advocate

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- Bicycle and pedestrian advocate

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- Educational institution

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- Major destinations for users of public transit

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Other volunteer activities: Community Action

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A) [Redacted]

July 11, 2018  
Date

\_\_\_\_\_ in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: \_\_\_\_\_ (b) (1) (A)

Best phone number to call you: \_\_\_\_\_ (b) (1) (A)

E-Mail address: \_\_\_\_\_ (b) (1) (A)

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Ambulance Service Area (ASA) Advisory Committee Appointments to give ASA Advisory Committee enough members for a quorum.**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** Admin **TIME NEEDED:** 5 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY APPOINTMENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** **TODAY'S DATE:** 2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** The ASA Advisory is composed of 9 members. Currently there are 7 vacancies. The vacancies are for these positions—EMT, Fire Department, Law Enforcement, RN w/ER experience, Dr w/ER experience, and 2 lay persons.

**FILES ATTACHED:**

(1) Redacted Applications for Beth Barker-Hildago, lay person; George T. Fisher, lay person; Jim Watson, Fire Dept; Dan Brattain, EMT; and Richard Burton, either EMT, Fire Dept or lay person (select 4)

(2) Order

(3)

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name:

Send Printed Copy to: Address:

Email a Digital Copy to: City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR BOC MEETING**  Not Approved for BOC Agenda because

**ASSIGNED TO: APPOINTMENT**



Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners
94235 Moore Street, Suite 122
Gold Beach, OR 97444
Phone: 541-247-3296 Fax: 541-247-2718 Email: BOC.Office@co.curry.or.us

RECEIVED

JUL 3 2018
Board of Commissioners
Curry County, Oregon

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: BETH BARKER-HIDALGO Date: 7/3/18

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

Table with 2 columns listing various committees and boards such as Ambulance Service Area Advisory Committee, Board of Property Tax Appeals, etc.

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes No If Yes, list which committee(s):

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?

I have served in this capacity in Curry Co. Extensive ICS/NIMS Tonguehands-on knowledge of multi-agency/Unified Command.

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?

Public Safety

Describe your previous experience in this appointed position or a similar position: I participated

On the Curry Co ASA Unit Dec. 2017

Other volunteer activities: Curry Homeless Coalition  
C.B. Community Garden Coord.

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain 2<sup>nd</sup> Tues / mo lep Commitment 1<sup>st</sup> Thurs mtg

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain

(b) (1) (A)  
[Redacted Signature]

7/3/18  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

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Your mailing address: \_\_\_\_\_

Best phone number to call you: \_\_\_\_\_

E-Mail address: \_\_\_\_\_

**RECEIVED**

JUL 3 2018

Board of Commissioners  
Curry County, Oregon





# Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

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NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: DAN BRATTAIN Date: 7-2-18

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input checked="" type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? HAVE OPERATED THE ASA 3 & ASA 2

AREAS SINCE 1998

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?

EMS SERVICES TO ALL RESIDENTS

Describe your previous experience in this appointed position or a similar position: HAVE

BEEN ON THE ASA FOR 15+ YEARS

Other volunteer activities: Wild Rivers Community Foundation  
OREGON STATE Ambulance Association  
RED CROSS

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain BASED on other commitments

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain

(b) (1) (A)

7/2/18  
Date

Signature

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

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Best phone number to call you: (b) (1) (A)  
E-Mail address: (b) (1) (A)



## Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
 94235 Moore Street, Suite 122  
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**Please print or type clearly**

**Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

**Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?**

Yes  No If Yes, list which committee(s):

\_\_\_\_\_

**What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Describe your previous experience in this appointed position or a similar position:** \_\_\_\_\_

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Other volunteer activities: \_\_\_\_\_

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Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A) \_\_\_\_\_

Signature

\_\_\_\_\_ Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

(b) (1) (A) \_\_\_\_\_

Your mailing address: \_\_\_\_\_

Best phone number to call you: (b) (1) (A) \_\_\_\_\_

E-Mail address: (b) (1) (A) \_\_\_\_\_



## Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
 94235 Moore Street, Suite 122  
 Gold Beach, OR 97444  
 Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

**Please print or type clearly**

Name: George T. Fisher Date: July 3, 2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input checked="" type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

**Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?**

Yes  No If Yes, list which committee(s): Ambulance Service Area Advisory Committee

**What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?** I am a member of Cal-Ore Life Flight and am still concerned with the

efficacy of ambulance service as it relates to the flights of Cal-Ore Life Flight departing from Curry County's regional and rural airports. I served 20 years as the Executive Director of the Georgia State Board of Registration for Professional Engineers and Land Surveyors, and in that capacity I formed, managed, and participated in many committees which dealt with analyzing the effectiveness and efficiency of the delivery of engineering and surveying services to the citizens of Georgia. Also, I

**What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?** have past experience with this Committee.

Speed and efficacy of ambulance service in my region.

**Describe your previous experience in this appointed position or a similar position:** I have previously served in this position as a public member.

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Other volunteer activities: Wild Rivers Animal Rescue

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Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

George T. Fisher Available on request  
Signature

July 3, 2018  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: (b) (1) (A)

Best phone number to call you: (b) (1) (A)

E-Mail address: (b) (1) (A)



## Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
 94235 Moore Street, Suite 122  
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 Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

**Please print or type clearly**

Name: James Watson Date: 7/10/18

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input checked="" type="checkbox"/> Ambulance Service Area Advisory Committee	<input type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? Previous member of this committee

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? \_\_\_\_\_

**Public Safety**

Describe your previous experience in this appointed position or a similar position: \_\_\_\_\_

Other volunteer activities: Member of Elks Lodge BPOE 1935

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A)

7/10/18

Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: (b) (1) (A)

Best phone number to call you: (b) (1) (A)

E-Mail address: (b) (1) (A)



**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON**

In the Matter of an Order of )  
Appointments to the Ambulance ) ORDER NO. \_\_\_\_\_  
Service Area (ASA) Advisory )  
Committee )

**WHEREAS**, Section 2.01.200 of Ordinance No. 04-13, which is part of the County Code, creates a Curry County Ambulance Service Area (ASA) Advisory Committee (hereinafter, the “Committee”); and

**WHEREAS**, there are currently vacancies on the Committee; and

**WHEREAS**, the Board of Commissioner’s advertised vacancies on the ASA Advisory Committee, on the Curry County Website, and by publishing in the Curry County Reporter on \_\_\_\_\_ and in the Coastal Pilot on \_\_\_\_\_ asking interested persons to apply; and

**WHEREAS**, Beth Barker Hidalgo applied for the vacant position on the Committee as member of the public not otherwise included in other categories listed (member at large); and ( I SEE Beth on the list again that’s why I left her name in her and perhaps for the same position?)

**WHEREAS**, Dan Brattain applied for the vacant position as a

---

**WHEREAS**, Richard Burton applied for the vacant position as a

---

**WHEREAS**, George Fischer applied for the vacant position as a

---

**WHEREAS**, Jim Watson applied for the vacant position as a

---

**NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY ORDERS** as follows:

- 1) That Beth Barker Hidalgo is appointed to the Curry County Ambulance Service Area Advisory Committee as a member of the public not otherwise included in other categories listed with term to expire on \_\_\_\_\_.

- 2) That Dan Brattain is appointed to the Curry County Ambulance Service Area Advisory Committee as a \_\_\_\_\_ with term to expire on \_\_\_\_\_.
- 3) Richard Burton is appointed to the Curry County Ambulance Service Area Advisory Committee as a \_\_\_\_\_ with term to expire on \_\_\_\_\_.
- 4) George Fischer is appointed to the Curry County Ambulance Service Area Advisory Committee as a \_\_\_\_\_ with term to expire on \_\_\_\_\_.
- 5) Jim Watson is appointed to the Curry County Ambulance Service Area Advisory Committee as a \_\_\_\_\_ with term to expire on \_\_\_\_\_.

**DATED** this 18<sup>th</sup> day of July, 2018.

**BOARD OF CURRY COUNTY COMMISSIONERS**

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

Approved as to Form:

John Hutt  
Curry County Legal Counsel

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: SUPPLEMENTAL BUDGET-End of Year**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 10 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/12/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** To recognize revenues and costs listed on attached Memo.

**FILES ATTACHED:**

- (1) Memo
- (2) Resolution
- (3) Supplemental Budget (Exhibits A through O)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR \_\_\_\_\_ BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:**



# Memo

To: Board of Commissioners  
From: Louise Kallstrom, County Accountant  
Date: July 12, 2018  
Re: End of Fiscal Year 2017-2018 – Supplemental Budget #17

---

## Supplemental Budget #17

- |                     |  |
|---------------------|--|
| (Hearing) Exhibit A | Fund 1.10 Elections – To recognize revenues and costs of (3) special elections during Fiscal Year 2017-18.   |
| Exhibit B           | Fund 1.10 Tax Collections – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18 and to correct for new office costs for tax collection. |
| Exhibit C           | Fund 1.10 Planning – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18 and to correct for office costs for planning.                  |
| (Hearing) Exhibit D | Fund 2.51 Grant #07-All Care Planning – To recognize revenue from All Care and to budget a line item to return the funds.  |
| (Hearing) Exhibit E | Fund 1.21 Clerk Recording Reserve – To budget to cover non capital expenditures related to office move.  |
| Exhibit F           | Fund 1.25 Law Library – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18.  |
| Exhibit G           | Fund 1.37 Towers Operations and Maint – To correct for costs of Day Wireless services, electricity costs and diesel fuel costs.                                  |
| (Hearing) Exhibit H | Fund 1.30 Airport Operations – To correct for costs of repairs and maintenance and electricity costs.  |
| Exhibit I           | Fund 2.12 Victim Assist-Criminal Fines – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18.   |

- (Hearing) Exhibit J Fund 2.12 Victim Assist-VOCA Basic – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18 and to correct budgeted revenue line item.
- (Hearing) Exhibit K Fund 2.14 Fair-Event Center – To recognize cost of payroll and capital purchases after change in manager personnel.
- (Hearing) Exhibit L Fund 2.22 Vehicle Replacement – To correct for costs of broker fees for sales of vehicles.
- (Hearing) Exhibit M Fund 2.32 Cable TV PEG Access – To correct for costs of Blue Room and Hearing room equipment and hallway speakers.
- Exhibit N Fund 2.33 Building Repair and Maintenance – To recognize cost of payroll after union negotiations in Fiscal Year 2017-18.
- (Hearing) Exhibit O Fund 3.48 County Schools – To recognize receipt of SRS Funds and the expenditure line of pass through of these funds to County School Districts.

**BEFORE THE BOARD OF CURRY COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY**

IN THE MATTER OF REALLOCATION OF )  
APPROPRIATIONS BETWEEN CATEGORIES ) **RESOLUTION**  
IN THE 2017-2018 FISCAL YEAR BUDGET )

**WHEREAS**, there exists a need to transfer appropriated spending authority in the Curry County budget between expenditure categories for the purpose of providing for costs beyond the amount that was anticipated in the 2017-2018 fiscal year budget: and,

**WHEREAS**, such increase and reallocation of appropriation is allowed under ORS 294.471; now,

**BE IT RESOLVED** that the 2017-2018 fiscal year budget for Curry County be modified as detailed in *Exhibits A through O* for the specific purpose of providing appropriations to cover expenditures through June 30, 2018.

Dated this 18th day of July, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner


Approved as to form:

\_\_\_\_\_  
John Huttl  
Curry County Counsel

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.10 Elections**


G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
1.10-414.00-341.91-000-00	Elect-Sp District Reimbursement	-	44,285	44,285
-390.00-000-00	Misc Reimbursements	-	-	-
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	44,285	44,285
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
1.10-414.00-490.00-110-00	Sal-Regular	56,902	9,670	66,572
-490.00-130-00	Sal-Overtime	-	-	-
1.10-414.00-490.00-213-00	Ben-Health Ins	17,340	4,400	21,740
1.10-414.00-490.00-214-00	Ben-Life Ins	114	30	144
1.10-414.00-490.00-220-00	Ben- FICA 7.65%	6,705	1,465	8,170
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
1.10-414.00-490.00-290-00	Ben-OR W/Comp Assessment	79	50	129
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	81,140	15,615	96,755
<b>Materials &amp; Services</b>				
1.10-414.00-490.00-330-00	Pro Services-General	6,000	5,000	11,000
1.10-414.00-490.00-550-00	Copying & Printing	8,000	16,000	24,000
1.10-414.00-490.00-582-00	IGS - 2.21 Motor Pool	1,000	600	1,600
1.10-414.00-490.00-595-00	Postage	7,000	2,500	9,500
1.10-414.00-490.00-600-00	Supplies-Office	2,000	1,000	3,000
-490.00-610-00	Supplies-Non-Capital	-	-	-
1.10-413.90-490.00-615-00	Other Mat & Supplies (Non-Dept)	20,037	3,570	23,607
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	44,037	28,670	72,707
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	125,177	44,285	169,462
			Total Change should = 0 >>	-
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator		Date	6/21/18	

Supp #17

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.10 Tax Collections**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	-	-
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
1.10-415.15-490.00-110-00	Sal-Regular	42,144	2,200	44,344
-490.00-130-00	Sal-Overtime	-	-	-
1.10-415.15-490.00-213-00	Ben-Health Ins	13,200	1,000	14,200
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
1.10-415.15-490.00-230-00	PERS-County	10,763	500	11,263
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	66,107	3,700	69,807
<b>Materials &amp; Services</b>				
1.10-415.15-490.00-330-00	Pro Services-General	900	2,000	2,900
1.10-415.15-490.00-337-00	Tax Warrant Recording	1,700	2,000	3,700
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
1.10-415.15-490.00-595-00	Postage	3,750	4,700	8,450
1.10-414.00-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
1.10-413.90-490.00-615-00	Other Mat & Supplies (Non-Dept)	39,865	(7,900)	31,965
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	46,215	800	47,015
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
1.10-415.17-490.00-745-40	Capital Outlay (Assessor Office)	4,500	(4,500)	-
-491.-.-00	Tran To	-	-	-
-491.-.-00	Tran To	-	-	-
-492.-.-00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	116,822	-	116,822
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	7/11/2018	
Approved by Elected Official or Department Head or County Administrator		Date	7/12/18	



Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.10 Planning**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	Total Resources	-	-	-
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
1.10-419.10-490.00-110-00	Sal-Regular	53,509	1,963	55,472
1.10-419.10-490.00-130-00	Sal-Overtime	-	400	400
1.10-419.10-490.00-213-00	Ben-Health Ins	13,800	900	14,700
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
1.10-419.10-490.00-230-00	PERS-County	5,998	265	6,263
1.10-419.10-490.00-260-00	Ben-Workers Comp	304	200	504
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	73,611	3,728	77,339
<b>Materials &amp; Services</b>				
1.10-419.10-490.00-330-00	Pro Services-General	6,000	5,000	11,000
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
1.10-419.10-490.00-595-00	Postage	500	3,200	3,700
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
1.10-413.90-490.00-615-00	Other Mat & Supplies (Non-Dept)	31,965	(11,928)	20,037
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	38,465	(3,728)	34,737
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	112,076	-	112,076
			Total Change should = 0 >> -	

Note: Total change should = 0, or Total Revenue change should match Total Expense change.


Prepared By Louise Kallstrom Date 6/21/2018

Approved by Elected Official or Department Head or County Administrator *Clark S County Admin* Date 6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 2.51 Grant #07-AllCare Planning**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
2.51-419.10-332.50-000-07	All Care-Comm Dev Grant	-	5,000	5,000
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	Total Resources	-	5,000	5,000
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	-	-	-
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
2.51-419.10-490.00-615-07	Other Mat & Supplies	-	5,000	5,000
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	-	5,000	5,000
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	-	5,000	5,000
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.21 Clerk Recording Reserve**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
-399.03-000-00	Assigned Fund Balance	-	-	-
1.21-415.40-399.03-000-00	Restricted Fund Balance	93,000	6,000	99,000
	<b>Total Resources</b>	<b>93,000</b>	<b>6,000</b>	<b>99,000</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
1.21-415.40-490.00-610-00	Supplies-Non-Capital	8,100	6,000	14,100
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>8,100</b>	<b>6,000</b>	<b>14,100</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - - -00	Tran To	-	-	-
-491. - - -00	Tran To	-	-	-
-492. - - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>8,100</b>	<b>6,000</b>	<b>14,100</b>
			Total Change should = 0 >>	-

Note: Total change should = 0, or Total Revenue change should match Total Expense change.


Prepared By Louise Kallstrom Date 6/21/2018

Approved by Elected Official or Department Head or County Administrator  Date 6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00


Department: Fund 1.25 Law Library

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	Total Resources	-	-	-
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
1.25-412.50-490.00-110-00	Sal-Regular	8,614	50	8,664
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	8,614	50	8,664
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
1.25-412.50-490.00-640-00	Books & Periodicals	7,578	(50)	7,528
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	7,578	(50)	7,528
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	16,192	-	16,192
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.37 Towers Ops & Maint**


G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
1.37-429.20-399.01-000-00	Assigned Fund Balance	-	4,650	4,650
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	4,650	4,650
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	-	-	-
<b>Materials &amp; Services</b>				
1.37-429.20-490.00-330-00	Pro Services-General	39,000	3,000	42,000
1.37-429.20-490.00-433-00	IGS-1.15 Road Labor & Equip	9,500	550	10,050
1.37-429.20-490.00-622-10	Electric-Cape Blanco	3,200	200	3,400
1.37-429.20-490.00-622-20	Electric-Agness	2,900	100	3,000
1.37-429.20-490.00-622-30	Electric-Grizzly	3,500	500	4,000
1.37-429.20-490.00-622-50	Electric-Black Mound	2,100	100	2,200
-490.00-615-00	Other Mat & Supplies	-	-	-
1.37-429.20-490.00-655-50	Fuel-Diesel-Black Mound	50	200	250
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	60,250	4,650	64,900
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments			-
-490.00-849-00	Debt Principal Payments			-
-490.00-849-00	Capital Outlay - Motor Vehicle	-		-
-490.00-849-00	Capital Outlay			-
-491. - - -00	Tran To	-		-
-491. - - -00	Tran To			-
-492. - - -00	Tran To (use 492 for Tran within a Fund)			-
	<b>Total Expenditures</b>	60,250	4,650	64,900
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/21/18

Supp #17

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 1.30 Airport Operations**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
1.30-419.98-399.01-000-00	Assigned Fund Balance	-	10,300	10,300
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	10,300	10,300
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	-	-	-
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
1.30-419.98-490.00-431-10	Rep & Maint-Grounds	2,000	7,000	9,000
1.30-419.98-490.00-431-20	Rep & Maint-Gates/TaxiLane/Other	1,000	1,300	2,300
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
1.30-419.98-490.00-622-00	Util-Electricity	2,400	2,000	4,400
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	5,400	10,300	15,700
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	5,400	10,300	15,700
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator	 County Admin		Date	6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 2.12 VA Criminal Fines**


G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	
			CHANGE	NEW Budget
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-390.00-000-00	Misc Reimbursements	-	-	-
-399.01-000-00	Assigned Fund Balance	-	-	-
2.12-412.30-399.03-000-00	Restricted Fund Balance	1,424	650	2,074
	<b>Total Resources</b>	<b>1,424</b>	<b>650</b>	<b>2,074</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
2.12-412.30-490.00-110-00	Sal-Regular	13,456	650	14,106
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>13,456</b>	<b>650</b>	<b>14,106</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>13,456</b>	<b>650</b>	<b>14,106</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator	Date		6/21/18	

Supp #17

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: Fund 2.12 VOCA Basic


G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
2.12-412.31-331.05-000-00	Gr-Fed-St-VOCA	46,307	(46,307)	-
2.12-412.31-335.10-000-15	Gr-Fed-St-VOCA	-	48,567	48,567
1.37-429.20-399.01-000-00	Assigned Fund Balance	-	-	-
2.12-412.31-399.03-000-0030	Restricted Fund Balance	-	2,500	2,500
	<b>Total Resources</b>	<b>46,307</b>	<b>4,760</b>	<b>51,067</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
2.12-412.31-490.00-110-00	Sal-Regular	26,120	1,420	27,540
2.12-412.31-490.00-120-00	Sal-Irregular	5,075	2,650	7,725
2.12-412.31-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
2.12-412.31-490.00-220-00	Ben- FICA 7.65%	2,386	230	2,616
2.12-412.31-490.00-230-00	PERS-County	3,497	460	3,957
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>37,078</b>	<b>4,760</b>	<b>41,838</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-541-00	Advertising-Legal	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>37,078</b>	<b>4,760</b>	<b>41,838</b>
			Total Change should = 0 >>	-
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	7/11/2018	
Approved by Elected Official or Department Head or County Administrator		Date	7/12/18	
				Supp #17



Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00


Department: **Fund 2.14 Fair-Event Center**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-335.00-000-00		-	-	-
-339.01-000-00	Assigned Fund Balance	-	-	-
2.14-451.40-339.03-000-00	Restricted Fund Balance	120,000	12,010	132,010
	<b>Total Resources</b>	<b>120,000</b>	<b>12,010</b>	<b>132,010</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
2.14-451.40-490.00-120-00	Sal-Irregular	57,780	9,010	66,790
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>57,780</b>	<b>9,010</b>	<b>66,790</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Pro Services-General	-	-	-
-490.00-524-00	Insur-Property	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
2.41-451.40-490.00-741-00	Capital Outlay	1,000	3,000	4,000
-491. - - -00	Tran To	-	-	-
-491. - - -00	Tran To	-	-	-
-492. - - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>58,780</b>	<b>12,010</b>	<b>70,790</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	7/11/2018	
Approved by Elected Official or Department Head or County Administrator		Date	7/12/18	
				Supp #17

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 2.22 Vehicle Replacement**


G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-335.00-000-00		-	-	-
2.22-490.00-399.01-000-00	Assigned Fund Balance	180,000	700	180,700
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	<b>180,000</b>	<b>700</b>	<b>180,700</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
2.22-490.00-490.00-330-50	Veh Sales-Broker Fees	344	700	1,044
-490.00-524-00	Insur-Property	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>344</b>	<b>700</b>	<b>1,044</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>344</b>	<b>700</b>	<b>1,044</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/21/18

Supp #17

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00


Department: **Fund 2.32 Cable TV PEG Access**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-335.00-000-00		-	-	-
-399.01-000-00	Assigned Fund Balance	-	-	-
2.32-465.20-399.03-000-00	Restricted Fund Balance	2,000	7,500	9,500
	<b>Total Resources</b>	<b>2,000</b>	<b>7,500</b>	<b>9,500</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Prof Services-General	-	-	-
-490.00-524-00	Insur-Property	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
2.32-465.20-490.00-745-00	Capital Outlay-PEG Equipment	15,000	7,500	22,500
-491. - - -00	Tran To	-	-	-
-491. - - -00	Tran To	-	-	-
-492. - - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>15,000</b>	<b>7,500</b>	<b>22,500</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator	 County Admin		Date	6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00


Department: **Fund 2.33 Bldg Repair & Maint**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
-335.00-000-00		-	-	-
2.33-419.40-399.01-000-00	Assigned Fund Balance	74,116	350	74,466
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	<b>74,116</b>	<b>350</b>	<b>74,466</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
2.33-419.40-490.00-110-00	Sal-Regular	36,938	350	37,288
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>36,938</b>	<b>350</b>	<b>37,288</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Prof Services-General	-	-	-
-490.00-524-00	Insur-Property	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-745-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>36,938</b>	<b>350</b>	<b>37,288</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/21/18

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **Fund 3.48 County Schools**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
3.48-415.16-331.90-000-00	Fed-Forest 10.665 Schools	100,000	500,000	600,000
-339.01-000-00	Assigned Fund Balance	-	-	-
-339.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	<b>100,000</b>	<b>500,000</b>	<b>600,000</b>
<b>Personal Services</b>				
-490.00-105-00	Sal-Elected	-	-	-
-490.00-110-00	Sal-Regular	-	-	-
-490.00-120-00	Sal-Irregular	-	-	-
-490.00-213-00	Ben-Health Ins	-	-	-
-490.00-214-00	Ben-Life Ins	-	-	-
-490.00-220-00	Ben- FICA 7.65%	-	-	-
-490.00-230-00	PERS-County	-	-	-
-490.00-260-00	Ben-Workers Comp	-	-	-
-490.00-290-00	Ben-OR W/Comp Assessment	-	-	-
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials &amp; Services</b>				
-490.00-330-00	Prof Services-General	-	-	-
-490.00-524-00	Insur-Property	-	-	-
-490.00-582-00	IGS - 2.21 Motor Pool	-	-	-
-490.00-595-00	Postage	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
3.48-415.16-490.00-890-00	Intergov Payments-County Schools	400,000	500,000	900,000
-490.00-745-00	Capital Outlay	-	-	-
-491. - - -00	Tran To	-	-	-
-491. - - -00	Tran To	-	-	-
-492. - - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	<b>400,000</b>	<b>500,000</b>	<b>900,000</b>
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/21/2018	
Approved by Elected Official or Department Head or County Administrator	 Clerk		Date	6/21/18

Supp #17

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: SHERIFF-CHETCO FIRE COST REIMBURSEMENT**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 10 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/12/18

**BRIEF BACKGROUND OR NOTE: (if no memo attached)** Recognize USFS reimbursement for Chetco Fire and establish Sheriff Department payroll costs budget.

**FILES ATTACHED:**

- (1) Resolution
- (2) Supplemental Budget (Exhibit A)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR \_\_\_\_\_ BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:**

**BEFORE THE BOARD OF CURRY COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY**

IN THE MATTER OF REALLOCATION OF            )  
APPROPRIATIONS BETWEEN CATEGORIES    )  
IN THE 2017-2018 FISCAL YEAR BUDGET    )            **RESOLUTION**

**WHEREAS**, there exists a need to transfer appropriated spending authority in the Curry County budget between expenditure categories for the purpose of providing for costs beyond the amount that was anticipated in the 2017-2018 fiscal year budget: and,

**WHEREAS**, such increase and reallocation of appropriation is allowed under ORS 294.471; now,

**BE IT RESOLVED** that the 2017-2018 fiscal year budget for Curry County be modified as detailed in *Exhibit A* for the specific purpose of providing appropriations to cover expenditures through June 30, 2018.

Dated this   18th   day of July, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner


Approved as to form:

\_\_\_\_\_  
John Huttl  
Curry County Counsel

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **SHERIFF SPECIAL RESERVE**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET	NEW Budget
			CHANGE	
			+ = increase	
			- = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
1.28-421.20-390.00-000-12	Reimb-Chetco Fire 2017 USFS	-	81,000	81,000
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	81,000	81,000
<b>Personal Services</b>				
1.28-421.20-490.00-110-00	Sal-Regular	-	25,000	25,000
1.28-421.20-490.00-120-00	Sal-Irregular	-	2,500	2,500
1.28-421.20-490.00-130-00	Sal-Overtime	7,000	25,180	32,180
1.28-421.20-490.00-213-00	Ben-Health Ins	-	10,000	10,000
1.28-421.20-490.00-213-10	Ben-Health Ins/HRA-VEBA	-	500	-
1.28-421.20-490.00-214-00	Ben-Life Ins	-	120	120
1.28-421.20-490.00-220-00	Ben- FICA 7.65%	-	5,750	5,750
1.28-421.20-490.00-230-00	PERS-County	-	10,100	10,100
1.28-421.20-490.00-260-00	Ben-Workers Comp	-	1,750	1,750
1.28-421.20-490.00-290-00	Ben-OR W/Comp Assessment	-	100	100
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	7,000	81,000	87,500
<b>Materials &amp; Services</b>				
-490.00-310-00	Pro Services-Training	-	-	-
-490.00-416-00	Util-Cell Phone	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-602-00	Supplies-Uniforms	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
-490.00-615-00	Other Mat & Supplies	-	-	-
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	-	-	-
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491.-.-00	Tran To	-	-	-
-491.-.-00	Tran To	-	-	-
-492.-.-00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	7,000	81,000	88,000
			Total Change should = 0 >> -	
Note: Total change should = 0, or Total Revenue change should match Total Expense change.				
Prepared By	Louise Kallstrom	Date	6/22/2018	
Approved by Elected Official or Department Head or County Administrator			Date	6/22/18



CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: FEMA Grant-CHETCO FIRE COST REIMBURSEMENT**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 10 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/12/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** Set up Grant #44 to record costs of Chetco Fire reimbursable by FEMA.

**FILES ATTACHED:**

- (1) Resolution
- (2) Supplemental Budget (Exhibit A)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR \_\_\_\_\_ BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:**

**BEFORE THE BOARD OF CURRY COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY**

IN THE MATTER OF REALLOCATION OF            )  
APPROPRIATIONS BETWEEN CATEGORIES    )  
IN THE 2017-2018 FISCAL YEAR BUDGET    )            **RESOLUTION**

**WHEREAS**, there exists a need to transfer appropriated spending authority in the Curry County budget between expenditure categories for the purpose of providing for costs beyond the amount that was anticipated in the 2017-2018 fiscal year budget: and,

**WHEREAS**, such increase and reallocation of appropriation is allowed under ORS 294.471; now,

**BE IT RESOLVED** that the 2017-2018 fiscal year budget for Curry County be modified as detailed in *Exhibit A* for the specific purpose of providing appropriations to cover expenditures through June 30, 2018.

Dated this   18th   day of July, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

Approved as to form:

\_\_\_\_\_  
John Huttl  
Curry County Counsel

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **FUND 2.50 - GR #44 Chetco Fire-FEMA**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
2.50-429.10-331.02-000-44	Reimb-Chetco Fire 2017 FEMA	-	104,000	104,000
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	104,000	104,000
<b>Personal Services</b>				
2.50-429.10-490.00-110-44	Sal-Regular	-	50,000	50,000
2.50-429.10-490.00-120-44	Sal-Irregular	-	5,000	5,000
2.50-429.10-490.00-130-44	Sal-Overtime	-	5,500	5,500
2.50-429.10-490.00-213-44	Ben-Health Ins	-	10,000	10,000
2.50-429.10-490.00-214-44	Ben-Life Ins	-	200	200
2.50-429.10-490.00-220-44	Ben- FICA 7.65%	-	6,000	6,000
2.50-429.10-490.00-230-44	PERS-County	-	15,000	15,000
2.50-429.10-490.00-260-44	Ben-Workers Comp	-	2,000	2,000
2.50-429.10-490.00-290-44	Ben-OR W/Comp Assessment	-	300	300
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	-	94,000	94,000
<b>Materials &amp; Services</b>				
-490.00-310-00	Pro Services-Training	-	-	-
-490.00-416-00	Util-Cell Phone	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-602-00	Supplies-Uniforms	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
2.50-429.10-490.00-615-44	Other Mat & Supplies	-	10,000	10,000
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	-	10,000	10,000
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
-490.00-849-00	Capital Outlay	-	-	-
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	-	104,000	104,000
			Total Change should = 0 >>	-

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 6/22/2018

Approved by Elected Official or Department Head or County Administrator  Date 6/22/18

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: FEMA Grant-CHETCO FIRE COST REIMBURSEMENT**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/18 **DEPARTMENT:** Finance **TIME NEEDED:** 10 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Louise Kallstrom **PHONE/EXT:** 3232 **TODAY'S DATE:** 07/12/18

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** Set up Grant #45 to record Road Department costs of Chetco Fire reimbursable by FEMA.

**FILES ATTACHED:**

- (1) Resolution
- (2) Supplemental Budget (Exhibit A)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

APPROVED FOR \_\_\_\_\_ BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO:**

**BEFORE THE BOARD OF CURRY COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY**

IN THE MATTER OF REALLOCATION OF )  
APPROPRIATIONS BETWEEN CATEGORIES ) **RESOLUTION**  
IN THE 2017-2018 FISCAL YEAR BUDGET )

**WHEREAS**, there exists a need to transfer appropriated spending authority in the Curry County budget between expenditure categories for the purpose of providing for costs beyond the amount that was anticipated in the 2017-2018 fiscal year budget: and,

**WHEREAS**, such increase and reallocation of appropriation is allowed under ORS 294.471; now,

**BE IT RESOLVED** that the 2017-2018 fiscal year budget for Curry County be modified as detailed in *Exhibit A* for the specific purpose of providing appropriations to cover expenditures through June 30, 2018.

Dated this 18th day of July, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

Approved as to form:

\_\_\_\_\_  
John Huttl  
Curry County Counsel

Supplemental Budget # FY2017-18

Fund Budget Must Balance To \$0.00

Department: **FUND 2.50 - GR #45 Chetco Fire-FEMA (Road)**

G/L ACCT NUMBER	ACCT DESCRIPTION	EXISTING BUDGET	BUDGET CHANGE	NEW Budget
			+ = increase - = decrease	
<b>Revenue</b>				
-334.00-000-00		-	-	-
2.50-429.10-331.02-000-45	Reimb-Chetco Fire 2017 FEMA	-	500,000	500,000
-399.03-000-00	Assigned Fund Balance	-	-	-
-399.03-000-00	Restricted Fund Balance	-	-	-
	<b>Total Resources</b>	-	500,000	500,000
<b>Personal Services</b>				
2.50-429.10-490.00-110-45	Sal-Regular	-	80,000	80,000
2.50-429.10-490.00-120-45	Sal-Irregular	-	5,500	5,500
2.50-429.10-490.00-130-45	Sal-Overtime	-	20,000	20,000
2.50-429.10-490.00-213-45	Ben-Health Ins	-	15,000	15,000
2.50-429.10-490.00-214-45	Ben-Life Ins	-	500	500
2.50-429.10-490.00-220-45	Ben- FICA 7.65%	-	25,000	25,000
2.50-429.10-490.00-230-45	PERS-County	-	40,000	40,000
2.50-429.10-490.00-260-45	Ben-Workers Comp	-	8,000	8,000
2.50-429.10-490.00-290-45	Ben-OR W/Comp Assessment	-	1,000	1,000
	IGS - 3.10 Unemp Self Ins Reserve	-	-	-
	<b>Total Personal Services -</b>	-	195,000	195,000
<b>Materials &amp; Services</b>				
-490.00-310-00	Pro Services-Training	-	-	-
-490.00-416-00	Util-Cell Phone	-	-	-
-490.00-600-00	Supplies-Office	-	-	-
-490.00-602-00	Supplies-Uniforms	-	-	-
-490.00-610-00	Supplies-Non-Capital	-	-	-
2.50-429.10-490.00-615-45	Other Mat & Supplies	-	5,000	5,000
-490.00-650-00	Dues & Memberships	-	-	-
-490.00-824-00	IGS - 2.20 Occupancy	-	-	-
	<b>Total Materials &amp; Services</b>	-	5,000	5,000
<b>Debt, Capital, Transfers</b>				
-490.00-847-00	Debt Interest Payments	-	-	-
-490.00-849-00	Debt Principal Payments	-	-	-
-490.00-849-00	Capital Outlay - Motor Vehicle	-	-	-
2.50-429.10-490.00-735-45	Capital Outlay-Road Improvements	-	300,000	300,000
-491. - -00	Tran To	-	-	-
-491. - -00	Tran To	-	-	-
-492. - -00	Tran To (use 492 for Tran within a Fund)	-	-	-
	<b>Total Expenditures</b>	-	500,000	500,000
			Total Change should = 0 >>	-

Note: Total change should = 0, or Total Revenue change should match Total Expense change.

Prepared By Louise Kallstrom Date 6/22/2018

Approved by Elected Official or Department Head or County Administrator  Date 6/22/18

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Second Reading of Ordinance Creating Curry County Parks and Recreation Committee

**TIMELY FILED** Yes  No

**AGENDA DATE<sup>a</sup>:** 07/18/2018 **DEPARTMENT:** Parks **TIME NEEDED:** 10min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** OLD BUSINESS, ETC

**MEMO ATTACHED** Yes  No  If no memo, explain: See Brief Background below

**CONTACT PERSON:** JHuttl **PHONE/EXT:** x 3218 **TODAY'S DATE:** 06/29/2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** At the May 30, 2018 meeting, the Board voted to approve the ordinance creating the Parks and Recreation Committee. State law requires two readings more than 13 days apart on non-emergency ordinances. This second reading meets state law for adopting county non-emergency ordinances.

**FILES ATTACHED:**

- (1) Ordinance adopting Article Five Division Two Curry County Codified Ordinances
- (2) Exhibit A: Article Five: Division Two: Parks and Recreation Advisory Committee
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR 07/18/2018 BOC MEETING**  **Not Approved for BOC Agenda**  
because Board direction

**ASSIGNED TO: OLD BUSINESS, ETC**

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Amendment to Grant Agreement with State of Oregon for Brookings Head Start Project – extending deadlines; changing budget line items

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** BOC /Legal **TIME NEEDED:** 5 mins  
(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** OLD BUSINESS, ETC

**MEMO ATTACHED** Yes  No  If no memo, explain: Brief background below.

**CONTACT PERSON:** JHuttl **PHONE/EXT:** 3218 **TODAY'S DATE:** 07/12/2018

**BRIEF BACKGROUND OR NOTE: (if no memo attached)** Board is familiar with this item. This amendment extends the time to perform until August 2019 and increases acquisition budget line item while reducing construction line item.

**FILES ATTACHED:**

- (1) Amendment
- (2) Budget
- (3) Order

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** BOC MEETING  Not Approved for BOC Agenda because

**ASSIGNED TO: PRESENTATION**



## Amendment Number 1

**Project Name:** Brookings Head Start

This amendment is made and entered into by and between the State of Oregon, acting by and through the Oregon Infrastructure Finance Authority of the Oregon Business Development Department (“IFA”), and the Curry County (“Recipient”), and amends the Grant Contract between Recipient and IFA, Project Number C14014, dated 9 June 2015, (“Contract”) for the above-named Project. Capitalized terms not defined in this amendment have the meanings assigned to them by the Contract.

**Recital:** The purpose of this amendment is to extend the time to complete the project with an updated work plan and to adjust the budget by moving \$42,700 from construction to land acquisition and to increase other / matching funds by adding \$45,486 to the architectural budget line item.

**The parties agree as follows:**

1. Delete the first sentence of Section 4.A. of the Contract and replace it with the following:
  - A. The approved grant activities **must be completed no later than 15 September 2019** (“Project Completion Date”). Project activities must be completed according to the following schedule:

Task	Deadline
Architectural / Engineering Contract executed by Recipient	<b>31 May 2018</b>
Architectural / Engineering Contract Documents Complete	<b>30 Sep 2018</b>
Bid Opening	<b>31 Oct 2018</b>
Execute Agreement between Owner and General Contractor; Notice to Proceed	<b>20 Nov 2018</b>
Abatement of Hazardous Materials; Demolition of interior finishes and non-load bearing components	<b>31 Dec 2018</b>
Interior Renovation including new framing and plumbing, ductwork and wiring rough-in work	<b>20 Mar 2019</b>
Substantial Completion of interior spaces only; Exterior Envelope Repair, Replacement and Reroof	<b>31 May 2019</b>
Head Start staff, materials and equipment return to facility; Temporary access, as necessary, for safe operation of Head Start services	<b>16 Jun 2019</b>
Interior Punch List Items Completed; M/E Systems Balanced and Operational; Exterior Building Painting; Site Hardscape: Paving, Walks and Planters, et cetera	<b>31 Jul 2019</b>
Landscape Work - Soils Preparation, Planting and Protections; Play Area Restoration and Cleanup; Substantial Completion of Exterior	<b>20 Aug 2019</b>
Final Completion and Project Closeout	<b>27 Aug 2019</b>

2. Delete Exhibit D (Project Budget) and replace it with the following new Exhibit D:

<b>EXHIBIT D - PROJECT BUDGET</b>
-----------------------------------

	<b>OBDD Funds</b>	<b>Other / Matching Funds</b>
Activity	Approved Budget	Approved Budget
Land Acquisition	\$355,700	\$0
Architectural	133,440	45,486
Construction	977,300.23	0
Construction Contingencies	93,000	0
Labor Standards / Environmental Review	30,000	0
Grant Administration 17185	25,000	0
Legal / Permits	21,723	0
Construction Inspections	4,000	0
BOLI Fee	0	1,000
<b>Total</b>	<b>\$1,640,163.23</b>	<b>\$46,486</b>

IFA will have no obligation under this amendment, unless within 60 days after receipt, the Recipient delivers to IFA the following items, each in form and substance satisfactory to IFA and its Counsel:

- (i) this amendment duly executed by an authorized officer of the Recipient; and
- (ii) such other certificates, documents, opinions and information as IFA may reasonably require.

Except as specifically provided above, this amendment does not modify the Contract, and Contract shall remain in full force and effect during the term thereof. This amendment is effective on the date it is fully executed and approved as required by applicable law.



**STATE OF OREGON**  
acting by and through the  
Oregon Infrastructure Finance Authority

775 Summer Street NE Suite 200  
Salem OR 97301-1280  
Phone 503-798-5076



**CURRY COUNTY**

94235 Moore Street Suite 122  
Gold Beach OR 97444  
Phone 541-247-3296

By: \_\_\_\_\_  
Chris Cummings, Assistant Director  
Economic Development

By: \_\_\_\_\_  
The Honorable Sue Gold, Chair

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

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

**APPROVED AS TO LEGAL SUFFICIENCY IN ACCORDANCE WITH ORS 291.047:**

\_\_\_\_\_  
Not required by OAR 137-045-0050

**OBDD Disbursement Request**

**Amendment Number 1**



**Recipient:** Curry County  
**Project Name:** Brookings Head Start  
**Funding Programs:** Oregon Community Development Block Grant

**Project Number:** C14014  
 315-09  
**Request Number:** \_\_\_\_\_  
**Final Draw?**  Yes  No

**Reporting Period:** \_\_\_\_\_ to \_\_\_\_\_ **OBDD Reference:** IDIS # 17186

(A)	OBDD Funds (Enter Whole Dollars Only)				Other / Matching Funds (Enter Whole Dollars Only)				All Funds
	(B)	(C)	(D)	(E) = [B-C-D]	(F)	(G)	(H)	(I) = [F-G-H]	(J) = [C+D+G+H]
Activity	Approved Budget	Prior Disbursements	Current Request	Balance	Approved Budget	Prior Expenditures	Current Expenditure	Balance	Disbursed & Expended
Land Acquisition	\$355,700	\$5,700		\$350,000					\$5,700
Architectural	133,440	93,926		39,514	45,486			45,486	93,926
Construction	977,300.23			977,300.23					
Construction Contingencies	93,000			93,000					
Labor Standards / Environmental Review	30,000	12,975		17,025					12,975
Grant Administration 17185	25,000	5,000		20,000					5,000
Legal / Permits	21,723	5,153		16,570					5,153
Construction Inspections	4,000			4,000					
BOLI Fee					1,000			1,000	
<b>Total</b>	<b>\$1,640,163.23</b>	<b>\$122,754.00</b>		<b>\$1,517,409.23</b>	<b>\$46,486.00</b>			<b>\$46,486.00</b>	<b>\$122,754.00</b>

**Certification:** We certify that the data are correct and that the amount requested is not in excess of current needs.

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Authorized Signature & Title \_\_\_\_\_ Date \_\_\_\_\_

---

Authorized Signature & Title \_\_\_\_\_ Date \_\_\_\_\_

Tracy Loomis \_\_\_\_\_ 541-672-6728 X302

Project Contact for Payment Notification \_\_\_\_\_ Phone Number \_\_\_\_\_

---

E-Mail Address \_\_\_\_\_

**For OBDD Use Only:** I have reviewed this request and approve payment to the above mentioned recipient in the amount(s) listed below.

Dollar Amount	Funding Type	Funding Program
	Loan / Grant / Forgivable	(If more than one source of funds)
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____

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Contract Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_ Manager Signature \_\_\_\_\_ Date \_\_\_\_\_

BEFORE THE BOARD OF COUNTY COMMISSIONERS

IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of an Order )  
Authorizing Amendment No. 1 )  
to Grant Contract Between )  
State of Oregon and Curry ) ORDER NO. \_\_\_\_\_  
County for Brookings Head )  
Start Project )

**WHEREAS**, the State of Oregon, acting by and through the Oregon Infrastructure Finance Authority of the Oregon Business Development Department (IFA), and Curry County has a grant contract between them, project Number C14014, dated June 9, 2015 for the Brookings Head Start Project; and

**WHEREAS**, an appraisal for acquisition of the building came in higher than the original budget and more funding was required to acquire the property; and

**WHEREAS**, the replacement architect construction budget reflected construction savings and extended time requirements; and

**WHEREAS**, an amendment is needed to extend the time to complete the project with an updated work plan and to adjust the budget by moving \$42,700 from construction to land acquisition and to increase other / matching funds by adding \$46,486 to the architectural budget line item; and

**NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS HEREBY ORDERS** approval of Amendment Number 1 to the contract dated June 9, 2015 between State of Oregon (IFA) and Curry County.

**DATED** this 18<sup>th</sup> day of July, 2018.

**BOARD OF CURRY COUNTY COMMISSIONERS**

Approved as to Form: \_\_\_\_\_  
Sue Gold, Chair

\_\_\_\_\_  
John Huttll  
Curry County Counsel

\_\_\_\_\_  
Thomas Huxley, Vice Chair

\_\_\_\_\_  
Court Boice, Commissioner

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Resolution to Issue Notice and Set Hearing on petition to Annex Territory to Harbor Water PUD

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** 07/18/2018 **DEPARTMENT:** Legal **TIME NEEDED:** 10

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY** RESOLUTION

**MEMO ATTACHED** Yes  No  If no memo, explain: See Below

**CONTACT PERSON:** J Huttl **PHONE/EXT:** 3218 **TODAY'S DATE:** 07/12/2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)** A petition to annex territory into the Harbor Water PUD has been filed. This resolution established a hearing date and requires notice to be issued and mailed to all persons in the territory to be annexed.

**FILES ATTACHED:**

- (1) Resolution
- (2) Map of Territory proposed to be annexed
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR 07/18/2018 BOC MEETING**  **Not Approved for BOC Agenda**  
because

**ASSIGNED TO: RESOLUTION**

IN THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON

In the Matter of a Resolution        )  
Setting a Hearing on a Petition        )  
For Annexation to the Harbor        )                   RESOLUTION NO. \_\_\_\_\_  
Water PUD District Pursuant to        )  
ORS 198.705 to ORS 198.955        )

**WHEREAS**, on July 10, 2018, Chief Petitioner, filed with the Board of Curry County Commissioners a petition for annexation to the Harbor Water PUD District; and

**WHEREAS**, the petition was filed pursuant to ORS 198.705 to ORS 198.955; and d

**WHEREAS**, the property that is the subject of the petition is described on the attached Exhibit "A" which is incorporated by reference; and

**WHEREAS**, the petition meets the requirements for annexation under ORS 198.750 to ORS 198.850 and is otherwise sufficient under the Principal Act; and

**WHEREAS**, ORS 198.800(1)(b) requires the County Board to set a hearing on the petition not sooner than 30 days nor later than 50 days after the date on which the petition is filed; and

**NOW, THEREFORE, THE BOARD OF CURRY COUNTY COMMISSIONERS RESOLVES THAT:**

- 1) A hearing on the petition for annexation of the property described on the attached Exhibit "A" into the Harbor Water PUD District will be held on Wednesday, August 15, 2018 at 10:30A.M. in the Commissioners' Hearing Room, Courthouse Annex, 94235 Moore Street, Gold Beach, Oregon 97444.
- 2) Written notice containing the information required in ORS 198.705 to ORS 198.955 of the hearing shall be mailed to the Chief Petitioner, all owners of property within the area proposed to be annexed and to the board of the affected district.

- 3) Notice of the hearing shall be posted in at least three public places and published in two insertions in a newspaper in accordance with ORS 198.800 (2)

DATED this 18<sup>th</sup> day of July, 2018.

Board of Curry County Commissioners

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Sue Gold, Chair

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Thomas Huxley, Vice Chair

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Court Boice, Commissioner



## EXHIBIT "A"

A tract of land lying in the South Half of Section 10, and the North Half of Section 15, Township 41 South, Range 13 West, Willamette Meridian, Curry County, Oregon, included within the following described lines:

BEGINNING at the Initial Point of Second Addition to Pelican Bay Heights Subdivision, said point described as being South 543.65 feet and East 2200.71 feet from the Southwest Corner of said Section 10;

thence along the boundary of said subdivision, North 40°04'30" West, 750.22 feet;

thence North 39°58'30" West, a distance of 537.49;

thence North 32°07'30" West, a distance of 475.25 feet;

thence North 46°50'45" West, a distance of 393.63 feet;

thence following along the Northerly boundary of Lots 15 and 16, of said subdivision, North 35°17' East, a distance of 101.7 feet;

thence North 61°15' East, a distance of 43.4 feet;

thence North 52°04' East, a distance of 58.4 feet;

thence North 85°16' East, a distance of 99.6 feet;

thence North 45°00' East, a distance of 13.0 feet;

thence North 84°30' East, a distance of 121.5 feet;

thence North 58°30' East, a distance of 45.0 feet;

thence North 07°30' West, a distance of 38.4 feet;

thence North 77°00' East, a distance of 46.2 feet;

thence North 60°00' East, a distance of 97.8 feet;

thence North 39°00' East, a distance of 98.7 feet;

thence North 74°14' East, a distance of 29.5 feet to the Westerly right of way line of Upper Benham Lane, and the beginning of a non-tangent curve to the left, having a radius of 86.34 feet, the long chord of which bears North 37°18'15" West, a distance of 35.06 feet;

thence along said curve through a central angle of 23°25'44", an arc length of 35.31 feet;

thence leaving said Westerly right of way, North 40°58' East, a distance of 50.00 feet to the Easterly boundary of said subdivision;

thence along said Easterly boundary, South 48°59'30" East, a distance of 92.51 feet;

thence South 24°59'30" East, a distance of 137.53 feet;

thence South 28°47'30" East, a distance of 520.00 feet;

thence South 05°48'15" West, a distance of 150.00 feet to the Southwest corner of Lot 8, Pelican Bay Ranchettes Subdivision;

thence along the Southerly boundary of said Lot 8, North 57°51' East, a distance of 54.6 feet;

thence leaving said Southerly boundary, North 78°21'28" East, a distance of 55.11 feet to the most Westerly corner of that parcel described in Instrument 2015-0723, recorded March 9, 2015, Official Records of Curry County, Oregon;

thence following said parcel boundary, North 13°14'00" East, a distance of 74.42 feet to the beginning of a tangent curve to the right, with a radius of 275.00 feet;

thence along said curve through a central angle of 20°31'00", an arc length of 98.47 feet;

thence North 33°45'00" East, a distance of 30.37 feet;

thence North 33°46'52" East, a distance of 114.23 feet;

thence South 30°08'07" East, a distance of 165.51 feet;

thence South 39°25'52" West, a distance of 50.00 feet;

thence South 22°10'42" West, a distance of 164.19 feet to Easterly boundary of Parcel 2, Westbrook Minor Partition Plat No. 1992-06;

thence along said Partition Plat boundary, South 58°19'45 East, a distance of 183.27 feet to the most Northerly corner of Parcel 1, Westbrook Minor Partition Plat No. 1991-65;

thence along the East boundary of said Parcel 1, South 45°21'29" East, a distance of 176.09 feet;

thence South 16°01'49" East, a distance of 149.62 feet to the North boundary of that parcel of land described in Instrument 2008-3155, recorded July 8, 2008, Official Records of Curry County, Oregon;

thence following said parcel boundary, North 57°51'04" East, a distance of 17.72 feet;

thence North 59°27'55" East, a distance of 4.43 feet;

thence North 67°15'17" East, a distance of 7.21 feet;

thence South 17°42'55" East, a distance of 11.68 feet;

thence South 14°03'47" East, a distance of 9.17 feet;

thence South 07°25'31" East, a distance of 24.50 feet to the right of way of Seaside Court, and the beginning of a non-tangent curve to the left, having a radius of 50.00 feet, the long chord of which bears South 69°08'24" West, a distance of 24.74 feet;

thence along said right of way on said curve through a central angle of 28°38'46", an arc length of 25.00 feet;

thence continuing along said curve through a central angle of 90°00'00", an arc length of 78.54 feet;

thence South 35°29'34" East, a distance of 145.00 feet to the beginning of a tangent curve to the right with a radius of 109.51 feet;

thence along said curve through a central angle of 38°34'41", an arc length of 73.74 feet;

thence South 03°05'06" West, a distance of 12.34 feet;

thence continuing South 03°05'06" West, a distance of 3.23 feet to the beginning of a tangent curve to the left, having a radius of 273.60 feet;

thence along said curve through a central angle of 36°16'36", an arc length of 173.23 feet;

thence South 33°11'33" East, a distance of 140.00 feet to the beginning of a tangent curve to the right, having a radius of 438.46 feet;

thence along said curve through a central angle of 21°05'48", an arc length of 161.44 feet to a compound curve, having a radius of 25.00 feet;

thence along said curve through a central angle of 129°19'57", an arc length of 56.43 feet;

thence South 27°21'51" West, a distance of 50.00 feet to the most Easterly corner of Parcel 2, Westbrook Minor Partition Plat No. 1992-05;

thence following along the boundary of said Partition Plat No. 1992-05, South 24°55'10" West, a distance of 140.60 feet;

thence North 80°35'21" West, a distance of 316.50 feet to the Southerly right of way line of Napa Lane and the beginning of a non-tangent curve to the right, having a radius of 152.20 feet, the long chord of which bears South 44°08'21" West, a distance of 58.03 feet;

thence along said curve through a central angle of 21°58'50", an arc length of 58.39 feet, more or less to the POINT OF BEGINNING.

REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

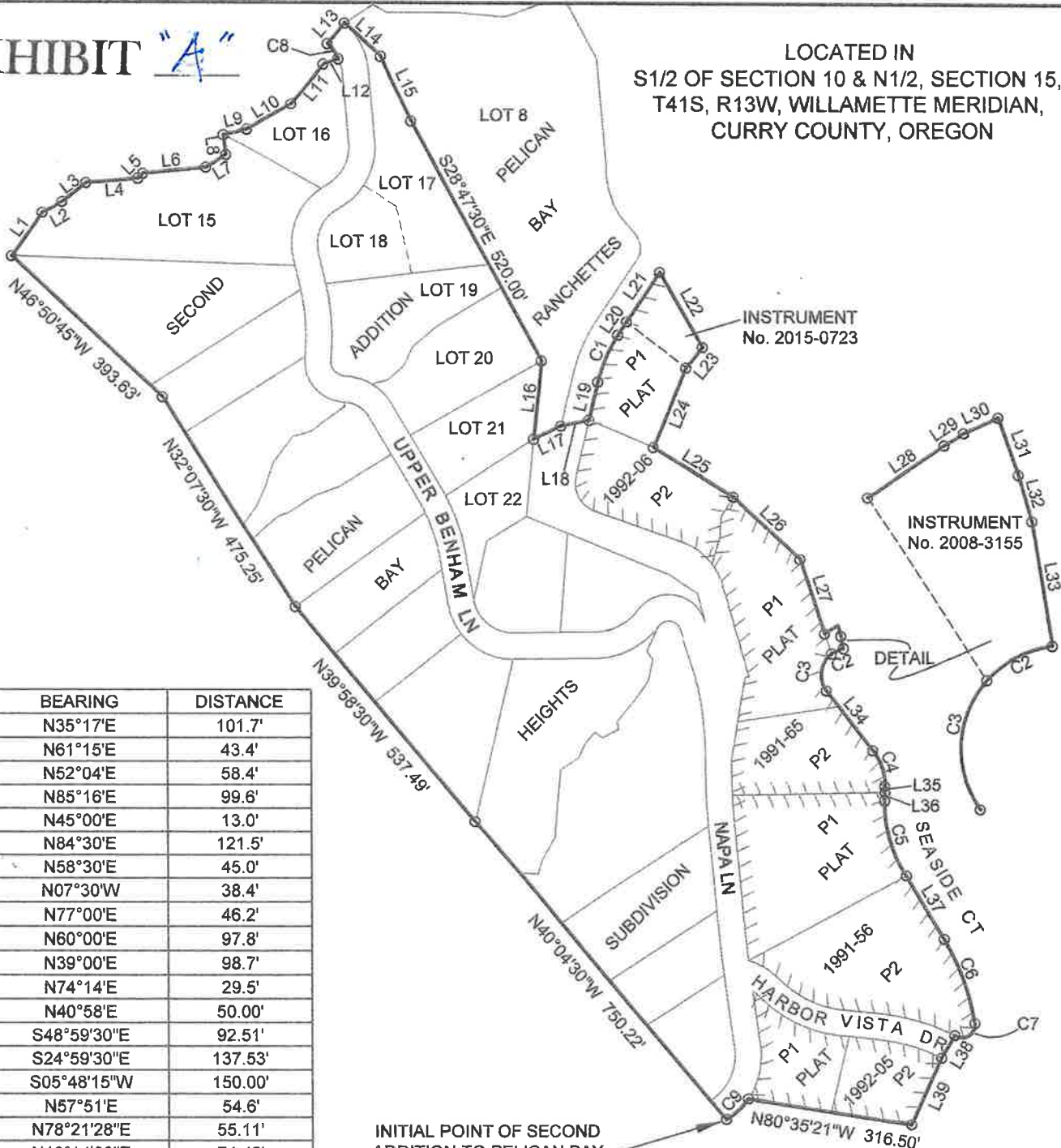


OREGON  
JULY 25, 1995  
RICHARD P. ROBERTS  
2730

EXPIRATION DATE: 12/31/18

# EXHIBIT "A"

LOCATED IN  
S1/2 OF SECTION 10 & N1/2, SECTION 15,  
T41S, R13W, WILLAMETTE MERIDIAN,  
CURRY COUNTY, OREGON



INITIAL POINT OF SECOND  
ADDITION TO PELICAN BAY  
HEIGHTS SUBDIVISION  
BEING SOUTH 543.65' &  
EAST 2200.71' FROM THE  
SOUTHWEST CORNER OF  
SECTION 10

LINE	BEARING	DISTANCE
L1	N35°17'E	101.7'
L2	N61°15'E	43.4'
L3	N52°04'E	58.4'
L4	N85°16'E	99.6'
L5	N45°00'E	13.0'
L6	N84°30'E	121.5'
L7	N58°30'E	45.0'
L8	N07°30'W	38.4'
L9	N77°00'E	46.2'
L10	N60°00'E	97.8'
L11	N39°00'E	98.7'
L12	N74°14'E	29.5'
L13	N40°58'E	50.00'
L14	S48°59'30"E	92.51'
L15	S24°59'30"E	137.53'
L16	S05°48'15"W	150.00'
L17	N57°51'E	54.6'
L18	N78°21'28"E	55.11'
L19	N13°14'00"E	74.42'
L20	N33°45'00"E	30.37'
L21	N33°46'52"E	114.23'
L22	S30°08'07"E	165.51'
L23	S39°25'52"W	50.00'
L24	S22°10'42"W	164.19'
L25	S58°19'45"E	183.27'
L26	S45°21'29"E	176.09'
L27	S16°01'49"E	149.62'
L28	N57°51'04"E	17.72'
L29	N59°27'55"E	4.43'
L30	N67°15'17"E	7.21'
L31	S17°42'55"E	11.68'
L32	S14°03'47"E	9.17'
L33	S07°25'31"E	24.50'
L34	S35°29'34"E	145.00'
L35	S03°05'06"W	12.34'
L36	S03°05'06"W	3.23'
L37	S33°11'33"E	140.00'
L38	S27°21'51"W	50.00'
L39	S24°55'10"W	140.60'

CURVE	RADIUS	ARC LENGTH	DELTA ANGLE	CHORD BEARING	CHORD
C1	275.00'	98.47'	20°31'00"		
C2	50.00'	25.00'	28°38'46"	S 69°08'24" W	24.74'
C3	50.00'	78.54'	90°00'00"		
C4	109.51'	73.74'	38°34'41"		
C5	273.60'	173.23'	36°16'36"		
C6	438.46'	161.44'	21°05'48"		
C7	25.00'	56.43'	129°19'57"		
C8	86.34'	35.31'	23°25'44"	N 37°18'15" W	35.06'
C9	152.20'	58.39'	21°58'50"	S 44°08'21" W	58.03'

PREPARED FOR: PELICAN BAY HEIGHTS  
WATER SYSTEM, LLC  
DATE: 7/02/2018  
JOB #: 18-100



REGISTERED  
PROFESSIONAL  
LAND SURVEYOR

*[Signature]*  
OREGON  
JULY 25, 1995  
RICHARD P. ROBERTS  
2730

EXPIRES 12/31/18



611 SPRUCE STREET  
P.O. Box 1599  
Brookings, OR 97415

Ph: 541-469-0162  
Fax: 541-469-5456

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE:** Excess travel collection

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** , 2018 **DEPARTMENT:** Administration **TIME NEEDED:** 20min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY PRESENTATION**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Clark Schroeder **TODAY'S DATE:** July 12 2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)**

**FILES ATTACHED:**

(1) Memo to Commissioners from Administrator Schroeder

(2)

(3)

**INSTRUCTIONS ONCE SIGNED:**

No Additional Activity Required OR

File with County Clerk Name:

Send Printed Copy to: Address:

Email a Digital Copy to: City/State/Zip:

Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR** BOC MEETING  Not Approved for BOC Agenda because  
Clark Schroeder

**ASSIGNED TO: PRESENTATION**



## Curry County Administrator

---

Clark Schroeder, County Administrator  
schroederc@co.curry.or.us

94235 Moore Street/Suite #122  
Gold Beach, OR 97444  
541-247-3287, 541-247-2718 Fax  
800-243-1996 [www.co.curry.or.us](http://www.co.curry.or.us)

TO: Curry County Commissioners:

July 13<sup>th</sup> 2018

RE: Travel Policy Compliance:

This memo is to update the Board with new information and confirm board commitment to pursue enforcement regarding *the Curry County Board of Commissioners and elected official travel regulations, allowable expenses and reimbursement rates*. (See attachment)

There are two main issues with compliance which I see. First is that Commissioner Boice continues to use a county vehicle for travel within Curry County, which is not allowed per B(1)(a). The second concern is collection of County funds which were expended in excess of budget amount.

**Issue Number One: Violation of Travel Policy Using County Vehicle for Travel within the County Curry County Travel Policy Section B(1)(a) states:**

**1. a. Travel within the County not covered by County funds.**

The County will not expend funds for Commissioner or Elected Official Training or Meeting travel within Curry County. This section does not apply to the Assessor while conducting assessments.

Commissioner Boice continues to violate this Curry County policy.

**Issue Number Two: Past Travel Violations; New Information and Direction/Discussion of Options**

Commissioner Boice has exceeded the travel budget for the Commissioners by an estimated \$4,000 to \$6,000 for fiscal year 2017-2018 which ended June 30th. The exact amount is not known as of this writing due to County staff collecting data from the end of June. We are waiting for County credit card statements and any receipts not turned in as of yet. I would anticipate this being completed by August 31. Regardless, the amount owed to the County will need to be collected from Mr. Boice after a final number has been determined.

There are three main avenues for the County to enforce compliance with said policy.

1. File small claims complaint. This would be the least expensive and quickest option for collection of excess spending. Outcomes in small claims court have the greatest variability in results as attorneys are not used. In this case, a law firm would advise but would not be in court. Estimated costs of \$1,000-\$2,000.
2. Send a demand letter and then file a complaint in circuit court. Since this collection is less than \$50,000 the file would be sent to mandatory, non-binding arbitration by the Court. After this either party could request going to trial. This process might take 6-9 months. Estimated cost in the multiple tens of thousands of dollars.
3. Issue fines under section 8 of the travel policy, then file a debt collection action to recoup the fines. This would involve issuing citations which Commissioner Boice could challenge in circuit court. This process would be like a traffic ticket where lawyers are not used and the Court makes a decision based on what the parties testify to. This action would address the continual use of County vehicles against County policy. Estimated cost of \$1000 - \$2,000.

Unless the Board directs otherwise, I intend to engage the law firm Dunn Carney Allen Higgins & Tongue LLP to advise on going to small claims court and issue a citation for in County travel violation. Their rates are \$200/hour for paralegal and \$315, hour for attorneys. This is the least expensive option to seek reimbursement and compliance. I have been told by the law firm that getting attorney's fees reimbursed from the defendant in any scenario would not be likely. The County budgeted five thousand dollars in Non-departmental legal fees and twenty thousand dollars in Professional services. These funds are also being utilized to pay for the Labor Lawyer who is negotiating the union contracts for the County. If between these two concerns the budget is surpassed, a supplemental budget will be required.

If the Commissioners do not want me to pursue these options, the Board should give direction to the County Administrator, or direct to research further and bring back additional avenues.

Clark Schroeder

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Appointment to the Coos Curry Housing Board**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18, 2018 **DEPARTMENT:** Admin **TIME NEEDED:** 5 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY CONSENT**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Clark Schroeder **TODAY'S DATE:** July 13, 2018

**BRIEF BACKGROUND OR NOTE: (if no memo attached)** Karen Gilmartin has applied to another term, expiring and Jeri Lynn Thompson has applied to be appointed, term expiring

**FILES ATTACHED:**

- (1) Redacted Applications of Karen Gilmartin and Jeri Lynn Thompson
- (2) Order to Appoint Karen Gilmartin and Jeri Lynn Thompson
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk Name:
- Send Printed Copy to: Address:
- Email a Digital Copy to: City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR BOC MEETING**  Not Approved for BOC Agenda because

**ASSIGNED TO: CONSENT**



Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners
94235 Moore Street, Suite 122
Gold Beach, OR 97444
Phone: 541-247-3296 Fax: 541-247-2718 Email: BOC\_Office@co.curry.or.us

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Jeri Lynn Thompson Date: 6-27-18

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

Table with 2 columns of checkboxes for various committees and boards, including Coos Curry Housing Authority, Fair Board, Farm Board of Review, etc.

RECEIVED

JUL 6 2018

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Board of Commissioners
Curry County, Oregon

Yes No If Yes, list which committee(s): Fair Board

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force?

I've been on the Housing Committee for byrs for the Tolowa Dee-ni' Nation (TDN)

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force?

Making sure All people needing housing are heard, housing for homeless,

Describe your previous experience in this appointed position or a similar position: helped create \$11m.



Housing

a low income tax credit project for TDN

Other volunteer activities: \_\_\_\_\_

Does your schedule allow you to attend daytime meetings?  Yes  No

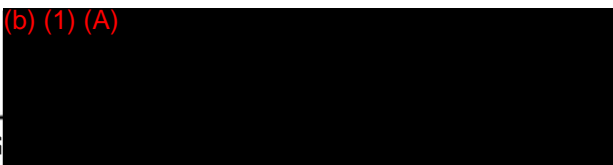
Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain would not be available on Wednesday or Thursday's

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A) 

6-27-18  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: \_\_\_\_\_

Best phone number to call you: \_\_\_\_\_

E-Mail address: \_\_\_\_\_

**RECEIVED**  
JUL 6 2018

Board of Commissioners  
Curry County, Oregon



## Application for Volunteer Boards, Commissions, Councils, Committees or Task Forces

Board of Curry County Commissioners  
94235 Moore Street, Suite 122  
Gold Beach, OR 97444  
Phone: 541-247-3296 Fax: 541-247-2718 Email: [BOC\\_Office@co.curry.or.us](mailto:BOC_Office@co.curry.or.us)

Please complete both pages of this form. Information submitted as part of this application is available and shall be considered public information as it pertains to Oregon Public Records.

NOTE: A separate application may be required for each Board, Commission, Council, Committee or Task Force for which you are applying.

Please print or type clearly

Name: Karen Gilmartin Date: 06/07/2018

Please indicate which Board, Commission, Council, Committee or Task Force on which you are interested in serving.

<input type="checkbox"/> Ambulance Service Area Advisory Committee	<input checked="" type="checkbox"/> Coos Curry Housing Authority
<input type="checkbox"/> Board of Property Tax Appeals	<input type="checkbox"/> Fair Board
<input type="checkbox"/> Brookings Airport Advisory Committee	<input type="checkbox"/> Farm Board of Review
<input type="checkbox"/> Budget Committee	<input type="checkbox"/> Local Public Safety Coordinating Council
<input type="checkbox"/> Building Codes Appeal Board	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> CCD Business Development Corporation	<input type="checkbox"/> RSVP Advisory Board
<input type="checkbox"/> Citizen Involvement Committee	<input type="checkbox"/> Solid Waste Advisory Committee
<input type="checkbox"/> Compensation Board	<input type="checkbox"/> Veteran's Advisory Council
<input type="checkbox"/> Other	

Are you currently serving on a Board, Commission, Council, Committee or Task Force for Curry County?

Yes  No If Yes, list which committee(s):  
Coos Curry Housing Authority

What experience, training or qualifications do you have for this particular Board, Commission, Council, Committee or Task Force? I have been a commissioner for the past 4 yrs from  
from Curry County.

What community topics concern you that relate to this Board, Commission, Council, Committee or Task Force? Housing

Describe your previous experience in this appointed position or a similar position: Commissioner

Other volunteer activities: \_\_\_\_\_

Does your schedule allow you to attend daytime meetings?  Yes  No

Does your schedule allow you to attend evening meetings?  Yes  No

Does your schedule limit the days you could attend meetings?  Yes  No

If Yes, please explain \_\_\_\_\_

Have you ever been convicted of a crime?  Yes  No

If Yes, please explain \_\_\_\_\_

(b) (1) (A)

June 7, 2018  
Date

My signature above indicates my desire to serve Curry County in a voluntary capacity as a member of one of its Boards, Commissions, Councils, Committees or Task Forces. I understand that there is no financial compensation for serving.

Thank you for your application.

Please return your completed application to the Curry County Commissioners' Office at the address or email listed on page one of this form or you may submit your application on the county's website at [www.co.curry.or.us](http://www.co.curry.or.us).

**Per ORS 192.502(3), the following can only be disclosed to the public following a public record request that shows clear and convincing evidence that the public interest requires disclosure.**

Your mailing address: (b) (1) (A) \_\_\_\_\_

Best phone number to call you: (b) (1) (A) \_\_\_\_\_

E-Mail address: (b) (1) (A) \_\_\_\_\_

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
IN AND FOR THE COUNTY OF CURRY, OREGON

IN THE MATTER OF THE )  
APPOINTMENT OF Two (2) ) ORDER NO.  
MEMBER TO THE COOS CURRY )  
HOUSING AUTHORITY )

WHEREAS, two (2) positions have become vacant on the Coos Curry Housing Authority Board due to a term expiration and to a resignation and;

WHEREAS, the Board of Curry County Commissioners announced the vacancy, and invited interested persons to apply; and

WHEREAS, Karen Gilmartin and Jeri Lynn Thompson has applied and indicated her willingness to serve;

NOW, THEREFORE, IT IS HEREBY ORDERED that Jeri Lynn Thompson is appointed to the Coos Curry Housing Authority with said term to expire January 3, 2021 and Karen Gilmartin with said term to expire April 29, 2022.

DATED this 18<sup>th</sup> day of July, 2018.

CURRY COUNTY BOARD OF COMMISSIONERS

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Sue Gold, Chair

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Thomas Huxley, Vice Chair

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Court Boice, Commissioner

Reviewed as to Form:

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John Huttli, Curry County Legal Counsel

CURRY COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM ROUTING SLIP

FORM 10-001.1 **Revision 3-22-2018**

**PART I – SUBMITTING DEPARTMENT: RETURN TO [BOC OFFICE@CO.CURRY.OR.US](mailto:BOC_OFFICE@CO.CURRY.OR.US)**

**PROPOSED AGENDA ITEM TITLE: Executive session to discuss labor negotiations**

**TIMELY FILED** Yes  No

If No, justification to include with next BOC Meeting

**AGENDA DATE<sup>a</sup>:** July 18<sup>th</sup> , 2018      **DEPARTMENT:** Administration **TIME NEEDED:** 25 min

(<sup>a</sup>Submit by 9AM five days prior to the next General Meeting (six days if a holiday falls within that five day period)) **RECOMMENDED AGENDA CATEGORY PRESENTATION**

**MEMO ATTACHED** Yes  No  If no memo, explain:

**CONTACT PERSON:** Clark Schroeder      **TODAY'S DATE:** July 13 2018

**BRIEF BACKGROUND OR NOTE: (If no memo attached)**

Executive session to discuss labor negotiations.

**FILES ATTACHED:**

- (1)
- (2)
- (3)

**INSTRUCTIONS ONCE SIGNED:**

- No Additional Activity Required OR
- File with County Clerk      Name:
- Send Printed Copy to:      Address:
- Email a Digital Copy to:      City/State/Zip:
- Other Phone:

**Note: Most signed documents are filed/recorded with the Clerk per standard process.**

**PART II – COUNTY ADMINISTRATOR REVIEW**

**APPROVED FOR**      **BOC MEETING**     Not Approved for BOC Agenda because

*Clark Schroeder*

**ASSIGNED TO: PRESENTATION**