

MORROW COUNTY BOARD OF COMMISSIONERS MEETING AGENDA

Wednesday, March 10, 2021 at 9:00 a.m.

Bartholomew Building Upper Conference Room

110 N. Court St., Heppner, Oregon

Zoom Meeting Information on Page 2

AMENDED

1. **Call to Order & Pledge of Allegiance - 9:00 a.m.**
2. **City/Citizen Comments:** Individuals may address the Board on topics not on the agenda
3. **Open Agenda:** The Board may introduce subjects not on the agenda
4. **Consent Calendar**
 - a. Approve Accounts Payable and Payroll Payables
 - b. Minutes: December 30, 2020; January 6, 8 & 13, 2021
 - c. **Quitclaim Deed from the City of Heppner and Morrow Soil & Water Conservation District for property associated with the Sheriff's Station 2 Building**
5. **Legislative Updates**
6. **Business Items**
 - a. Morrow County Audit & Financials (Cameron Anderson, Barnett & Moro)
 - b. Oregon Department of Transportation Fund Exchange Agreement (Matt Scrivner, Public Works)
 - c. Request to Dispose of Equipment (Matt Scrivner)
 - d. New Position Requests – Compliance Planner and Emergency Manager (Lindsay Grogan, Human Resources)
 - e. Discussion: Enterprise Zone Manager for Columbia River Enterprise Zone III (Chair Russell)
 - f. Discussion: March 30th Tour of Naval Weapons Systems Training Facility Boardman
 - g. Emergency Operations Center Update
 - i. ~~Draft Letter: Coronavirus Fiscal Recovery Funds Directly to Counties~~
 - h. Building Projects Update
 - i. ~~Irrigon Building – Add Alternates Discussion~~
7. **Department Reports**
 - a. Community Development Department Monthly Report (Gregg Zody)
 - b. Planning Department Monthly Report (Tamra Mabbott)
 - c. Treasurer's Monthly Report (Jaylene Papineau)
8. **Correspondence**
9. **Commissioner Reports**
10. **Executive Session:** Pursuant to ORS 192.660(2)(h) – To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed
11. **Signing of documents**
12. **Adjournment**

Agendas are available every Friday on our website (www.co.morrow.or.us/boc under "Upcoming Events"). Meeting Packets can also be found the following Monday.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to Roberta Lutchter at (541) 676-5613.

Pursuant to ORS 192.640, this agenda includes a list of the principal subjects anticipated to be considered at the meeting; however, the Board may consider additional subjects as well. This meeting is open to the public and interested citizens are invited to attend. Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media. The Board may recess for lunch depending on the anticipated length of the meeting and the topics on the agenda. If you have anything that needs to be on the agenda, please notify the Board office before noon of the preceding Friday. If something urgent comes up after this publication deadline, please notify the office as soon as possible. If you have any questions about items listed on the agenda, please contact Darrell J. Green, County Administrator at (541) 676-2529.

Zoom Meeting Information

Join Zoom Meeting:

<https://zoom.us/j/5416762546>

PASSWORD: 97836

Meeting ID: 541-676-2546

Zoom Call-In Numbers for Audio Only Using Meeting ID 541-676-2546#:

- 1-346-248-7799
- 1-669-900-6833
- 1-312-626-6799
- 1-929-436-2866
- 1-253-215-8782
- 1-301-715-8592

Morrow County Board of Commissioners Meeting Minutes
December 30, 2020
Bartholomew Building Upper Conference Room
Heppner, Oregon

Present In-Person

Chair Melissa Lindsay, Commissioner Don Russell, Commissioner Jim Doherty, Darrell J. Green, Kate Knop, Roberta Lutcher, Richard Tovey; Non-Staff: Andrea Nelson

Present Via Zoom

Staff: Lindsay Grogan, Gayle Gutierrez, Linda Skendzel, Heidi Turrell; Non-Staff: Torrie Griggs, Erika Lasater, Lori Roach, Sandy Toms

Call to Order, Pledge of Allegiance and Roll Call: 9:00 a.m.

City & Citizen Comments: None

Open Agenda: No items

Consent Calendar: No items

Business Items

CARES Funds Update and Progress Report

Chair Lindsay explained a motion was made on December 23rd to allocate the CARES Funds and move forward. Subsequent to that, additional information and questions came in, which led her to call a public meeting to discuss and respond.

Commissioner Russell said it would be proper to rescind last week's motion.

Commissioner Russell moved to rescind the motion made last week on the distribution of the CARES Funds. Commissioner Doherty said he would recuse himself. Chair Lindsay seconded and asked if there should be clarification on the recusal, to which County Counsel Richard Tovey replied it would be a good idea. Chair Lindsay declared she was a member of the board of one of the applicants but she didn't receive any financial gain from it, as a matter of fact, it would be the reverse of that. She said once the applicants were named, it could be discussed further. Commissioner Doherty said his son applied, as did he. He stated he had a direct conflict. Chair Lindsay noted Commissioner Doherty abstained last week, as well. Vote: Aye: Chair Lindsay and Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Chair Lindsay talked about the efforts made to verify holding an Executive Session was appropriate for reviewing the grant applications, which contained personal information.

Mr. Tovey said in looking through the list of potential beneficiaries of the grant, there was potential conflict in his office. He said it wasn't to him directly but as far as decision making, he felt uncomfortable providing a legal basis for any kind of changes or any information regarding distribution, only in the sense of keeping from the appearance of being biased. He said he would recuse himself.

Commissioner Russell said Mr. Tovey's role would be for clarification of rules or laws and not for allocation of the grant funds, which would be up to the Commissioners.

Finance Director, Kate Knop, reviewed her memo to the Board regarding the requirements within DAS Grant Agreement #2529 – Coronavirus Relief Fund.

Chair Lindsay read the Executive Session citation and said the Board would reconvene in public session in one hour.

9:11 a.m. – Executive Session: Pursuant to ORS 192.660(f) – To consider the information or records that are exempt by law from public inspection

10:22 a.m. Regular Session

Chair Lindsay said an email was just received extending the deadline for disbursement of the CARES Funds. Brief discussion.

Commissioner Russell moved to eliminate applicant #24, based on the spreadsheet, because the business was not primarily an Oregon company. Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Commissioner Russell moved to eliminate applicant #39 because the income reduction requirement was not met. Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Commissioner Russell moved to reclassify applicant #23 to a more appropriate category. Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Commissioner Russell moved to reclassify applicant #16 to a more appropriate category. Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Commissioner Russell moved to reclassify applicant #41 to a more appropriate category. Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Chair Lindsay said a brief recess would be taken to allow Ms. Knop to recalculate the spreadsheet.

Break: 10:30-11:15 a.m.

Regular Session: 11:17 a.m.

Chair Lindsay said 10 minutes were needed in Executive Session to review the revised spreadsheet. Mr. Tovey added it was to look at the financial information provided by applicants.

11:19 a.m. – Executive Session: Pursuant to ORS 192.660(f) – To consider the information or records that are exempt by law from public inspection

11:30 a.m. Regular Session

Commissioner Russell moved to disburse the CARES Funds of \$601,788 in the following categories:

- | | |
|---|------------------|
| 1. <i>Category 11: Agriculture</i> | <i>\$9,896</i> |
| 2. <i>Category 31: Manufacturing (Food & Goods)</i> | <i>\$24,389</i> |
| 3. <i>Category 44: Retail Trade</i> | <i>\$77,763</i> |
| 4. <i>Category 45: Retail Trade</i> | <i>\$34,285</i> |
| 5. <i>Category 53: Real Estate</i> | <i>\$9,896</i> |
| 6. <i>Category 54: Professional Services</i> | <i>\$53,374</i> |
| 7. <i>Category 56: Residential Services</i> | <i>\$9,896</i> |
| 8. <i>Category 62: Health Care & Social Assistance</i> | <i>\$9,896</i> |
| 9. <i>Category 71: Arts, Entertainment & Recreation</i> | <i>\$43,478</i> |
| 10. <i>Category 72: Accommodation & Food Service</i> | <i>\$188,573</i> |
| 11. <i>Category 81: Other Service</i> | <i>\$140,331</i> |

Chair Lindsay seconded. Vote: Aye: Chair Lindsay, Commissioner Russell. Motion carried. (Recused: Commissioner Doherty.)

Brief discussion. Ms. Knop said, as public records, the vendor names and award amounts would appear in the Accounts Payable next week and would be posted to the Accounts Payable page on the website (Morrow County schedule of expenditures \$500 or more).

Adjourned: 11:36 a.m.

Morrow County Board of Commissioners Meeting Minutes
January 6, 2021
Bartholomew Building Upper Conference Room
Heppner, Oregon

Present In-Person

Chair Don Russell, Commissioner Jim Doherty, Commissioner Melissa Lindsay, Darrell J. Green, Roberta Lutcher, Justin Nelson

Present Via Zoom

Staff: Stephanie Case, Lindsay Grogan, Katie Imes, Kate Knop, Linda Skendzel, Heidi Turrell, Gregg Zody; Non-Staff: Sarah Brown, Torrie Griggs, Lori Roach, David Sykes

Call to Order, Pledge of Allegiance and Roll Call: 9:01 a.m.

City & Citizen Comments: Veterans Services Officer, Linda Skendzel, reported there were 27 attendees at yesterday's roundtable meeting, and she thanked Chair Russell for attending.

Open Agenda: Commissioner Lindsay requested a discussion about the Request for Proposals (RFP) for the financing of the new Irrigon building.

Consent Calendar

Commissioner Doherty moved to approve the following items in the Consent Calendar:

- 1. Accounts Payable and Payroll Payables*
- 2. Twelfth and Thirteenth Amendments to Oregon Health Authority Intergovernmental Agreement #159175 for the Financing of Mental Health, Addiction Treatment, Recovery & Prevention and Problem Gambling Services; and authorize Chair Russell to sign on behalf of the County*
- 3. Review of Resolution No. R-2017-01: In the Matter of Establishing a Rotating Cycle of Chairmanship and Vice-Chairmanship of the Morrow County Board of Commissioners*
- 4. Three appointments to the Wolf Depredation Advisory Committee, all terms to be January 6, 2021 through December 31, 2024: John Gould representing Local Business; Robert Mahoney representing Livestock Producers; and Alan Scott representing Wolf Conservation*
- 5. Request to issue a Bank of Eastern Oregon credit card to the County Surveyor with a credit limit of \$3,000*
- 6. Letter of request to the Eastern Oregon Workforce Board to consider Morrow County's recommendation of Lori Roach to its Board*

Commissioner Lindsay seconded. Unanimous approval.

9:07 a.m. Public Hearing

Zoning Ordinance Amendment, AZ-133-20, Article 9: Adding Section 9.046, Administrative Review Process, and including a central location for permit expiration dates

After Chair Russell called for abstentions or conflicts of interest, each Commissioner declared, "No conflict." He asked everyone to sign-in, explained how to offer testimony and called for the Staff Report.

Stephanie Case, Planner II, said the applicant was the Morrow County Planning Department and the proposed amendment would add Section 9.046 to reflect the process of Administrative Review, as referenced in previous Ordinance updates but not incorporated into the

Administrative Provisions. Other changes, she said, included centralizing permit expiration dates into Article 9 from other areas of the Ordinance and making other minor grammatical edits throughout the Article. She said the Planning Commission recommended adoption and she then outlined three options for the Board.

It was noted one letter of support was added to the record from Brian Walsh of Avangrid Renewables. Chair Russell heard no response to calls for proponents and opponents to speak and closed the Public Hearing at 9:11 a.m.

Commissioner Lindsay moved to adopt the Zoning Ordinance Amendment, AZ-133-20, Article 9 Update. Commissioner Doherty seconded. Unanimous approval.

Business Items

Community Counseling Solutions Quarterly Update

Kimberly Lindsay, Executive Director

Sarah Brown, Crisis Outreach Team Leader

Ms. Lindsay discussed:

- The work within CCS for the Zero Suicide program.
- The organizational self-study implemented a year ago which has shown 33% improvement across the organization.
- A brochure CCS designed with a focus on assisting veterans.
- CCS plans to break ground on a facility in Boardman for kids (ages 6-11) who need a higher level of care. Currently, there is no resource on the east side of the State for this group of kids.
- Intensive In-Home Behavioral Health Treatment – a new level of care for youth and families who have complex and intensive behavioral health symptoms, multi-system needs, and/or are at-risk of placement disruption (quoted from the hand-out provided).

Ms. Brown then talked about the Crisis Outreach Program, which has been designed to help people rebuild after a disaster. She said everyone has been impacted by COVID and the program provides awareness of the symptoms of disaster-related stress. The program connects people with resources that can help, however, funding ends in August.

Morrow County, Umatilla County & the Confederated Tribes of the Umatilla Indian Reservation Project Proposal: Hermiston-to-Boardman Connector and the Port of Morrow-to-Boardman Circular

Katie Imes, Coordinator, The Loop

Ms. Imes explained the three entities developed the routes through a joint Transit Development Strategy completed in 2018. In December 2020, a Request for Proposals for Planning Services was awarded to Kittelson and Associates to begin the process of analyzing the two potential routes. Kittelson will deliver the following in the next six months:

1. Project management and pre-planning
2. Design transit schedules
3. Operation projections for the transit schedules
4. Capital planning for the transit schedules
5. Future opportunities

Ms. Imes also wanted to make the Commissioners aware of Morrow County's portion of the costs associated with the analysis of the Hermiston-to-Boardman Connector - \$317,000.

Review Draft Comment Letter to the Oregon Department of Energy regarding the Notice of Intent for the Wheatridge Wagon Trail Solar Project

Tamra Mabbott, Planning Director

Ms. Mabbott reviewed her draft letter. After receiving comments from the Commissioners for changes, it was decided to place the revised letter on next week's agenda.

Break: 10:30-10:41 a.m.

Report on the Wolf Depredation Advisory Committee Disbursement of Grant Funds

Commissioner Doherty provided a summary of the increased wolf activity in the County and region. He also talked about past grants that were returned to the State because no applications were received (livestock producers can apply for reimbursement of expenses associated with implementing approved wolf deterrent methods). However, this year saw seven applications come in for the \$16,000 in grant funds. Four applications were approved with an average disbursement of \$4,000.

Columbia River Enterprise Zone III Draft Intergovernmental Agreements

Various discussions took place, such as the voting configuration for each entity; the need for a resolution to take place; distribution of funds; and removal of wording about managing of boundary changes. Chair Russell said he would forward the revisions to the Port of Morrow for review.

BOC 2021 Committee & Board Assignments

This item was tabled until next week.

Emergency Operations Center Update

Administrator Darrell Green said Monday's meeting focused on three main topics: vaccine distribution, COVID testing and COVID messaging. He said the first vaccine POD (point-of-distribution) event in Heppner had 40 people, while the second event in Boardman had 30 people.

Commissioner Lindsay listed recent statistics for the County and said there was the potential to be in the Extreme Risk category in the near future. She said things were becoming "dire" for businesses in the County and that economics, mental health issues, suicides and other impacts of the COVID lockdown needed to be considered, as well. The State and the Oregon Health Authority remained solely focused on reducing the number of cases, she said. Commissioner Lindsay said the virus is deadly and following the science is important, but people are dying from these other things too.

Sheriff Station 2 Project Update

Commissioner Lindsay said she was working with a surveyor on the property partition. She also outlined the next steps in the process to get to a transfer of title on the property.

Irrigon Building Update

Darrell Green, Administrator

- A decision on subcontractors will be made soon.
- Some items originally excluded from the budget might be reconsidered for inclusion.
- Building permits might be approved by Friday, which means dirt moving equipment can come in next week.

RFP Discussion

Mr. Green said the original RFP was released around Thanksgiving and two non-responsive proposals were received. The RFP will be resubmitted and posted on the County website today, with a closing date of January 20th. He said he planned to report back with the results at the February 3rd BOC Meeting. Mr. Green proposed the review team consist of himself, Commissioner Lindsay and Ms. Knop, to which the Commissioners agreed.

Department Reports

The following reports were provided

- Administrator's Monthly Report by Mr. Green
- Sheriff's Office Monthly Report (written only)
- Fair Office Quarterly Report by Ann Jones, Fair Secretary

Correspondence

- Oregon Coalition of Local Health Officials January 7th Town Hall meeting notice

Commissioner Reports

Reports of activity were provided by the Commissioners. Following the reports, a discussion took place on the status of vaccinations in the County. The Commissioners agreed by consensus for Public Health to move to Phase 2 distribution of the vaccine.

Signing of documents

Adjourned: 12:40 p.m.

Morrow County Board of Commissioners Meeting Minutes
January 8, 2021
Bartholomew Building Upper Conference Room
Heppner, Oregon

Present In-Person

Commissioner Melissa Lindsay, Darrell Green, Roberta Lutchter

Present Via Zoom

Chair Don Russell, Commissioner Jim Doherty; Staff: Lindsay Grogan; Non-Staff: Torrie Griggs, Karen Pettigrew

Call to Order, Pledge of Allegiance & Roll Call: 11:38 a.m.

City & Citizen Comments: No comments

Open Agenda: No items

Commissioner Lindsay was asked to assume the duties of the Chair since she was physically present at the meeting.

Business Items

CARES Funds Update

Darrell Green, Administrator

Mr. Green reported one application was inadvertently overlooked in the most recent round of applications approved by the Board on December 30, 2020. He suggested the Board follow the same process as December 30th when they met in Executive Session to review the applications.

Chair Lindsay asked if there were any abstentions or recusals today, saying she hadn't asked for them soon enough at the last meeting. Hearing none, she read the Executive Session citation and said the Board would return to its regular meeting just after 12:00 noon.

11:48 a.m. Executive Session: Pursuant to ORS 192.660(f) – To consider information or records that are exempt by law from public inspection

12:08 p.m. Regular Session

Commissioner Russell left the meeting just before returning to Regular Session. Commissioner Doherty deferred to Chair Lindsay to propose a motion.

Chair Lindsay moved to approve Application #52, Category 31 – Manufacturing (Food & Goods) matching the other dollars, which would be the base allocation plus the remaining allocation section, which roughly puts it in the \$9,000 arena. Commissioner Doherty seconded. Discussion: Commissioner Doherty said it should probably be mentioned that having gone through the “bucket” of funds last week, the County had other Resiliency funds that were essentially working toward the same thing in the County, so we'd access some of those to complete this program. Chair Lindsay said before the check goes out, she wanted evidence of receipt prior to the close. Vote: Aye: Chair Lindsay and Commissioner Doherty. Motion carried. (Commissioner Russell absent.)

Adjourned: 12:10 p.m.

**Morrow County Board of Commissioners Meeting Minutes
January 13, 2021
Bartholomew Building Upper Conference Room
Heppner, Oregon**

Present In-Person

Chair Don Russell, Commissioner Jim Doherty, Commissioner Melissa Lindsay, Darrell J. Green, Roberta Lutcher, Richard Tovey

Present Via Zoom

Staff: Stephanie Case, Glen Diehl, Lindsay Grogan, Eric Imes, Katie Imes, Kate Knop, Tamra Mabbott, Jaylene Papineau, Sandi Pointer, Dan Robbins, Matt Scrivner, Heidi Turrell, Gregg Zody; Non-Staff: Torrie Griggs, Lisa Mittelsdorf, Karen Pettigrew, David Sykes

Call to Order, Pledge of Allegiance & Roll Call: 9:02 a.m.

City & Citizen Comments: No comments

Open Agenda: No items

Consent Calendar

Commissioner Doherty moved to approve the following items in the Consent Calendar:

- 1. Accounts Payable and Payroll Payables*
- 2. Amendment 17 to Oregon Health Authority Intergovernmental Agreement #159824 for the Financing of Public Health Services; and authorize Chair Russell to sign on behalf of the County*

Commissioner Lindsay seconded. Unanimous approval.

Business Items

Acknowledge Retirement of Charlie "Buz" Wainwright

Even though Mr. Wainwright was not in attendance, people took the opportunity to speak to his work ethic and dedication to the job he held for more than 20 years as a Heavy Equipment Mechanic/Senior Mechanic in the Road Department. Among the speakers were Commissioner Russell, Eric Imes, Assistant Road Master, and Matt Scrivner, Public Works Director.

Appoint County Surveyor

Darrell Green, Administrator

Commissioner Russell said this would be the first-ever appointed Surveyor in Morrow County. Mr. Green agreed and provided additional background on the change from elected to appointed and referenced the applicable Oregon Revised Statute.

Commissioner Doherty moved to appoint Matt Kenny as the County Surveyor for Morrow County, Oregon. Commissioner Lindsay seconded. Discussion: The Commissioners decided Chair Russell would continue to be a resource or liaison between the Surveyor and the BOC. Unanimous approval.

First Reading: Ordinance No. ORD-2021-1: Article 9 Code Amendments

Stephanie Case, Planner II

Tamra Mabbott, Planning Director

Ms. Case provided the first reading: “An Ordinance Amending the Morrow County Zoning Ordinance, Article 9, Administrative Provisions.” She said the final reading will take place January 27th.

Ms. Mabbott said the Ordinance would become effective May 1, 2021, unless the Board wanted an emergency implementation. After discussion, the Commissioners decided not to declare an emergency and adhere to past practice, which has been not to declare an emergency unless a clear case was presented for the need.

Airport Advisory Committee Appointment Requests

Sandi Pointer, Public Works

Ms. Pointer said Public Works solicited for the vacancy. She then discussed the application received and the current vacancy on the committee.

Commissioner Lindsay moved to appoint Russ Ellsworth to the Airport Advisory Committee as an Alternate to the Economic Development position; term to be January 13, 2021 to December 31, 2023. Commissioner Doherty seconded. Unanimous approval.

Road Committee Appointment Requests

Sandi Pointer, Public Works

Ms. Pointer said the requests were for reappointment from current members.

Commissioner Doherty moved to approve the following appointments to the Road Committee, all terms to expire January 13, 2024:

- 1. Cameron Sweeney representing Heppner*
- 2. Greg Barron representing Irrigon*
- 3. Aaron Palmquist representing North County At Large*

Commissioner Lindsay seconded. Unanimous approval.

Review Columbia River Enterprise Zone (CREZ) III Draft Intergovernmental Agreements

Chair Russell said the revisions from last week’s discussion were sent to the Port of Morrow for review. He spoke to Port staff about the changes but said it would be better for the Port Commissioners themselves to weigh in on it, to which Commissioner Doherty agreed. The item was carried over until next week.

BOC 2021 Committee & Board Assignments

The Commissioners made some changes to assignments, among them to have Commissioner Lindsay remain as the representative on the Emergency Operations Center Team for the duration of COVID-19, instead of rotating it to the new Chair. They also changed the CREZ II Board appointments –

Commissioner Doherty moved to appoint himself to the CREZ II Board for a two-year term. Commissioner Lindsay seconded. Discussion about the document that references two-year terms. Unanimous approval.

Commissioner Doherty moved to appoint Commissioner Lindsay as the alternate on the CREZ II Board. Chair Russell seconded. Unanimous approval.

(The list can be found on the Morrow County website, Board of Commissioners page:
<https://www.co.morrow.or.us/boc.>)

Due to the short timeframe of availability for Judge Glen Diehl, the Board opted to move his report up on the agenda.

Department Reports

Justice Court Quarterly Report

Judge Diehl reviewed the report for his department. A discussion took place on tracking and reporting of uncollected fines. Judge Diehl said he would contact the collection agency about providing a report for the Board.

Business Items, continued

Building Projects Updates

- Mr. Green said the building permit for the Irrigon building should be granted any day now.
- Commissioner Lindsay said she was working with County Counsel, Richard Tovey, on the easement for access to the Sheriff's Station 2 Building.

Break: 10:25-10:37 a.m.

Emergency Operations Center Update

Mr. Green said the EOC Team created a subcommittee to work on messaging. He discussed the current phase of vaccinations and said educators would be next and 65 and older, per the Governor, effective January 23rd. The second doses for those vaccinated earlier should start next week. Discussion continued on the State's vaccination distribution to counties.

COVID-Related Policies

Lindsay Grogan, Human Resources Manager

Ms. Grogan requested a two-week extension of the Telecommuting Policy and a one-month extension of COVID Pay. Discussion.

Commissioner Lindsay moved to extend the COVID Policy for two weeks (end of January). Commissioner Doherty seconded. Unanimous approval.

Commissioner Lindsay moved to extend paid leave for people in quarantine exposed or exposed dependent until the end of February. Commissioner Doherty seconded. Unanimous approval.

Commissioner Lindsay moved to extend paid leave, or what is called B, School Closure and Child Care, until the end of January and revisit more often. Commissioner Doherty seconded. Unanimous approval.

Department Reports, continued

- Community Development Department Monthly report by Gregg Zody, Director
- Planning Department Monthly Report by Tamra Mabbott, Director
- Treasurer's Monthly Report by Jaylene Papineau, Treasurer
- Written Veterans Services Office Quarterly Report submitted by Linda Skendzel, Veterans Services Officer
- Probation & Parole Semi-Annual Report by Dan Robbins, Corrections Lieutenant

Correspondence

- Oregon Department of Revenue Notice to Taxing Districts: Description and map for the Annexation to the Boardman Rural Fire Protection District and name change were not approved because the "Map must show all Townships, Sections, Ranges, Irrigation Ditch and Railroads" and the "Description line 5 is wrong, can't go from NE cor West to the NE same NE cor."
- List of recipients of CARES Funds from Morrow County/DAS Grant #2529.

Commissioner Reports

Reports of activity provided by the Commissioners.

Signing of documents

Adjourned: 12:00 p.m.

Grantor's Name:
City of Heppner
111 N. Main
P.O. Box 756
Heppner, OR 97836

Grantor's Name:
Morrow Soil & Water Conservation
District
430 W Linden Way
P.O. Box 127
Heppner, OR 97836

Grantees Name:
Morrow County, a political subdivision of
the State of Oregon

After recording return to:
Morrow County, a political subdivision of
the State of Oregon
P.O. Box 788
Heppner, OR 97836

Until a change is requested, all tax
statements shall be sent to the above listed
address.

QUITCLAIM DEED

The City of Heppner, (Grantor), and the Morrow Soil & Water Conservation District, (Grantor) hereby releases and quitclaims to MORROW COUNTY, a political subdivision of the State of Oregon (Grantee), all right, title and interest in that real property situated in Morrow County, State of Oregon, described as:

That certain parcel of land located in the Southwest Quarter of the Northeast Quarter of Section 27, Township 2 South, Range 26 East, W.M., Morrow County, Oregon being more particularly described as Parcel 1 of Partition Plat 2021-5 as said plat was recorded on February 25th, 2021 as Instrument Number 2021-48209, Clerk Records of Morrow County, Oregon.

True consideration for this conveyance is: -\$0-.

BEFORE SIGNING OR ACCEPTING THE INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSON'S RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009 AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THE INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE

PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009 AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

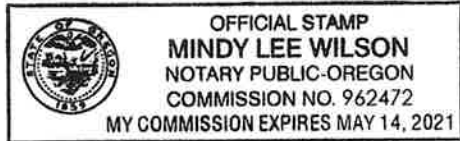
DATED THIS 9th DAY OF March, 2021.

GRANTOR:

Kraig Cutsforth
Kraig Cutsforth, City Manager
City of Heppner

STATE OF OREGON)
) ss
COUNTY OF MORROW)

The foregoing instrument was acknowledged before me on this 9th day of March, 2021 by Kraig Cutsforth, City Manager, CITY OF HEPNER, who acknowledged such instrument to be free and voluntary act and deed, and on oath stated that they were duly authorized to execute such instrument.



Mindy Lee Wilson
Notary Public for Oregon
My commission expires: May 14, 2021

GRANTOR:

Kevin Payne
Kevin Payne, District Manager
Morrow Soil & Water Conservation District

STATE OF OREGON)
) ss
COUNTY OF MORROW)

The foregoing instrument was acknowledged before me on this 9th day of March, 2021 by Kevin Payne, District Manager MORROW SOIL & WATER CONSERVATION DISTRICT, who acknowledged such instrument to be free and voluntary act and deed, and on oath stated that they were duly authorized to execute such instrument.



Mindy Lee Wilson
Notary Public for Oregon
My commission expires: May 14, 2021

GRANTEE:

MORROW COUNTY, a political subdivision of the State of Oregon, by and through its Board of Commissioners, hereby accepts this conveyance and accepts the right, title, and interest conveyed.

MORROW COUNTY BOARD OF COMMISSIONERS

Don Russell, Chair

STATE OF OREGON)
) ss
COUNTY OF MORROW)

The foregoing instrument was acknowledged before me on this ____ day of _____, 2021 by _____, CHAIR, MORROW COUNTY BOARD OF COMMISSIONERS, who acknowledged such instrument to be free and voluntary act and deed, and on oath stated that they were duly authorized to execute such instrument.

Notary Public for Oregon
My commission expires: _____

RESOLUTION NO. 998-20

A RESOLUTION AUTHORIZING SIGNATURE AUTHORITY FOR THE TRANSFER AND CLOSING DOCUMENTS RELATED TO THE SALE OF PROPERTY LOCATED AT 911 RIVERSIDE, HEPPNER OREGON. SOUTHERN 100'BY 100' OF TAX LOT 1000, ASSESSOR'S MAP 2S 26E 27AC

WHEREAS, The City Council of Heppner, Oregon has approved the transfer of real property located at 911 Riverside St, Southern 100' by 100' of tax lot 1000 Map 02S 26E 27AC for the purpose of constructing a county building and

WHEREAS, the City of Heppner has authorized signature authority for the City Manager and/or Mayor to sign documents necessary to give needed ingress/egress easements and to close the sale of the property.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HEPPNER AS FOLLOWS:

The transfer and sale of the real property located at the southern 100' by 100 feet of 911 Riverside St. Heppner Oregon has been approved. The City Manager and/or the Mayor are authorized to sign all documents related to the closing of the sale.

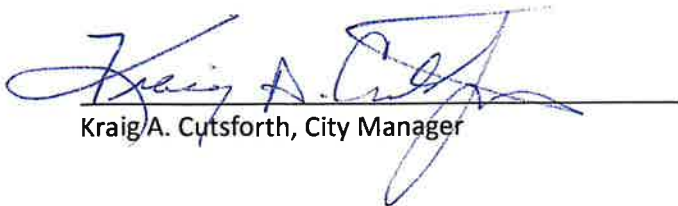
Section 2. This resolution is effective immediately upon its enactment by the City Council.

INTRODUCED AND ADOPTED ON November 9, 2020



James C. Kindle, Mayor

ATTEST:



Kraig A. Cutsforth, City Manager



Legislative Updates

HB, SB, or LC#: SB 2488

Summary of Bill or LC:

Bill would establish a new Statewide Planning Goal 20 to address climate justice by addressing climate change adaptation and mitigation and environmental justice for disadvantaged communities.

<https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/HB2488/Introduced>

Parties Involved: Wide range of Representatives, Senators and Governor.

Impact to Morrow County:

Would create a significant burden on county to develop a new Goal and Comprehensive Plan chapter. Direct impact of new Goal to land use development would not be clear until committee defines further the purpose and scope of the Goal.

Not Passed- Status quo

Recommendation to Commissioners

Monitor. Support exemption or phasing in for rural counties and cities.

Legislative Updates

HB, SB, or LC#: HB 2656

Summary of Bill or LC:

Bill would allow local government or Department of Consumer and Business Service to contract with person to administer and enforce building inspection program and act as building official.

<https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/HB2656/Introduced>

Parties Involved: Variety of rural legislators including Representative Mark Owens from Harney County.

Impact to Morrow County:

Would be an option for Morrow County to provide for Building Inspections services. While inspection services are currently handled under Intergovernmental Agreement with City of Boardman, in an emergency this Bill would allow county to work directly with a third party provider. Securing certified building officials is a challenge especially in rural areas.

Not Passed- Status quo

Recommendation to Commissioners

Support

Legislative Updates

HB, SB, or LC#: HB 3246

Summary of Bill or LC: Would allow partition of a parcel for existing dwelling in EFU Zone.

<https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/HB3246/Introduced>

Parties Involved: Rep Noble

Impact to Morrow County:

Not Passed- Status quo

Recommendation to Commissioners

Support Bill to allow flexibility at local level. Any negative impacts could be addressed during Planning Commission hearing or Administrative Review.

Legislative Updates

HB, SB, or LC#: SB 359

Summary of Bill or LC:

<https://olis.oregonlegislature.gov/liz/2021R1/Downloads/MeasureDocument/SB359/Introduced>

Parties Involved: Sen Boquist.

Impact to Morrow County:

Would allow county to permit a farm dwelling on a farm owned by a family for 100 years.

Not Passed- Status quo

Recommendation to Commissioners

Support Bill to allow flexibility at local level. Any negative impacts could be addressed during Planning Commission hearing or Administrative Review.



AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 1 of 2)

(For BOC Use)
Item #

Please complete for each agenda item submitted for consideration by the Board of Commissioners
(See notations at bottom of form)

Staff Contact:
Department:
Short Title of Agenda Item:
(No acronyms please)

Phone Number (Ext):
Requested Agenda Date:

This Item Involves: (Check all that apply for this meeting.)
Order or Resolution
Ordinance/Public Hearing:
1st Reading 2nd Reading
Public Comment Anticipated:
Estimated Time:
Document Recording Required
Contract/Agreement
Appointments
Update on Project/Committee
Consent Agenda Eligible
Discussion & Action
Estimated Time:
Purchase Pre-Authorization
Other

N/A
Purchase Pre-Authorizations, Contracts & Agreements
Contractor/Entity:
Contractor/Entity Address:
Effective Dates - From: Through:
Total Contract Amount: Budget Line:
Does the contract amount exceed \$5,000? Yes No

Reviewed By:

Department Head Required for all BOC meetings
Admin. Officer/BOC Office Required for all BOC meetings
County Counsel *Required for all legal documents
Finance Office *Required for all contracts; other items as appropriate.
Human Resources *If appropriate

Note: All other entities must sign contracts/agreements before they are presented to the Board of Commissioners (originals preferred). Agendas are published each Friday afternoon, so requests must be received in the BOC Office by 1:00 p.m. on the Friday prior to the Board's Wednesday meeting. Once this form is completed, including County Council, Finance and HR review/sign-off (if appropriate), then submit it to the Board of Commissioners Office.

AGENDA ITEM COVER SHEET

Morrow County Board of Commissioners

(Page 2 of 2)

1. ISSUES, BACKGROUND, DISCUSSION AND OPTIONS (IF ANY):

2. FISCAL IMPACT:

3. SUGGESTED ACTION(S)/MOTION(S):

Attach additional background documentation as needed.

MORROW COUNTY, OREGON

**Financial Statements and
Independent Auditors' Report**

June 30, 2020

MORROW COUNTY, OREGON

List of Officials
June 30, 2020

COMMISSIONERS:

Don Russell, Chair

Jim Doherty, Vice Chair

Melissa Lindsay

TITLE:

Commissioner

Commissioner

Commissioner

OTHER ELECTED OFFICIALS:

Michael Gorman

Bobbi Childers

Kenneth Matlack

Jaylene Papineau

Glenn Diehl

Assessor & Tax Collector

Clerk

Sheriff

Treasurer

Justice of the Peace

FINANCE DEPARTMENT:

Katherine Knop

Finance Director

ADDRESS:

Courthouse

P. O. Box 867

Heppner, OR 97836

Telephone: 541-676-9061

MORROW COUNTY, OREGON

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BARNETT & MORO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

495 E. Main
Hermiston, OR 97838
(541) 567-5215
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REBECCA K. RAMOS BAUTISTA, C.P.A.
MITCHELL L. BOYLAN, C.P.A.
.....
GERALD J. MORO, C.P.A. EMERITUS

Independent Auditors' Report

County Commissioners
Morrow County
Heppner, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Morrow County, Oregon, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Morrow County, Oregon, as of June 30, 2020, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and General Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension, and OPEB information on pages 9-20 and 58-64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Morrow County, Oregon's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, other schedules, 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 combining and individual nonmajor fund financial statements, other schedules, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

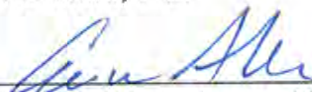
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 15, 2021, on our consideration of Morrow County, Oregon's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Morrow County, Oregon's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated February 15, 2021, on our consideration of Morrow County, Oregon's 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.

Barnett & Moro, P.C.

By: 
Cameron W. Anderson, Shareholder
February 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

MORROW COUNTY, OREGON MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Morrow County, Oregon, we offer readers of the county's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS

- Morrow County's assets exceeded its liabilities at June 30, 2020, by \$80,731,827 (Net Position). Of this amount, \$4,100,908 may be used to meet the County's ongoing obligations to citizens and creditors.
- The total net position increased by \$859,613 for fiscal year ended June 30, 2020. All of this amount was due to the increase in governmental activities net position. The County had no business-type activities.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$17,038,271, an increase of \$3,863,241 in comparison to the prior year. Approximately \$10,297,703 is restricted or committed for purposes designated by special revenue or capital outlay funds, and \$6,579,252 is unassigned and available for spending at the County's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$6,579,252 or 49 % of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position presents information on all of the 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 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).

MORROW COUNTY, OREGON MANAGEMENT'S DISCUSSION AND ANALYSIS

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways and streets, cultural and recreation, education, and health.

The government-wide financial statements can be found on pages 22 and 23 of this report.

Fund Financial Statements. The fund financial statements provide more detailed information about the County's funds, focusing on its most significant or "major" funds—not the county as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. The 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 balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances are reconciled to the government-wide Statements of Net Position and Activities.

The County maintains 46 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, and General Road which are considered to be major governmental funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the report.

MORROW COUNTY, OREGON MANAGEMENT'S DISCUSSION AND ANALYSIS

The County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 24 through 27 of this report.

Proprietary Funds. The County does not maintain any proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County does not have any enterprise funds in fiscal year 2020. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

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 statement because the resources of those funds are not available to support county programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 31 of this report.

Notes to Basic 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 basic financial statements can be found on pages 32 through 57 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented as Supplemental Information beginning on page 65 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. The County's assets exceeded liabilities by \$80.7 million at June 30, 2020.

Capital assets, which consist of the county's land, buildings, improvements, machinery and equipment, and infrastructure, less any related debt to acquire those assets that is still outstanding, represent about 79.34 percent of total assets. The remaining assets consist mainly of investments, cash, and grant and property taxes receivable.

The County's liabilities consist primarily of payables on accounts, salaries and benefits (15.53 percent), pension obligations (71.32 percent), capital leases and loans payable (9.67 percent), and Other post-employment benefits (2.48 percent). Current liabilities, not including current portions of long-term debts, represents about 15.82 percent of the county's total liabilities, and consists almost entirely of payables on accounts, salaries and benefits.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Morrow County's Net Position
Governmental Activities (in thousands)

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Current assets	\$ 19,334	\$ 15,356
Capital assets	<u>74,265</u>	<u>76,538</u>
Total assets	<u>93,599</u>	<u>91,894</u>
Deferred outflows of resources	<u>3,417</u>	<u>3,277</u>
Current liabilities	2,529	2,288
Long-term debt	<u>13,756</u>	<u>12,878</u>
Total liabilities	<u>16,285</u>	<u>15,166</u>
Deferred inflows of resources	<u>-</u>	<u>133</u>
Net position:		
Net investment in capital assets	72,691	74,946
Restricted	3,940	3,744
Unrestricted	<u>4,101</u>	<u>1,182</u>
	<u>\$ 80,732</u>	<u>\$ 79,872</u>

Of the County's net position, its investment in capital assets (e.g. land, buildings, vehicles and equipment, and infrastructure) is substantially more than the related debt still outstanding used to acquire those assets. The County uses these capital assets to provide services to its citizens; consequently, these 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 sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities. During the current fiscal year, the County's net position increased by \$859,613. This was due to the increase in net position from Governmental activities. The primary increase to assets was \$3,593,400 in cash and investments. As of June 30, 2020, the total bank balances were \$828,334. Of these deposits, \$500,000, was covered by federal depository insurance. The net result of the transaction regarding capital assets resulted in decreasing net position by \$2,254,868. The County saw an increase in long term debt for the 19-20 fiscal year. The net result of the County's debt transactions was a decrease in long term debt of \$17,825, and an increase in pension liabilities of \$895,596. The County entered into a note payable with Community Bank for the construction of the Administration Building in Heppner, Oregon. The balance of the note on June 30, 2020 is \$1,072,747. The net result of these transactions resulted in a \$859,613 net increase in the county's net position.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

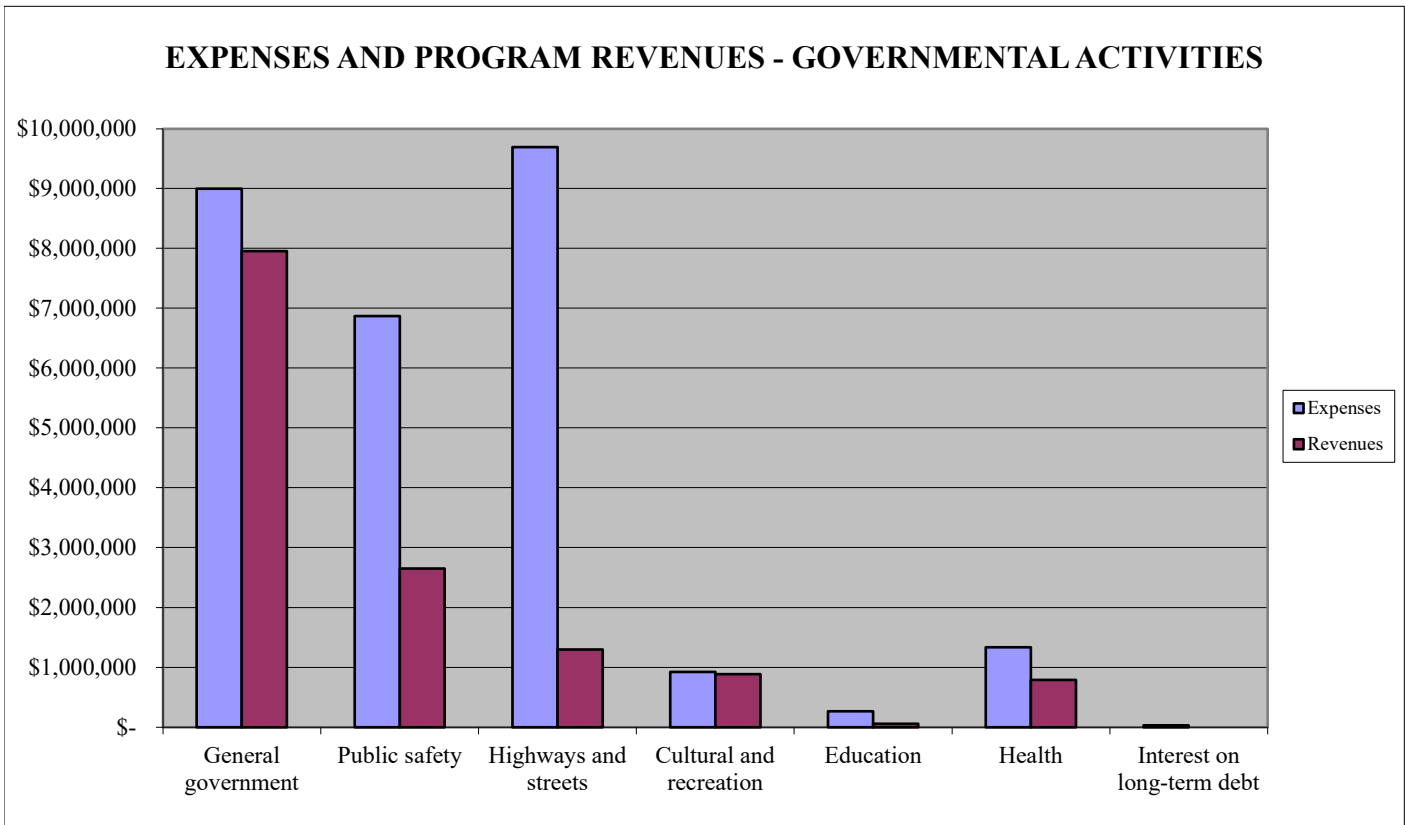
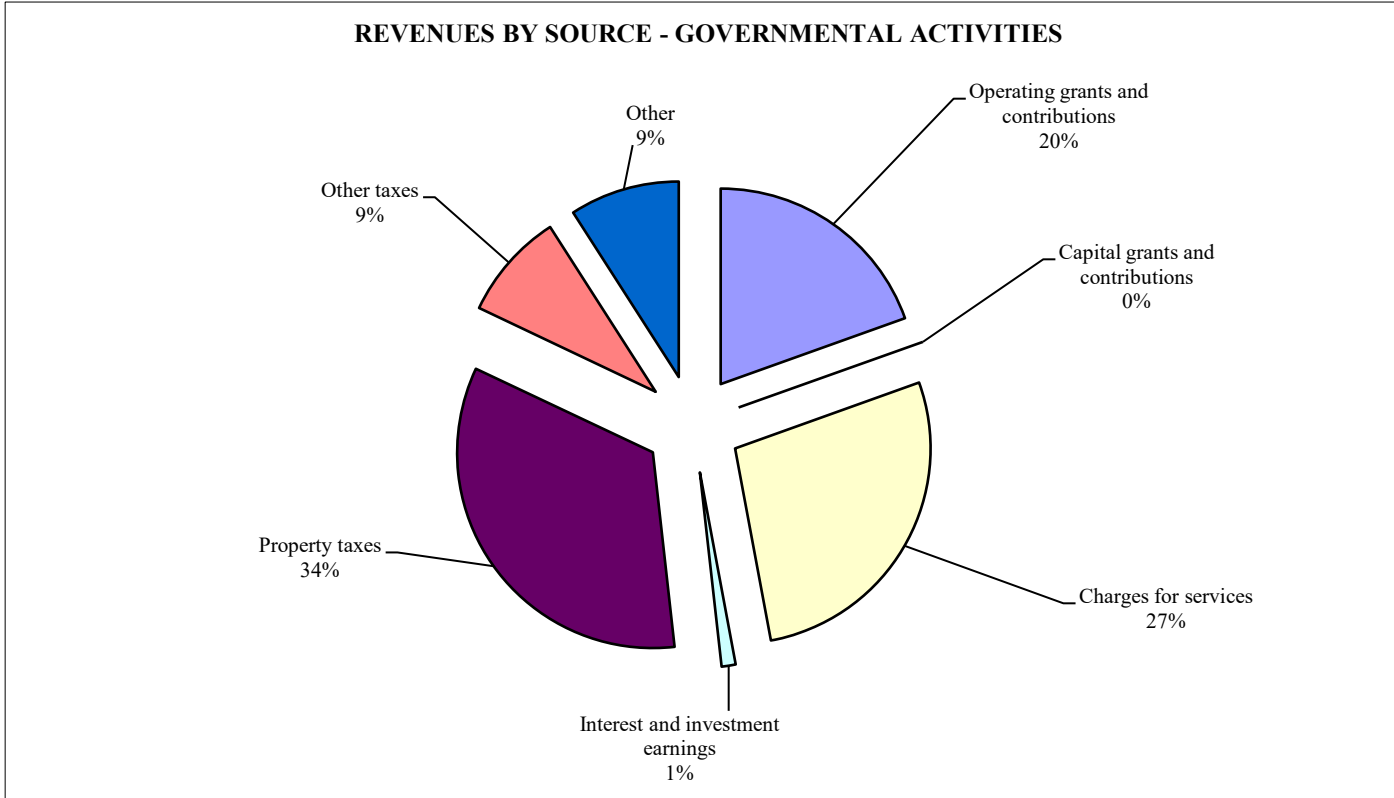
Governmental Activities. During the current fiscal year, the County's net position increased by \$859,613 compared to a \$2,162,310 decrease in the prior year.

Morrow County Changes in Net Position-Governmental Activities

	2019-2020	2018-2019
Revenues		
Program revenues		
Charges for services	\$7,966,004	\$ 8,600,552
Operating grants and contributions	5,663,131	5,423,504
Capital grants and contributions	-	309,232
General revenues		
Property taxes	9,794,092	8,859,710
Payments in lieu of taxes	941,143	956,619
State shared taxes	1,633,111	1,510,918
Interest and investment earnings	341,804	348,199
Other revenues, net	<u>2,629,871</u>	<u>305,282</u>
Total revenues	<u>28,969,156</u>	<u>26,314,016</u>
Expenses		
General government	8,994,747	9,936,186
Public safety	6,866,568	6,664,268
Highways and streets	9,690,897	9,240,487
Cultural and recreation	924,873	980,684
Education	267,524	235,606
Health	1,336,390	1,352,670
Interest on long-term debt	<u>28,544</u>	<u>28,830</u>
Total expenses	<u>28,109,543</u>	<u>28,476,326</u>
Increase in net assets before transfer	859,613	(2,162,310)
Transfers	-	-
Change in net position	<u>859,613</u>	<u>(2,162,310)</u>
Beginning net position	79,872,214	82,034,524
Ending net position	<u>\$80,731,827</u>	<u>\$79,872,214</u>

The following graphs show the County's Governmental Activity revenues by source; and expenses and program revenues by functions.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**



**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$17,038,271, an increase of \$3,863,241 in comparison with the prior year. Approximately 38.61% or \$6,579,252 of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. \$10,459,019 or 61.39% is restricted or committed to purposes designated by special revenue or reserve funds. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed for prepaid items which will not provide spendable resources.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the total fund balance of the General Fund was \$6,740,568, of which \$6,579,252 was unassigned. This indicates a high degree of liquidity of the General Fund.

The fund balance of the County's General Fund increased by \$1,862,021 during the fiscal year ended June 30, 2020.

Budgetary Highlights

Differences between the original budget and the final amended budget were primarily due to the mid-year supplemental and specific purpose increases. The changes were made to recognize additional resources available from higher actual beginning fund balances and from new grants and fees received as well as additional resources from property taxes due to an actual assessed value larger than the estimated value used in preparation of the original budget.

The budget resolutions increasing or transferring appropriations in the following areas:

- The General Fund budget for the Veteran's Department was increased by \$10,211 to reflect an increase in Suicide Awareness grant dollars. The modification allows Morrow County to increase services to Veterans within the County.
- General Fund, Health Department, increase in office equipment for purchase of Patagonia software.
- General Fund, Community Development Department, creation of new department and budget appropriations for personnel, material & services, and capital outlay, total \$78,587.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Budgetary Highlights (continued):

- General Fund, North & South transfer station departments, increase in expenditures for \$43,900, for reservation processing fees, equipment & rental, and Finley Buttes fees.
- General Fund, Non-departmental, increase in liability & property insurance, \$56,000.
- Court Security, transferred \$10,000 from materials & services to capital outlay for the purchase of appropriations from.
- Victim Witness Fund, temporary interfund loan from General Fund for \$27,425; until grant revenue was received.
- Special Transportation Fund, supplemental budget increase in grant dollars and expenditures for personnel, materials, and services, total \$737,336.
- Justice Court, amendment to Judge salary from \$77,250 to \$74,820. Reflects retirement on elected to newly appointed Judge.
- Road Fund, increase revenue and expenditures to reflect increase in the amount of \$1,052,702 for the NextEra-Wheatridge Road Use Agreement.
- Emergency Management Fund, budget transfer from contingency to capital equipment, \$51,558, to purchase dispatcher recording software.
- Community Corrections, budget increase for LPSCC contract services, \$12,030.
- Program Reserve Fund, increase for Patagonia software, \$25,000.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Capital Projects and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$74,265,632 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, roads and bridges, vehicles, and campsites and trails.

Major capital asset purchases during the current fiscal year were made by the General Fund, Road Equipment Reserve, Road Fund, Airport Fund, Park Fund, and Community Corrections Fund which included the following:

- General – Administration, \$6,438
- General – Assessor, \$23,353
- General – District Attorney, \$26,990
- General - Sheriff's Equipment, \$284,909
- General – Health Department, \$189,543
- General – Public Works General Maintenance, \$17,580
- General – Non-Departmental, \$281,992
- Road Equipment Reserve - \$527,832
- Emergency Management- \$29,096
- Parks - \$113,104
- Building Reserve Fund - \$42,970
- Court Security - \$19,177
- Community Corrections Fund - \$41,339

Additional information on the County's capital assets can be found in note 5 on page 42 of this report.

Long-term debt. At the end of the current fiscal year, the County had total debt outstanding of \$1,574,348. This was in the form of long-term capital lease obligations, and a construction loan for the new Heppner Administrative Building. The County's total long-term debt increased by \$17,825 during the current fiscal year.

Additional information on the County's long-term debt can be found in note 6 on page 43 of this report.

**MORROW COUNTY, OREGON
MANAGEMENT’S DISCUSSION AND ANALYSIS**

Key Economic Factors and Budget Information

- Morrow County was impacted by the 2020 Coronavirus (COVID-19) Pandemic. The Board of Commissioners organized an Emergency Operations Center consisting of key management team including a Commissioner, County Administrator, Public Health Director, Emergency Manager, and other management staff as needed. The County received U.S. Department of the Treasury federal funding, passed through the Oregon Department of Administrative Services, Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) dollars in the amount of \$1,154,412.46. The permissible use of Funds was limited to necessary expenditures incurred due to the public health emergency.
- The County continues to experience significant industrial development over the last several years, with food processing and data centers in the Port of Morrow and large wind power projects throughout the County. Most of these projects involve some sort of property tax exemption, like SIP (Strategic Investment Program) which is a 15 year exemption or EZ (Enterprise Zone) which can be a 3 year to 15 year exemption. These programs have resulted in an exempt value of around one billion dollars for the County. These projects have created several hundred jobs for the County but unfortunately the residential and commercial development has not increased as much.
- The 2020-2021 fiscal year the County will see the ninth significant payment of Strategic Investment Program (SIP) monies from the Caithness/Shepherds Flat Wind Project and the second significant payment from PGE – Carty Plant. The 2020-2021 budget includes an estimated receipt of \$3,596,877 for these payments which will be used to fund Road Fund, Road Equipment, and Building Maintenance Reserve for capital projects and equipment within the County.
- It is anticipated that the costs of providing cost of living wage increases to be 2.5%, and medical & dental insurance coverage to employees will continue to rise in the next fiscal year.
- The County’s retirement plan experienced a significant change in 2020-2021. The Board of Commissioners, along with three Collective Bargaining Units, approved moving forward with a new defined contribution and PERS retirement plan, effective to all new-hires on or after July 1, 2020. The approval will assist the County in paying down the defined benefit unfunded liability over an estimated twenty-eight years.
 - Defined Benefit Plan:
 - Continue to be “equal to or better” than the PERS plan through the end of fiscal year 2020-2021. The Plan was tested in 2009-2010 and passed the “equal to or better” standard required for public safety members and has historically been applied to all members;
 - County will continue to contribute 24.8% for the 2020-2021 fiscal year.

**MORROW COUNTY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS**

Key Economic Factors and Budget Information (continued):

- Defined Contribution Plan
 - Open to new, 'non-safety', hires effective on or after July 1, 2020;
 - probationary waiting period is six months from the date of hire;
 - employer will contribute 9%, and employee will contribute 6%.
- PERS
 - Open to new, Teamster members, hires effective on or after July 1, 2020;
 - terms are reflective of the PERS agreement.
- Road funding continues to be a priority for Morrow County. In an effort to continue to provide the Road Department with sufficient funds and cover general operation of the department, the 2020-2021 budget included several transfers to the Road Fund of unrestricted, non-property tax monies. The 2020-2021 budget included a transfer of \$1,636,000 from the Finley Buttes License Fee Fund, and a transfer of \$2,610,667 of Strategic Investment Program (SIP) monies from the Shepherds Flat Fees Fund and PGE Carty Fees.
- Road Equipment Reserve received an increase in transfers to support the road equipment replacement plan. The transfers were from the Road Fund, \$730,000, and Shepherds Flat SIP money, \$175,000.

All of these factors were considered in preparing the County's budget for fiscal year 2020-2021. The unassigned fund balances increased to \$6,935,783, (General Fund - \$3,236,199, and all other funds, \$3,695,584).

Requests for Information:

This financial report is designed to provide a general overview of Morrow 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 financial information should be directed to the following address:

Morrow County Finance, PO Box 867, Heppner, OR 97836

BASIC FINANCIAL STATEMENTS

MORROW COUNTY, OREGON

Statement of Net Position
June 30, 2020

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Cash and investments	\$ 17,017,270
Receivables (net of allowance for uncollectibles):	
Property taxes	365,545
Other receivables	1,790,110
Prepaid expenses	161,316
Capital assets:	
Land and other non-depreciable assets	3,411,081
Other capital assets (net of accumulated depreciation)	70,854,551
Total assets	<u>93,599,873</u>
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Pension and other post employment benefits deferrals	3,417,126
Total deferred outflows of resources	<u>3,417,126</u>
<u>LIABILITIES:</u>	
Accounts payable	1,548,625
Accrued payroll and payroll taxes payable	467,737
Compensated absences	513,119
Non current liabilities:	
Long-term debt, due within one year	480,111
Long-term debt, due in more than one year	1,094,237
Net pension liability	11,777,803
Other post employment benefits	403,540
Total liabilities	<u>16,285,172</u>
<u>NET POSITION:</u>	
Net investment in capital assets	72,691,284
Restricted for:	
Highways and streets	2,879,015
Public safety	1,042,104
Education	1,423
Other restrictions	17,093
Unrestricted	4,100,908
Total net position	<u>\$ 80,731,827</u>

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

MORROW COUNTY, OREGON

Statement of Activities
Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
General government	\$ 8,994,747	\$ 6,104,072	\$ 1,847,255	\$ -	\$ (1,043,420)
Public safety	6,866,568	1,012,557	1,636,618	-	(4,217,393)
Highways and streets	9,690,897	433,530	863,929	-	(8,393,438)
Cultural and recreation	924,873	187,094	699,156	-	(38,623)
Education	267,524	5,976	49,285	-	(212,263)
Health	1,336,390	222,775	566,888	-	(546,727)
Interest on long-term debt	28,544	-	-	-	(28,544)
Total governmental activities	<u>\$ 28,109,543</u>	<u>\$ 7,966,004</u>	<u>\$ 5,663,131</u>	<u>\$ -</u>	<u>(14,480,408)</u>

General revenues:

Taxes:

Property taxes, levied for general purposes 9,794,092

Payments in lieu of taxes 941,143

State shared taxes 1,633,111

Interest and investment earnings 341,804

Other revenues 2,629,871

Total general revenues 15,340,021

Change in net position 859,613

Net position--beginning 79,872,214

Net position--ending \$ 80,731,827

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

MORROW COUNTY, OREGON

Governmental Funds
Balance Sheet
June 30, 2020

	<u>General</u>	<u>General Road</u>	<u>Other Governmental</u>	<u>Total</u>
<u>ASSETS:</u>				
Cash and investments	\$ 7,026,781	\$ 2,444,091	\$ 7,546,398	\$ 17,017,270
Receivables				
Property taxes	361,424	-	4,121	365,545
Due from other funds	27,425	-	-	27,425
Other receivables	270,160	311,007	1,208,943	1,790,110
Prepays	161,316	-	-	161,316
Total assets	<u>\$ 7,847,106</u>	<u>\$ 2,755,098</u>	<u>\$ 8,759,462</u>	<u>\$ 19,361,666</u>
<u>LIABILITIES:</u>				
Accounts payable	\$ 488,122	\$ 897,928	\$ 162,575	\$ 1,548,625
Accrued payroll and payroll taxes payable	341,960	82,506	43,271	467,737
Due to other entities	-	-	-	-
Due to other funds	-	-	27,425	27,425
Total liabilities	<u>830,082</u>	<u>980,434</u>	<u>233,271</u>	<u>2,043,787</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>				
Deferred property taxes	276,456	-	3,152	279,608
Total deferred inflows of resources	<u>276,456</u>	<u>-</u>	<u>3,152</u>	<u>279,608</u>
<u>FUND BALANCES:</u>				
Nonspendable	161,316	-	-	161,316
Restricted	-	1,774,664	2,161,776	3,936,440
Committed	-	-	6,361,263	6,361,263
Unassigned	6,579,252	-	-	6,579,252
Total fund balances	<u>6,740,568</u>	<u>1,774,664</u>	<u>8,523,039</u>	<u>17,038,271</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,847,106</u>	<u>\$ 2,755,098</u>	<u>\$ 8,759,462</u>	<u>\$ 19,361,666</u>

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

MORROW COUNTY, OREGON

Governmental Funds
Reconciliation of the Balance Sheet
to the Statement of Net Position
June 30, 2020

Fund Balances - Governmental Funds	\$ 17,038,271
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Governmental capital assets	\$ 175,931,342
Less accumulated depreciation	<u>(101,665,710)</u>
	74,265,632
Deferred outflows of resources related to pensions and other post employment benefits are not current financial resources, so are not reported in the governmental fund statements.	3,417,126
Long-term liabilities, including capital leases payable are not due and payable in the current period and therefore are not reported in the governmental funds.	
Notes payable	(1,072,747)
Capital leases payable	(501,601)
Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(513,119)
Net pension liability for the County's retirement plan is not reported in the governmental fund financial statements because such amounts are not due and payable in the current period. (See Note 19 to the financial statements)	(11,777,803)
Other post employment benefits liability for the County is not reported in the governmental fund financial statements because such amounts are not due and payable in the current period. (See Note 20 to the financial statements)	(403,540)
Deferred revenue represents amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.	<u>279,608</u>
Net Position of Governmental Activities	<u><u>\$ 80,731,827</u></u>

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

MORROW COUNTY, OREGON

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2020

	<u>General</u>	<u>General Road</u>	<u>Other Governmental</u>	<u>Total</u>
<u>REVENUES:</u>				
Taxes	\$ 10,530,311	\$ 1,036,787	\$ 415,291	\$ 11,982,389
Intergovernmental	2,751,000	863,928	2,435,681	6,050,609
Fees, fines, and charges for services	1,025,989	-	6,900,775	7,926,764
Investment interest	140,235	37,035	164,534	341,804
Miscellaneous	1,156,173	1,423,892	108,996	2,689,061
Total revenues	<u>15,603,708</u>	<u>3,361,642</u>	<u>10,025,277</u>	<u>28,990,627</u>
<u>EXPENDITURES:</u>				
Current:				
General government	6,584,790	-	1,612,064	8,196,854
Public safety	4,750,415	-	1,426,517	6,176,932
Highways and streets	-	6,470,349	-	6,470,349
Cultural and recreation	11,000	-	704,133	715,133
Education	-	-	267,524	267,524
Health	1,291,169	-	-	1,291,169
Capital outlay	872,549	5,109	1,085,398	1,963,056
Debt service:				
Principal	6,103	-	518,301	524,404
Interest	98	-	28,446	28,544
Total expenditures	<u>13,516,124</u>	<u>6,475,458</u>	<u>5,642,383</u>	<u>25,633,965</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>2,087,584</u>	<u>(3,113,816)</u>	<u>4,382,894</u>	<u>3,356,662</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Capital lease proceeds	-	-	506,579	506,579
Transfers in	273,437	3,840,994	1,975,269	6,089,700
Transfers out	(499,000)	(730,000)	(4,860,700)	(6,089,700)
Total other financing sources (uses)	<u>(225,563)</u>	<u>3,110,994</u>	<u>(2,378,852)</u>	<u>506,579</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>1,862,021</u>	<u>(2,822)</u>	<u>2,004,042</u>	<u>3,863,241</u>
<u>FUND BALANCES, BEGINNING OF YEAR</u>	<u>4,878,547</u>	<u>1,777,486</u>	<u>6,518,997</u>	<u>13,175,030</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 6,740,568</u>	<u>\$ 1,774,664</u>	<u>\$ 8,523,039</u>	<u>\$ 17,038,271</u>

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

MORROW COUNTY, OREGON

Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2020

Net change in fund balances - Governmental Funds \$ 3,863,241

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. When capital assets are disposed of the difference between original cost and depreciation and the proceeds are booked as a gain or (loss) on the sale. This entry takes into account the difference in how capital costs are treated between the Statement of Activities and the governmental fund statements.

Expenditures for capital assets	\$ 1,963,056	
Less current year depreciation	(4,213,656)	
Disposal of Capital Assets and other adjustments	<u>(22,093)</u>	(2,272,693)

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

Net change in deferred property taxes	622
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The issuance of long-term debt (e.g. notes payable, capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Proceeds from capital leases	(506,579)	
Principal payments on notes payable and capital leases	<u>524,404</u>	17,825

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Net change in compensated absences		6,523
Net change in net pension liability	(878,456)	
Net change in net other post employment benefits liability	(17,140)	
Net change in deferred outflows of resources - pension deferrals	<u>139,691</u>	<u>(755,905)</u>

Change in Net Position of Governmental Activities	<u>\$ 859,613</u>
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The notes to the financial statements
are an integral part of this statement.

MORROW COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>REVENUES:</u>				
Property taxes	\$ 8,826,607	\$ 9,023,094	\$ 9,680,443	\$ 657,349
Payments in lieu of taxes	650,000	650,000	762,532	112,532
Liquor tax apportionment	50,000	50,000	76,087	26,087
Cigarette tax apportionment	10,000	10,000	8,377	(1,623)
Amusement Device Tax	-	-	2,872	2,872
Cultural trust grant	7,000	7,000	7,421	421
Wolf depredation grant	5,000	5,000	9,650	4,650
Assessor fees and other	19,600	19,600	22,078	2,478
Clerk, recorder fees, and grants	78,200	78,200	98,854	20,654
Veterans service office grants and other	77,121	81,054	61,839	(19,215)
District attorney grants and other	40,500	40,500	109,646	69,146
Emergency management grants	63,600	63,600	78,557	14,957
Health department fees	145,000	145,000	222,775	77,775
Health department grants and other	436,891	461,891	700,763	238,872
Juvenile court grants and other	22,250	22,250	17,425	(4,825)
State grant, assessment and taxation	120,400	120,400	113,615	(6,785)
Non-departmental fees and other	2,029,400	2,029,400	2,085,331	55,931
Planning fees and grants	31,800	31,800	39,817	8,017
Weed department fees and grants	27,000	27,000	37,380	10,380
Transfer station revenue and fees	57,500	57,500	71,971	14,471
Sheriff civil fees and other	321,650	321,650	405,200	83,550
Sheriff intergovernmental contracts	443,101	443,101	509,628	66,527
Justice court fines and other	273,000	273,000	341,212	68,212
Interest	100,000	100,000	140,235	40,235
Total revenues	<u>13,835,620</u>	<u>14,061,040</u>	<u>15,603,708</u>	<u>1,542,668</u>
<u>EXPENDITURES:</u>				
General government:				
County court	616,632	616,632	566,759	49,873
County accountant	552,618	552,618	546,949	5,669
Assessor	841,164	841,164	830,151	11,013
Treasurer	126,353	126,353	125,119	1,234
County clerk	345,782	345,782	327,724	18,058
Veteran's service officer	108,000	118,211	112,931	5,280
Juvenile	406,953	406,953	296,100	110,853
Planning department	395,990	395,990	310,174	85,816
Community development	-	78,587	33,555	45,032
County surveyor	39,040	39,040	38,104	936
Public works, administrator	571,265	571,265	252,839	318,426
Public works, general maintenance	601,255	601,255	501,020	100,235
Computer	198,930	198,930	190,807	8,123
Weed department	141,813	141,813	120,436	21,377
Board of Property Tax Appeals	2,787	2,787	2,338	449
Solid waste transfer station - north	42,845	65,745	61,759	3,986
Solid waste transfer station - south	47,660	68,660	69,753	(1,093)
Non-departmental	4,610,286	4,684,286	2,776,951	1,907,335
Total general government	<u>9,649,373</u>	<u>9,856,071</u>	<u>7,163,469</u>	<u>2,692,602</u>

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

MORROW COUNTY, OREGON

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Continued from previous page.				
<u>EXPENDITURES (continued):</u>				
Public Safety:				
District attorney	449,716	449,716	406,151	43,565
Justice of the peace	325,135	325,135	294,268	30,867
Sheriff	4,517,471	4,517,471	4,353,913	163,558
Emergency management	35,303	35,303	27,235	8,068
Total public safety	<u>5,327,625</u>	<u>5,327,625</u>	<u>5,081,567</u>	<u>246,058</u>
Heath:				
Health department	1,441,559	1,441,559	1,275,551	166,008
Total health	<u>1,441,559</u>	<u>1,441,559</u>	<u>1,275,551</u>	<u>166,008</u>
Cultural and recreation:				
Museum	11,000	11,000	11,000	-
Total cultural and recreation	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Contingency	121,198	121,198	-	121,198
Total expenditures	<u>16,550,755</u>	<u>16,757,453</u>	<u>13,531,587</u>	<u>3,225,866</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(2,715,135)</u>	<u>(2,696,413)</u>	<u>2,072,121</u>	<u>4,768,534</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	309,940	309,940	273,437	(36,503)
Transfers out	<u>(499,000)</u>	<u>(524,000)</u>	<u>(499,000)</u>	<u>25,000</u>
Total other financing sources (uses)	<u>(189,060)</u>	<u>(214,060)</u>	<u>(225,563)</u>	<u>(11,503)</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(2,904,195)</u>	<u>(2,910,473)</u>	<u>1,846,558</u>	<u>4,757,031</u>
<u>FUND BALANCES, BEGINNING</u>	<u>5,570,402</u>	<u>5,576,680</u>	<u>4,561,939</u>	<u>(1,014,741)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 2,666,207</u>	<u>\$ 2,666,207</u>	<u>\$ 6,408,497</u>	<u>\$ 3,742,290</u>

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

MORROW COUNTY, OREGON

General Road Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal forest fees	\$ 29,466	\$ 29,466	\$ 148,676	\$ 119,210
Licenses	1,623,293	1,623,293	1,036,787	(586,506)
Intergovernmental	632,211	632,211	715,252	83,041
Reimbursed items	124,750	1,177,452	1,323,114	145,662
Interest	4,000	4,000	37,035	33,035
Other	10,000	10,000	100,778	90,778
Total revenues	<u>2,423,720</u>	<u>3,476,422</u>	<u>3,361,642</u>	<u>(114,780)</u>
<u>EXPENDITURES:</u>				
Road department	5,937,499	6,990,201	6,457,236	532,965
Capital equipment	140,000	140,000	5,109	134,891
Contingency	659,501	659,501	-	659,501
Total expenditures	<u>6,737,000</u>	<u>7,789,702</u>	<u>6,462,345</u>	<u>1,327,357</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>				
	<u>(4,313,280)</u>	<u>(4,313,280)</u>	<u>(3,100,703)</u>	<u>1,212,577</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	3,840,994	3,840,994	3,840,994	-
Transfers out	(730,000)	(730,000)	(730,000)	-
Total other financing sources (uses)	<u>3,110,994</u>	<u>3,110,994</u>	<u>3,110,994</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(1,202,286)</u>	<u>(1,202,286)</u>	<u>10,291</u>	<u>1,212,577</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>2,202,286</u>	<u>2,202,286</u>	<u>1,637,025</u>	<u>(565,261)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,647,316</u>	<u>\$ 647,316</u>

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

MORROW COUNTY, OREGON

Agency Funds
Statement of Fiduciary Net Position
June 30, 2020

	<u>Agency Funds</u>
ASSETS:	
Cash and investments	\$ 3,161,846
Taxes receivable	934,349
Total assets	<u>4,096,195</u>
LIABILITIES:	
Payable to other agencies	4,096,195
Total liabilities	<u>4,096,195</u>
NET POSITION	<u>\$ -</u>

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

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Morrow County was organized February 16, 1885 under the Statutory Provisions of Oregon Law. Administration of the County is vested in an elected county court consisting of a county judge and two commissioners.

The financial statements of Morrow County, Oregon include the accounts of all County operations and have been prepared in conformity with generally accepted accounting policies 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 County's accounting policies are described below.

Reporting Entity:

A component unit is a separate legal organization for which the County is considered to be financially accountable. The County has determined that no other organization meets the criteria to be included as a component unit in the County's financial statements.

Government-wide and fund financial statements:

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County had no business-type activities for the year ended June 30, 2020.

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 and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns with composite columns for non-major funds.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

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 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. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest of long-term debt are recorded as fund liabilities when payment is due.

Those revenues susceptible to accrual are property taxes, special assessments, intergovernmental revenue, licenses, interest revenue, and charges for services. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports deferred revenue on its balance sheet. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them. In subsequent periods, when other revenue recognition criteria are met, or when the County has legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

The County reports the following major governmental funds:

- The General Fund is the County’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The General Road Fund accounts for revenues and expenditures association with the improvement and maintenance of the County’s road infrastructure.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Additionally, the County reports the following fund types:

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 the operating funds authorized to make expenditures.

Capital Project Funds account for expenditures on major construction projects or equipment acquisition.

Fiduciary Funds account for assets held by the County for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Assets, liabilities, and net position or equity:

Cash and investments:

Cash includes demand deposits, short-term cash investments, and deposits in the Oregon Local Government Investment Pool (LGIP). The County Treasurer combines each fund's cash in a cash pool which is accounted for monthly.

Oregon Revised Statutes authorize counties to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, bankers acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, or port, among others.

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares.

Inventories:

The County does not have any significant inventories. Inventory items are recorded as expenditures when purchased.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Receivables and payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds". Property tax receivables are deemed 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 accounts.

Morrow County assesses, collects, and distributes property taxes for all local governments within the County. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on July 1. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

Capital assets and long-term liabilities:

The County capitalized assets purchased or constructed with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair values on the date donated.

Capital assets are comprehensively reported in the governmental-wide financial statements. Capital assets are depreciated using the straight-line method. Maintenance and repairs are charged to expenditures in various budgetary funds as incurred and are not capitalized. Upon disposal, the cost and applicable accumulated depreciation are removed from the respective account, and the resulting gain or loss is recorded in operations.

The estimated useful lives for depreciable assets are as follows:

Street system	40-50 years
Buildings and improvements	15-40 years
Machinery and equipment	4-20 years
Automobiles and trucks	4-6 years

Long-term debt and other long-term obligations are reported as liabilities in the government-wide financial statements.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Compensated absences:

It is the County's policy to permit employees to accumulate earned but unused vacation benefits. All vacation pay is accrued when incurred in the government-wide statements.

Income taxes:

The County is a municipal corporation exempt from federal and state income taxes.

Fund balance:

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the County Court passes a resolution that places specific constraints on how the resources may be used. The County Court can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the County Court approves which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget. The County's Finance Director uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the County's financial statements.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

When the option is available to use restricted or unrestricted resources for any purpose, the County expends restricted resources first. When the option is available to use committed, assigned, or unassigned resources for any purpose, the County expends committed resources before assigned resources, and assigned resources before unassigned resources.

Fund balances by classification for the year ended June 30, 2020 were as follows:

	General	General Road	Other Governmental	Total Governmental Funds
<u>Fund Balances</u>				
Nonspendable:				
Prepays and deposits	\$ 161,316	\$ -	\$ -	\$ 161,316
Restricted:				
Public safety	\$ -	\$ -	\$ 1,006,163	\$ 1,006,163
Highways and streets	-	1,774,664	977,003	2,751,667
Education	-	-	517	517
Other restrictions	-	-	178,093	178,093
Total restricted	-	1,774,664	2,161,776	3,936,440
Committed:				
Culture and recreation	-	-	523,052	523,052
Education	-	-	30,253	30,253
Capital projects	-	-	2,065,921	2,065,921
Economic development	-	-	618,483	618,483
Other committed	-	-	3,123,554	3,123,554
Total committed	-	-	6,361,263	6,361,263
Unassigned	6,579,252	-	-	6,579,252
Ending fund balance	\$ 6,740,568	\$ 1,774,664	\$ 8,523,039	\$ 17,038,271

Of the amount restricted for highways and streets, \$1,774,664 is restricted by enabling legislation.

Use of estimates:

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

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

Budget procedures:

A budget is prepared for each fund in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the County Commissioners.

The budget for the General Fund includes capital outlay expenditures in each program for capital outlay applicable to that program. Capital outlay expenditures in other funds, which are not a part of an identifiable program, are reported separately.

The County uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the County Commissioners. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.
2. After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the County's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.
3. After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the County Commissioners, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law. More detailed classifications of budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.
4. Management is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:
 - a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
 - b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the County can adopt the adoption resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the County can adopt it by publishing a notice five to thirty days before a meeting is held to pass the adoption resolution.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued):

Two supplemental budgets were adopted during the year ended June 30, 2020; total appropriations increased by \$1,714,538.

5. The following funds legally adopt annual budgets:

General fund, all special revenue funds, and all capital project funds.

6. The agency funds do not adopt annual budgets. These funds are not used to expend funds for County activities or functions.
7. Expenditures may not legally exceed budget appropriations at the departmental level of control in most funds. Appropriations are made at various legal levels of control for each fund.
8. For budget preparation, capital lease proceeds and related capital outlay expenditures are recorded when the capital lease payments are disbursed.

Budget overexpenditures:

Oregon state local budget laws prohibit overexpenditure of budgeted appropriations. For the year ended June 30, 2020, the County overexpended the budget of the following funds:

General Fund	Solid Waste Transfer - South	<u>\$ 1,093</u>
Finley Buttes License Fee Fund	Materials and Services	<u>\$ 22,651</u>
County School Fund	Special Payments	<u>\$ 27,475</u>
Ione School Fund	Special Payments	<u>\$ 4,856</u>
Park Fund	Anson Wright Park Dept.	<u>\$ 361</u>
Court Security Fund	Capital Outlay	<u>\$ 20,000</u>
Echo Winds Fees Fund	Special Payments	<u>\$ 1,789</u>
Shepherd Flat Fees Fund	Special Payments	<u>\$ 15,666</u>
Community Corrections Fund	Capital Outlay	<u>\$ 1,339</u>
PGE - Carty Fund	Special Payments	<u>\$ 53,562</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 3 – CASH AND INVESTMENTS:

The County maintains a cash management pool for its cash and cash equivalents in which each fund participates. Interest earnings are distributed monthly based on average daily balances.

Cash

Demand deposits	\$ 529,292
Petty cash	2,845
	<u>532,137</u>

Investments

State of Oregon Local Government Investment Pool	19,646,979	<u>Weighted Average Maturity (Years)</u> 0.55
--	------------	--

Total cash and investments

\$ 20,179,116

Cash and investments are reflected in the basic financial statements as follows:

Cash and investments - governmental activities	\$ 17,017,270
Statement of Fiduciary Net Position	<u>3,161,846</u>
	<u><u>\$ 20,179,116</u></u>

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of bank failure, the County's deposits may not be returned. ORS Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program. The Public Funds Collateralization Program was created by the Office of the State Treasurer to facilitate bank depository, custodian, and public official compliance with ORS 295. ORS 295 requires the depository institutions to pledge collateral against any public funds deposits in excess of deposit insurance amounts. As of June 30, 2020, the total bank balances were \$828,334. Of these deposits, \$500,000, was covered by federal depository insurance. The County keeps its deposits at financial institutions deemed to be qualified depositories by the Office of the State Treasurer.

Credit Risk - Investments

State statutes authorize the County to invest in general obligations of the US Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers and the State Treasurer's investment pool, among others. The County has no formal investment policy that further restricts its investment choices.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 3 – CASH AND INVESTMENTS (continued):

Credit Risk - Investments (continued)

The State of Oregon Local Government Investment Pool (LGIP *or* Pool) is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the Pool's investment policies. The State Treasurer is the investment officer for the Pool and is responsible for all funds in the Pool. These funds must be invested and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the fund are further governed by portfolio guidelines issued by the Oregon Short-Term Funds Board, which established diversification percentages and specify the types and maturities of investments. The LGIP's credit risk is not rated by any national rating service. The Oregon Audits Division of the Secretary of State's Office audits the Pool annually.

Concentration Risk - Investments

The County has concentrations in the following investments: Local Government Investment Pool comprises 94% of the County's total investments. The remaining 6% is held in US Government Securities.

Interest Rate Risk - Investments

The County does not have a formal investment policy that explicitly limits investments maturities as means of managing its exposure to fair value loss arising from increasing interest rates.

Custodial Credit Risk - Investments

The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form as defined by GASB Statement No. 3. Other securities are held by a third party custodian in a segregated account. The County does not have investments exposed to custodial credit risk on June 30, 2020

NOTE 4 -- RECEIVABLES

The County lends money to businesses in Morrow County for economic development. The Equity Fund is used for this purpose. On June 30, 2020 loans receivable and corresponding interest of \$374,462 were outstanding. This balance is not expected to be collected within one year.

The County expects to collect all receivables, no allowance is deemed necessary. Other Receivables at June 30, 2020 are as follows:

Receivable	General		Other	Total
	General	Road	Governmental	
Intergovernmental	\$ 42,669	\$ 307,160	\$ 629,732	\$ 979,561
Other shared taxes	14,316	-	12,121	26,437
Charges for services	213,175	3,847	192,628	409,650
Equity Fund loans	-	-	365,435	365,435
Equity Fund interest	-	-	9,027	9,027
	<u>\$ 270,160</u>	<u>\$ 311,007</u>	<u>\$ 1,208,943</u>	<u>\$ 1,790,110</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 5 - CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 2,266,841	\$ 140,937	\$ -	\$ 2,407,778
Construction in progress	817,036	541,216	(354,949)	1,003,303
Total capital assets, not being depreciated	<u>3,083,877</u>	<u>682,153</u>	<u>(354,949)</u>	<u>3,411,081</u>
Capital assets, being depreciated:				
Buildings and improvements	17,260,464	211,737	(3,900)	17,468,301
Campsites and trails	876,507	85,391	-	961,898
Machinery and equipment	15,125,395	1,354,117	(228,909)	16,250,603
Bridges	23,384,760	-	-	23,384,760
Infrastructure	114,454,699	-	-	114,454,699
Total capital assets being depreciated	<u>171,101,825</u>	<u>1,651,245</u>	<u>(232,809)</u>	<u>172,520,261</u>
Less accumulated depreciation for:				
Buildings and improvements	(8,027,264)	(472,748)	2,119	(8,497,893)
Campsites and trails	(622,662)	(24,969)	-	(647,631)
Machinery and equipment	(10,390,629)	(851,903)	193,204	(11,049,328)
Bridges	(15,381,939)	(587,013)	-	(15,968,952)
Infrastructure	(63,224,883)	(2,277,023)	-	(65,501,906)
Total accumulated depreciation	<u>(97,647,377)</u>	<u>(4,213,656)</u>	<u>195,323</u>	<u>(101,665,710)</u>
Total capital assets being depreciated, net	<u>73,454,448</u>	<u>(2,562,411)</u>	<u>(37,486)</u>	<u>70,854,551</u>
Governmental activities capital assets, net	<u>\$ 76,538,325</u>	<u>\$ (1,880,258)</u>	<u>\$ (392,435)</u>	<u>\$ 74,265,632</u>

Depreciation was charged to functions and programs as follows:

	<u>Governmental activities</u>
General government	\$ 558,822
Public safety	367,495
Highways and streets	3,101,329
Cultural and recreation	181,596
Health	4,414
	<u>\$ 4,213,656</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 6 - LONG TERM DEBT:

The County has entered into lease/purchase agreements to acquire property. The agreements qualify as capital leases for accounting purposes and have been capitalized in accordance with generally accepted accounting principles.

Lease purchase agreement payable at \$45,479 per year, by the Road Fund, including interest at 4.94%, collateralized by a Caterpillar 315F excavator. Final payment is due in October 2022.	123,668
Lease purchase agreement payable at \$60,553 per year, by the Road Fund, including interest at 2.95%, collateralized by a Caterpillar 938M wheel loader. Final payment is due in October 2022.	115,551
Lease purchase agreement payable at \$42,098 annually, by the Road fund, including interest at 2.95%, collateralized by John Deere 772G motor grader. Final payment is due in March 2027.	<u>262,382</u>
	<u><u>\$ 501,601</u></u>

Future minimum payments of the capital lease obligations are as follows:

<u>Fiscal Year</u>	<u>Governmental</u>		
	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
2021	\$ 148,131	\$ 17,466	\$ 130,665
2022	147,708	12,772	134,936
2023	87,408	7,928	79,480
2024	42,098	4,680	37,418
2025	42,098	3,561	38,537
2026-30	84,196	3,631	80,565
Total	<u>\$ 551,639</u>	<u>\$ 50,038</u>	<u>\$ 501,601</u>

The County entered into a note payable with Community Bank for the construction of the Administration Building in Heppner, Oregon during the year ended June 30, 2015. Starting in November 2016, semi-annual principal and interest payments are due each November and May for \$189,998. The balance of the note payable on June 30, 2020 is \$1,072,747.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 6 - LONG TERM DEBT (continued):

Future principal and interest payments on this loan are as follows:

Fiscal Year	Principal	Interest
2021	\$ 349,446	\$ 15,802
2022	355,067	10,183
2023	368,234	4,472
2024	-	-
Total	\$ 1,072,747	\$ 30,457

Changes to the County's long term debt consisted of the following:

	Capital Leases	Note Payable	Totals
Principal balance June 30, 2019	\$ 167,182	\$ 1,424,991	\$ 1,592,173
New obligations	506,579	-	506,579
Payments	(180,326)	(372,622)	(552,948)
Interest included	8,166	20,378	28,544
Principal balance June 30, 2020	\$ 501,601	\$ 1,072,747	\$ 1,574,348

NOTE 7 – COMPENSATED ABSENCES:

The following is a summary of accumulated unpaid vacation pay transactions of the County for the year ended June 30, 2020:

Balance June 30, 2019	\$ 519,642
Net change in benefits payable	(6,523)
Balance June 30, 2020	\$ 513,119

Compensated absences are typically liquidated by the governmental funds for which the employees who earned the compensated absences were assigned.

NOTE 8 - DEFERRED INFLOWS OF RESOURCES:

Deferred revenue at June 30, 2020 consisted of the following:

	Governmental Funds	Statement of Net Position
Property taxes	279,608	-
	\$ 279,608	\$ -

Property tax deferred revenues are shown as revenues in the government-wide financial statements.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 9 -- INTERFUND TRANSACTIONS:

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental fund financial statements generally reflect such transactions as transfers. In addition, certain funds have been transferred for which repayment is anticipated during the next twelve months. These balances are to cover the funds expenses due to timing differences in revenue reimbursements. Amounts due from and to other funds at June 30, 2020 consisted of the following:

Due To	Due From	Amount
General Fund	Victim Witness Fund	\$ 27,425

The following are the County's interfund transfers for the year ended June 30, 2020. All transfers routinely occur between funds:

Transfer From	Transfer To	Purpose	Amount
General	Programming Res.	For purchase of software	\$ 30,000
General	Building Res.	For future construction	50,000
General	Computer Res.	For purchase of computer equipment	20,000
General	Heppner Admin Build.	For debt service payments of Heppner Admin Build.	394,000
General	Weed Equip Reserve	For capital purchases for weed equipment	5,000
General Road	Road Equip. Res.	For purchases of equipment	730,000
Finley Buttes Lic.	General Road	For improvements to County Road	1,636,000
Finley Buttes Lic.	General Fund	For general operations of the County	210,000
Fair	Fair Improvement	For capital upgrades to the fairgrounds	5,000
Fair	Fair Roof	For capital upgrades to fair buildings	2,000
Video Lottery Econ. Develop.	Fair	For general operations of the Fair Fund	5,000
Video Lottery Econ. Develop.	Rodeo	For general operations of the Rodeo Fund	10,000
Video Lottery Econ. Develop.	General	For general operations of the museum department	11,000
Video Lottery Econ. Develop.	Airport	For general operations of the Airport Fund	30,000
Willow Creek Wind	General	For general operations of the County	22,000
Rodeo Fund	Bleacher Res.	To close rodeo fund to bleacher reserve fund	19,269
Echo Wind Fees	General	For general operations of the County	30,437
Shepherds Flat Fees	General Road	For general operations & impr. of Co. Roads	528,700
Shepherds Flat Fees	Road Equip. Res.	For purchases of equipment	175,000
Shepherds Flat Fees	Building Res.	For future construction	500,000
PGE - CARTY	General Road	For general operations & improv. of Co. Roads	1,676,294
Total			\$ 6,089,700

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 10 -- CONTINGENT LIABILITY, GRANTS:

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

NOTE 11 -- DEFERRED COMPENSATION PLAN:

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

All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are, until paid or made available to the employee or other beneficiary, held by a third-party administrator for the exclusive benefit of the participants and their beneficiaries. The deferred compensation investments are not included in the County's financial statements.

NOTE 12 -- LITIGATION:

The County is the defendant in various pending claims. These matters have been referred to legal counsel and the County's insurance carriers. The County administration expects any losses to be covered by insurance. County management does not expect uninsured losses and defense costs to materially affect the financial statements.

NOTE 13 -- 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage in the prior year.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 14 -- SUBSEQUENT TAX REVENUES:

The 2020-2021 budget was adopted anticipating property tax revenues at a rate of \$4.1347 per \$1,000 of assessed value for operations. Budgeted property tax revenues, after discount and adjustments, are as follows:

	Budgeted Property tax Revenue
General fund	\$ 10,405,044
County school fund	28,500
Ione school fund	3,200
Fair fund	72,674
	<u>\$ 10,509,418</u>

After an allowance for expected delinquent tax payments, the County expects to collect at least the amount of property taxes budgeted for 2020-2021.

NOTE 15 -- TAXES:

County governmental funds received the following tax revenues:

Property taxes	\$ 9,642,607
Fuel tax apportionment	1,036,787
Payments in lieu of taxes	762,532
Other taxes	540,463
	<u>\$ 11,982,389</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 16 -- INTERGOVERNMENTAL REVENUES:

County governmental funds received the following federal and Oregon governmental revenues:

Health department funds	\$ 700,763
Oregon Health Authority funds	1,304,304
Park department funds	645,981
Community Corrections funds	548,602
Airport grants	-
Sheriff department grants	509,628
Road department funds	715,252
911 Emergency funds	339,675
Federal forest fees and federal mineral lease	148,676
Assessment and taxation funds	113,615
Video lottery apportionment	86,269
Victim/Witness assistance funds	82,318
Other federal and state funds	855,526
	<u>\$ 6,050,609</u>

NOTE 17 -- FINLEY BUTTES LANDFILL:

A private company operates the Finley Buttes Landfill in Morrow County. The County receives licensing fees from the landfill operator. During the year ended June 30, 2020, Morrow County received the following fees from the landfill operator:

Finley Buttes road fund	\$ 392,364
Finley Buttes license fee fund	<u>1,576,548</u>
	<u>\$ 1,968,912</u>

The Finley Buttes License Fee fund portion of the landfill fees are available for general county government.

The Finley Buttes Road fund portion of the fees will be used to maintain the Bombing Range road.

The agency fund portion of landfill fees is dedicated to future landfill closing costs. The landfill operator and the landfill owners are responsible for future landfill closure costs. Morrow County is obligated for future closure costs only to the extent of funds available in the agency fund. At June 30, 2020, the balance of funds in the landfill closure agency fund was \$1,262,382.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 18 -- DEFINED BENEFIT PENSION PLAN:

A. Plan Description:

The County's defined benefit pension plan, Retirement Plan for Employees of Morrow County, Oregon (Plan), provides retirement and disability benefits to employees of the County. The Plan is a single-employer group annuity contract. Morrow County created the Morrow County Trust Fund, the purpose of which is to hold the Plan's assets. The trustees are the Morrow County Court. A copy of the Plan's most recent actuarial report (July 1, 2015) can be obtained from officials at the Morrow County Courthouse in Heppner, Oregon. The plan was established on July 1, 1966, and was last restated effective July 1, 2015.

The Plan covers full time employees as well as part-time employees and elected officials working more than twenty hours per week. The employees contribute 6.0% of their base earnings. For income tax reporting by employees, the County treats the employee contribution as a pre-tax contribution, as allowed by the Internal Revenue Code.

Employees who retire at or after age fifty-five for uniformed employees and sixty for non-uniformed employees with five years of credited service are entitled to a retirement benefit, payable monthly for life, equal to a percentage of their final average salary for each year of credited service on or after July 1, 1973 but prior to the normal retirement date. The percentages are as follows:

- (a) 2.4% for members hired by the County after December 31, 1994 who are not sheriff office employees.
- (b) 3.0% for all other employees.

Final average salary is the employee's highest average monthly salary of three consecutive years during the last ten years of employment. The benefits are adjusted annually for cost of living adjustment under a formula which has a maximum annual increase of two percent. Benefits fully vest on reaching five years of service. Vested employees may retire at or after age fifty-five and receive reduced retirement benefits. The plan also provides death and disability, and post-retirement medical supplement benefits. The plan also provides for an early retirement incentive benefit for eligible employees.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 18 -- DEFINED BENEFIT PENSION PLAN (continued):

The following is a summary of plan participants at July 1, 2019:

Active members:	
Public safety	24
General	85
Total active	<u>109</u>
Inactive participants:	
Vested terminated	25
Non-vested terminated entitled to account balance	51
Retirees and beneficiaries	65
Total inactive	<u>141</u>
Total participants	<u><u>250</u></u>

B. Funding Policy and Net Pension Liability:

County employees are required to contribute 6% of their annual covered salary. The County uses actuarial reports to determine the recommended pension contribution percentages. For the fiscal year ended June 30, 2020, the recommended rate was 23.6% of covered payroll. The County contributed 23.6% of covered payroll for the fiscal year ended June 30, 2020. On July 1, 2020 the recommended rate increased to 24.3% of covered payroll for fiscal year ended June 30, 2021.

The components of the net pension liability of the Plan were as follows:

	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total pension liability	\$34,875,126	\$37,244,726
Plan fiduciary net position	23,975,779	25,466,923
Net pension liability	<u>\$10,899,347</u>	<u>\$11,777,803</u>
Fiduciary net position as a % of total pension liability	68.75%	68.38%
Covered payroll	\$ 5,881,681	\$ 6,392,832
Net pension liability as a % of covered payroll	185.31%	184.23%

C. Actuarial Methods and Assumptions:

Significant actuarial assumptions used in the valuation include a rate of return on the investment of present and future assets of 7.0%, an annual cost of living increase of 2.0%, and annual salary increase ranging from 7.5% percent in the first year of service, 6.25% in years 2-4, 4.75% in years 5-9, and 3.75% after 9 years of service. Mortality rates were based on the RP2000 blended 25% blue collar/75% white collar, set back 12 months for males.

MORROW COUNTY, OREGON

Notes to Basic Financial Statements
June 30, 2020

NOTE 18 -- DEFINED BENEFIT PENSION PLAN (continued):

D. Changes in Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances June 30, 2018	\$ 34,875,126	\$ 23,975,779	\$ 10,899,347
Changes for the year:			
Service cost	917,396	-	917,396
Interest on total pension liability	2,450,738	-	2,450,738
Effect of plan changes	-	-	-
Effect of economic/demographic (gains) or losses	565,425	-	565,425
Effect of assumptions changes or inputs	-	-	-
Benefit payments	(1,627,635)	(1,627,635)	-
Administrative expenses	-	(95,888)	95,888
Member contributions	63,676	63,676	-
Net investment income	-	1,181,999	(1,181,999)
Employer contributions	-	1,968,992	(1,968,992)
	\$ 37,244,726	\$ 25,466,923	\$ 11,777,803
Balances as of June 30, 2019			

E. Sensitivity Analysis:

The following presents the net pension liability of the Plan, calculated using the discount rate of 7.0%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is one percent lower (6.0%) or one percent higher (8.0%) than the current rate:

	1% Decrease 6.0%	Current Rate 7.0%	1% Increase 8.0%
Total pension liability	\$ 41,909,675	\$ 37,244,726	\$ 33,344,548
Fiduciary net position	25,466,923	25,466,923	25,466,923
Net pension liability	\$ 16,442,752	\$ 11,777,803	\$ 7,877,625

MORROW COUNTY, OREGON

Notes to Basic Financial Statements
June 30, 2020

NOTE 18 -- DEFINED BENEFIT PENSION PLAN (continued):

F. Pension Expense:

	Fiscal Year Ending June 30, 2020
Service cost	\$ 917,396
Interest on total pension liability	2,450,738
Effect of plan changes	-
Administrative expenses	95,888
Expected investment return net of investment expenses	(1,689,125)
Recognition of deferred (inflows)outflows of resources:	
Recognition of economic/demographic (gains) or losses	478,891
Recognition of assumption changes or inputs	-
Recognition of investment (gains) or losses	585,709
Pension expense	<u>\$ 2,839,497</u>

G. Deferred (Inflows) / Outflows of Resources:

As of June 30, 2020, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ -	\$ 692,365
Changes in assumptions or inputs	-	-
Net difference between projected and actual earnings	-	549,586
Contributions made subsequent to measurement date	-	2,148,376
	<u>\$ -</u>	<u>\$ 3,390,327</u>

Deferred outflows of resources are presented as positive amounts. Deferred inflows or resources are presented as negative amounts. Contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	<u>Annual Recognition</u>
2021	\$ 732,747
2022	208,964
2023	198,814
2024	101,426
	<u>\$ 1,241,951</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 19 -- OTHER POST EMPLOYMENT BENEFIT PLAN:

A. Plan Description:

The County operates a single-employer retiree benefit plan which provides medical benefits insurance for retirees and their dependents under the age of 65. As of July 1, 2018, there were 77 active employees and 3 eligible retired members in the plan. Eligible retirees pay the same premium for the medical benefit insurance as active employees, which results in an implicit subsidy and an OPEB liability. The contribution requirements of plan members are established by and may be amended by the County. The County currently finances the retiree benefit plan on a pay-as-you-go basis. The same monthly premiums apply to retirees.

The County's annual other postemployment benefit (OPEB) liability is determined using the normal actuarial cost allocation method in accordance with the parameters of GASB Statement No. 75. In addition, GASB 75 requires that the allocation of costs for accounting purposes be made as a level percentage of employee's projected pay, including future anticipated pay increases. The following table shows the total OPEB liability as of June 30, 2020, based on the July 1, 2018 valuation date and a June 30, 2019 measurement date. The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date.

	Year Ended June 30, 2019	Year Ended June 30, 2020
Total OPEB liability	\$ 386,400	\$ 403,540
Covered payroll	\$ 5,881,681	\$ 6,392,832
Total OPEB liability as a % of covered payroll	6.57%	6.31%
Discount rate	3.87%	3.50%
Other Key Actuarial Assumptions and Methods:		
Valuation date	July 1, 2018	July 1, 2018
Measurement Date	June 30, 2018	June 30, 2019
Inflation	2.50%	2.50%
Salary Increases	3.50%	3.50%
Healthy Mortality	RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females	RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females
Actuarial Cost Method	Entry Age Normal	Entry Age Normal

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 19 -- OTHER POST EMPLOYMENT BENEFIT PLAN (continued):

The following table shows the changes in net OPEB liability from June 30, 2019 to June 30, 2020:

	Increase (Decrease) Total
Balance as of June 30, 2019	\$ 386,400
Changes for the year:	
Service cost	17,900
Interest on total OPEB liability	15,207
Effect of changes to benefit terms	-
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	6,969
Benefit payments	(22,936)
Balance as of June 30, 2020	<u>\$ 403,540</u>

The following presents the total OPEB liability of the Plan, calculated using the discount rate of 3.5%, as well as what the Plan's total OPEB liability would be if it were calculate using a discount rate that is 1 percentage point lower (2.5%) or 1 percentage point higher (4.5%) than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 424,009</u>	<u>\$ 403,540</u>	<u>\$ 384,016</u>
	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 378,542</u>	<u>\$ 403,540</u>	<u>\$ 431,464</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 19 -- OTHER POST EMPLOYMENT BENEFIT PLAN (continued):

The annual OPEB expense is an accounting item designed to recognize certain changes to the Total OPEB Liability in the current period income statement. Additionally, changes to the total OPEB Liability not fully recognized in a given year's OPEB expense will be tracked as deferred inflows and outflows, and recognized incrementally in the OPEB expense over time. The following table shows the OPEB expense for the fiscal year ending June 30, 2020.

	<u>July 1, 2018 to June 30, 2019</u>
Service cost	\$ 17,900
Interest on total OPEB liability	15,207
Effect of plan changes	-
Recognition of Deferred (Inflows)/Outflows of Resources	
Recognition of economic/demographic (gains) or losses	(4,831)
Recognition of assumptions changes or inputs	2,598
Administrative expenses	-
Balance as of June 30, 2019	<u>\$ 30,874</u>

The following shows the total deferred inflows and outflows of resources as of June 30, 2020, along with a schedule showing the amounts that will be recognized in future years.

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of</u>
Difference between expected and actual experience	\$ (18,841)	\$ -
Changes of assumptions or inputs	(8,251)	21,690
Benefit payments	-	32,201
Total as of June 30, 2020	<u>\$ (27,092)</u>	<u>\$ 53,891</u>

Other amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Annual recognition</u>
2021	\$ (2,233)
2022	(2,233)
2023	(2,233)
2024	233
2025	1,064
Thereafter	-
	<u>\$ (5,402)</u>

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 20 -- RECONCILIATION OF GAAP BASIS REVENUES AND EXPENDITURES TO BUDGETARY BASIS REVENUES AND EXPENDITURES:

The County accounts for budgetary basis revenues and expenditures using a non-GAAP method. Budgetary basis information reconciles to GAAP basis as follows (only funds with differences listed):

<u>Fund:</u>	GAAP Basis Change in Fund Balances	Change in Compensated Absences	Budgetary Basis - Change in Fund Balances
General	\$ 1,862,021	\$ (15,463)	\$ 1,846,558
General Road	(2,822)	13,113	10,291
911 Emergency Telephone	33,935	(1,569)	32,366
Fair	33,720	(217)	33,503
Special Transportation	359,014	9,014	368,028
Victim/Witness Assistance	(11,528)	4,951	(6,577)
Park	165,378	(5,288)	160,090
Community Corrections	(21,392)	1,982	(19,410)

NOTE 21 -- RECONCILIATION OF GAAP BASIS FUND EQUITY TO BUDGETARY BASIS FUND EQUITY:

<u>Fund:</u>	GAAP Basis Fund Balances	Compensated Absences	Budgetary Basis Fund Balances
General Fund	6,740,568	\$ (332,071)	\$ 6,408,497
General Road	1,774,664	(127,348)	1,647,316
911 Emergency Telephone	325,153	(13,503)	311,650
Fair	262,799	(2,638)	260,161
Special Transportation	390,361	(792)	389,569
Victim/Witness Assistance	13,929	(648)	13,281
Park	403,631	(13,681)	389,950
Community Corrections	436,686	(22,438)	414,248

MORROW COUNTY, OREGON

Notes to Basic Financial Statements

June 30, 2020

NOTE 22 -- TAX ABATEMENT AGREEMENTS:

The County has two programs through which tax abatements are provided:

Enterprise Zone Program: This program is authorized by Oregon Revised Statutes and is intended to attract and retain jobs through abatement of property taxes. Businesses apply to for exemption with the County. Some program agreements have In Lieu of Taxes payments that are required to be paid to the County.

Strategic Investment Program: This program is authorized by Oregon Revised Statutes and is intended to attract large, capital intensive facilities to locate and grown in the County through property tax abatements. The County approves the agreements between businesses after holding public hearings. The property taxes are abated for 15 years. The businesses agree to pay a Community Service Fee that is included in the agreement.

For the year ended June 30, 2020, the County abated taxes as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated (in thousands)</u>		<u>In-Lieu and Community Service Fees Collected (in thousands)</u>	
	<u>Total</u>	<u>County Share</u>	<u>Total</u>	<u>County Share</u>
Enterprise Zone	\$ 35,496	\$ 10,513	\$ 435	\$ -
Strategic Investment Program	\$ 11,134	\$ 3,389	\$ 4,065	\$ 3,110

NOTE 23 -- SUBSEQUENT EVENTS:

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

The County is currently in the planning stages of constructing a new administration building in Irrigon, Oregon. The estimated cost for the new building is between \$6,000,000 and \$8,000,000, with an estimated completion date of Spring 2022. The budget for the fiscal year 2020-21 includes approximately \$550,000 in appropriation for this project. The County has approved \$6,900,000 of credit bonds to finance this project, payable over 15 years.

REQUIRED SUPPLEMENTARY INFORMATION

MORROW COUNTY, OREGON

Schedule of Deferred (Inflows) and Outflows of Resources

	Original Amount	Experience Period	Original Recognition Period	Amount Recognized in Expense 6/30/2020	Balance of Deferred Inflows 6/30/2020	Balance of Deferred Outflows 6/30/2020
Investment	\$ 507,126	2018-2019	5.0	\$ 101,425	\$ -	\$ 405,701
(gains) or losses	83,078	2017-2018	5.0	16,616	-	49,846
	(673,578)	2016-2017	5.0	(134,716)	(269,430)	-
	(1,817,353)	2015-2016	5.0	363,471	-	363,469
	1,194,561	2014-2015	5.0	238,913	-	-
				<u>\$ 585,709</u>	<u>\$ (269,430)</u>	<u>\$ 819,016</u>
Economic/demographic	\$ 565,425	2018-2019	3.5	\$ 161,550	\$ -	\$ 403,875
(gains) or losses	448,618	2017-2018	3.5	128,117	-	192,264
	577,357	2016-2017	3.6	160,377	-	96,226
	201,509	2015-2016	3.5	28,787	-	-
				<u>\$ 478,831</u>	<u>\$ -</u>	<u>\$ 692,365</u>
Assumption	\$ -	2018-2019	3.5	\$ -	\$ -	\$ -
changes or inputs	-	2017-2018	3.6	-	-	-
	-	2016-2017	3.5	-	-	-
	-	2015-2016	3.6	-	-	-
				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Changes in Total Pension Liability, Fiduciary Net Position and Related Ratios

	Fiscal Year Ending June 30,					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
Total Pension Liability						
Service cost	\$ 581,265	\$ 564,657	\$ 670,931	\$ 768,358	\$ 851,065	\$ 917,396
Interest on total pension liability	1,758,584	1,894,605	2,049,096	2,143,810	2,297,651	2,450,738
Effect of plan changes	-	-	-	-	-	-
Effect of economic/demographic (gains) or losses	393,080	1,362,260	201,509	577,357	448,618	565,425
Effect of assumptions changes or inputs	-	1,567,973	-	-	-	-
Benefit payments	(834,561)	(1,030,803)	(2,021,216)	(1,416,721)	(1,443,225)	(1,627,635)
Member contributions	25,633	34,322	48,953	57,180	53,759	63,676
Net change in total pension liability	<u>1,924,001</u>	<u>4,393,014</u>	<u>949,273</u>	<u>2,129,984</u>	<u>2,207,868</u>	<u>2,369,600</u>
Total pension liability, beginning	<u>23,270,986</u>	<u>25,194,987</u>	<u>29,588,001</u>	<u>30,537,274</u>	<u>32,667,258</u>	<u>34,875,126</u>
Total pension liability, ending	<u><u>\$ 25,194,987</u></u>	<u><u>\$ 29,588,001</u></u>	<u><u>\$ 30,537,274</u></u>	<u><u>\$ 32,667,258</u></u>	<u><u>\$ 34,875,126</u></u>	<u><u>\$ 37,244,726</u></u>
Fiduciary Net Position						
Employer contributions	\$ 1,074,867	\$ 1,225,021	\$ 1,350,209	\$ 1,769,758	\$ 2,811,558	\$ 1,968,992
Member contributions	25,633	34,322	48,953	57,180	53,759	63,676
Investment income net of investment expenses	2,778,923	271,052	(447,095)	2,001,161	1,445,686	1,181,999
Benefit payments	(834,561)	(1,030,803)	(2,021,216)	(1,416,721)	(1,443,225)	(1,627,635)
Administrative expenses	(92,124)	(13,825)	(67,539)	(45,738)	(40,865)	(95,888)
Net change in plan fiduciary net position	<u>2,952,738</u>	<u>485,767</u>	<u>(1,136,688)</u>	<u>2,365,640</u>	<u>2,826,913</u>	<u>1,491,144</u>
Fiduciary net position, beginning	<u>16,481,409</u>	<u>19,434,147</u>	<u>19,919,914</u>	<u>18,783,226</u>	<u>21,148,866</u>	<u>23,975,779</u>
Fiduciary net position, ending	<u><u>\$ 19,434,147</u></u>	<u><u>\$ 19,919,914</u></u>	<u><u>\$ 18,783,226</u></u>	<u><u>\$ 21,148,866</u></u>	<u><u>\$ 23,975,779</u></u>	<u><u>\$ 25,466,923</u></u>
Net pension liability, ending	\$ 5,760,840	\$ 9,668,087	\$ 11,754,048	\$ 11,518,392	\$ 10,899,347	\$ 11,777,803
Fiduciary net position as a % of total pension liability	77.13%	67.32%	61.51%	64.74%	68.75%	68.38%
Covered payroll	\$ 4,800,421	\$ 4,959,599	\$ 5,315,783	\$ 5,802,486	\$ 5,881,681	\$ 6,392,832
Net pension liability as a % of covered payroll	120.01%	194.94%	221.12%	198.51%	185.31%	184.23%

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Employer Contributions

Fiscal Year Ending June 30,
(Dollar Amounts in Thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Actuarially determined contribution	\$ 1,956	\$ 1,812	\$ 1,770	\$ 1,350	\$ 1,225	\$ 1,110	\$ 1,005	\$ 1,133	\$ 1,123	\$ 835
Actual employer contribution	1,969	2,812	1,770	1,350	1,225	1,075	909	896	1,089	835
Contribution deficiency (Excess)	13	1,000	-	-	-	(35)	(96)	(237)	(34)	-
Covered payroll	6,393	5,881	5,802	5,315	4,960	4,800	4,748	4,837	4,813	4,154
Contribution as a % of covered payroll	30.80%	47.81%	30.51%	25.40%	24.70%	22.40%	19.14%	18.52%	22.63%	20.10%
Valuation Date	7/1/2018	7/1/2017	7/1/2016	7/1/2015	7/1/2014	7/1/2013	7/1/2012	7/1/2011	7/1/2010	7/1/2009
Investment Rate of Return Assumption	7.00%	7.00%	7.00%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Money -Weighted Rate of Return

Fiscal Year Ending June 30, 2019

The money-weighted rate of return is the internal rate of return on plan assets based on the amounts and timing of actual cash flows. External cash flows (contributions, benefit payments and administrative expenses) are determined on a monthly basis and are assumed to occur at the middle of each month. External cash inflows are netted with external cash outflows, resulting in a net external cash flow in each month. The money-weighted rate of return is calculated net of investment expenses.

	<u>Net External Cash Flows</u>	<u>Periods Invested</u>	<u>Period Weight</u>	<u>Net External Cash Flows With Interest</u>
Beginning Value - July 1, 2018	\$ 23,975,779	12.00	1.00	\$ 25,160,556
Monthly net external cash flows:				
July	(300,662)	11.00	0.96	(314,844)
August	(63,936)	10.00	0.88	(66,692)
September	140,465	9.00	0.79	145,932
October	40,078	8.00	0.71	41,471
November	(11,536)	7.00	0.63	(11,890)
December	160,143	6.00	0.54	164,382
January	48,481	5.00	0.46	49,564
February	49,359	4.00	0.38	50,260
March	54,232	3.00	0.29	55,000
April	25,618	2.00	0.21	25,877
May	26,514	1.00	0.13	26,674
June	140,351	0.00	0.04	140,633
Ending Value - June 30, 2019	25,466,923			
Money - Weighted Rate of Return	4.94%			

Schedule of Investment Returns

Fiscal Year Ending June 30,	Money-Weighted Rate of Return Net of Investment Expenses
2019	4.94%
2018	6.67%
2017	10.51%
2016	(2.27)%
2015	1.39%
2014	16.77%

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ending June 30,		
	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Total Pension Liability			
Service cost	\$ 19,370	\$ 18,301	\$ 17,900
Interest on total OPEB liability	11,336	13,889	15,207
Effect of plan changes	-	-	-
Effect of economic/demographic (gains) or losses	-	(28,503)	-
Effect of assumptions changes or inputs	(16,234)	24,058	6,969
Benefit payments	(24,592)	(21,810)	(22,936)
Net change in total pension liability	(10,120)	5,935	17,140
Total pension liability, beginning	390,585	380,465	386,400
Total pension liability, ending	<u>\$ 380,465</u>	<u>\$ 386,400</u>	<u>\$ 403,540</u>
Covered payroll	\$ 5,802,486	\$ 5,881,681	\$ 6,392,832
Net pension liability as a % of covered payroll	6.56%	6.57%	6.31%

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Notes to Required Supplementary Information
June 30, 2020

CHANGE IN BENEFIT TERMS:

GASB 68 and 75 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 or OPEB Liability, along with an estimate of resulting change, if available.

We are not aware of any changes that meet this disclosure requirement.

OTHER SUPPLEMENTARY INFORMATION

MORROW COUNTY, OREGON

Non-Major Governmental Funds

June 30, 2020

Special Revenue Funds:

- Heritage Fund
- Finley Buttes Road Fund
- Commission on Children and Families Fund
- Airport Fund
- Law Library Fund
- 911 Emergency Telephone Fund
- Surveyor Preservation Fund
- Finley Buttes License Fund
- County School Fund
- Ione School Fund
- Fair Fund
- Special Transportation Fund
- Alcohol Enforcement Fund
- Video Lottery Economic Development Fund
- Victim/Witness Assistance Fund
- Willow Creek Wind Fund
- CAMI Grant Fund
- Safety Committee Fund
- Rodeo Fund
- Justice Court Bail and Fine Fund
- Clerks Records Fund
- DUII Impact Fund
- Building Permit Fees Fund
- Parks Fund
- Equity Fund
- Liquor Control Fund
- Water Planning Fund
- Forest Service
- Court Security Fund
- Echo Wind Fees Fund
- Shepherds Flat Fees Fund
- FTA Grant Fund
- Community Corrections Fund
- PGE - Carty
- Sheriff Reserve Fund

Capital Projects Funds:

- Road Equipment Reserve Fund
- Computer Equipment Reserve Fund
- Programming Reserve Fund
- Weed Equipment Reserve Fund
- STF Vehicle Reserve Fund
- Fair Roof Reserve
- Heppner Admin. Building Fund
- Bleacher Reserve Fund
- Fair Improvement Reserve Fund
- Building Reserve Fund

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2020

	<u>Total Nonmajor Special Revenue Funds</u>	<u>Total Nonmajor Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<u>ASSETS:</u>			
Cash	\$ 5,480,477	\$ 2,065,921	\$ 7,546,398
Property taxes receivable	4,121	-	4,121
Other receivables	1,208,943	-	1,208,943
Total assets	<u>\$ 6,693,541</u>	<u>\$ 2,065,921</u>	<u>\$ 8,759,462</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
<u>LIABILITIES:</u>			
Accounts payable	\$ 162,575	\$ -	\$ 162,575
Accrued payroll and payroll taxes payable	43,271	-	43,271
Due to other funds	27,425	-	27,425
Total liabilities	<u>233,271</u>	<u>-</u>	<u>233,271</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>			
Deferred property taxes	3,152	-	3,152
Total deferred inflows of resources	<u>3,152</u>	<u>-</u>	<u>3,152</u>
<u>FUND BALANCES:</u>			
Restricted	2,161,776	-	2,161,776
Committed	4,295,342	2,065,921	6,361,263
Unassigned	-	-	-
Total fund balances	<u>6,457,118</u>	<u>2,065,921</u>	<u>8,523,039</u>
Total fund balances and liabilities	<u>\$ 6,693,541</u>	<u>\$ 2,065,921</u>	<u>\$ 8,759,462</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>REVENUES:</u>			
Taxes	\$ 415,291	\$ -	\$ 415,291
Intergovernmental	2,435,681	-	2,435,681
Fees, fines and charges for services	6,900,775	-	6,900,775
Interest	132,412	32,122	164,534
Miscellaneous	37,876	71,120	108,996
Total revenues	<u>9,922,035</u>	<u>103,242</u>	<u>10,025,277</u>
<u>EXPENDITURES:</u>			
General government	1,574,764	37,300	1,612,064
Public safety	1,426,517	-	1,426,517
Culture and recreation	699,983	4,150	704,133
Education	267,524	-	267,524
Capital outlay	275,453	809,945	1,085,398
Debt service	-	546,747	546,747
Total expenditures	<u>4,244,241</u>	<u>1,398,142</u>	<u>5,642,383</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>5,677,794</u>	<u>(1,294,900)</u>	<u>4,382,894</u>
<u>OTHER FINANCING SOURCES (USES):</u>			
Capital lease proceeds	-	506,579	506,579
Operating transfers in	45,000	1,930,269	1,975,269
Operating transfers out	(4,860,700)	-	(4,860,700)
Total other financing sources (uses)	<u>(4,815,700)</u>	<u>2,436,848</u>	<u>(2,378,852)</u>
<u>NET CHANGE IN FUND BALANCES</u>	862,094	1,141,948	2,004,042
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>5,595,024</u>	<u>923,973</u>	<u>6,518,997</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 6,457,118</u>	<u>\$ 2,065,921</u>	<u>\$ 8,523,039</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Non-Major Special Revenue Funds

June 30, 2020

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Heritage Fund** - accounts for revenue and expenditures for upkeep of county trails.
- **Finley Buttes Road Fund** - accounts for revenues collected in landfill fees that are designated to maintain the Bombing Range road section associated with landfill traffic.
- **Commission on Children and Families Fund** - accounts for grant revenue and expenditure dedicated to County services provided to children and families residing in the County.
- **Airport Fund** - accounts for revenues and expenditures for upkeep and management of County airports.
- **Law Library Fund** - accounts for revenues collected from the courts that are designated to help support the law library located in the County.
- **911 Emergency Telephone Fund** - accounts for 911 taxes and expenditures for the operation of the County's 911 emergency telephone system.
- **Surveyor Preservation Fund** - accounts for the revenues and expenditures associated surveyor preservation.
- **Finley Buttes License Fund** - accounts for license fees generated by the Finley Buttes landfill and the corresponding expenditures.
- **County School Fund** - accounts for revenues designated specifically for the school districts located in the County.
- **Ione School Fund** - accounts for revenues designated specifically for the Ione school district located in the County.
- **Fair Fund** - accounts for revenues and expenditures associated with the annual County fair.
- **Special Transportation Fund** - accounts for revenues and expenditures associated with providing the certain County residents with transportation throughout the County.
- **Alcohol Enforcement Fund** - accounts for fines specifically designated to fund the County's alcohol enforcement programs.
- **Video Lottery Economic Development Fund** - accounts for video lottery funds received from the State of Oregon.
- **Victim/Witness Assistance Fund** - accounts for grant revenues and expenditures associated with the County's victim and witness programs.
- **Willow Creek Wind Fund** - accounts for revenues and expenditures associated with the Willow Creek wind project.
- **CAMI Grant Fund** - accounts for revenue received from the State of Oregon's 'Child Abuse Multidisciplinary Intervention' (CAMI) program.

MORROW COUNTY, OREGON

Non-Major Special Revenue Funds (Continued)

June 30, 2020

These funds account for revenue derived from specific taxes or other earmarked revenue sources which are legally restricted or committed to finance particular functions or activities. Funds included are:

- **Safety Committee Fund** - accounts for SAIF dividends and the associated safety expenditures.
- **Rodeo Fund** - accounts for revenues and expenditures associated with the County's annual Oregon Trail Pro Rodeo.
- **Justice Court Bail and Fine Fund** - accounts for fines received by the County and the associated turnover to other governmental agencies.
- **Clerks Records Fund** - accounts for revenues and expenditures associated with the clerks records.
- **DUII Impact Fund** - accounts for court ordered fees specifically designated to help fund the County's DUII enforcement programs.
- **Building Permit Fees Fund** - accounts for building permit fees received by the County.
- **Park Fund** accounts for revenues and expenditures associated with the operation and maintenance of the County's parks.
- **Equity Fund** - accounts for revenues received specifically designated to fund the County's small business development programs.
- **Liquor Control Fund** - accounts for revenues for designated to fund the County's liquor control activities.
- **Water Planning Fund** - accounts for revenues received from State water resources.
- **Forest Service** - accounts for forest fees received and the expenditures associated with the County's federal forest land.
- **Court Security Fund** - accounts for revenues specifically designated to fund the County's court security programs.
- **Echo Wind Fees Fund** - accounts for revenues and expenditures associated with the Echo wind project.
- **Shepherd Flat Fees Fund** - accounts for revenues and expenditures associated with the Shepherd Flat wind project.
- **FTA Grant Fund** - accounts for revenues and expenditures associated with the FTA Grant.
- **Community Corrections Fund** - accounts for revenues and expenditures associated with the parole and probation of the County.
- **PGE- Carty** - accounts for revenues and expenditures associated with the PGE Carty project.
- **Sheriff Reserve** - accounts for revenues and expenditures associated with Sheriff donations.

MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2020

	<u>Heritage</u>	<u>Finley Buttes Road</u>	<u>Commission on Children and Families</u>	<u>Airport</u>	<u>Law Library</u>	<u>911 Emergency Telephone</u>	<u>Surveyor Preserve- tion</u>	<u>Finley Buttes Lic. Fees</u>	<u>County School</u>
<u>ASSETS:</u>									
Cash	\$ 17,866	\$ 940,550	\$ 66,158	\$ 31,192	\$ 30,801	\$ 255,195	\$ 242,273	\$ 930,745	\$ 217
Property taxes receivable	-	-	-	-	-	-	-	-	1,080
Other receivables	-	36,453	-	-	-	108,863	114	147,842	-
Total assets	<u>\$ 17,866</u>	<u>\$ 977,003</u>	<u>\$ 66,158</u>	<u>\$ 31,192</u>	<u>\$ 30,801</u>	<u>\$ 364,058</u>	<u>\$ 242,387</u>	<u>\$ 1,078,587</u>	<u>\$ 1,297</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>									
<u>LIABILITIES:</u>									
Accounts payable	\$ -	\$ -	\$ -	\$ 1,695	\$ 548	\$ 31,029	\$ -	\$ 7,359	\$ -
Accrued payroll and payroll taxes payable	-	-	-	-	-	7,876	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,695</u>	<u>548</u>	<u>38,905</u>	<u>-</u>	<u>7,359</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Deferred property taxes	-	-	-	-	-	-	-	-	826
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>826</u>
<u>FUND BALANCES:</u>									
Restricted	-	977,003	66,158	-	-	325,153	-	-	471
Committed	17,866	-	-	29,497	30,253	-	242,387	1,071,228	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>17,866</u>	<u>977,003</u>	<u>66,158</u>	<u>29,497</u>	<u>30,253</u>	<u>325,153</u>	<u>242,387</u>	<u>1,071,228</u>	<u>471</u>
	<u>\$ 17,866</u>	<u>\$ 977,003</u>	<u>\$ 66,158</u>	<u>\$ 31,192</u>	<u>\$ 30,801</u>	<u>\$ 364,058</u>	<u>\$ 242,387</u>	<u>\$ 1,078,587</u>	<u>\$ 1,297</u>

See accompanying independent
auditor's report.

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MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2020

Continued from previous page.

	<u>Ione School</u>	<u>Fair</u>	<u>Special Trans- portation</u>	<u>Alcohol Enforcement</u>	<u>Video Lottery Economic Development</u>	<u>Victim/ Witness Assistance</u>	<u>Willow Creek Wind</u>	<u>CAMI Grant</u>	<u>Safety Committee</u>
<u>ASSETS:</u>									
Cash	\$ 21	\$ 265,495	\$ 393,925	\$ 23,892	\$ 37,599	\$ 25,878	\$ 47,710	\$ 21,149	\$ 17,266
Property taxes receivable	105	2,936	-	-	-	-	-	-	-
Other receivables	-	-	1,450	-	-	18,508	-	22,291	3,413
Total assets	<u>\$ 126</u>	<u>\$ 268,431</u>	<u>\$ 395,375</u>	<u>\$ 23,892</u>	<u>\$ 37,599</u>	<u>\$ 44,386</u>	<u>\$ 47,710</u>	<u>\$ 43,440</u>	<u>\$ 20,679</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>									
<u>LIABILITIES:</u>									
Accounts payable	\$ -	\$ 2,389	\$ 3,649	\$ -	\$ 3,000	\$ 263	\$ -	\$ -	\$ 3,727
Accrued payroll and payroll taxes payable	-	997	1,365	-	-	2,769	-	-	-
Due to other funds	-	-	-	-	-	27,425	-	-	-
Total liabilities	<u>-</u>	<u>3,386</u>	<u>5,014</u>	<u>-</u>	<u>3,000</u>	<u>30,457</u>	<u>-</u>	<u>-</u>	<u>3,727</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Deferred property taxes	80	2,246	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>80</u>	<u>2,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES:</u>									
Restricted	46	-	-	23,892	34,599	-	-	43,440	-
Committed	-	262,799	390,361	-	-	13,929	47,710	-	16,952
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>46</u>	<u>262,799</u>	<u>390,361</u>	<u>23,892</u>	<u>34,599</u>	<u>13,929</u>	<u>47,710</u>	<u>43,440</u>	<u>16,952</u>
	<u>\$ 126</u>	<u>\$ 268,431</u>	<u>\$ 395,375</u>	<u>\$ 23,892</u>	<u>\$ 37,599</u>	<u>\$ 44,386</u>	<u>\$ 47,710</u>	<u>\$ 43,440</u>	<u>\$ 20,679</u>

See accompanying independent
auditor's report.

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MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2020

Continued from previous page.

	<u>Rodeo</u>	<u>Justice Court Bail and Fine</u>	<u>Clerks Records</u>	<u>DUII Impact</u>	<u>Building Permit Fees</u>	<u>Parks</u>	<u>Equity</u>	<u>Liquor Control</u>	<u>Water Planning</u>
<u>ASSETS:</u>									
Cash	\$ -	\$ 61,093	\$ 22,119	\$ 30,048	\$ 914,558	\$ 118,265	\$ 252,036	\$ 867	\$ 6,258
Property taxes receivable	-	-	-	-	-	-	-	-	-
Other receivables	-	-	13	-	-	325,422	374,462	-	-
Total assets	<u>\$ -</u>	<u>\$ 61,093</u>	<u>\$ 22,132</u>	<u>\$ 30,048</u>	<u>\$ 914,558</u>	<u>\$ 443,687</u>	<u>\$ 626,498</u>	<u>\$ 867</u>	<u>\$ 6,258</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>									
<u>LIABILITIES:</u>									
Accounts payable	\$ -	\$ 31,596	\$ -	\$ 629	\$ -	\$ 28,712	\$ 8,015	\$ -	\$ -
Accrued payroll and payroll taxes payable	-	-	-	-	-	11,344	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>31,596</u>	<u>-</u>	<u>629</u>	<u>-</u>	<u>40,056</u>	<u>8,015</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Deferred property taxes	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES:</u>									
Restricted	-	29,497	-	29,419	-	-	-	867	-
Committed	-	-	22,132	-	914,558	403,631	618,483	-	6,258
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>29,497</u>	<u>22,132</u>	<u>29,419</u>	<u>914,558</u>	<u>403,631</u>	<u>618,483</u>	<u>867</u>	<u>6,258</u>
	<u>\$ -</u>	<u>\$ 61,093</u>	<u>\$ 22,132</u>	<u>\$ 30,048</u>	<u>\$ 914,558</u>	<u>\$ 443,687</u>	<u>\$ 626,498</u>	<u>\$ 867</u>	<u>\$ 6,258</u>

See accompanying independent
auditor's report.

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MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2020

Continued from previous page.

	<u>Forest Service</u>	<u>Court Security</u>	<u>Echo Wind Fees</u>	<u>Shepherds Flat Fees</u>	<u>FTA Grant</u>	<u>Comm. Corrections Fund</u>	<u>PGE Carty</u>	<u>Sheriff Reserve</u>	<u>Totals</u>
<u>ASSETS:</u>									
Cash	\$ 76,846	\$ 113,231	\$ 7,137	\$ 119,280	\$ (24,483)	\$ 354,409	\$ 66,047	\$ 14,834	\$ 5,480,477
Property taxes receivable	-	-	-	-	-	-	-	-	4,121
Other receivables	-	502	-	-	49,546	120,064	-	-	1,208,943
Total assets	<u>\$ 76,846</u>	<u>\$ 113,733</u>	<u>\$ 7,137</u>	<u>\$ 119,280</u>	<u>\$ 25,063</u>	<u>\$ 474,473</u>	<u>\$ 66,047</u>	<u>\$ 14,834</u>	<u>\$ 6,693,541</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>									
<u>LIABILITIES:</u>									
Accounts payable	\$ -	\$ 19,242	\$ -	\$ -	\$ 494	\$ 20,228	\$ -	\$ -	\$ 162,575
Accrued payroll and payroll taxes payable	-	-	-	-	1,361	17,559	-	-	43,271
Due to other funds	-	-	-	-	-	-	-	-	27,425
Total liabilities	<u>-</u>	<u>19,242</u>	<u>-</u>	<u>-</u>	<u>1,855</u>	<u>37,787</u>	<u>-</u>	<u>-</u>	<u>233,271</u>
<u>DEFERRED INFLOWS OF RESOURCES:</u>									
Deferred property taxes	-	-	-	-	-	-	-	-	3,152
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,152</u>
<u>FUND BALANCES:</u>									
Restricted	76,846	94,491	-	-	23,208	436,686	-	-	2,161,776
Committed	-	-	7,137	119,280	-	-	66,047	14,834	4,295,342
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>76,846</u>	<u>94,491</u>	<u>7,137</u>	<u>119,280</u>	<u>23,208</u>	<u>436,686</u>	<u>66,047</u>	<u>14,834</u>	<u>6,457,118</u>
	<u>\$ 76,846</u>	<u>\$ 113,733</u>	<u>\$ 7,137</u>	<u>\$ 119,280</u>	<u>\$ 25,063</u>	<u>\$ 474,473</u>	<u>\$ 66,047</u>	<u>\$ 14,834</u>	<u>\$ 6,693,541</u>

See accompanying independent
auditor's report.

MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Heritage	Finley Buttes Road	Commission on Children/ Families	Airport	Law Library	911 Emergency Telephone	Surveyor Preserva- tion	Finley Buttes Lic. Fees	County School
<u>REVENUES:</u>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,736
Intergovernmental	-	-	-	-	-	339,675	-	-	45,220
Fees, fines, and charges for services	-	392,364	-	36,408	5,976	-	15,789	1,576,548	-
Interest	374	15,115	-	951	736	5,425	4,905	30,331	403
Miscellaneous	-	-	-	250	-	-	-	-	-
Total revenues	<u>374</u>	<u>407,479</u>	<u>-</u>	<u>37,609</u>	<u>6,712</u>	<u>345,100</u>	<u>20,694</u>	<u>1,606,879</u>	<u>237,359</u>
<u>EXPENDITURES:</u>									
General government	-	-	-	60,072	-	-	-	22,651	-
Public safety	-	-	-	-	-	311,165	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	800	-	-
Education	-	-	-	-	7,080	-	-	-	237,001
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,072</u>	<u>7,080</u>	<u>311,165</u>	<u>800</u>	<u>22,651</u>	<u>237,001</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>374</u>	<u>407,479</u>	<u>-</u>	<u>(22,463)</u>	<u>(368)</u>	<u>33,935</u>	<u>19,894</u>	<u>1,584,228</u>	<u>358</u>
<u>OTHER FINANCING SOURCES (USES):</u>									
Operating transfers in	-	-	-	30,000	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	(1,846,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,846,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES:</u>	<u>374</u>	<u>407,479</u>	<u>-</u>	<u>7,537</u>	<u>(368)</u>	<u>33,935</u>	<u>19,894</u>	<u>(261,772)</u>	<u>358</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>17,492</u>	<u>569,524</u>	<u>66,158</u>	<u>21,960</u>	<u>30,621</u>	<u>291,218</u>	<u>222,493</u>	<u>1,333,000</u>	<u>113</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 17,866</u>	<u>\$ 977,003</u>	<u>\$ 66,158</u>	<u>\$ 29,497</u>	<u>\$ 30,253</u>	<u>\$ 325,153</u>	<u>\$ 242,387</u>	<u>\$ 1,071,228</u>	<u>\$ 471</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds

Continued from previous page.

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Ione School	Fair	Special Trans- portation	Alcohol Enforce- ment	Video Lottery Econ. Devel.	Victim/ Witness Assistance	Willow Creek Wind	CAMI Grant	Safety Committee
<u>REVENUES:</u>									
Taxes	\$ 19,372	\$ 80,529	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,066	53,174	500,700	-	86,269	82,318	-	37,534	-
Fees, fines, and charges for services	-	14,071	5,070	120	-	-	91,987	-	-
Interest	40	4,965	4,750	499	1,077	-	1,076	672	410
Miscellaneous	-	6,474	66	-	-	97	-	1,500	8,832
Total revenues	<u>23,478</u>	<u>159,213</u>	<u>510,586</u>	<u>619</u>	<u>87,346</u>	<u>82,415</u>	<u>93,063</u>	<u>39,706</u>	<u>9,242</u>
<u>EXPENDITURES:</u>									
General government	-	-	151,572	-	58,893	-	68,386	14,350	9,950
Public safety	-	-	-	-	-	93,943	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Culture and recreation	-	123,493	-	-	-	-	-	-	-
Education	23,443	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	<u>23,443</u>	<u>123,493</u>	<u>151,572</u>	<u>-</u>	<u>58,893</u>	<u>93,943</u>	<u>68,386</u>	<u>14,350</u>	<u>9,950</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>35</u>	<u>35,720</u>	<u>359,014</u>	<u>619</u>	<u>28,453</u>	<u>(11,528)</u>	<u>24,677</u>	<u>25,356</u>	<u>(708)</u>
<u>OTHER FINANCING SOURCES (USES)</u>									
Operating transfers in	-	5,000	-	-	-	-	-	-	-
Operating transfers out	-	(7,000)	-	-	(56,000)	-	(22,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>(56,000)</u>	<u>-</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES:</u>	<u>35</u>	<u>33,720</u>	<u>359,014</u>	<u>619</u>	<u>(27,547)</u>	<u>(11,528)</u>	<u>2,677</u>	<u>25,356</u>	<u>(708)</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>11</u>	<u>229,079</u>	<u>31,347</u>	<u>23,273</u>	<u>62,146</u>	<u>25,457</u>	<u>45,033</u>	<u>18,084</u>	<u>17,660</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 46</u>	<u>\$ 262,799</u>	<u>\$ 390,361</u>	<u>\$ 23,892</u>	<u>\$ 34,599</u>	<u>\$ 13,929</u>	<u>\$ 47,710</u>	<u>\$ 43,440</u>	<u>\$ 16,952</u>

See accompanying independent auditor's report.

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MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds

Continued from previous page.

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Rodeo	Justice Court Bail and Fine	Clerks Records	DUII Impact	Building Permit Fees	Parks	Equity	Liquor Control	Water Planning
<u>REVENUES:</u>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,654	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	645,981	-	-	-
Fees, fines, and charges for services	-	421,717	1,880	-	136,949	157,234	-	-	-
Interest	334	-	443	630	17,267	6,065	16,715	18	-
Miscellaneous	-	-	-	-	219	7,328	-	-	-
Total revenues	<u>334</u>	<u>421,717</u>	<u>2,323</u>	<u>630</u>	<u>154,435</u>	<u>940,262</u>	<u>16,715</u>	<u>18</u>	<u>-</u>
<u>EXPENDITURES:</u>									
General government	-	-	-	-	9,439	-	8,015	-	-
Public safety	-	422,835	-	629	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Culture and recreation	10,000	-	-	-	-	565,690	-	-	-
Education	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	209,194	-	-	-
Total expenditures	<u>10,000</u>	<u>422,835</u>	<u>-</u>	<u>629</u>	<u>9,439</u>	<u>774,884</u>	<u>8,015</u>	<u>-</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(9,666)</u>	<u>(1,118)</u>	<u>2,323</u>	<u>1</u>	<u>144,996</u>	<u>165,378</u>	<u>8,700</u>	<u>18</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>									
Operating transfers in	10,000	-	-	-	-	-	-	-	-
Operating transfers out	(19,269)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(9,269)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES:</u>	<u>(18,935)</u>	<u>(1,118)</u>	<u>2,323</u>	<u>1</u>	<u>144,996</u>	<u>165,378</u>	<u>8,700</u>	<u>18</u>	<u>-</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>18,935</u>	<u>30,615</u>	<u>19,809</u>	<u>29,418</u>	<u>769,562</u>	<u>238,253</u>	<u>609,783</u>	<u>849</u>	<u>6,258</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ -</u>	<u>\$ 29,497</u>	<u>\$ 22,132</u>	<u>\$ 29,419</u>	<u>\$ 914,558</u>	<u>\$ 403,631</u>	<u>\$ 618,483</u>	<u>\$ 867</u>	<u>\$ 6,258</u>

See accompanying independent auditor's report.

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MORROW COUNTY, OREGON

Nonmajor Special Revenue Funds

Continued from previous page.

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Forest Service	Court Security	Echo Wind Fees	Shepherds Flat Fees	FTA Grant	Comm. Corrections Fund	PGE Carty	Sheriff Reserve	Totals
<u>REVENUES:</u>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,291
Intergovernmental	6,922	-	-	-	85,220	548,602	-	-	2,435,681
Fees, fines, and charges for services	-	10,714	87,987	1,685,916	-	34,032	2,224,294	1,719	6,900,775
Interest	1,489	2,685	233	2,450	1,228	8,325	2,796	5	132,412
Miscellaneous	-	-	-	-	-	-	-	13,110	37,876
Total revenues	<u>8,411</u>	<u>13,399</u>	<u>88,220</u>	<u>1,688,366</u>	<u>86,448</u>	<u>590,959</u>	<u>2,227,090</u>	<u>14,834</u>	<u>9,922,035</u>
<u>EXPENDITURES:</u>									
General government	-	-	63,889	402,966	101,019	-	603,562	-	1,574,764
Public safety	-	26,933	-	-	-	571,012	-	-	1,426,517
Highways and streets	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	699,983
Education	-	-	-	-	-	-	-	-	267,524
Capital outlay	-	24,920	-	-	-	41,339	-	-	275,453
Total expenditures	<u>-</u>	<u>51,853</u>	<u>63,889</u>	<u>402,966</u>	<u>101,019</u>	<u>612,351</u>	<u>603,562</u>	<u>-</u>	<u>4,244,241</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>8,411</u>	<u>(38,454)</u>	<u>24,331</u>	<u>1,285,400</u>	<u>(14,571)</u>	<u>(21,392)</u>	<u>1,623,528</u>	<u>14,834</u>	<u>5,677,794</u>
<u>OTHER FINANCING SOURCES (USES)</u>									
Operating transfers in	-	-	-	-	-	-	-	-	45,000
Operating transfers out	-	-	(30,437)	(1,203,700)	-	-	(1,676,294)	-	(4,860,700)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(30,437)</u>	<u>(1,203,700)</u>	<u>-</u>	<u>-</u>	<u>(1,676,294)</u>	<u>-</u>	<u>(4,815,700)</u>
<u>NET CHANGE IN FUND BALANCES:</u>	<u>8,411</u>	<u>(38,454)</u>	<u>(6,106)</u>	<u>81,700</u>	<u>(14,571)</u>	<u>(21,392)</u>	<u>(52,766)</u>	<u>14,834</u>	<u>862,094</u>
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>68,435</u>	<u>132,945</u>	<u>13,243</u>	<u>37,580</u>	<u>37,779</u>	<u>458,078</u>	<u>118,813</u>	<u>-</u>	<u>5,595,024</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$76,846</u>	<u>\$ 94,491</u>	<u>\$ 7,137</u>	<u>\$ 119,280</u>	<u>\$ 23,208</u>	<u>\$ 436,686</u>	<u>\$ 66,047</u>	<u>\$ 14,834</u>	<u>\$ 6,457,118</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Heritage Trail Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 225	\$ 225	\$ 374	\$ 149
Grants	10,000	10,000	-	(10,000)
Total revenues	<u>10,225</u>	<u>10,225</u>	<u>374</u>	<u>(9,851)</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>27,695</u>	<u>27,695</u>	<u>-</u>	<u>27,695</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(17,470)	(17,470)	374	17,844
<u>FUND BALANCES, BEGINNING</u>				
	<u>17,470</u>	<u>17,470</u>	<u>17,492</u>	<u>22</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,866</u>	<u>\$ 17,866</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Finley Buttes Road Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Landfill fees	\$ 350,000	\$ 350,000	\$ 392,364	\$ 42,364
Interest	1,000	1,000	15,115	14,115
Total revenues	<u>351,000</u>	<u>351,000</u>	<u>407,479</u>	<u>56,479</u>
<u>EXPENDITURES:</u>				
Contractual services	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>251,000</u>	<u>251,000</u>	<u>407,479</u>	<u>156,479</u>
<u>FUND BALANCES, BEGINNING</u>	<u>415,515</u>	<u>415,515</u>	<u>569,524</u>	<u>154,009</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 666,515</u>	<u>\$ 666,515</u>	<u>\$ 977,003</u>	<u>\$ 310,488</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Commission on Children and Families Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Total expenditures	-	-	-	-
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	-	-	-	-
<u>FUND BALANCES, BEGINNING</u>	-	-	66,158	66,158
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,158</u>	<u>\$ 66,158</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Airport Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Rental and leases	\$ 13,722	\$ 13,722	\$ 10,670	\$ (3,052)
Charges for services	24,000	24,000	25,738	1,738
Interest	100	100	951	851
Miscellaneous revenue	800	800	250	(550)
Total revenues	<u>38,622</u>	<u>38,622</u>	<u>37,609</u>	<u>(1,013)</u>
<u>EXPENDITURES:</u>				
Materials and services	61,122	61,122	60,072	1,050
Capital outlay	7,500	7,500	-	7,500
Total expenditures	<u>68,622</u>	<u>68,622</u>	<u>60,072</u>	<u>8,550</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(30,000)	(30,000)	(22,463)	7,537
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	30,000	30,000	30,000	-
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	7,537	7,537
<u>FUND BALANCES, BEGINNING</u>				
	-	-	21,960	21,960
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,497</u>	<u>\$ 29,497</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Law Library Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State court, clerk fees	\$ 6,832	\$ 6,832	\$ 5,976	\$ (856)
Interest	600	600	736	136
Total revenues	<u>7,432</u>	<u>7,432</u>	<u>6,712</u>	<u>(720)</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>44,327</u>	<u>44,327</u>	<u>7,080</u>	<u>37,247</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(36,895)	(36,895)	(368)	36,527
<u>FUND BALANCES, BEGINNING</u>				
	<u>36,895</u>	<u>36,895</u>	<u>30,621</u>	<u>(6,274)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,253</u>	<u>\$ 30,253</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

911 Emergency Telephone Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State 911 apportionment	\$ 296,900	\$ 296,900	\$ 339,675	\$ 42,775
Interest	3,000	3,000	5,425	2,425
Total revenues	<u>299,900</u>	<u>299,900</u>	<u>345,100</u>	<u>45,200</u>
<u>EXPENDITURES:</u>				
Personnel services	272,690	272,690	238,830	33,860
Materials and services	44,200	44,200	23,097	21,103
Capital outlay	-	51,558	50,807	751
Contingency	192,010	140,452	-	140,452
Total expenditures	<u>508,900</u>	<u>508,900</u>	<u>312,734</u>	<u>196,166</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(209,000)	(209,000)	32,366	241,366
<u>FUND BALANCES, BEGINNING</u>				
	<u>209,000</u>	<u>209,000</u>	<u>279,284</u>	<u>70,284</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 311,650</u>	<u>\$ 311,650</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Surveyor Preservation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Charges for services	\$ 11,000	\$ 11,000	\$ 15,789	\$ 4,789
Interest	4,000	4,000	4,905	905
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>20,694</u>	<u>5,694</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>235,777</u>	<u>235,777</u>	<u>800</u>	<u>234,977</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(220,777)	(220,777)	19,894	240,671
<u>FUND BALANCES, BEGINNING</u>	<u>220,777</u>	<u>220,777</u>	<u>222,493</u>	<u>1,716</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,387</u>	<u>\$ 242,387</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Finley Buttes License Fee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<u>REVENUES:</u>				
Landfill license fees	\$ 1,420,000	\$ 1,420,000	\$ 1,576,548	\$ 156,548
Interest	5,000	5,000	30,331	25,331
Total revenues	<u>1,425,000</u>	<u>1,425,000</u>	<u>1,606,879</u>	<u>181,879</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>-</u>	<u>-</u>	<u>22,651</u>	<u>(22,651)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	1,425,000	1,425,000	1,584,228	159,228
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(1,846,939)</u>	<u>(1,846,939)</u>	<u>(1,846,000)</u>	<u>939</u>
<u>NET CHANGE IN FUND BALANCES</u>	(421,939)	(421,939)	(261,772)	160,167
<u>FUND BALANCES, BEGINNING</u>	<u>421,939</u>	<u>421,939</u>	<u>1,333,000</u>	<u>911,061</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,071,228</u>	<u>\$ 1,071,228</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

County School Fund (ORS 328.005)

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 26,926	\$ 26,926	\$ 29,615	\$ 2,689
Federal forest rentals (25%)	12,500	12,500	45,220	32,720
In lieu of taxes	170,000	170,000	162,121	(7,879)
Interest	100	100	403	303
Total revenues	<u>209,526</u>	<u>209,526</u>	<u>237,359</u>	<u>27,833</u>
<u>EXPENDITURES:</u>				
Tax turnovers	<u>209,526</u>	<u>209,526</u>	<u>237,001</u>	<u>(27,475)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	-	-	358	358
<u>FUND BALANCES, BEGINNING</u>	-	-	113	113
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 471</u>	<u>\$ 471</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Ione School Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Property taxes	\$ 2,627	\$ 2,627	\$ 2,883	\$ 256
Federal forest rentals	950	950	4,066	3,116
In lieu of taxes	15,000	15,000	16,489	1,489
Interest	10	10	40	30
Total revenues	<u>18,587</u>	<u>18,587</u>	<u>23,478</u>	<u>4,891</u>
<u>EXPENDITURES:</u>				
Tax turnovers	<u>18,587</u>	<u>18,587</u>	<u>23,443</u>	<u>(4,856)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	-	-	35	35
<u>FUND BALANCES, BEGINNING</u>				
	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ 46</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Fair Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Gate admissions	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Concessions	800	800	1,000	200
Rental of facilities	3,150	3,150	3,691	541
Donations	100	100	-	(100)
Sponsors and premium book advertising	12,400	12,400	9,380	(3,020)
Other	2,100	2,100	6,474	4,374
Intergovernmental (Oregon State)	53,166	53,166	53,174	8
Property taxes	73,674	73,674	80,529	6,855
Interest	2,000	2,000	4,965	2,965
Total revenues	<u>152,390</u>	<u>152,390</u>	<u>159,213</u>	<u>6,823</u>
<u>EXPENDITURES:</u>				
Administrative and non-departmental	50,973	50,973	47,916	3,057
Fair	82,949	82,949	73,936	9,013
Queen and court	2,300	2,300	1,858	442
Multipurpose buildings	2,550	2,550	-	2,550
St. Pats event	2,260	2,260	-	2,260
Operating contingency	213,420	213,420	-	213,420
Total expenditures	<u>354,452</u>	<u>354,452</u>	<u>123,710</u>	<u>230,742</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(202,062)</u>	<u>(202,062)</u>	<u>35,503</u>	<u>237,565</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	5,000	5,000	5,000	-
Transfers out	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(204,062)</u>	<u>(204,062)</u>	<u>33,503</u>	<u>237,565</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>204,062</u>	<u>204,062</u>	<u>226,658</u>	<u>22,596</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260,161</u>	<u>\$ 260,161</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Special Transportation Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Grants	\$ 112,000	\$ 112,000	\$ 115,366	\$ 3,366
State apportionment	-	737,336	385,334	(352,002)
Bus receipts and other	2,500	2,500	5,070	2,570
Interest	300	300	4,750	4,450
Other	-	-	66	66
Total revenues	<u>114,800</u>	<u>852,136</u>	<u>510,586</u>	<u>(341,550)</u>
<u>EXPENDITURES:</u>				
Personal services	42,146	79,484	65,787	13,697
Materials and services	75,100	320,100	76,771	243,329
Contingency	4,857	459,855	-	459,855
Total expenditures	<u>122,103</u>	<u>859,439</u>	<u>142,558</u>	<u>716,881</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(7,303)</u>	<u>(7,303)</u>	<u>368,028</u>	<u>375,331</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(6,282)</u>	<u>(6,282)</u>	<u>-</u>	<u>6,282</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	<u>(13,585)</u>	<u>(13,585)</u>	<u>368,028</u>	<u>381,613</u>
<u>FUND BALANCES, BEGINNING</u>				
	<u>13,585</u>	<u>13,585</u>	<u>21,541</u>	<u>7,956</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,569</u>	<u>\$ 389,569</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Alcohol Enforcement Fund (ORS 471.670)
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines and forfeits	\$ -	\$ -	\$ 120	\$ 120
Interest	100	100	499	399
Total revenues	<u>100</u>	<u>100</u>	<u>619</u>	<u>519</u>
<u>EXPENDITURES:</u>				
Materials and services	18,214	18,214	-	18,214
Capital outlay	5,000	5,000	-	5,000
Total expenditures	<u>23,214</u>	<u>23,214</u>	<u>-</u>	<u>23,214</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(23,114)	(23,114)	619	23,733
<u>FUND BALANCES, BEGINNING</u>				
	<u>23,114</u>	<u>23,114</u>	<u>23,273</u>	<u>159</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,892</u>	<u>\$ 23,892</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Video Lottery Economic Development
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Video lottery	\$ 75,000	\$ 75,000	\$ 86,269	\$ 11,269
Interest	750	750	1,077	327
Total revenues	<u>75,750</u>	<u>75,750</u>	<u>87,346</u>	<u>11,596</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>59,129</u>	<u>59,129</u>	<u>58,893</u>	<u>236</u>
<u>EXCESS OF REVENUES</u>				
<u>OVER EXPENDITURES</u>	16,621	16,621	28,453	11,832
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(77,000)</u>	<u>(77,000)</u>	<u>(56,000)</u>	<u>21,000</u>
<u>NET CHANGE IN FUND BALANCES</u>	(60,379)	(60,379)	(27,547)	32,832
<u>FUND BALANCES, BEGINNING</u>	<u>60,379</u>	<u>60,379</u>	<u>62,146</u>	<u>1,767</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,599</u>	<u>\$ 34,599</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Victim-Witness Assistance Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State apportionment	\$ 109,698	\$ 109,698	\$ 82,318	\$ (27,380)
Other	-	-	97	97
Total revenues	<u>109,698</u>	<u>109,698</u>	<u>82,415</u>	<u>(27,283)</u>
<u>EXPENDITURES:</u>				
Personal services	96,569	96,569	83,990	12,579
Materials and services	38,019	38,019	5,002	33,017
Total expenditures	<u>134,588</u>	<u>134,588</u>	<u>88,992</u>	<u>45,596</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(24,890)	(24,890)	(6,577)	18,313
<u>FUND BALANCES, BEGINNING</u>				
	<u>24,890</u>	<u>24,890</u>	<u>19,858</u>	<u>(5,032)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,281</u>	<u>\$ 13,281</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Willow Creek Wind
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Wind fees	\$ 104,750	\$ 104,750	\$ 91,987	\$ (12,763)
Interest	1,000	1,000	1,076	76
Total revenues	<u>105,750</u>	<u>105,750</u>	<u>93,063</u>	<u>(12,687)</u>
<u>EXPENDITURES:</u>				
Willow Creek Fee Distribution	<u>83,750</u>	<u>83,750</u>	<u>68,386</u>	<u>15,364</u>
Total expenditures	<u>83,750</u>	<u>83,750</u>	<u>68,386</u>	<u>15,364</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	22,000	22,000	24,677	2,677
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	2,677	2,677
<u>FUND BALANCES, BEGINNING</u>				
	<u>-</u>	<u>-</u>	<u>45,033</u>	<u>45,033</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,710</u>	<u>\$ 47,710</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

CAMI Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Grants	\$ 33,493	\$ 33,493	\$ 37,534	\$ 4,041
Interest	-	-	672	672
Other	-	-	1,500	1,500
Total revenues	<u>33,493</u>	<u>33,493</u>	<u>39,706</u>	<u>6,213</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>41,909</u>	<u>41,909</u>	<u>14,350</u>	<u>27,559</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(8,416)	(8,416)	25,356	33,772
<u>FUND BALANCES, BEGINNING</u>				
	<u>8,416</u>	<u>8,416</u>	<u>18,084</u>	<u>9,668</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,440</u>	<u>\$ 43,440</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Safety Committee Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
SAIF dividend	\$ 3,000	\$ 3,000	\$ 8,832	\$ 5,832
Interest	100	100	410	310
Total revenues	<u>3,100</u>	<u>3,100</u>	<u>9,242</u>	<u>6,142</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>21,452</u>	<u>21,452</u>	<u>9,950</u>	<u>11,502</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(18,352)	(18,352)	(708)	17,644
<u>FUND BALANCES, BEGINNING</u>				
	<u>18,352</u>	<u>18,352</u>	<u>17,660</u>	<u>(692)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,952</u>	<u>\$ 16,952</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Rodeo Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 350	\$ 350	\$ 334	\$ (16)
<u>EXPENDITURES:</u>				
Materials and services	10,000	10,000	10,000	-
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(9,650)</u>	<u>(9,650)</u>	<u>(9,666)</u>	<u>(16)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	10,000	10,000	10,000	-
Transfers out	<u>(20,151)</u>	<u>(20,151)</u>	<u>(19,269)</u>	<u>882</u>
Total other financing sources (uses)	<u>(10,151)</u>	<u>(10,151)</u>	<u>(9,269)</u>	<u>882</u>
<u>NET CHANGE IN FUND BALANCES</u>	(19,801)	(19,801)	(18,935)	866
<u>FUND BALANCES, BEGINNING</u>	19,801	19,801	18,935	(866)
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Justice Court Bail and Fine Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Fines	\$ 525,000	\$ 525,000	\$ 421,717	\$ (103,283)
<u>EXPENDITURES:</u>				
Fine turnover	<u>588,950</u>	<u>588,950</u>	<u>422,835</u>	<u>166,115</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(63,950)	(63,950)	(1,118)	62,832
<u>FUND BALANCES, BEGINNING</u>	<u>63,950</u>	<u>63,950</u>	<u>30,615</u>	<u>(33,335)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,497</u>	<u>\$ 29,497</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Clerks Records Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Records fees	\$ 1,500	\$ 1,500	\$ 1,880	\$ 380
Interest	200	200	443	243
Total revenues	<u>1,700</u>	<u>1,700</u>	<u>2,323</u>	<u>623</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>20,943</u>	<u>20,943</u>	-	<u>20,943</u>
Total expenditures	<u>20,943</u>	<u>20,943</u>	-	<u>20,943</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(19,243)	(19,243)	2,323	21,566
<u>FUND BALANCES, BEGINNING</u>				
	<u>19,243</u>	<u>19,243</u>	<u>19,809</u>	<u>566</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,132</u>	<u>\$ 22,132</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

DUII Impact Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Court ordered fees	\$ 500	\$ 500	\$ -	\$ (500)
Interest	500	500	630	130
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>630</u>	<u>(370)</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>28,902</u>	<u>28,902</u>	<u>629</u>	<u>28,273</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(27,902)	(27,902)	1	27,903
<u>FUND BALANCES, BEGINNING</u>				
	<u>27,902</u>	<u>27,902</u>	<u>29,418</u>	<u>1,516</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,419</u>	<u>\$ 29,419</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Building Permit Fees Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Building permit fees	\$ 100,000	\$ 100,000	\$ 136,949	\$ 36,949
Other	-	-	219	219
Interest	12,000	12,000	17,267	5,267
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>154,435</u>	<u>42,435</u>
<u>EXPENDITURES:</u>				
Materials & Service	252,000	252,000	6,164	245,836
Capital outlay	28,000	28,000	3,275	24,725
Total Expenditures	<u>280,000</u>	<u>280,000</u>	<u>9,439</u>	<u>270,561</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(168,000)	(168,000)	144,996	312,996
<u>FUND BALANCES, BEGINNING</u>				
	<u>737,111</u>	<u>737,111</u>	<u>769,562</u>	<u>32,451</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 569,111</u>	<u>\$ 569,111</u>	<u>\$ 914,558</u>	<u>\$ 345,447</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Park Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Grants	\$ 366,719	\$ 419,818	\$ 645,981	\$ 226,163
Camping fees and other charges for services	118,100	162,200	157,234	(4,966)
State apportionment	137,796	145,000	123,654	(21,346)
Interest	2,000	2,000	6,065	4,065
Other	4,200	6,700	7,328	628
Total revenues	<u>628,815</u>	<u>735,718</u>	<u>940,262</u>	<u>204,544</u>
<u>EXPENDITURES:</u>				
Cutsforth park	84,253	87,614	86,360	1,254
Anson Wright park	58,953	60,415	60,776	(361)
OHV park	587,736	707,116	631,146	75,970
Fair park		1,941	1,890	51
Contingency	117,873	183,307	-	183,307
Total expenditures	<u>848,815</u>	<u>1,040,393</u>	<u>780,172</u>	<u>260,221</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(220,000)	(304,675)	160,090	464,765
<u>FUND BALANCES, BEGINNING</u>				
	<u>220,000</u>	<u>304,675</u>	<u>229,860</u>	<u>(74,815)</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,950</u>	<u>\$ 389,950</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Equity Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest-Loans	\$ 6,500	\$ 6,500	\$ 12,039	\$ 5,539
Interest	2,500	2,500	4,676	2,176
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>16,715</u>	<u>7,715</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>19,000</u>	<u>19,000</u>	<u>8,015</u>	<u>10,985</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(10,000)	(10,000)	8,700	18,700
<u>FUND BALANCES, BEGINNING</u>	<u>10,000</u>	<u>10,000</u>	<u>609,783</u>	<u>599,783</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 618,483</u>	<u>\$ 618,483</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Liquor Control Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 15	\$ 15	\$ 18	\$ 3
Total Revenues	<u>15</u>	<u>15</u>	<u>18</u>	<u>3</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>858</u>	<u>858</u>	<u>-</u>	<u>858</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(843)	(843)	18	861
<u>FUND BALANCES, BEGINNING</u>	<u>843</u>	<u>843</u>	<u>849</u>	<u>6</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 867</u>	<u>\$ 867</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Water Planning Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Grant revenue	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Materials and services	6,258	6,258	-	6,258
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(6,258)	(6,258)	-	6,258
<u>FUND BALANCES, BEGINNING</u>	6,258	6,258	6,258	-
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 6,258	\$ 6,258

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Forest Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Intergovernmental revenue	\$ -	\$ -	\$ 6,922	\$ 6,922
Interest	750	750	1,489	739
Total revenues	<u>750</u>	<u>750</u>	<u>8,411</u>	<u>7,661</u>
<u>EXPENDITURES:</u>				
Materials and services	<u>62,656</u>	<u>62,656</u>	<u>-</u>	<u>62,656</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(61,906)	(61,906)	8,411	70,317
<u>FUND BALANCES, BEGINNING</u>				
	<u>61,906</u>	<u>61,906</u>	<u>68,435</u>	<u>6,529</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,846</u>	<u>\$ 76,846</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Court Security Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
<u>REVENUES:</u>				
Court security	\$ 18,000	\$ 18,000	\$ 10,714	\$ (7,286)
Interest	2,500	2,500	2,685	185
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>13,399</u>	<u>(7,101)</u>
<u>EXPENDITURES:</u>				
Materials and services	109,000	99,000	21,102	77,898
Capital outlay	20,000	30,000	30,751	(751)
Total expenditures	<u>129,000</u>	<u>129,000</u>	<u>51,853</u>	<u>77,147</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(108,500)	(108,500)	(38,454)	70,046
<u>FUND BALANCES, BEGINNING</u>	<u>161,180</u>	<u>161,180</u>	<u>132,945</u>	<u>(28,235)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ 52,680</u>	<u>\$ 52,680</u>	<u>\$ 94,491</u>	<u>\$ 41,811</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Echo Wind Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Wind fees	\$ 122,100	\$ 122,100	\$ 87,987	\$ (34,113)
Interest	100	100	233	133
Total revenues	<u>122,200</u>	<u>122,200</u>	<u>88,220</u>	<u>(33,980)</u>
<u>EXPENDITURES:</u>				
Other requirements	<u>62,100</u>	<u>62,100</u>	<u>63,889</u>	<u>(1,789)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	60,100	60,100	24,331	(35,769)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(66,940)</u>	<u>(66,940)</u>	<u>(30,437)</u>	<u>36,503</u>
<u>NET CHANGE IN FUND BALANCES</u>	(6,840)	(6,840)	(6,106)	734
<u>FUND BALANCES, BEGINNING</u>	<u>6,840</u>	<u>6,840</u>	<u>13,243</u>	<u>6,403</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,137</u>	<u>\$ 7,137</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Shepherds Flat Fees
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Wind fees	\$ 1,325,000	\$ 1,590,000	\$ 1,685,916	\$ 95,916
Interest	1,000	1,000	2,450	1,450
Total revenues	<u>1,326,000</u>	<u>1,591,000</u>	<u>1,688,366</u>	<u>97,366</u>
<u>EXPENDITURES:</u>				
Materials and services	-	365,800	381,466	(15,666)
Other requirements	21,500	21,500	21,500	-
Total expenditures	<u>21,500</u>	<u>387,300</u>	<u>402,966</u>	<u>(15,666)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	1,304,500	1,203,700	1,285,400	81,700
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(1,304,500)</u>	<u>(1,203,700)</u>	<u>(1,203,700)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	81,700	81,700
<u>FUND BALANCES, BEGINNING</u>				
	<u>-</u>	<u>-</u>	<u>37,580</u>	<u>37,580</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,280</u>	<u>\$ 119,280</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

FTA Grant Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
FTA grant	\$ 172,172	\$ 96,672	\$ 85,220	\$ (11,452)
Interest	-	-	1,228	1,228
Other	200	200	-	(200)
Total revenues	<u>172,372</u>	<u>96,872</u>	<u>86,448</u>	<u>(10,424)</u>
<u>EXPENDITURES:</u>				
Personal services	111,580	74,242	67,986	6,256
Materials and services	67,672	47,672	33,033	14,639
Contingency	29,230	11,068	-	11,068
Total expenditures	<u>208,482</u>	<u>132,982</u>	<u>101,019</u>	<u>31,963</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(36,110)	(36,110)	(14,571)	21,539
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	6,282	6,282	-	(6,282)
<u>NET CHANGE IN FUND BALANCES</u>				
	(29,828)	(29,828)	(14,571)	15,257
<u>FUND BALANCES, BEGINNING</u>				
	29,828	29,828	37,779	7,951
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,208</u>	<u>\$ 23,208</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Community Corrections Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State P&P revenue	\$ 539,395	\$ 551,425	\$ 548,602	\$ (2,823)
Charges for services and other	45,500	45,500	34,032	(11,468)
Interest	-	-	8,325	8,325
Total revenues	<u>584,895</u>	<u>596,925</u>	<u>590,959</u>	<u>(5,966)</u>
<u>EXPENDITURES:</u>				
Personal services	433,371	433,371	419,788	13,583
Materials and services	176,600	188,630	149,242	39,388
Capital outlay	40,000	40,000	41,339	(1,339)
Contingency	100,000	100,000	-	100,000
Total expenditures	<u>749,971</u>	<u>762,001</u>	<u>610,369</u>	<u>151,632</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(165,076)	(165,076)	(19,410)	145,666
<u>FUND BALANCES, BEGINNING</u>				
	<u>349,410</u>	<u>349,410</u>	<u>433,658</u>	<u>84,248</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 184,334</u>	<u>\$ 184,334</u>	<u>\$ 414,248</u>	<u>\$ 229,914</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

PGE - Carty
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
PGE - Carty Comm Serv	\$ 2,224,294	\$ 2,224,294	\$ 2,224,294	\$ -
Interest	2,000	2,000	2,796	796
Total revenues	<u>2,226,294</u>	<u>2,226,294</u>	<u>2,227,090</u>	<u>796</u>
<u>EXPENDITURES:</u>				
Other requirements	<u>550,000</u>	<u>550,000</u>	<u>603,562</u>	<u>(53,562)</u>
Total expenditures	<u>550,000</u>	<u>550,000</u>	<u>603,562</u>	<u>(53,562)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>				
	1,676,294	1,676,294	1,623,528	(52,766)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	<u>(1,676,294)</u>	<u>(1,676,294)</u>	<u>(1,676,294)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	-	-	(52,766)	(52,766)
<u>FUND BALANCES, BEGINNING</u>				
	-	-	118,813	118,813
<u>FUND BALANCES, ENDING</u>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,047</u>	<u>\$ 66,047</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Sheriff Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Donations	\$ -	\$ -	\$ 13,110	\$ 13,110
Reserve fees	-	-	1,719	1,719
Interest	-	-	5	5
Total revenues	-	-	14,834	14,834
<u>EXPENDITURES:</u>				
Materials and services	-	-	-	-
Total expenditures	-	-	-	-
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	-	-	14,834	14,834
<u>FUND BALANCES, BEGINNING</u>	-	-	-	-
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,834</u>	<u>\$ 14,834</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Non-Major Capital Projects Funds

June 30, 2020

These funds account for the purchase and construction of the capital assets of the County. The majority of the funds used to purchase capital assets are transfers from other funds. Funds included are:

- **Road Equipment Reserve Fund** - accounts for the acquisition of road equipment.
- **Computer Equipment Reserve Fund** - accounts for the acquisition of the County's computer assets.
- **Programming Reserve Fund** - accounts for the acquisition of the County's various software assets.
- **Weed Equipment Reserve Fund** - accounts for the acquisition of the County's weed fund equipment.
- **STF Vehicle Reserve Fund** - accounts for the acquisition of the special transportation bus.
- **Fair Roof Reserve Fund** - accounts for the improvements made to buildings located at the fairgrounds.
- **Bleacher Reserve Fund** - accounts for the acquisition of bleachers at the County's fairgrounds.
- **Heppner Admin Building Fund** - accounts for construction of the Heppner Administrative Building.
- **Fair Improvement Reserve** - accounts for the acquisition and payment of new dorms and showers at the County's fairgrounds.
- **Building Reserve Fund** - accounts for the construction and acquisition of the County's buildings.

MORROW COUNTY, OREGON

Nonmajor Capital Project Funds

Combining Balance Sheet

June 30, 2020

	<u>Road Equipment Reserve</u>	<u>Computer Equipment Reserve</u>	<u>Program- ming Reserve</u>	<u>Weed Equipment Reserve</u>	<u>STF Vehicle Reserve</u>	<u>Fair Roof Reserve</u>	<u>Heppner Admin. Building</u>	<u>Bleacher Reserve</u>	<u>Fair Improve. Reserve</u>	<u>Building Reserve</u>	<u>Totals</u>
<u>ASSETS:</u>											
Cash	<u>\$ 1,014,664</u>	<u>\$ 46,274</u>	<u>\$ 1,011</u>	<u>\$ 15,649</u>	<u>\$ 93,574</u>	<u>\$ 22,715</u>	<u>\$ 37,755</u>	<u>\$ 25,621</u>	<u>\$ 16,057</u>	<u>\$ 792,601</u>	<u>\$ 2,065,921</u>
Total assets	<u><u>\$ 1,014,664</u></u>	<u><u>\$ 46,274</u></u>	<u><u>\$ 1,011</u></u>	<u><u>\$ 15,649</u></u>	<u><u>\$ 93,574</u></u>	<u><u>\$ 22,715</u></u>	<u><u>\$ 37,755</u></u>	<u><u>\$ 25,621</u></u>	<u><u>\$ 16,057</u></u>	<u><u>\$ 792,601</u></u>	<u><u>\$ 2,065,921</u></u>
<u>LIABILITIES AND FUND BALANCES</u>											
<u>LIABILITIES:</u>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FUND BALANCES:</u>											
Committed	<u>1,014,664</u>	<u>46,274</u>	<u>1,011</u>	<u>15,649</u>	<u>93,574</u>	<u>22,715</u>	<u>37,755</u>	<u>25,621</u>	<u>16,057</u>	<u>792,601</u>	<u>2,065,921</u>
Total liabilities and fund balances	<u><u>\$ 1,014,664</u></u>	<u><u>\$ 46,274</u></u>	<u><u>\$ 1,011</u></u>	<u><u>\$ 15,649</u></u>	<u><u>\$ 93,574</u></u>	<u><u>\$ 22,715</u></u>	<u><u>\$ 37,755</u></u>	<u><u>\$ 25,621</u></u>	<u><u>\$ 16,057</u></u>	<u><u>\$ 792,601</u></u>	<u><u>\$ 2,065,921</u></u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Nonmajor Capital Project Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 2020

	Road Equipment Reserve	Computer Equipment Reserve	Program- ming Reserve	Weed Equipment Reserve	STF Vehicle Reserve	Fair Roof Reserve	Hepppner Admin. Building	Bleacher Reserve	Fair Improve. Reserve	Building Reserve	Totals
<u>REVENUES:</u>											
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 71,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,120
Interest	14,971	700	1,193	269	2,662	446	786	230	262	10,603	32,122
Total revenues	14,971	700	1,193	269	73,782	446	786	230	262	10,603	103,242
<u>EXPENDITURES</u>											
General government	-	-	37,300	-	-	-	-	-	-	-	37,300
Highways and streets	-	-	-	-	-	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-	-	4,150	-	-	4,150
Capital outlay	580,427	-	64,580	-	121,968	-	-	-	-	42,970	809,945
Debt service	174,125	-	-	-	-	-	372,622	-	-	-	546,747
Total expenditures	754,552	-	101,880	-	121,968	-	372,622	4,150	-	42,970	1,398,142
<u>EXCESS (DEFICIENCY) OF</u>											
<u>REVENUES OVER (UNDER)</u>											
<u>EXPENDITURES</u>	(739,581)	700	(100,687)	269	(48,186)	446	(371,836)	(3,920)	262	(32,367)	(1,294,900)
<u>OTHER FINANCING</u>											
<u>SOURCES:</u>											
Capital lease proceeds	506,579	-	-	-	-	-	-	-	-	-	506,579
Transfers in	905,000	20,000	30,000	5,000	-	2,000	394,000	19,269	5,000	550,000	1,930,269
Total other financing sources	1,411,579	20,000	30,000	5,000	-	2,000	394,000	19,269	5,000	550,000	2,436,848
<u>NET CHANGE IN</u>											
<u>FUND BALANCES</u>											
	671,998	20,700	(70,687)	5,269	(48,186)	2,446	22,164	15,349	5,262	517,633	1,141,948
<u>FUND BALANCES, BEGIN.</u>	342,666	25,574	71,698	10,380	141,760	20,269	15,591	10,272	10,795	274,968	923,973
<u>FUND BALANCES, ENDING</u>	\$ 1,014,664	\$ 46,274	\$ 1,011	\$ 15,649	\$ 93,574	\$ 22,715	\$ 37,755	\$ 25,621	\$ 16,057	\$ 792,601	\$ 2,065,921

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Road Equipment Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	<u>4,000</u>	<u>4,000</u>	<u>14,971</u>	<u>10,971</u>
<u>EXPENDITURES:</u>				
Capital outlay	<u>1,294,329</u>	<u>1,294,329</u>	<u>247,973</u>	<u>1,046,356</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(1,290,329)</u>	<u>(1,290,329)</u>	<u>(233,002)</u>	<u>1,057,327</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	<u>905,000</u>	<u>905,000</u>	<u>905,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(385,329)</u>	<u>(385,329)</u>	<u>671,998</u>	<u>1,057,327</u>
<u>FUND BALANCES, BEGINNING</u>	<u>385,329</u>	<u>385,329</u>	<u>342,666</u>	<u>(42,663)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,014,664</u>	<u>\$ 1,014,664</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Computer Equipment Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 600	\$ 600	\$ 700	\$ 100
<u>EXPENDITURES:</u>				
Capital outlay	42,565	42,565	-	42,565
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(41,965)	(41,965)	700	42,665
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	20,000	20,000	20,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(21,965)	(21,965)	20,700	42,665
<u>FUND BALANCES, BEGINNING</u>	21,965	21,965	25,574	3,609
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,274</u>	<u>\$ 46,274</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Programming Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 1,000	\$ 1,000	\$ 1,193	\$ 193
<u>EXPENDITURES:</u>				
Capital outlay	102,508	127,508	101,880	25,628
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(101,508)	(126,508)	(100,687)	25,821
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	30,000	55,000	30,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(71,508)	(71,508)	(70,687)	25,821
<u>FUND BALANCES, BEGINNING</u>	71,508	71,508	71,698	190
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 1,011	\$ 26,011

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Weed Equipment Reserve
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 50	\$ 50	\$ 269	\$ 219
<u>EXPENDITURES:</u>				
Capital outlay	15,380	15,380	-	15,380
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(15,330)	(15,330)	269	15,599
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	5,000	5,000	5,000	-
<u>NET CHANGE IN FUND BALANCES</u>	(10,330)	(10,330)	5,269	15,599
<u>FUND BALANCES, BEGINNING</u>	10,330	10,330	10,380	50
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,649</u>	<u>\$ 15,649</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

STF Vehicle Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 500	\$ 500	\$ 2,662	\$ 2,162
Reimbursements	-	-	71,120	71,120
Total revenues	<u>500</u>	<u>500</u>	<u>73,782</u>	<u>73,282</u>
<u>EXPENDITURES:</u>				
Capital outlay	<u>139,853</u>	<u>139,853</u>	<u>121,968</u>	<u>17,885</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	(139,353)	(139,353)	(48,186)	91,167
<u>FUND BALANCES, BEGINNING</u>				
	<u>139,853</u>	<u>139,853</u>	<u>141,760</u>	<u>1,907</u>
<u>FUND BALANCES, ENDING</u>				
	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 93,574</u>	<u>\$ 93,074</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Fair Roof Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	<u>\$ 200</u>	<u>\$ 200</u>	<u>\$ 446</u>	<u>\$ 246</u>
<u>EXPENDITURES:</u>				
Capital outlay	<u>22,335</u>	<u>22,335</u>	<u>-</u>	<u>22,335</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(22,135)</u>	<u>(22,135)</u>	<u>446</u>	<u>22,581</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(20,135)</u>	<u>(20,135)</u>	<u>2,446</u>	<u>22,581</u>
<u>FUND BALANCES, BEGINNING</u>	<u>20,135</u>	<u>20,135</u>	<u>20,269</u>	<u>134</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,715</u>	<u>\$ 22,715</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Heppner Administrative Building Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ -	\$ -	\$ 786	\$ 786
<u>EXPENDITURES:</u>				
Debt service	394,000	394,000	372,622	21,378
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(394,000)	(394,000)	(371,836)	22,164
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	394,000	394,000	394,000	-
Total other financing sources	394,000	394,000	394,000	-
<u>NET CHANGE IN FUND BALANCES</u>	-	-	22,164	22,164
<u>FUND BALANCES, BEGINNING</u>	608	608	15,591	14,983
<u>FUND BALANCES, ENDING</u>	<u>\$ 608</u>	<u>\$ 608</u>	<u>\$ 37,755</u>	<u>\$ 37,147</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Bleacher Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 200	\$ 200	\$ 230	\$ 30
<u>EXPENDITURES:</u>				
Capital outlay	30,552	30,552	4,150	26,402
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(30,352)	(30,352)	(3,920)	26,432
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	20,151	20,151	19,269	(882)
<u>NET CHANGE IN FUND BALANCES</u>	(10,201)	(10,201)	15,349	25,550
<u>FUND BALANCES, BEGINNING</u>	10,201	10,201	10,272	71
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,621</u>	<u>\$ 25,621</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Fair Improvement Reserve Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget (Non-GAAP Budgetary Basis) to Actual

Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 262</u>	<u>\$ 162</u>
<u>EXPENDITURES:</u>				
Capital outlay	<u>20,833</u>	<u>20,833</u>	<u>-</u>	<u>20,833</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(20,733)</u>	<u>(20,733)</u>	<u>262</u>	<u>20,995</u>
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(15,733)</u>	<u>(15,733)</u>	<u>5,262</u>	<u>20,995</u>
<u>FUND BALANCES, BEGINNING</u>	<u>15,733</u>	<u>15,733</u>	<u>10,795</u>	<u>(4,938)</u>
<u>FUND BALANCES, ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,057</u>	<u>\$ 16,057</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Building Reserve Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget (Non-GAAP Budgetary Basis) to Actual
Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Interest	\$ 1,000	\$ 1,000	\$ 10,603	\$ 9,603
<u>EXPENDITURES</u>				
Capital outlay	774,146	774,146	42,970	731,176
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(773,146)	(773,146)	(32,367)	740,779
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	500,000	500,000	550,000	50,000
<u>NET CHANGE IN FUND BALANCES</u>	(273,146)	(273,146)	517,633	790,779
<u>FUND BALANCES, BEGINNING</u>	273,146	273,146	274,968	1,822
<u>FUND BALANCES, ENDING</u>	\$ -	\$ -	\$ 792,601	\$ 792,601

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Other Schedules
June 30, 2020

Agency Funds:

- Combining Statement of Assets and Liabilities
- Combining Statement of Receipts, Expenditures, and Changes in Cash (Arising from Cash Transactions)

Schedule of Accountabilities:

- County Treasurer
- Other Elected Officials

Schedule of Cash and Investments

Property taxes:

- Schedule of Property Tax Transactions and Outstanding Balances
- Schedule of Property Taxes Receivable -- By Fund

MORROW COUNTY, OREGON

Agency Funds
Combining Statement of Assets and Liabilities
(Arising from Cash Transactions)
June 30, 2020

	<u>ASSETS</u>			<u>LIABILITIES AND FUND EQUITY</u>		
	<u>Cash and Investments</u>	<u>Taxes Receivable</u>	<u>Total</u>	<u>Payable to Other Agencies</u>	<u>Fund Balance</u>	<u>Total</u>
<u>AGENCY FUNDS:</u>						
Property taxes	\$ -	\$ 934,349	\$ 934,349	\$ 934,349	\$ -	\$ 934,349
Assessments and taxation	25,242	-	25,242	25,242	-	25,242
Treasurer's account	1,151	-	1,151	1,151	-	1,151
Morrow Co. medical fund	15,771	-	15,771	15,771	-	15,771
Other districts, general	22,757	-	22,757	22,757	-	22,757
Other districts, debt service	24,952	-	24,952	24,952	-	24,952
Fire districts, general	880,095	-	880,095	880,095	-	880,095
Cemetery districts	130,917	-	130,917	130,917	-	130,917
Park districts	10,890	-	10,890	10,890	-	10,890
Water control districts	77	-	77	77	-	77
School districts, general	91,410	-	91,410	91,410	-	91,410
School districts, debt service	38,697	-	38,697	38,697	-	38,697
Morrow County Unified Recreation	493,142	-	493,142	493,142	-	493,142
North Morrow vector control	3,747	-	3,747	3,747	-	3,747
Ione-Lex Perpetual	26,159	-	26,159	26,159	-	26,159
Finley buttes landfill	1,262,382	-	1,262,382	1,262,382	-	1,262,382
Library district	93,495	-	93,495	93,495	-	93,495
Other	40,919	-	40,919	40,919	-	40,919
Mobile home ombudsman	43	-	43	43	-	43
	<u>\$ 3,161,846</u>	<u>\$ 934,349</u>	<u>\$ 4,096,195</u>	<u>\$ 4,096,195</u>	<u>\$ -</u>	<u>\$ 4,096,195</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Agency Funds
Combining Statement of Receipts, Expenditures, and Changes in Cash
(Arising from Cash Transactions)
Year Ended June 30, 2020

	Cash and Investments June 30, 2019	Additions	Deductions	Cash and Investments June 30, 2020
<u>AGENCY FUNDS:</u>				
Property taxes	\$ -	\$ 37,118,445	\$ 37,118,445	\$ -
Assessments and taxation	13,669	79,001	67,428	\$ 25,242
Treasurer's account	1,127	24	-	\$ 1,151
Morrow Co. Health District	3,849	2,343,667	2,331,745	\$ 15,771
Other districts, general	5,700	3,096,370	3,079,313	\$ 22,757
Other districts, debt service	20,381	634,987	630,416	\$ 24,952
Fire districts, general	867,767	1,952,169	1,939,841	\$ 880,095
Cemetery districts	108,117	192,097	169,297	\$ 130,917
Library districts	73,776	616,211	596,492	\$ 93,495
Park districts	2,884	1,493,864	1,485,858	\$ 10,890
Water control districts	20	10,361	10,304	\$ 77
School districts, general	22,638	12,485,447	12,416,675	\$ 91,410
School districts, debt service	74,006	2,800,238	2,835,547	\$ 38,697
Morrow County Unified Recreation	432,326	1,230,816	1,170,000	\$ 493,142
North Morrow vector control	908	549,604	546,765	\$ 3,747
Ione-Lex Perpetual	26,032	127	-	\$ 26,159
Finley buttes landfill	1,212,448	49,934	-	\$ 1,262,382
Other	58,995	1,283,490	1,301,566	\$ 40,919
Mobile home ombudsman	11	5,652	5,620	\$ 43
Total	<u>\$ 2,924,654</u>	<u>\$ 65,942,504</u>	<u>\$ 65,705,312</u>	<u>\$ 3,161,846</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Accountability -- County Treasurer

Cash Transactions

Year Ended June 30, 2020

<u>COUNTY FUNDS:</u>	Cash Balance <u>June 30, 2019</u>	Receipts	Disbursements	Cash Balance <u>June 30, 2020</u>
General	\$ 4,976,260	\$ 16,321,678	\$ 14,272,705	\$ 7,025,233
Heritage	17,708	374	216	17,866
Road Fund Equipment	342,666	924,470	252,472	1,014,664
General Road	2,549,448	7,060,315	7,165,972	2,443,791
Finley Buttes Road	538,031	402,519	-	940,550
Juvenile Services Commission	66,158	-	-	66,158
Airport	40,537	196,058	205,403	31,192
Law Library	30,841	10,390	10,430	30,801
911 Emergency Telephone	222,392	317,163	284,360	255,195
Surveyor Preservation	222,293	20,854	874	242,273
Finley Buttes license fee	1,207,526	1,585,519	1,862,300	930,745
County School	54	237,164	237,001	217
Ione School	5	23,460	23,444	21
Fair	231,639	165,966	132,260	265,345
Computer Equipment Reserve	25,574	20,700	-	46,274
Special Transportation	168,482	451,321	225,878	393,925
Programming Reserve	71,698	31,193	101,880	1,011
Alcohol Enforcement	23,273	619	-	23,892
Video Lottery	62,146	87,346	111,893	37,599
Victim/Witness Assistance	10,937	112,422	97,481	25,878
Willow Creek Wind	39,819	98,277	90,386	47,710
CAMI Grant	27,586	2,207	28,645	21,149
Weed Equipment Reserve	10,380	5,269	-	15,649
STF Vehicle Reserve	141,760	73,782	121,968	93,574
Roof Reserve	20,269	2,446	-	22,715
Heppner Admin Building	15,591	394,786	372,622	37,755
Safety committee	17,660	5,830	6,224	17,266
Bleacher Reserve	10,272	19,499	4,150	25,621
Rodeo	18,935	10,390	29,325	-
Justice Court	194,716	431,140	564,763	61,093
Clerks Records	19,786	2,336	3	22,119
DUII Impact	29,445	630	27	30,048
Fair Improvement Reserve	10,795	5,262	-	16,057
Building Permit Fees	748,624	200,103	34,169	914,558
Park	226,779	668,204	777,565	117,418
Equity	171,746	82,290	2,000	252,036
Building Reserve	274,968	610,603	92,970	792,601
Liquor Control	849	18	-	867
Water Planning	6,258	-	-	6,258
Forest Service	68,435	8,411	-	76,846
Court Security	151,161	15,141	53,071	113,231
Echo Wind Fees	6,904	94,558	94,325	7,137
Shepherds Flat Fees	15,996	1,709,950	1,606,666	119,280
FTA Grant	33,665	78,320	136,468	(24,483)
Community Corrections	331,728	612,452	589,771	354,409
PGE - Carty	15,251	2,330,652	2,279,856	66,047
Sheriff Reserve	-	14,834	-	14,834
Total County Funds	<u>13,417,046</u>	<u>35,446,921</u>	<u>31,869,543</u>	<u>17,014,425</u>
<u>AGENCY FUNDS</u>	<u>2,924,654</u>	<u>65,942,504</u>	<u>65,705,312</u>	<u>3,161,846</u>
County Treasurer Totals	<u>\$ 16,341,700</u>	<u>\$ 101,389,425</u>	<u>\$ 97,574,855</u>	<u>\$ 20,176,271</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Cash and Investments

June 30, 2020

County Treasurer	\$ 20,176,271
Cash on hand, various funds	<u>2,845</u>
Total cash and investments	<u>\$ 20,179,116</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Property Tax Transactions and Outstanding Balances
Year Ended June 30, 2020

<u>Fiscal Year</u>	<u>Property Taxes Receivable July 1, 2019</u>	<u>Current Levy as Extended by Assessor</u>	<u>Discounts Allowed</u>	<u>Corrections and Adjustments</u>	<u>Cash Collections</u>	<u>Property Taxes Receivable June 30, 2020</u>
2019-20	\$ -	\$ 37,541,920	\$ (1,038,503)	\$ 24,152	\$ (36,020,296)	\$ 507,273
2018-19	559,005	-	-	(2,963)	(262,623)	293,419
2017-18	415,477	-	-	(154)	(72,112)	343,211
2016-17	200,993	-	-	(150)	(70,357)	130,486
2015-16	77,491	-	-	(158)	(63,080)	14,253
2014-15	10,497	-	-	(181)	(3,676)	6,640
2013-14	3,034	-	-	-	(1,875)	1,159
Prior years	4,908	-	-	-	(1,455)	3,453
	<u>\$ 1,271,405</u>	<u>\$ 37,541,920</u>	<u>\$ (1,038,503)</u>	<u>\$ 20,546</u>	<u>\$ (36,495,474)</u>	<u>\$ 1,299,894</u>

County Summary:

County Operations	\$ 298,987	\$ 9,979,746	\$ (276,065)	\$ 5,484	\$ (9,642,607)	\$ 365,545
Agency Funds	972,418	27,562,174	(762,438)	15,062	(26,852,867)	934,349
	<u>\$ 1,271,405</u>	<u>\$ 37,541,920</u>	<u>\$ (1,038,503)</u>	<u>\$ 20,546</u>	<u>\$ (36,495,474)</u>	<u>\$ 1,299,894</u>

See accompanying independent auditor's report.

MORROW COUNTY, OREGON

Schedule of Property Taxes Receivable -- By Fund
June 30, 2020

General fund	\$ 361,424
County school fund	1,080
Ione school fund	105
Fair fund	<u>2,936</u>
Sub-total	365,545
Agency funds	<u>934,349</u>
Total	<u><u>\$ 1,299,894</u></u>

See accompanying independent auditor's report.

AUDIT REPORTS, COMMENTS AND DISCLOSURES
REQUIRED BY GOVERNMENT AUDITING STANDARDS
AND STATE REGULATIONS

BARNETT & MORO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

495 E. Main
Hermiston, OR 97838
(541) 567-5215
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DENNIS L. BARNETT, C.P.A.
KRISTIE L. SHASTEEN, C.P.A.
CAMERON W. ANDERSON, C.P.A.
RICHARD L. STODDARD, C.P.A.
BETSY J. BENNETT, C.P.A.
PAUL A. BARNETT, C.P.A.
REBECCA K. RAMOS BAUTISTA, C.P.A.
MITCHELL L. BOYLAN, C.P.A.
.....
GERALD J. MORO, C.P.A. EMERITUS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

County Commissioners
Morrow County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Morrow County, Oregon, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Morrow County, Oregon's basic financial statements and have issued our report thereon dated February 15, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charges with governance.

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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

County Commissioners
Morrow County
Page two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Morrow County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Barnett & Moro, P.C.

By 

Cameron W. Anderson, Shareholder
Hermiston, Oregon
February 15, 2021

AUDIT COMMENTS AND DISCLOSURES
REQUIRED BY STATE REGULATIONS

Oregon Administrative Rules 162-10-000 through 162-10-330 of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State in cooperation with the Oregon State Board of Accountancy, enumerate the financial statements, schedules, comments, and disclosures as set forth in the preceding sections of this report. Required comments and disclosures related to the audit of such statements and schedules are set forth following.

INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS

County Commissioners
Morrow County
Heppner, Oregon

We have audited the basic financial statements of Morrow County, Oregon as of and for the year ended June 30, 2020, and have issued our report thereon dated February 15, 2021. 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.

Compliance

As part of obtaining reasonable assurance about whether Morrow County, Oregon's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Highway revenues used for public highways, roads, and streets.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe the Morrow County, Oregon was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the budget overexpenditures listed in Note 2 to the financial statements.

OAR 162-10-0230 Internal Control


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

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Barnett & Moro, P.C.

By: 

Cameron W. Anderson, Shareholder
Hermiston, Oregon
February 15, 2021

SINGLE AUDIT SECTION

MORROW COUNTY, OREGON

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

<u>Federal Grantor/Program Name:</u>	<u>Federal CFDA Number</u>	<u>Major Programs (X)</u>	<u>Amount</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
Schools and roads - grants to states	10.665	X	\$ 202,834
<u>U.S. DEPARTMENT OF JUSTICE:</u>			
Crime victim assistance	16.575		\$ 66,864
Justice reinvestment initiative	16.827		70,040
			<u>\$ 136,904</u>
<u>U.S. DEPARTMENT OF DEFENSE</u>			
Flood control projects	12.106		\$ 1,233
<u>U.S. DEPARTMENT OF ENERGY:</u>			
Environmental remediation and waste processing and disposal	81.104		\$ 8,000
<u>U.S. DEPARTMENT OF VETERAN AFFAIRS</u>			
Veterans transportation program	64.035		\$ 45,006
<u>U.S. DEPARTMENT OF TREASURY</u>			
Coronavirus Relief Fund	21.019	X	\$ 240,051
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
Oregon Health Authority:			
Public health emergency preparedness	93.069		\$ 78,444
Family planning services	93.217		3,669
Public health emergency response	93.354		38,344
Opioid STR	93.788		130,000
Hospital preparedness program (HPP)	93.817		1,004
National bioterrorism hospital preparedness program	93.889		9,805
Block grants for community mental health services	93.958		67,834
Block grants for prevention and treatment of substance abuse	93.959		87,013
Maternal and child health services block grants to the states	93.994		29,979
			<u>446,092</u>
Oregon Department of Justice:			
Child support enforcement	93.563		79,823
			<u>\$ 525,915</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>			
Enhanced mobility of seniors and individuals with disabilities	20.513		\$ 98,971
<u>U.S. DEPARTMENT OF THE INTERIOR:</u>			
Bureau of Land Management, Mineral Land Leasing	15.214		\$ 818
Payment in Lieu of Taxes	15.226		287,500
Distributions of Receipts to State & Local Governments	15.227		51
			<u>\$ 288,369</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>			
Emergency management performance grants	97.042		\$ 56,265
			<u>\$ 1,603,548</u>

Total expenditures of federal awards

See notes to schedule of
expenditures of federal awards.

MORROW COUNTY, OREGON

Notes to Schedule of Expenditures of Federal Awards **Year Ended June 30, 2020**

NOTE A - BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Morrow County, Oregon and is presented on the modified accrual basis of accounting as described in note 1 to the basic financial statements. The information in this schedule is presented in accordance with the 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 of Morrow County, Oregon, it is not intended to and does not present the financial position, changes in net position, or cash flows of Morrow County. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the on the Schedule are reported on the basis of accounting described in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

County Commissioners
Morrow County
Heppner, Oregon

Report on Compliance for Each Major Federal Program

We have audited Morrow County, Oregon'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 Morrow County, Oregon's major federal programs for the year ended June 30, 2020. Morrow County, Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Morrow County, Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with 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 Morrow County, Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Morrow County, Oregon's compliance.

Opinion on Each Major Federal Program

In our opinion, Morrow County, Oregon, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

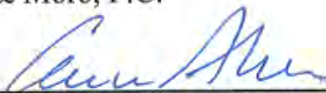
Management of Morrow County, Oregon, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Morrow County, Oregon's internal control over 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 Morrow County, Oregon's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Barnett & Moro, P.C.

By: 

Cameron W. Anderson, Shareholder
Hermiston, Oregon
February 15, 2021

MORROW COUNTY, OREGON

Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

Section I-Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified opinion

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified
that are not considered to be material weaknesses? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified
that are not considered to be material weakness(es)? yes X no

Type of auditor's report issued on compliance for major program: unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.665	Schools and Roads - Grants to States
21.019	Coronavirus Relief Fund

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

Auditee qualified as low-risk auditee? X yes no

Section II-Financial Statement Findings

There are no financial statement findings for the year ended June 30, 2020.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2020.

MORROW COUNTY, OREGON

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2020

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2019.

FINDINGS:

There were no findings for the year ended June 30, 2019.



AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 1 of 2)

(For BOC Use)
Item #
66

Please complete for each agenda item submitted for consideration by the Board of Commissioners
(See notations at bottom of form)

Presenter at BOC: Matt Scrivner
Department: Public Works / Road
Short Title of Agenda Item:
(No acronyms please)

Phone Number (Ext): 541-989-8584
Requested Agenda Date: 3/10/2021

Master Grant Agreement ODOT Fund Exchange Program

This Item Involves: (Check all that apply for this meeting.)

- Order or Resolution
Ordinance/Public Hearing:
1st Reading
2nd Reading
Public Comment Anticipated:
Estimated Time:
Document Recording Required
Contract/Agreement
Appointments
Update on Project/Committee
Consent Agenda Eligible
Discussion & Action
Estimated Time: 10-15 minutes
Purchase Pre-Authorization
Other

N/A

Purchase Pre-Authorizations, Contracts & Agreements

Contractor/Entity: Oregon Department of Transportation

Contractor/Entity Address:

Effective Dates - From:

Through:

Total Contract Amount: \$300,000 + each year

Budget Line:

Does the contract amount exceed \$5,000? Yes No

Reviewed By:

Department Director
DATE 3/11/2021
Administrator
DATE 3/8/21
County Counsel
DATE Ennil Dated 3/11/2021
Finance Office
DATE
Human Resources
DATE

Required for all BOC meetings
Required for all BOC meetings
*Required for all legal documents
*Required for all contracts; other items as appropriate.
*If appropriate

*Allow 1 week for review (submit to all simultaneously). When each office has notified the submitting department of approval, then submit the request to the BOC for placement on the agenda.

Note: All other entities must sign contracts/agreements before they are presented to the Board of Commissioners (originals preferred). Agendas are published each Friday afternoon, so requests must be received in the BOC Office by 1:00 p.m. on the Friday prior to the Board's Wednesday meeting. Once this form is completed, including County Counsel, Finance and HR review/sign-off (if appropriate), then submit it to the Board of Commissioners Office.

AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 2 of 2)

1. ISSUES, BACKGROUND, DISCUSSION AND OPTIONS (IF ANY):

ODOT is changing the way they do Fund Exchange Agreements. In the past a letter was sent to the local agency liaison in region 5 from the County, stating what project we were applying your fund exchange to. Then a draft agreement was sent back from DOJ back to the county for signature. The project was then approved for construction and the County would front the funds to complete the project. The County would then need to send an invoice for that project to Salem for reimbursement. After many years of requesting a change in the process to ODOT from the Road Officials group and now having a previous Road Official managing this program at ODOT, we have an updated agreement for review and discussion.

The new agreement will be for three years instead of yearly, There will be a simple request by the legally designated representative on letterhead for the funds to be deposited directly into the county account. Funds are available as soon as ODOT has the funding and no invoice is required as these funds must be spent on road use expenditures. It is the Counties responsibility to show that the funds are spend on approved road use expenditures if there was an audit by ODOT.

The OACES group is in huge support of this change and thanks ODOT for looking at a solution that helps be more efficient and streamlined in getting funding to the cities and counties.

My recomendation would be for the Board to approve this this new agreement with ODOT and authorize the Public Works Director to be the Legally Designated Representative on the agreement.

2. FISCAL IMPACT:

The Fund Exchange Program is \$300,000 plus a year in the road budget revenues and is always used to buy Asphalt or Chip seal oil for the summer paving season.

3. SUGGESTED ACTION(S)/MOTION(S):

Motion to approve Master Grant Agreement with Oregon Department of Transportation for Fund Exchange Program and designate the Public Works Director as the legally designated representative.

Attach additional background documentation as needed.

Matt Scrivner

From: Justin Nelson
Sent: Monday, March 1, 2021 10:12 AM
To: Matt Scrivner; Richard Tovey
Cc: Darrell Green; Sandra Pointer; Eric Imes
Subject: RE: Fund Exchange IGA
Attachments: 2021 FEX Master Grant Agreement - Template.pdf

Matt,

As you mentioned, not a lot we can do with the State grant documents. I went ahead and touched base with our County Counsel list serve to see if anyone else had raised issues or concerns and nothing came-up. In some cases we have pushed back on State documents if there are some big issues, but nothing has come-up on this agreement.

One question I have, and possibly the BoC would have- with this new "streamline system", is the amount the county receives changed at all? The document talks about the exchange rate:

- a. Ninety-four cents (\$0.94) in Grant Funds for one dollar (\$1.00) of STBG Funds until December 31, 2021.
- b. Ninety cents (\$0.90) in Grant Funds for one dollar (\$1.00) of STBG Funds January 1, 2022 and after.

It looks like before it was a set 94 cents, how much are we looking at losing as a whole once it is lowered to 90 cents?

But, as to the document, I do not have any concerns.

-Justin

Justin W. Nelson
Morrow County District Attorney
Morrow County Counsel
100 S. Court St.
P.O. Box 664
Heppner, OR 97836
Office: (541) 676-5626
Fax: (541) 676-5660
Email: jnelson@co.morrow.or.us

From: Matt Scrivner
Sent: Thursday, January 28, 2021 1:12 PM
To: Justin Nelson <jnelson@co.morrow.or.us>; Richard Tovey <rtovey@co.morrow.or.us>
Cc: Darrell Green <dgreen@co.morrow.or.us>; Sandra Pointer <spointer@co.morrow.or.us>; Eric Imes <eimes@co.morrow.or.us>
Subject: Fund Exchange IGA

Justin

ODOT is now going to streamline the Fund Exchange money they give to cities and counties. This will be the master IGA that they will be filling in and sending us for signatures soon. Can you review and let me know your thoughts? Like all

**MASTER GRANT AGREEMENT
OREGON DEPARTMENT OF TRANSPORTATION
FUND EXCHANGE PROGRAM (FEX)**

This Master Grant Agreement (“Agreement”) is made and entered into by and between the **State of Oregon**, acting by and through its Department of Transportation (“ODOT”), and «RecipientName», acting by and through its Governing Body, (“Recipient”), both referred to individually or collectively as “Party” or “Parties.”

1. **Effective Date.** This Agreement shall become effective on the date this Agreement is fully executed and approved as required by applicable law (the “Effective Date”). The availability of Grant Funds (as defined in Section 3) shall be from October 1, 2021 to September 30, 2024 (the “Term”).
2. **Agreement Documents.** This Agreement consists of this document and the following documents attached to this Agreement:

- Exhibit A: **Recipient Requirements**
- Exhibit B: **Subagreement Insurance Requirements**
- Exhibit C: **Direct Deposit/ACH Credit Authorization**
- Exhibit D: **Funding Request Letter template**

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents comprising this Agreement is as follows, listed from highest precedence to lowest precedence: this Agreement without Exhibits; Exhibit A; Exhibit B; Exhibit C; Exhibit D.

3. **Grant Funds.** Pursuant to the Federal-Aid Project Guidelines and Working Agreement among ODOT, the Association of Oregon Counties and the League of Oregon Cities No. 32588 dated August 23, 2018, ODOT will annually make state funds available for which Recipient may exchange Recipient’s annual allocation of federal Surface Transportation Block Grant funds (“STBG Funds”). The state funds that ODOT annually makes available for exchange are referred to in this Agreement as the “Grant Funds.” ODOT will annually determine the amount of STBG Funds, and hence Grant Funds, available to the Recipient and announce the STBG Funds amount via ODOT’s website in January of each year.
4. **Exchange Rate.** During the Term, ODOT will exchange Recipient’s annual allocation of STBG Funds for Grant Funds at the following rates:
 - a. Ninety-four cents (\$0.94) in Grant Funds for one dollar (\$1.00) of STBG Funds until December 31, 2021.
 - b. Ninety cents (\$0.90) in Grant Funds for one dollar (\$1.00) of STBG Funds January 1, 2022 and after.

5. Eligible Projects and Costs.

- a. **Use of Grant Funds.** Grant Funds may only be used for transportation projects that are State Highway Trust Fund eligible, that is, those that are consistent with Article IX, Section 3a, of the Oregon Constitution (each such State Highway Trust Fund eligible transportation project is referred to in this Agreement as a “Project”). Grant Funds may be used for all phases of a Project, including, but not limited to, preliminary engineering, right of way, utility relocation, and construction.
- b. **Eligible Costs.** Recipient shall use Grant Funds only for its actual costs to deliver Projects consistent with the terms of this Agreement (“Eligible Costs”).
 - i. Eligible Costs are actual costs of Recipient to the extent those costs are:
 - A. reasonable, necessary and directly used for a Project;
 - B. permitted by generally accepted accounting principles established by the Governmental Accounting Standards Board, as reasonably interpreted by the State, to be capitalized to an asset that is part of a Project; and
 - C. eligible or permitted uses of the Grant Funds under the Oregon Constitution, the statutes and laws of the state of Oregon, and this Agreement.
 - ii. Eligible Costs can include the purchase of aggregate or equipment, provided that:
 - A. purchases or production of aggregate must be roadway-related and exclusively used for roadway work; and
 - B. purchased equipment must be used exclusively for roadway purposes for the useful life of the equipment. Recipient shall clearly describe in the Funding Request, as that capitalized term is defined in Section 6.a., how it plans to use said equipment on roadways and for roadway purposes. In the event that the equipment is not used for roadway purposes, Recipient shall pay to ODOT the fair market rental value for Recipient’s non-roadway use of the equipment. The useful life and the fair market rental value of the equipment shall be determined by ODOT, based on the type and condition of equipment.
 - iii. Eligible Costs do NOT include:
 - A. loans or grants to be made to third parties; or
 - B. any expenditures incurred before the Effective Date or after the Availability Termination Date.

6. Grant Funds Distribution Process

- a. To receive a distribution of Grant Funds during the Term, Recipient shall submit a funding request letter to the ODOT Contact for approval (a “Funding Request”). The Funding Request

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must be on Recipient letterhead and include all information set forth in the letter template attached as Exhibit D. If Recipient chooses not to request Grant Funds in a calendar year, the year's Grant Funds amount will accumulate ("bank") for Recipient's future use. ODOT's distribution of Grant Funds will be limited to Recipient's cumulative amount of Grant Funds available at the time a Funding Request is submitted. ODOT will not advance any Grant Funds based on anticipated future allocations of STBG Funds.

- b. Upon approving a Funding Request, ODOT will disburse the requested Grant Funds amount to Recipient via electronic funds transfer to the deposit account designated in Exhibit C.
- c. ODOT's obligation to disburse Grant Funds to Recipient is subject to the satisfaction, with respect to each disbursement, of each of the following conditions precedent:
 - i. ODOT has received funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow ODOT, in the exercise of its reasonable administrative discretion, to make the disbursement.
 - ii. Recipient is in compliance with the terms of this Agreement.
 - iii. Recipient's representations and warranties set forth in Section 7 are true and correct on the date of disbursement with the same effect as though made on the date of disbursement.
- d. **Recovery of Grant Funds.** Any Grant Funds disbursed to Recipient under this Agreement that are expended in violation of one or more of the provisions of this Agreement ("Misspent Funds") must be returned to ODOT. Recipient shall return all Misspent Funds to ODOT promptly after ODOT's written demand and no later than fifteen (15) days after ODOT's written demand.

7. **Representations and Warranties of Recipient.** Recipient represents and warrants to ODOT as follows:

- a. **Organization and Authority.** Recipient is duly organized and validly existing under the laws of the State of Oregon and is eligible to receive the Grant Funds. Recipient has full power, authority and legal right to make this Agreement and to incur and perform its obligations hereunder, and the making and performance by Recipient of this Agreement (1) have been duly authorized by all necessary action of Recipient and (2) do not and will not violate any provision of any applicable law, rule, regulation, or order of any court, regulatory commission, board, or other administrative agency or any provision of Recipient's Articles of Incorporation or Bylaws, if applicable, (3) do not and will not result in the breach of, or constitute a default or require any consent under any other agreement or instrument to which Recipient is a party or by which Recipient or any of its properties may be bound or affected. No authorization, consent, license, approval of, filing or registration with or notification to any governmental body or regulatory or supervisory authority is required for the execution, delivery or performance by Recipient of this Agreement.
- b. **Binding Obligation.** This Agreement has been duly executed and delivered by Recipient and constitutes a legal, valid and binding obligation of Recipient, enforceable in accordance with its

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terms subject to the laws of bankruptcy, insolvency, or other similar laws affecting the enforcement of creditors' rights generally.

- c. **No Solicitation.** Recipient's officers, employees, and agents shall neither solicit nor accept gratuities, favors, or any item of monetary value from contractors, potential contractors, or parties to subagreements. No member or delegate to the Congress of the United States or State of Oregon employee shall be admitted to any share or part of this Agreement or any benefit arising therefrom.
- d. **No Debarment.** Neither Recipient nor its principals is presently debarred, suspended, or voluntarily excluded from any federally-assisted transaction, or proposed for debarment, declared ineligible or voluntarily excluded from participating in this Agreement by any state or federal agency. Recipient agrees to notify ODOT immediately if it is debarred, suspended or otherwise excluded from any federally assisted transaction for any reason or if circumstances change that may affect this status, including without limitation upon any relevant indictments or convictions of crimes.
- e. **Compliance with Oregon Taxes, Fees and Assessments.** Recipient is, to the best of the undersigned(s) knowledge, and for the useful life of this Agreement will remain, current on all applicable state and local taxes, fees and assessments.

8. Records Maintenance and Access; Audit.

- a. **Records, Access to Records and Facilities.** Recipient shall make and retain proper and complete books of record and account and maintain all fiscal records related to this Agreement in accordance with all applicable generally accepted accounting principles, generally accepted governmental auditing standards and state minimum standards for audits of municipal corporations. Recipient shall ensure that each of its subrecipients and subcontractors complies with these requirements. ODOT, the Secretary of State of the State of Oregon (the "Secretary") and their duly authorized representatives shall have access to the books, documents, papers and records of Recipient that are directly related to this Agreement, the Grant Funds, or any Project funded by this Agreement, for the purpose of making audits and examinations. In addition, ODOT, the Secretary and their duly authorized representatives may make and retain excerpts, copies, and transcriptions of the foregoing books, documents, papers, and records. Recipient shall permit authorized representatives of ODOT and the Secretary to perform site reviews, and to inspect all vehicles, real property, facilities and equipment purchased by Recipient as part of this Agreement, and any transportation services rendered by Recipient. Without limiting the foregoing, ODOT may request, and Recipient shall provide, documentation of expenditures to confirm that Recipient uses Grant Funds only for State Highway Trust Fund eligible purposes. ODOT may also conduct on-site inspections of any Project funded under this Agreement to ensure that the Project is State Highway Trust Fund eligible.
- b. **Retention of Records.** Recipient shall retain and keep accessible all books, documents, papers, and records that are directly related to this Agreement, the Grant Funds or any Project funded by this Agreement for a period of six (6) years after final payment. If there are unresolved audit questions at the end of the period described in this section, Recipient shall retain the records until the questions are resolved.

- c. **Expenditure Records.** Recipient shall document the expenditure of all Grant Funds disbursed by ODOT under this Agreement. Recipient shall create and maintain all expenditure records in accordance with generally accepted accounting principles and in sufficient detail to permit ODOT to verify how the Grant Funds were expended.

This Section 8 shall survive any expiration or termination of this Agreement.

9. Recipient Subagreements and Procurements

- a. **Subagreements.** Recipient may enter into agreements with sub-recipients, contractors or subcontractors (collectively, "subagreements") for performance of this Agreement.
 - i. All subagreements must be in writing, executed by Recipient and must incorporate and pass through all of the applicable requirements of this Agreement to the other party or parties to the subagreement(s). Use of a subagreement does not relieve Recipient of its responsibilities under this Agreement.
 - ii. Recipient shall require all of its contractors performing work under this Agreement to name ODOT as a third party beneficiary of Recipient's subagreement with the Contractor and to name ODOT as an additional or "dual" obligee on contractors' payment and performance bonds.
 - iii. Recipient shall provide ODOT with a copy of any signed subagreement, as well as any other purchasing or contracting documentation, upon ODOT's request at any time. Recipient must report to ODOT any material breach of a term or condition of a subagreement within ten (10) days of Recipient discovering the breach.
- b. **Subagreement indemnity; insurance.**

Recipient's subagreement(s) shall require the other party to such subagreements(s) that is not a unit of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless State of Oregon, the Oregon Transportation Commission and its members, the Department of Transportation, their officers, agents and employees from and against any and all claims, actions, liabilities, damages, losses, or expenses, including attorneys' fees, arising from a tort, as now or hereafter defined in ORS 30.260, caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of the other party to Recipient's subagreement or any of such party's officers, agents, employees or subcontractors ("Claims"). It is the specific intention of the Parties that ODOT shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of ODOT, be indemnified by the other party to Recipient's subagreement(s) from and against any and all Claims.

- i. Any such indemnification shall also provide that neither Recipient's subrecipient(s), contractor(s) nor subcontractor(s), nor any attorney engaged by Recipient's subrecipient(s), contractor(s) nor subcontractor(s) shall defend any claim in the name of ODOT or any agency of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without the prior written consent of the Oregon Attorney General. The State may, at any time at its election, assume its own defense and settlement in the event that it determines that Recipient's subrecipient is prohibited from defending the State, or that

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Recipient's subrecipient is not adequately defending the State's interests, or that an important governmental principle is at issue or that it is in the best interests of the State to do so. The State reserves all rights to pursue claims it may have against Recipient's subrecipient if the State of Oregon elects to assume its own defense.

- ii. For Projects that are on or along a state highway, Recipient shall require its contractor(s) to meet the minimum insurance requirements provided in Exhibit B. Recipient may specify insurance requirements of its contractor(s) above the minimum insurance requirements specified in Exhibit B. Recipient shall verify its contractor(s) meet the insurance requirements in Exhibit B.
 - iii. Recipient shall determine insurance requirements, insurance types and amounts, as deemed appropriate based on the risk of the work outlined within the subagreement. Recipient shall specify insurance requirements and require its contractor(s) to meet the insurance requirements. Recipient shall obtain proof of the required insurance coverages, as applicable, from any contractor providing services related to the subagreement.
 - iv. Recipient shall require its contractor(s) to require and verify that all subcontractors carry insurance coverage that the contractor(s) deems appropriate based on the risks of the subcontracted work.
- c. **Procurements.** Recipient shall make purchases of any equipment, materials, or services comply with Oregon law, including all applicable provisions of the Oregon Public Contracting Code, Oregon Revised Statute (ORS) 279 A, B, and C, and rules, ensuring that:
- i. All applicable clauses required by federal statute, executive orders and their implementing regulations are included in each competitive procurement; and
 - ii. All procurement transactions are conducted in a manner providing full and open competition.
- d. **Conflicts of Interest.** Recipient's public officials shall comply with Oregon's government ethics laws, ORS 244.010 *et seq.*, as those laws may be subsequently amended.

10. Termination

- a. **Mutual Termination.** This Agreement may be terminated by mutual written consent of the Parties.
- b. **Termination by ODOT.** ODOT may terminate this Agreement effective upon delivery of written notice of termination to Recipient, or at such later date as may be established by ODOT in such written notice, under any of the following circumstances:
 - i. If Recipient takes any action pertaining to this Agreement without the approval of ODOT and which under the provisions of this Agreement would have required ODOT's approval;
 - ii. If Recipient fails to perform any of its other obligations under this Agreement, and that failure continues for a period of 10 calendar days after the date ODOT delivers Recipient written

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notice specifying such failure. ODOT may agree in writing to an extension of time if it determines Recipient instituted and has diligently pursued corrective action;

- iii. If ODOT fails to receive funding, appropriations, limitations or other expenditure authority sufficient to allow ODOT, in the exercise of its reasonable administrative discretion, to continue to make payments for performance of this Agreement;
 - iv. If Federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that is no longer allowable or no longer eligible for funding under this Agreement; or
 - v. If a Project funded under this Agreement would not produce results commensurate with the further expenditure of funds.
- c. **Termination by Either Party.** Either Party may terminate this Grant Agreement upon at least ten (10) days' notice to the other Party and failure of the other Party to cure within the period provided in the notice, if the other Party fails to comply with any of the terms of this Grant Agreement.
- d. **Rights upon Termination; Remedies.** Any termination of this Grant Agreement shall not prejudice any rights or obligations accrued before termination. The remedies set forth in this Grant Agreement are cumulative and are in addition to any other rights or remedies available at law or in equity.

11. GENERAL PROVISIONS

- a. **Indemnity.** RECIPIENT SHALL INDEMNIFY AND DEFEND ODOT AND ITS OFFICERS, EMPLOYEES AND AGENTS FROM AND AGAINST ALL CLAIMS, SUITS, ACTIONS, LOSSES, DAMAGES, LIABILITIES, COSTS AND EXPENSES OF ANY NATURE WHATSOEVER ARISING OUT OF, OR RELATING TO THE INTENTIONAL MISCONDUCT, OR RECKLESS OR NEGLIGENT ACTS OR OMISSIONS OF RECIPIENT OR ITS OFFICERS, EMPLOYEES, SUBCONTRACTORS, OR AGENTS UNDER THIS AGREEMENT.

ODOT shall reasonably cooperate in good faith, at Recipient's reasonable expense, in the defense of a covered claim. Recipient shall select counsel reasonably acceptable to the Oregon Attorney General to defend such claim and all costs of such counsel shall be borne by Recipient. Counsel must accept appointment as a Special Assistant Attorney General under ORS Chapter 180 before such counsel may act in the name of, or represent the interests of, ODOT, its officers, employees or agents. ODOT may elect to assume its own defense with an attorney of its own choice and its own expense at any time ODOT determines important governmental interests are at stake. ODOT agrees to promptly provide Recipient with notice of any claim that may result in an indemnification obligation hereunder. Subject to the limitations noted above, Recipient may defend such claim with counsel of its own choosing provided that no settlement or compromise of any such claim shall occur without the consent of ODOT, which consent shall not be unreasonably withheld, conditioned or delayed.

- b. **Contribution.**

- i. If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 (“Third Party Claim”) against ODOT or Recipient with respect to which the other Party may have liability, the notified Party must promptly notify the other Party in writing of the Third Party Claim and deliver to the other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Each Party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by a Party of the notice and copies required in this paragraph and meaningful opportunity for the Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to that Party’s liability with respect to the Third Party Claim.
 - ii. With respect to a Third Party Claim for which ODOT is jointly liable with Recipient (or would be if joined in the Third Party Claim), ODOT shall contribute to the amount of expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by Recipient in such proportion as is appropriate to reflect the relative fault of ODOT on the one hand and of the Recipient on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of ODOT on the one hand and of Recipient on the other hand shall be determined by reference to, among other things, the Parties’ relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. ODOT’s contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if ODOT had sole liability in the proceeding.
 - iii. With respect to a Third Party Claim for which Recipient is jointly liable with ODOT (or would be if joined in the Third Party Claim), Recipient shall contribute to the amount of expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by ODOT in such proportion as is appropriate to reflect the relative fault of Recipient on the one hand and of ODOT on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of Recipient on the one hand and of ODOT on the other hand shall be determined by reference to, among other things, the Parties’ relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. Recipient’s contribution amount in any instance is capped to the same extent it would have been capped under Oregon law, including the Oregon Tort Claims Act, ORS 30.260 to 30.300, if it had sole liability in the proceeding.
- c. **Dispute Resolution.** The Parties shall attempt in good faith to resolve any dispute arising out of this Agreement. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation.
- d. **Amendments.** This Agreement may be amended or extended only by a written instrument signed by both Parties and approved as required by applicable law.

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- e. **Duplicate Payment.** Recipient is not entitled to compensation or any other form of duplicate, overlapping or multiple payments for the same work performed under this Agreement from any agency of the State of Oregon or the United States of America or any other party, organization or individual.
- f. **No Third Party Beneficiaries.** ODOT and Recipient are the only Parties to this Agreement and are the only Parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly or indirectly, to a third person unless such a third person is individually identified by name herein and expressly described as an intended beneficiary of the terms of this Agreement.
- g. **Notices.** Except as otherwise expressly provided in this Agreement, any communications between the Parties hereto or notices to be given hereunder shall be given in writing by personal delivery, email or mailing the same, postage prepaid, to Recipient Contact or ODOT Contact at the address or number set forth on the signature page of this Agreement, or to such other addresses or numbers as either Party may hereafter indicate pursuant to this Section 10(g). Any communication or notice personally delivered shall be deemed to be given when actually delivered. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine, and to be effective against ODOT, such facsimile transmission must be confirmed by telephone notice to ODOT Contact. Any communication by email shall be deemed to be given when the recipient of the email acknowledges receipt of the email. Any communication or notice mailed shall be deemed to be given when received.
- h. **Governing Law, Consent to Jurisdiction.** This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively, "Claim") between ODOT (or any other agency or department of the State of Oregon) and Recipient that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Marion County in the State of Oregon. In no event shall this section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, from any Claim or from the jurisdiction of any court. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum.
- i. **Compliance with Law.** Recipient shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to this Agreement or to implementation of Projects funded by this Agreement, including without limitation as described in Exhibit A. Without limiting the generality of the foregoing, Recipient expressly agrees to comply with (i) Title VI of Civil Rights Act of 1964; (ii) Title V and Section 504 of the Rehabilitation Act of 1973; (iii) the Americans with Disabilities Act of 1990 and ORS 659A.142; (iv) all regulations and administrative rules established pursuant to the foregoing laws; and (v) all other applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. Recipient agrees to comply with the requirements of ORS 366.514, Use of Highway Fund for footpaths and bicycle trails.

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- j. Insurance; Workers' Compensation.** All employers, including Recipient, that employ subject workers who provide services in the State of Oregon shall comply with ORS 656.017 and provide the required Workers' Compensation coverage, unless such employers are exempt under ORS 656.126. Employer's liability insurance with coverage limits of not less than \$500,000 must be included. Recipient shall ensure that each of its subrecipient(s), contractor(s), and subcontractor(s) complies with these requirements.
- k. Independent Contractor.** Recipient shall perform as an independent contractor and not as an agent or employee of ODOT. Recipient has no right or authority to incur or create any obligation for or legally bind ODOT in any way. ODOT cannot and will not control the means or manner by which Recipient performs the work, except as specifically set forth in this Agreement. Recipient is responsible for determining the appropriate means and manner of performing its work. Recipient acknowledges and agrees that Recipient is not an "officer", "employee", or "agent" of ODOT, as those terms are used in ORS 30.265, and shall not make representations to third parties to the contrary.
- l. Severability.** If any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the Parties shall be construed and enforced as if this Agreement did not contain the particular term or provision held to be invalid.
- m. Counterparts.** This Agreement may be executed in two or more counterparts, each of which is an original and all of which together are deemed one agreement binding on all Parties, notwithstanding that all Parties are not signatories to the same counterpart.
- n. Integration and Waiver.** This Agreement, including all Exhibits, constitutes the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement. The delay or failure of either party to enforce any provision of this Agreement shall not constitute a waiver by that party of that or any other provision. Recipient, by the signature below of its authorized representative, acknowledges that it has read this Agreement, understands it, and agrees to be bound by its terms and conditions.

SIGNATURE PAGE TO FOLLOW

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

Recipient Name, by and through its elected officials

STATE OF OREGON, by and through its Department of Transportation

By _____
(Legally designated representative)

By _____
Assistant Director for Revenue, Finance and Compliance

Name _____
(printed)

Name _____
(printed)

Date _____

Date _____

By _____

APPROVAL RECOMMENDED

Name _____
(printed)

By _____
Program & Funding Services Manager

Date _____

Name _____
(printed)

**LEGAL REVIEW APPROVAL
(If required in Recipient's process)**

Date _____

By _____
Recipient's Legal Counsel

ODOT Contact
Shelley Bokor
555 13th Street NE
Salem, OR 97301
503-986-3621
shelley.a.bokor@odot.state.or.us

Date _____

Recipient Contact:
«RecipientContact»
«RecipientAddress»
«RecipientPhone»
«RecipientEmail»

EXHIBIT A

Recipient Requirements

1. Recipient shall comply with all applicable provisions of ORS 279C.800 to 279C.870 pertaining to prevailing wage rates and including, without limitation, that workers shall be paid not less than rates in accordance with ORS 279C.838 and 279C.840 pertaining to wage rates and ORS 279C.836 pertaining to having a public works bond filed with the Construction Contractors' Board.
2. Recipient shall notify ODOT's Contact in writing when any contact information changes during the Agreement.
3. Recipient shall, at its own expense, maintain and operate all roadways and equipment funded by this Agreement upon completion and throughout the useful life at a minimum level that is consistent with normal depreciation or service demand or both. The Parties agree that the useful life of any roadway work is defined as seven (7) years from its completion date (the "Project Useful Life").
4. Recipient shall maintain insurance policies with responsible insurers or self-insurance programs, insuring against liability and risk of direct physical loss, damage or destruction, at least to the extent that similar insurance is customarily carried by governmental units constructing, operating and maintaining similar facilities or equipment.
5. **Americans with Disabilities Act Compliance**
 - a. **State Highway:** For portions of a Project located on or along the State Highway System or a State-owned facility ("state highway"):
 - i. Recipient shall utilize ODOT standards to assess and ensure Project compliance with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 as amended (together, "ADA"), including ensuring that all sidewalks, curb ramps, pedestrian-activated signals, shared use path, transit stop, park-and-ride, on-street parking, or any other feature that might need to be accessible meet current ODOT Highway Design Manual standards;
 - ii. Recipient shall follow ODOT's processes for design, construction, or alteration of sidewalks, curb ramps, pedestrian-activated signals, shared use path, transit stop, park-and-ride, on-street parking, or any other feature that might need to be accessible including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, providing a temporary pedestrian accessible route plan and current ODOT Curb Ramp Inspection form;
 - iii. At completion of a Project funded by this Agreement, Recipient shall send a completed ODOT Curb Ramp Inspection Form 734-5020 to the address on the form and to State's Project Manager for each curb ramp constructed or altered as part of the Project. The completed form is the documentation required to show that each curb ramp meets ODOT standards and is ADA compliant. ODOT's fillable Curb Ramp Inspection Form and instructions are available at the following address:

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<https://www.oregon.gov/ODOT/Engineering/Pages/Accessibility.aspx>

- iv. Recipient shall promptly notify ODOT of a Project's completion and allow ODOT to inspect Project sidewalks, curb ramps, pedestrian-activated signals shared use path, transit stop, park-and-ride, on-street parking, or any other feature that might need to be accessible located on or along a state highway prior to release of any Recipient contractor.
 - v. Recipient shall ensure that temporary pedestrian routes are provided through or around any Project work zone. Any such temporary pedestrian route shall include directional and informational signs, comply with ODOT standards, and include accessibility features equal to or better than the features present in the existing pedestrian facility. Recipient shall also ensure that advance notice of any temporary pedestrian route is provided in accessible format to the public, people with disabilities, disability organizations, and ODOT at least 10 days prior to the start of construction.
- b. Local Roads:** For portions of a Project located on Recipient roads or facilities that are not on or along a state highway:
- i. Recipient shall ensure that the Project is designed, constructed and maintained in compliance with the ADA.
 - ii. Recipient may follow its own processes or may use ODOT's processes for design, construction, or alteration of sidewalks, curb ramps, and pedestrian-activated signals, including using the ODOT Highway Design Manual, ODOT Design Exception process, ODOT Standard Drawings, ODOT Construction Specifications, providing a temporary pedestrian accessible route plan and current Curb Ramp Inspection form, available at:

<https://www.oregon.gov/ODOT/Engineering/Pages/Accessibility.aspx>;

Additional ODOT resources are available at the above-identified link. ODOT has made its forms, processes, and resources available for Recipient's use and convenience.
 - iii. Recipient assumes sole responsibility for ensuring compliance with the ADA, including when Recipient uses ODOT forms and processes. Recipient acknowledges and agrees that ODOT is under no obligation to review or approve Project plans or inspect completed Projects to confirm ADA compliance.
 - iv. Recipient shall ensure that temporary pedestrian routes are provided through or around any Project work zone. Any such temporary pedestrian route shall include directional and informational signs and include accessibility features equal to or better than the features present in the existing pedestrian route. Recipient shall also ensure that advance notice of any temporary pedestrian route is provided in accessible format to the public, people with disabilities, and disability organizations prior to the start of construction.
- c. Recipient shall ensure that any portions under Recipient's maintenance jurisdiction are maintained in compliance with the ADA throughout the useful life of Projects funded by this Agreement. This includes, but is not limited to, Recipient ensuring that:

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- i. Pedestrian access is maintained as required by the ADA,
 - ii. Any complaints received by Recipient identifying sidewalk, curb ramp, or pedestrian-activated signal safety or access issues are promptly evaluated and addressed,
 - iii. Recipient, or abutting property owner, pursuant to local code provisions, performs any repair or removal of obstructions needed to maintain the Project in compliance with the ADA requirements that were in effect at the time the Project was constructed or altered,
 - iv. Any future alteration work on Project or Project features during the useful life of the Project complies with the ADA requirements in effect at the time the future alteration work is performed, and
 - v. Applicable permitting and regulatory actions are consistent with ADA requirements.
- d. Maintenance obligations in this Section 5 shall survive termination of this Agreement.

6. Work Performed within ODOT's Right of Way

- a. Prior to the commencement of work, Recipient shall obtain, or require its contractor to obtain, permission from the appropriate ODOT District Office to work on or along the state highway. This Agreement does not provide permission to work on or along the state highway.
- b. If a Project includes traffic control devices (see ODOT's Traffic Manual, Chapter 5, for a description of traffic control devices) on or along a state highway, Recipient shall, pursuant to Oregon Administrative Rule (OAR) 734-020-0430, obtain the approval of the State Traffic Engineer prior to design or construction of any traffic control device being installed.
- c. Recipient shall enter into a separate traffic signal agreement with ODOT to cover obligations for any traffic signal being installed on a state highway.
- d. Recipient shall ensure that its electrical inspectors possess a current State Certified Traffic Signal Inspector certificate before the inspectors inspect electrical installations on state highways. The ODOT's District Office shall verify compliance with this requirement before construction. The permit fee should also cover the State electrician's supplemental inspection.

7. General Standards

All Projects funded by this Agreement shall be completed within industry standards and best practices to ensure that the functionality and serviceability of the program's investment meets the intent of the application and the program.

EXHIBIT B

Subagreement Insurance Requirements

1. GENERAL.

- a. If the Project is on or along a state highway, Recipient shall require in its first tier subagreements with entities that are not units of local government as defined in ORS 190.003, if any, to: i) obtain insurance specified under TYPES AND AMOUNTS and meeting the requirements under ADDITIONAL INSURED, “TAIL” COVERAGE, NOTICE OF CANCELLATION OR CHANGE, and CERTIFICATES OF INSURANCE before performance under the subagreement commences, and ii) maintain the insurance in full force throughout the duration of the subagreement. The insurance must be provided by insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to ODOT. Recipient shall not authorize work to begin under subagreements until the insurance is in full force. Thereafter, Recipient shall monitor continued compliance with the insurance requirements on an annual or more frequent basis. Recipient shall incorporate appropriate provisions in the subagreement permitting it to enforce compliance with the insurance requirements and shall take all reasonable steps to enforce such compliance. In no event shall Recipient permit work under a subagreement when Recipient is aware that the contractor is not in compliance with the insurance requirements. As used in this section, “first tier” means a subagreement in which the Recipient is a Party.
- b. The insurance specified below is a minimum requirement that the contractor within the subagreement shall meet. Recipient may determine insurance types and amounts in excess to the minimum requirement as deemed appropriate based on the risks of the work outlined within the subagreement.
- c. Recipient shall require the contractor(s) to require that all of its subcontractors carry insurance coverage that the contractor deems appropriate based on the risks of the subcontracted work. Contractor shall obtain proof of the required insurance coverages, as applicable, from any subcontractor providing Services related to the Contract.

2. TYPES AND AMOUNTS.

a. WORKERS COMPENSATION.

All employers, including Contractor, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017 and shall provide Workers' Compensation Insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). The coverage shall include Employer's Liability Insurance with limits not less than \$500,000 each accident. **Contractor shall require compliance with these requirements in each of its subcontractor contracts.**

b. COMMERCIAL GENERAL LIABILITY.

Commercial General Liability Insurance shall be issued on an occurrence basis covering bodily injury and property damage and shall include personal and advertising injury liability, products and completed operations, and contractual liability coverage. When work to be performed includes operations or activity within 50 feet of any railroad property, bridge, trestle, track,

ODOT/Recipient

Agreement No. «AgreementNumber»

roadbed, tunnel, underpass or crossing, the Contractor shall provide the Contractual Liability – Railroads CG 24 17 endorsement, or equivalent, on the Commercial General Liability policy. Amounts below are a minimum requirement as determined by ODOT:

Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence. Annual aggregate limit shall not be less than \$2,000,000.

c. AUTOMOBILE Liability Insurance: Automobile Liability.

Automobile Liability Insurance covering Contractor’s business-related automobile use covering all owned, non-owned, or hired vehicles for bodily injury and property. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and Automobile Liability). Amount below is a minimum requirement as determined by ODOT:

Coverage shall be written with a combined single limit of not less than \$1,000,000.

d. ADDITIONAL INSURED.

The Commercial General Liability Insurance and Automobile Liability Insurance must include the “**State of Oregon, the Oregon Transportation Commission and the Department of Transportation, and their respective officers, members, agents and employees**” as an **endorsed** Additional Insured but only with respect to the contractor’s activities to be performed under the Subcontract. Coverage shall be primary and non-contributory with any other insurance and self-insurance.

Additional Insured Endorsements on the Commercial General Liability shall be written on ISO Form CG 20 10 07 04, or equivalent, with respect to liability arising out of ongoing operations and ISO Form CG 20 37 07 04, or equivalent, with respect to liability arising out of completed operations. Additional Insured Endorsements shall be submitted with the Certificate(s) of Insurance and must be acceptable to the Recipient.

e. “TAIL” COVERAGE.

If any of the required insurance policies is on a “claims made” basis, such as professional liability insurance or pollution liability insurance, the contractor shall maintain either “tail” coverage or continuous “claims made” liability coverage, provided the effective date of the continuous “claims made” coverage is on or before the effective date of the Subcontract, for a minimum of twenty-four (24) months following the later of : (i) the contractor’s completion and Recipient’s acceptance of all Services required under the Subcontract or, (ii) the expiration of all warranty periods provided under the Subcontract. Notwithstanding the foregoing twenty-four (24) month requirement, if the contractor elects to maintain “tail” coverage and if the maximum time period “tail” coverage reasonably available in the marketplace is less than the twenty-four (24) month period described above, then the contractor may request and ODOT may grant approval of the maximum “tail “ coverage period reasonably available in the marketplace. If ODOT approval is granted, the contractor shall maintain “tail” coverage for the maximum time period that “tail” coverage is reasonably available in the marketplace.

ODOT/Recipient

Agreement No. «AgreementNumber»

f. NOTICE OF CANCELLATION OR CHANGE.

The contractor or its insurer must provide thirty (30) days' written notice to Recipient before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

g. CERTIFICATE(S) OF INSURANCE.

Recipient shall obtain from the contractor a certificate(s) of insurance for all required insurance before the contractor performs under the Subcontract. The certificate(s) or an attached endorsement must specify: i) **“State of Oregon, the Oregon Transportation Commission and the Department of Transportation, and their respective officers, members, agents and employees”** as an endorsed Additional Insured in regards to the Commercial General Liability and Automobile Liability policies and ii) that all liability insurance coverages shall be primary and non-contributory with any other insurance and self-insurance, with exception of Workers' Compensation..

The Recipient shall immediately notify ODOT of any change in insurance coverage.

EXHIBIT C



DIRECT DEPOSIT/ACH CREDIT AUTHORIZATION

Type of Action: NEW ENROLLMENT CHANGE CANCEL

By selecting the Change box and completing the form with new account information, or by selecting the Cancel box, you revoke your previous authorization for direct deposit.

Payee Information:

LEGAL NAME OF PAYEE (used for tax reporting): _____

BUSINESS NAME (DBA name if different from above): _____

TAXPAYER IDENTIFICATION NUMBER (EIN OR SSN): _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Type of Bank Account:

Checking account Savings account

Financial Institution Information (attach voided check or a letter from the bank confirming the account name, routing number, and account number):

FINANCIAL INSTITUTION NAME: _____

NAME(S) ON ACCOUNT: _____

ACCOUNT NUMBER: _____

ROUTING NUMBER: _____

FINANCIAL INSTITUTION ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Authorization:

I authorize the Oregon Department of Transportation (ODOT) to initiate electronic credits and, if necessary, adjusting debit entries to reverse erroneous electronic payments, to the account designated on this form. I certify that I am authorized to enter into this agreement as the account holder or on behalf of the account holder. I acknowledge that the origination of ACH transactions to the authorized account must comply with the provisions of the law of the State of Oregon and the United States.

International transaction certification – I certify that the entire amount of my direct deposit is NOT ultimately deposited into a financial institution outside the United States.

This authorization will remain in effect until ODOT receives written notification from Payee of its termination in such time and in such manner as to afford ODOT and the depository financial institution a reasonable opportunity to act on it. If Financial Institution information changes, Payee agrees to promptly submit to ODOT an updated Direct Deposit/ACH Credit Authorization.

ODOT/Recipient

Agreement No. «AgreementNumber»

AUTHORIZED NAME: _____

TITLE (if company account): _____

AUTHORIZED SIGNATURE: _____

DATE: _____ TELEPHONE NUMBER: _____

Mail the completed form and voided check or bank letter to:

ODOT Financial Services, MS #21
TEAMS Table Maintenance
355 Capitol St NE
Salem, OR 97301-3871 or
FAX to (503) 986-3907

If you have questions, please call us at (503) 986-4385.

731-0781 (11/2016)

ODOT/Recipient
Agreement No. «AgreementNumber»

EXHIBIT D

<LETTERHEAD WITH CITY/COUNTY, ADDRESS>

<DATE>

Oregon Department of Transportation
Program & Funding Services
ODOT Mill Creek Building
555 13th Street NE
Salem, OR 97301

To Whom it May Concern:

Pursuant to its Master Grant Agreement no. <IGA #> with ODOT, <CITY/COUNTY> requests its allocation of federal Surface Transportation Block Grant (STBG) funds to finance the following transportation project(s) eligible under Oregon Constitution Article IX, Section 3a (the "Project"):

<DESCRIPTION OF GAS TAX ELIGIBLE ACTIVITIES WITH SPECIFIC LOCATION (must be in the City/County requesting funds) INCLUDING THE JURISDICTION OF THE ROADWAYS. STATE IF THE ROADWAY(S) CROSS, ABUT, OR IN ANY WAY INTERSECT A STATE HIGHWAY.>

<CITY/COUNTY> hereby exchanges \$<FEDERAL AMOUNT> in STBG funds for state funds at a ratio of 94 or 90 cents in state funds for each dollar of STBG funds exchanged. Accordingly, we request ODOT to disburse to <CITY/COUNTY> a total of \$<.94 or .90 x FEDERAL AMOUNT> in state funds that <CITY/COUNTY> will use to finance the Project.

By signing below, I certify that I am authorized to sign on behalf of the <CITY/COUNTY> and that the <CITY/COUNTY> will use the state funds received in accordance with the limitations of Oregon Constitution Article IX, Section 3a.

Please contact <NAME> at <PHONE NUMBER>, <EMAIL> if you have any questions or concerns regarding this request.

Sincerely,

<SIGNATURE>

<NAME>
<TITLE>
<EMAIL>



AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 1 of 2)

(For BOC Use)
Item #
60

Please complete for each agenda item submitted for consideration by the Board of Commissioners
(See notations at bottom of form)

Presenter at BOC: Matt Scrivner
Department: Public Works / Road
Short Title of Agenda Item:
(No acronyms please)

Phone Number (Ext): 541-989-8584
Requested Agenda Date: 3/10/2021

Approval to dispose of Equipment

This Item Involves: (Check all that apply for this meeting.)

- Order or Resolution
Ordinance/Public Hearing:
1st Reading 2nd Reading
Public Comment Anticipated:
Estimated Time:
Document Recording Required
Contract/Agreement
Appointments
Update on Project/Committee
Consent Agenda Eligible
Discussion & Action
Estimated Time: 5-10 minutes
Purchase Pre-Authorization
Other

N/A

Purchase Pre-Authorizations, Contracts & Agreements

Contractor/Entity:
Contractor/Entity Address:
Effective Dates - From: Through:
Total Contract Amount: Budget Line:
Does the contract amount exceed \$5,000? Yes No

Reviewed By:

3/2/2021 Department Director
3/8/21 Administrator
County Counsel
Finance Office
Human Resources

Required for all BOC meetings
Required for all BOC meetings
*Required for all legal documents
*Required for all contracts; other items as appropriate.
*If appropriate

*Allow 1 week for review (submit to all simultaneously). When each office has notified the submitting department of approval, then submit the request to the BOC for placement on the agenda.

Note: All other entities must sign contracts/agreements before they are presented to the Board of Commissioners (originals preferred). Agendas are published each Friday afternoon, so requests must be received in the BOC Office by 1:00 p.m. on the Friday prior to the Board's Wednesday meeting. Once this form is completed, including County Counsel, Finance and HR review/sign-off (if appropriate), then submit it to the Board of Commissioners Office.

AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 2 of 2)

1. ISSUES, BACKGROUND, DISCUSSION AND OPTIONS (IF ANY):

Now that Public Works has received and put two new trucks in the fleet that were approved in the 2019/2020 budget. We would like to get permission to dispose of the two trucks we replaced with the new trucks and sell them on GovDeals.com. Items to be disposed of are as follows:

1989 International #263 (FA#205) Vin#1HTZPG3T3KH657321 with 310,277miles equipped with a Sander #550 and Plow #545.

1989 International #264 (FA#204) Vin#1HTZPG3T1KH657320 with 355,184 miles equipped with a Sander (Henderson 5yarder Ser# 37663) and Plow#543 (FA#M1561).

2. FISCAL IMPACT:

Revenue received will go back into the Road Equipment replacement budget

3. SUGGESTED ACTION(S)/MOTION(S):

Motion to approve Public Works to dispose of above mentioned equipment.

Attach additional background documentation as needed.







AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 1 of 2)

(For BOC Use)
Item #
6d

Please complete for each agenda item submitted for consideration by the Board of Commissioners
(See notations at bottom of form)

Presenter at BOC: Lindsay Grogan
Department: Human Resources
Short Title of Agenda Item:

Phone Number (Ext): 5620
Requested Agenda Date: 3/10/2021

(No acronyms please)

FTE Asks - Emergency Mgr & Compliance Planner

This Item Involves: (Check all that apply for this meeting.)

- Order or Resolution
Ordinance/Public Hearing:
1st Reading 2nd Reading
Public Comment Anticipated:
Estimated Time:
Document Recording Required
Contract/Agreement
Appointments
Update on Project/Committee
Consent Agenda Eligible
Discussion & Action
Estimated Time: 20 minutes
Purchase Pre-Authorization
Other

N/A

Purchase Pre-Authorizations, Contracts & Agreements

Contractor/Entity:
Contractor/Entity Address:
Effective Dates - From: Through:
Total Contract Amount: Budget Line:
Does the contract amount exceed \$5,000? Yes No

Reviewed By:

Department Director Required for all BOC meetings
Administrator Required for all BOC meetings
County Counsel *Required for all legal documents
Finance Office *Required for all contracts; other items as appropriate.
Lindsay Grogan 3/3/2021 Human Resources *If appropriate

*Allow 1 week for review (submit to all simultaneously). When each office has notified the submitting department of approval, then submit the request to the BOC for placement on the agenda.

Note: All other entities must sign contracts/agreements before they are presented to the Board of Commissioners (originals preferred). Agendas are published each Friday afternoon, so requests must be received in the BOC Office by 1:00 p.m. on the Friday prior to the Board's Wednesday meeting. Once this form is completed, including County Counsel, Finance and HR review/sign-off (if appropriate), then submit it to the Board of Commissioners Office.

AGENDA ITEM COVER SHEET
Morrow County Board of Commissioners
(Page 2 of 2)

1. ISSUES, BACKGROUND, DISCUSSION AND OPTIONS (IF ANY):

Review of the remainder of the FTE asks for the fiscal year 2021-2022.

There are two applications for your review.

1. The revised options for the Emergency Manager position.
2. The requested application for the Compliance Planner in the Planning department.

Please see attached documentation for both applications.

2. FISCAL IMPACT:

Increased personnel budget including wages, benefits, materials and services, and capital expenditures. Please see attached Executive Summary.

3. SUGGESTED ACTION(S)/MOTION(S):

Review the Emergency Manager FTE Ask for the FY 2021-2022 for approval or denial.

Review the Compliance Planner FTE Ask for the FY 2021-2022 for approval or denial.

Attach additional background documentation as needed.

FTE Ask Executive Summary

Morrow County Oregon

A. Position Description & Dept. Emergency Manager
 (Attach Job Description)

Pay Scale and Pay Range- Scale 18, Pay Range- \$5248-\$7385

B. What is the TOTAL cost to Morrow County?

CHART OF ANNUAL EXPENSES PER FTE

	<u>WAGES</u>	<u>BENEFITS</u>	<u>MATERIALS & SERVICE COSTS</u>	<u>CAPITAL EXPENSE</u>	<u>TOTAL COST</u>
<u>CURRENT COST</u>	<u>\$10,000</u>	<u>\$7,039</u>	<u>\$22,000</u>	<u>0</u>	<u>\$39,039</u>
<u>PROJECTED COST</u>	<u>\$72,900</u>	<u>\$49,265.56</u>	<u>\$15,000</u>	<u>\$35,000</u>	<u>\$172,165.56</u>
<u>DIFFERENCE</u>					

c. FTE History for the last three (3) years. (Example: FY 16/17 5.25 FTE)

<u>YEAR</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>FTE</u>	<u>.1</u>	<u>.1</u>	<u>.1</u>

**Personnel Services History for the last three (3) years.
 (Example: FY 16/17 \$264,707; FY 15/16 \$244,544; FY14/15 \$235,602)**

<u>YEAR</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>FTE</u>	<u>\$14,420</u>	<u>\$13,368</u>	<u>\$17,039</u>

**D. How will this position be funded? Grants X Fees General Fund X Other
If other, Please explain:**

\$62,542.00 funded by grants, the remaining balance would be through General Fund unless we are able to find other grant opportunities to help fund this position, material and services and capital outlay.

E. Where will the position be located physically? Is there space for them?

This will depend on what office/department this position falls under. Throughout the state of Oregon, it is either with the Sheriff's Office or with Board of Commissioners/Administrator.

Under the BoC/Administration- with permission from the BoC we could use the office in Administration, currently used by commissioners, along with our North County building .

Under the Sheriff's Office the location is still under review

F. Quantify what has occurred in your department to request an FTE?

COVID-19. The Emergency Manager is combined with the Undersheriff position. COVID-19 has proven Morrow County should have a person dedicated to job of Emergency Manager. Combining the Emergency Manager with the Undersheriff position puts an unreasonable amount of responsibility on the Undersheriff to efficiently and effectively fulfill both the role.

The position is currently budgeted for one hour per day. This is not adequate for the responsibilities and duties of the Emergency Manager position.

G. What is the benefit to Morrow County? And the citizens of Morrow County?

The EM is responsible for helping the county and its communities anticipate hazards and respond to disasters. (Mitigate, Prepare, Respond and Recover).

They often lead the response in natural disaster events and coordinate with public safety officials (Police, Medical, Fire), elected officials and other government groups.

The EM is also a resource to city officials in the county. The City elected officials and directors are responsible for their city but the county EM should be willing to assist when needed or asked.

The EM also keeps emergency response plans up to date.

Areas where the EM program could improve/ grow to benefit Morrow County:

- Bring EM/ ICS training for county staff

- Attend meetings (Fire Board, BOC, Public Health, Hospital, City, State, Forest Service)

- Become more active at the state level with OEM and OEMA.

- Meet with the safety officers at our businesses

- Maintain a working relationship with the US Corp of Engineers

- Maintain the Hanford Agreement (Exercises and training each year)

- Maintain the EM Facebook and PIO duties

- Continue to work the EMPG and meet all requirements

- Search for other grants for the position and county

- Continue to work closely with neighboring county EM's

- Work closely with the Health Department and partner on trainings

Emergency Manager FTE Ask

02/2021 LG

Wage and Duties Comparison

County	Wage	Qualifications		Duties													
Morrow County	\$5248-7384 (range 18)	BA/BS or 4 yrs exp	FEMA Certification within 1 yr	Develop Programs	Manage Incident Command System	Supervise daily ops of Em Mgmt Prog Grant	Manager operation of EOC	Act as Group Ops Leader	Compile data on disaster relief	Serve as Media Rep for Emergencies	Develop MOUs/IGAs	Organize local trainings	Train, Coordinate, Supervise Volunteers	Inform citizens/EEs of safety plans	Advise on weather conditions	Establish warnings alert systems	Manage EM Budget, write grants
Jefferson	\$6,205	5 years	Same + DPSST	Same	Same	Same	Same	Same	Same	Same	Same	More - Also does Search & Rescue	Same	More - Is also Co. Safety Officer	Same	Same	Same
Crook	\$6,033	5 years	LEDS Cert, DPSST Cert	Same	Same	Same	Same	Same	Same	Same	Same	More - Also does Search & Rescue	More - Also supervises 1 FTE	More - Also does Safety Coord	Same	Same	Same
Umatilla	\$5,314	BA/BS or 10 yrs exp	FEMA Certification within 1 yr	More (Fire Policy)	Same	Same	Same	Same	Same	Same	Same	More - Also dvlp school prgms	Same	More - makes rec to local bus.	Same	More - Also coords with RedCross for shelters	Same
Union	\$4886-6236	4 years	None	Same	Same	Same	Less	Same	Same	Same	Less	Same	Same	Same	Less	Same	Same
Baker	\$4708-5727	6 years	State Cert w/n 1 yr	More (SDS & Hazards)	Same	Same	Same	Same	Same	Same	Same	Same	Same	Same	Same	Same	Same
Wasco	\$4372-5625	HS Dip or GED; BA +3 yrs preferred	FEMA Cert and CPR w/n 1 yr	Same	Same	Same	Same	Same	More (also does damage assmnts)	More (serves as PIO Publ Infr Officer)	Less	More (also ambulance area coordinator)	Same	Same	Less	Same	Less
Curry	\$4944-5731	Same	Em Mgr Cert, FEMA Cert	Same	Same	Same	Same	Same	Same	Same	Less	Same	Same	Same	Less	Same	Same
Grant	\$4,775	BA/BS and 2 yrs exp	HAZMAT Training	Same	Same	Less	Same	Same	Same	Same	Less	More - Also does Search & Rescue	Same	More - makes rec to local bus.	Same	Same	Same



MORROW COUNTY JOB DESCRIPTION

Date Prepared: September 2020

Position Title: Emergency Manager

Department: Emergency Management

Supervisor: County Administrator

Salary Range: 18 / Exempt

\$5,248 - \$7,384

Other positions in this range: 911 Sergeant, Administrative Lieutenant

Position Summary: The Morrow County Emergency Manager coordinates disaster/ crisis response, ICS training and prepares county emergency plans. The Emergency Manager is available to assist city elected officials, directors, and managers who are responsible for emergencies in their jurisdictions. The Emergency Manager is also the State contact for the cities and agencies in Morrow County, as it relates to disaster or crisis. The focus of the Emergency Manager is Preparation, Response, Recovery and Mitigation for any major emergency that might affect Morrow County.

Supervisory Responsibilities: Provides management in the Emergency Operations Center during emergencies/activations.

Qualifications:

- Bachelor's degree in Emergency Management, Business, Public Administration, Public Safety or the equivalent of 4 years experience in a related position.
- Completed or complete within one year from hire, the training programs prescribed by state and federal authorities (ICS 100, 200, 700, 800, 300 and 400).
- CPR Certification within 90 days of employment
- Amateur Radio Certification preferred. (HAM Radio)
- Previous experience in emergency planning, financial management and emergency operations is preferred.
- Public relations, supervisory, management experience, budget preparation, reporting and associated relevant skills are preferred.

Skills/Abilities:

- Equipment used: Computer, including word processing, data base, Internet and spreadsheet programs; calculator, telephone, copy machine, fax machine, other office equipment, and automobile
- Skill and ability to use public safety radio system and amateur radio system.
- Demonstrates excellent oral, interpersonal, and written communication skills and organizational and problem-solving skills.

Job Duties/Responsibilities:

- Develop an emergency program that includes safety planning, coordination of operations, community liaison, and support mitigation efforts.
- Must maintain a continuing familiarity with all phases of the principles of Integrated Emergency Management.
- Complete professional training required by Oregon Emergency Management to included, but not limited to, the Applied Basic Principles and the Professional Development Series.
- Work with other departments to prepare for concerns of pandemics, threats to power, water, energy, health, transportation infrastructure, fires, and other potential emergencies.
- Manage the Morrow County Incident Command System (I.C.S) and monitor county-wide compliance with the National Incident Management System (NIMS).
- Responsible for identifying training and planning needs for the I.C.S
- Participate in the Morrow County Government Command Advisory Team. The team includes: Liaison Commissioner, Emergency Manager, County Counsel, County Manager, County Sheriff and appropriate office or department directors as required for the emergency at hand.
- Supervise, coordinate and maintain the daily operations of the Emergency Management Program Grant (EMPG).
- Responsible for operation, activation and support of the Emergency Operations Center (EOC) located at the Bartholomew Building in Heppner.
- During any activation, shall act as the Group Operations Leader.
- Assist the Board of Commissioners and County when filing declarations and gathers supporting data and information for disaster assistance when needed.
- Serve as a representative of the County to city, state, federal agencies, civic groups and the media in matters pertaining to emergency management.
- Maintain coordination with local and state government departments, agencies and utilities as needed during an emergency.

- Develop MOU's/IGA's or other agreements with such departments, agencies and utilities.
- Organize and coordinate local training for first responders, elected officials, directors and other staff as needed.
- Recruit, Train and Supervise qualified volunteers.
- Inform citizens of safety plans, updates and information using social media, newspaper articles and Alert Sense.
- Interpret and apply all federal and state directives that apply to emergency management and required by the Emergency Management Program Grant (EMPG).
- Utilize computer models and various weather service products to stay abreast of current weather conditions and advise county administrators and department heads of any action that may be needed.
- Establish and maintain warning systems to alert the public of disaster conditions. Conduct periodic checks of the warning system and provide public information on the types and use of warning devices during actual emergency situations.
- Prepares and manages Emergency Management budget. Monitor grant opportunities, prepare and submit grant applications as appropriate.
- Performs related duties as required to meet regional emergency management needs.

Essential Job Functions:

Working Environment: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. While performing the duties of this job, the employee primarily works in an office environment; the employee occasionally may be tasked to work in outside weather conditions. The employee is occasionally exposed to moving mechanical parts, fumes or airborne particles, and toxic or caustic chemicals. The noise level in the work environment is usually moderate but can be noisy and chaotic at times. This description covers the most significant and auxiliary duties performed but does not include other occasional work which may be similar, related to, or logical assignment to the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirement of the job changes.

Physical:

- Frequent walking, sitting, bending, talking, and listening.
- Ability to use hands and fingers to handle or operate objects, tools, controls, and reach with hands and arms.
- Ability to occasionally lift and/or move up to 50 pounds.
- Specific vision abilities required include close vision and the ability to adjust focus.

ADA Statement

Ability to perform the essential functions of this position with or without reasonable accommodation.

X

Signed and Approved

Date

EMERGENCY MANAGER 18A
FY 20-21

YR.SALARY	\$62,979.00
HEALTH&DENTAL FAMILY	\$24,845.40
FICA	\$3,904.70
RETIRE	\$15,618.79
UNEMP	\$505.20
DISAB.	\$62.40
LIFE	\$61.32
W.C. 8810	\$69.28
MEDICARE	\$913.20
HRA VEBA	\$0.00
AIR LIFE	\$55.00
TOTAL	\$46,035.29
OVERHEAD	\$22.13
AVG HR COST	\$30.28
AVG OT COST	\$45.42
TOTAL COST PER HR	\$52.41
TOTAL COST W/OT	\$67.55
YEARLY SAL. PLUS BENEFITS	\$109,014.29

10/7/2020

EMERGENCY MANAGER 18D

FY 20-21

YR.SALARY	\$72,900.00
HEALTH&DENTAL FAMILY	\$24,845.40
FICA	\$4,519.80
RETIRE	\$18,079.20
UNEMP	\$505.20
DISAB.	\$62.40
LIFE	\$61.32
W.C. 8810	\$80.19
MEDICARE	\$1,057.05
HRA VEBA	\$0.00
AIR LIFE	\$55.00
TOTAL	\$49,265.56
OVERHEAD	\$23.69
AVG HR COST	\$35.05
AVG OT COST	\$52.57
TOTAL COST PER HR	\$58.73
TOTAL COST W/OT	\$76.26
YEARLY SAL. PLUS BENEFITS	\$122,165.56

10/7/2020

EMERGENCY MANAGER 18H

FY 20-21

YR.SALARY	\$88,620.00
HEALTH&DENTAL FAMILY	\$24,845.40
FICA	\$5,494.44
RETIRE	\$21,977.76
UNEMP	\$505.20
DISAB.	\$62.40
LIFE	\$61.32
W.C. 8810	\$97.48
MEDICARE	\$1,284.99
HRA VEBA	\$0.00
AIR LIFE	\$55.00
TOTAL	\$54,383.99
OVERHEAD	\$26.15
AVG HR COST	\$42.61
AVG OT COST	\$63.91
TOTAL COST PER HR	\$68.75
TOTAL COST W/OT	\$90.05
YEARLY SAL. PLUS BENEFITS	\$143,003.99

10/7/2020



MORROW COUNTY JOB DESCRIPTION

Date Prepared: September 2020

Position Title: Emergency Manager

Department: Emergency Management

Supervisor: County Administrator

Salary Range: 17/ Exempt

\$4,998 - \$7,033

Other positions in this range: Assistant Communications Sergeant

Position Summary: The Morrow County Emergency Manager coordinates disaster/ crisis response, ICS training and prepares county emergency plans. The Emergency Manager is available to assist city elected officials, directors, and managers who are responsible for emergencies in their jurisdictions. The Emergency Manager is also the State contact for the cities and agencies in Morrow County, as it relates to disaster or crisis. The focus of the Emergency Manager is Preparation, Response, Recovery and Mitigation for any major emergency that might affect Morrow County.

Supervisory Responsibilities: Provides management in the Emergency Operations Center during emergencies/activations.

Qualifications:

- Minimum Education: High School diploma or GED
- Three years of experience in a related position such as Emergency Management, Public Administration, or Public Safety; or the equivalent combination of education, training, and experience.
- Completed or complete within one year from hire, the training programs prescribed by state and federal authorities (ICS 100, 200, 700, 800, 300 and 400).
- CPR Certification within 90 days of employment
- Amateur Radio Certification preferred. (HAM Radio)
- Previous experience in emergency planning, financial management and emergency operations is preferred.
- Public relations, supervisory, management experience, budget preparation, reporting and associated relevant skills are preferred.

EMERGENCY MANAGER RANGE 17 FY 20-21

YR.SALARY	\$60,696.00
HEALTH&DENTAL FAMILY	\$24,748.44
FICA	\$3,763.15
RETIRE	\$15,052.61
UNEMP	\$569.40
DISAB.	\$62.40
LIFE	\$61.32
W.C. 7720	\$1,760.18
MEDICARE	\$880.09
HRA VEBA	\$0.00
LIFE FLIGHT	\$59.00
TOTAL	\$46,956.59
OVERHEAD	\$22.58
AVG HR COST	\$29.18
AVG OT COST	\$43.77
TOTAL COST PER HR	\$51.76
TOTAL COST W/OT	\$66.35
YEARLY SAL. PLUS BENI	\$107,652.59

3/4/2021



MORROW COUNTY JOB DESCRIPTION

Date Prepared: September 2020

Position Title: Emergency Manager

Department: Emergency Management

Supervisor: County Administrator

Salary Range: 16/ Exempt

\$4760 - \$6698

Other positions in this range: Maintenance Supervisor, HR Manager, Civil Sergeant

Position Summary: The Morrow County Emergency Manager coordinates disaster/ crisis response, ICS training and prepares county emergency plans. The Emergency Manager is available to assist city elected officials, directors, and managers who are responsible for emergencies in their jurisdictions. The Emergency Manager is also the State contact for the cities and agencies in Morrow County, as it relates to disaster or crisis. The focus of the Emergency Manager is Preparation, Response, Recovery and Mitigation for any major emergency that might affect Morrow County.

Supervisory Responsibilities: Provides management in the Emergency Operations Center during emergencies/activations.

Qualifications:

- Minimum Education: High School diploma or GED
- Associates degree in Emergency Management, Business, Public Administration, or Public Safety or the equivalent of 2 years experience in a related position.
- Completed or complete within one year from hire, the training programs prescribed by state and federal authorities (ICS 100, 200, 700, 800, 300 and 400).
- CPR Certification within 90 days of employment
- Amateur Radio Certification preferred. (HAM Radio)
- Previous experience in emergency planning, financial management and emergency operations is preferred.
- Public relations, supervisory, management experience, budget preparation, reporting and associated relevant skills are preferred.

EMERGENCY MANAGER RANGE 16 FY 20-21

YR.SALARY	\$57,804.00
HEALTH&DENTAL FAMILY	\$24,748.44
FICA	\$3,583.85
RETIRE	\$14,335.39
UNEMP	\$569.40
DISAB.	\$62.40
LIFE	\$61.32
W.C. 7720	\$1,676.32
MEDICARE	\$838.16
HRA VEBA	\$0.00
LIFE FLIGHT	\$59.00

TOTAL	\$45,934.28
OVERHEAD	\$22.08
AVG HR COST	\$27.79
AVG OT COST	\$41.69
TOTAL COST PER HR	\$49.87
TOTAL COST W/OT	\$63.77

YEARLY SAL. PLUS BENE	\$103,738.28
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3/4/2021

FTE Ask Executive Summary

Morrow County Oregon

A. **Position Description & Dept.** Compliance Planner – Planning Dept
 (Attach Job Description)

Pay Scale and Pay Range Range 12 General - \$3963 - 5058

B. **What is the TOTAL cost to Morrow County?**

CHART OF ANNUAL EXPENSES PER FTE

	<u>WAGES</u>	<u>BENEFITS</u>	<u>MATERIALS & SERVICE COSTS</u>	<u>CAPITAL EXPENSE</u>	<u>TOTAL COST</u>
CURRENT COST	\$42,208	\$21,311	0	0	\$63,519
PROJECTED COST	\$47,556	\$40,985	\$2,500	\$2,500	\$93,541
DIFFERENCE	\$5,348 *	\$19,674	\$1,000	\$1,000	\$30,022 *

* Code Enforcement Officer will still be a current cost for an FTE for the Sheriff's office as a Deputy.

c. **FTE History for the last three (3) years. (Example: FY 18/19 5.25 FTE)**

<u>YEAR</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>FTE</u>	.5 Code Enf Officer/Dep .2 Outreach Coord	.5 Code Enf Officer/Dep .2 Outreach Coord	.5 Code Enf Officer/Dep .2 Outreach Coord

**Personnel Services History for the last three (3) years.
 (Example: FY 17/18 \$264,707; FY 18/19 \$244,544; FY19/20 \$235,602)**

<u>YEAR</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>FTE</u>	.5 - \$42,072 .2 - \$1,600 = \$ 43,672	.5 - \$45,997 .2 - \$3,400 = \$ 49,397	.5 - \$53,413 .2 - \$3,903 = \$ 57,316

**D. How will this position be funded? Grants _____ Fees X General Fund X Other _____
If other, Please explain:**

Proposal is to offset a portion of this fte cost with fees from the Building Inspection Program.

E. Where will the position be located physically? Is there space for them?

This position will be located in the new Irrigon building.

F. Quantify what has occurred in your department to request an FTE?

The Board of Commissioners have asked the Administrator and Planning Director to bring forth an FTE Ask for a full-time Code Enforcement Officer. The Planning Director is recommending the County consider a Compliance Planner as this position will be able to focus the majority of their time on code enforcement and be able to assist the Planning Dept with other planning responsibilities.

G. What is the benefit to Morrow County? And the citizens of Morrow County?

A dedicated staff person in the Planning Department will ensure that code enforcement is given adequate Attention to provide long term compliance and to administer remedies for challenging cases. A full time Person will also be able to administer the program equitably and more consistently than has occurred With part time staff. In addition to traditional code enforcement duties, the Compliance Planner will have the background and skills of a land use planner which will enable the position to work on compliance for zoning code violations, and to follow up on other land use compliance matters. Additionally, the person in the position will have the skills to coordinate special programs for clean-up projects and to enhance neighborhood livability. The planning functions will include answering questions of the public, assisting with property research and processing permits, which will free up planners to work on long range projects.

JOB DESCRIPTION

Date Prepared: ~~February 25~~~~October 19, 2021~~
~~Last modified: September 1995 by Department Director~~

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Position Title: ~~Compliance Planner~~~~Office Manager/ Project Coordinator~~

Department: Planning Department

Supervisor: Planning Director

Positions Supervised: None

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Position Overview: Under the direct supervision of the Planning Director, the ~~Compliance Planner~~ assists citizens and organizations in attaining compliance with local policies and laws intended to: protect property values, address life and safety issues, protect natural resources. ~~Office Manager/Project Coordinator~~ provides counter-assistance, manages the Planning Department's administrative functions, provides administrative support to the Planning Commission and participates in special assignments, sources and enhance livability of the county. This will be accomplished by seeking voluntary cooperation or through a citation process. The ~~Compliance Planner~~ will also work as a land use planner to compliment and augment compliance workflow and duties as determined necessary by the Director. This position is a journey level position.

Resources Influenced:

Annual Operating Budget:

Total Employees in your chain-of-command: 0

Reporting Positions:

Working Environment: The work is accomplished in the office of the Morrow County Planning Department in Irrigon ~~as well as in the field in a county-provided automobile.~~ Travel both within and out of county for meetings and trainings is normal and customary.

Qualifications:

1. Education — ~~Bachelor's/Associate's degree from an accredited four-year college or university in Planning, Public Administration, Geography, or closely related field or demonstrated equivalent in formal education and/or experience. or equivalent with emphasis in office support and management.~~
2. Experience — ~~Four years of administrative and clerical experience. Previous work experience demonstrating cooperative, tactful and service oriented contact with the public is preferred. Previous work experience in code compliance and ordinance and statute compliance is desirable.~~

- ~~3. 3. Experience with a variety of office equipment, or ability to learn.~~
- ~~4. Ability to acquire a practical knowledge and overview of the land use planning procedures, regulations and processes used in Morrow County.~~
5. The eCommunication skills necessary to handle requests and questions in a competent, professional and friendly manner.
- ~~6. The ability to learn the techniques and procedures necessary to use the department software including WORD, Excel, digital recording software, and PC Tools.~~
- ~~7. A thorough knowledge of administrative support techniques and procedures and the ability to implement them.~~
4. 8. Ability to effectively use oral and written communication in the performance of duties and responsibilities.
- ~~9. Ability to learn and implement county procedures, regulations and requirements with respect to procurement, budget, safety, operations and organization.~~
5. Knowledge and/or experience in land use, building and solid waste practices, codes and ordinances, and related enforcement procedures or comparable experience.
6. Excellent public relations and communications skills. Skills and ability to maintain composure, self-control and professional demeanor and deal courteously and tactfully with the public under adverse conditions such as harassment, ridicule and critical incidents. Effective communication and intergovernmental skills including the ability to maintain an effective and congenial working relationship with various department staff, other county employees and outside agencies.
7. Read, comprehend, interpret and implement land use and solid waste codes, statutes and administrative rules, as well as some Uniform Building Codes, as they apply to code violations.
8. Perform research utilizing geographic information systems, word processing, spreadsheet, databases and internet.
9. Equitably apply laws, ordinances and regulations to specific situations.
10. Resolve misunderstandings and/or conflict with complainants, property owners who may be in violation, neighborhood organizations and affected neighbors, and involved agency representatives and facilitate cooperation and reasonable compliance with laws and regulations.
11. Express and convey information effectively both orally and in writing. Give presentations to large groups and present cases at hearings.
12. Communicate in a non-threatening, professional manner.
13. Maintain well documented records and maintain confidentiality.
14. Conduct the majority of work with no or minimal supervision.

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Essential Job Functions

Physical:

Ability to lift 40 pounds (box of paper)

Ability to sit for extended periods of time.

~~Possess Oregon Drivers License. Ability to enter and retrieve data from county computers and software.~~

~~Ability to answer phones and transfer calls or take detailed messages as appropriate.~~

Mental:

Ability to read, write and comprehend English.

~~Ability to perform basic math functions.~~

Ability to deal with the greet customers public in the office and o in the field phone in a courteous and professional manner.

Job Duty Outline:

- I. Enforce relevant portions (other than sections enforced by Sheriff's Office) of the Morrow County Code Enforcement Ordinance and Zoning Ordinance including but not limited to providing customer service, site visits, written correspondence, written reports, oral and visual presentations to Planning Commission, Board of Commissioners and Justice Court. May also enforce portions of the Uniform Building Code. **Manage the office functions and procedures of the Planning Department.**
 - A. ~~Provide administrative support for the Planning Director and planners as necessary.~~
 - B. ~~Respond to informational inquiries from the public, agencies and organizations.~~
 - C. ~~Assist the public in identifying necessary permits administered and issued by the Planning Director and planners.~~
 - D. ~~Set up files for applications including conditional use permits, variances, land partitions, subdivisions, zone changes code and zoning violations, and plan and code amendments.~~
 1. ~~Together with input from the Planning Director, assign applications to planners~~
 2. ~~Set up hearing checklist for Planning Commission meetings.~~
 3. ~~Set up hearing checklist for Board of Commissioner land use hearings.~~
 4. ~~Collect data and assist Planning Director and planners with staff reports.~~
 5. ~~Provide notice to adjacent property owners and interested parties, as required by established departmental procedure, state law and local ordinance.~~
 6. ~~Develop and submit required legal notices as required by Oregon law and local Ordinance.~~
 7. ~~Implement a system for annual review of permits as required.~~
 8. ~~With planners, finalize files for both paper and digital filing.~~
 9. ~~Set up meetings with other agencies, property owners and other departments to review subdivision the proposals.~~
 - E. ~~Serve as Notary Public for department and public use.~~

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F. Assist in set up and implementation of program to convert files to digital format.

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II. Respond to public questions related to compliance requirements, procedures and practices. Provide administrative support for Planning Commission Meetings.

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III. Review complaints of alleged violation(s) and conduct research of geographic information system data, planning, public health and environmental health enforcement records, case law, Oregon Revised Statutes, Oregon Administrative Rules, Oregon Building Codes and other applicable sources when a complaint has been filed, to determine the nature and location of the violation(s).

IV. Coordinate and conduct investigations and inspections of properties and structures with property owners, tenants, appropriate county staff, and other local, state and federal jurisdictions to ensure compliance with Zoning Ordinance, Code Enforcement Ordinance and Building Code provisions as applicable.

V. Coordinate issuance of citations with Morrow County Sheriff's Office.

VI. Identify code compliance issues and options for resolution including advising the parties of the required applications and permit procedures. A. Prepare and distribute the monthly agenda to Planning Commission and interested parties.

VII. Develop and design special programs, in cooperation with other county departments and outside agencies and individuals, to assist neighborhoods reach compliance.

VIII. Develop and implement a program to ensure permits are in compliance with conditions of approval.

IV. Conduct general research, prepare staff reports and evaluate various types of land use and development proposals involving both ministerial and administrative type applications.

V. Perform other related duties as assigned by the Planning Director.

B. Prepare and distribute meeting notices to appropriate news media.

C. Prepare, assemble and distribute packets for Planning Commission meetings, both electronically and for parcel post.

C. Upload agendas and packets to website.

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D. Record and transcribe the official minutes of Planning Commission meetings.

E. Develop and maintain files necessary for the administration of the Planning Commission such as appointment and renewal of terms of office and other administrative duties.

F. Complete A – E above for land use hearings before the Board of Commissioners.

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./planning/human resources/2020 FTE request/2021 Compliance Planner III. Code Enforcement

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A. Provide administrative support for Code Enforcement.

B. Coordinate with Planners and Sheriff's Office.

- C. Maintain list and tracking system of pending code violations.
- D. Mail letters to landowners as directed by planners and Sheriff's Office.
- E. Develop monthly summary of Code Enforcement activity for Planning Director and Sergeant in Sheriff's Office.
- F. Assist Planning, Sheriff and other departments with special clean up events. Activities to include helping to coordinate logistics, outreach and publicity and notice to landowners.

IV. Department Budget

- A. Planning Department
- B. Building Permit Fund
- C. Heritage Trail Fund
- D. Water Fund
- E. Assist with annual budget preparation
 - F. Set up annual binder for revenue and expenditures
 - a. Maintain binder weekly, coding invoices for payment and tracking revenue
 - b. Mail coded invoices to Accounting Clerk
 - c. Deposit payment of fees in local bank
 - d. Report all deposits to County Treasurer
 - G. Track grant funds and expenditures.

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IV. Department Organization

- A. Communicate with planning department employees to effectively and efficiently coordinate applications, projects and other work.
- B. Communicate with employees from other departments and agencies in order to coordinate and implement projects.
- C. Communicate with members of the general public in order to share information about projects.
- D. Maintain and update the Department Procedures Manual, as necessary.

Compliance Planner Wages

2020-2021

County and Position	Min	Max	Variance of Min from Ave
Morrow County Planner 1	\$3,963	\$5,058	-\$146
Wasco Co. Code Compliance Officer	\$4,140	\$4,801	\$31
Hood River Assoc. Planner	\$3,524	\$4,840	-\$585
Hood River Code Specialist	\$3,300	\$4,537	-\$809
Hood River Code Compliance Coord	\$4,406	\$5,246	\$297
<i>Milliman EO Survey</i>			
Planner (Journey Level)	\$4,499	\$5,801	\$390
Code Enforcement Officer	\$4,931	\$6,293	\$822
Average	\$4,109	\$5,225	

range: 12

PLANNER I	
	FY 20-21
YR. SALARY	\$47,556.00
HEALTH&DENTAL FAMILY	\$24,748.44
FICA	\$2,948.47
RETIRE	\$11,793.89
UNEMP	\$569.40
DISAB.	\$62.00
LIFE	\$52.00
W.C.	\$61.82
MEDICARE	\$689.56
AIRLINK	\$59.00
TOTAL BENEFITS	\$40,984.58
HOURLY OVERHEAD	\$19.70
AVG HR COST	\$22.86
TOTAL COST W/BENEFITS HR.	\$42.57
YEARLY SAL. PLUS BENEFITS	\$88,540.58

3/4/2021



7a

Community Development

P.O. Box 788 • Heppner OR 97836
(541) 676-5618

Gregg Zody, AICP
Director
gzody@co.morrow.or.us

MEMORANDUM

TO: Board of Commissioners
THROUGH: Darrell Green, County Administrator
FROM: Gregg Zody *GZ*
SUBJECT: Community Development Monthly Report for February, 2021
DATE: March 5, 2021

Community Development

1. Making final edits on web page with County Administrator's suggested edits.
2. Toured residential development sites in Boardman with Chair Russell on February 1st.
3. Attended NEACT Area Strategy Plan meeting on February 4th.
4. Continue to participate in the 20221 Virtual Oregon Legislative Affairs Discussion lead by Senator Hansell and Representative Levy every Wednesday at 7:00 a.m. while lawmakers are in session.

Fair Board

1. Attended Fair Board meeting on March 17th where they discussed budget and department asks.
2. Fair Board budget submitted on February 19th.
3. Fair Board authorized purchase of parking bollards to help manage traffic better during Fair time.
4. Worked with Ann to edit and update the annual sponsorship letter.
5. Next Fair Board meeting is March 10th at 6:30 p.m. located at the Fairgrounds. BOC members are encouraged to attend.

Loop

1. Katie and I continue to hold Loop and Special Transportation meetings every Wednesday at 3:30 in the Lower Bart Conference Room.
2. Attended budget meetings with Katie and Kate to discuss short and long-range STIF/STF funding plans.
3. Katie and I continue to meet with our Umatilla/CTUIR/POM partners and Kittelson & Associates for the Boardman-Hermiston-POM and Boardman Circular Routes planning project. Meetings on February 11th and 16th.

Planning

1. Planning submitted budget request on February 16th.
2. Attended via Zoom Planning Commission meeting on February 23rd which included two land use decision items, and an update on the proposed RR-10 zoning district and proposed draft amendments to Comp Plan Elements 10 (Housing) and 14 (Urbanization).

Broadband Task Force

No updates to report

Economic Development

1. Held MCEDG meeting on February 9th and presented Economic Development program.
2. Next meeting is scheduled for April 6th – Katie Imes will speak about her programs.
3. Attended ICABO meeting on February 11th and presented Economic Development program.
4. Attended via Zoom Ione Waste Water Work Group on February 18th.
5. Attended WCVEDG meeting on February 24th via Zoom.
6. Presented draft COVID-19 grant application to the BOC on February 24th.
7. Appointed by EOVA to participate in the Destination Ready 2021 project. I was placed on the Regulatory/Decision-making team.



MEMORANDUM

To: Morrow County Board of Commissioners
From: Tamra Mabbott, Planning Director
CC: Gregg Zody, Community Development Director
Planning Commission
BOC Date: March 10, 2021
RE: Monthly Planning Update

Planning Commission Update

Planning Commission approved two land use applications and recommended Board of Commissioner approval for two legislative applications at their February 23rd meeting.

Planning Commission meeting materials are posted on the Department website one week prior to the meeting. Commission typically meets the last Tuesday of the month. Here is the 2021 calendar.

https://www.co.morrow.or.us/calendar?field_microsite_tid_1=28 Visitors are welcome. And with our virtual meetings it is very convenient.

Current Planning Activity February 2021:

- Zoning Permits 10
- Land Use Compatibility (LUCS Review) 10
- Rural Address 3
- Land Use Decisions 1
- Conditional Use Permits 1
- Land Partition Replat 1
- Variance 0
- Research/Public Records Request 2

Long Range Planning

Planning Commission reviewed and recommended approval of a new Goal 10 Housing Chapter for the Comprehensive Plan and creation of a new Rural Residential 10-acre zone. The Board of Commissioners hearing to consider adoption is scheduled for March 24, 2021 at their regularly scheduled Wednesday meeting.

Staff met with Irrigon City Manager to discuss land use issues in the city Urban Growth Boundary. An update to the Joint Management Agreement between city and county is forthcoming.

Energy Projects

Several new and renewed/amended energy projects are in the process. This included staff meeting with developers and state agency staff as well as coordinating with County Public Works. Majority of staff work with these projects is not reflected in the permit summary. See attached summary of all *renewable projects in Morrow County* to date.

Code Enforcement

Planning Staff continue to work with Code Enforcement Office Deputy Oscar Madrigal. Planning Staff has drafted an update to the Code Enforcement Ordinance to address junk vehicles. County Counsel will be making final edits and routing to a formal hearing.

with a focus on clarifying definition and process for abatement of junk vehicles. The draft proposed changes will allow a landowner to keep two or three project vehicles.

Other Projects:

Stephanie Case, Planner II is working on an update to the Subdivision Ordinance.

Staff are working with Oregon Department of Land Conservation and Development (DLCD) to host a training on Oregon's Statewide Planning Program, Land Use Review Process and more. The training will be both in-person and virtual and is open to all city planning commissions councils as well as county Planning Commission and Board of Commissioners. Tentative dates for the training are May 6 or May 13 in the evening.

Legislation

Planning Director is monitoring land use and building legislation of interest or application to Morrow County. Land use related bills and bills that would make funding available to Morrow County is being monitored closely. Formal written testimony approved by the Board of Commissioners was submitted on two bills, along with oral testimony by the Planning Director.

Building Inspections

Planning Director was asked to review the Building Inspection Program and the county agreement (Intergovernmental Agreement) with City of Boardman. The IGA between city and county is under review.

Umatilla Army Depot and Military Coordination

Planning Director spent time coordinating with staff of the Columbia Development Authority regarding a section of Oregon Trail located on the depot. Staff is coordinating a tour of the 7,500 acres managed by the Oregon Military Department of the Army Depot and, researching possible grant funds from the USN and OMD.

Website and GIS Mapping

Planners have made several updates to the department website including applications and other informational forms explaining processes.

The online interactive map was launched in January and refinement continues

<https://morrow-co-or.maps.arcgis.com/apps/webappviewer/index.html?id=c24654713b7d424f968c11b9c9e43a23>

Planning Trivia Question of the Month:

Is a county or city responsible for planning and zoning of lands inside an Urban Growth Boundary?

Answers to last month's trivia questions.

The first Planning Director in Morrow County was George D. Smith, in 1972. According to records shared by County Clerk Bobbi Childers, the County Court passed a Resolution to create a planner position on April 6, 1960.

Energy Projects in Morrow County

EFSC Permitted

WIND	Capacity	Facility Status	Notes	Local Permits Issued	Local Permit Actions
Wheatridge I	100 MW	Operating	PGE Ownership		
Wheatridge II	550 MW	Operating	Under Review to split as: WREF II (200 MW Wind); WREFIII (150 MW solar); WREFE (200 MW wind)	CUP-N-328 (2018)	RFAComment Letter submitted to EFSC 28OCT2020
Wheatridge Renewable Energy Facility East	200 MW	EFSC Approved	Umatilla County and Morrow County, Approved not built.	CUP-N-328 (2018)	No local actions at this time.
Shepherds Flat Central	290 MW	Operating	2 Turbine Repower 2020	CUP-N-279 (2010)	Comment Letters Submitted to EFSC
Shepherds Flat South	290 MW	Operating	Repower Pending (January 2023)	CUP-N-278 (2010)	Comment Letters Submitted to EFSC
Heppner Wind	500 MW	Terminated	N/A	N/A	No Action Needed
Saddle Butte Wind	399 MW	Terminated	N/A	N/A	No Action Needed
SOLAR	Capacity	Status	Notes	Local Permits Issued	Current/ Recent Local Permit Actions
Boardman Solar	75 MW	EFSC Approved	Construction Pending, T Line is in Gilliam Co.	CUP-N-333 (2018)	CUP extension approved. Expires 21NOV2021
Wheatridge III	150 MW	EFSC SC Amendment Approved	Road Use Agreement update pending w Public Works	CUP-N-328 (2020)	Zoning and Building pending.
Wagon Trail Solar	500 MW	Proposed/Pending	NextEra, new project, a subsidiary to Wheatridge but NOT the Wheatridge Energy Facility.	Pending (Not Submitted)	County notified adj. landowners of NOI. BOC/SAG comments submitted to EFSC.
TRANSMISSION	Capacity	Status	Notes	Local Permits Issued	Current/ Recent Local Permit Actions
Boardman to Hemingway	300-mile, 500 kV	Proposed	In Contested Case (64 Petitioners)	Pending	Waiting on Contested Case Outcome
Cascade Crossing	121-mile, 500kV	Terminated	N/A	N/A	No Action Needed
GENERATING FACILITY	Capacity	Status	Notes	Local Permits Issued	Current/ Recent Local Permit Actions
Carty Generating Facility	50 MW Solar 400 MW Natural Gas	Under EFSC Review/Operating	RFA2 to incorporate existing BCP facility components.	CUP-N-307 (2013)	Notice of Proposed Order of RFA2 issued 12NOV20
Boardman Coal Plant	550 MW	Decommissioned	T-Line in Gilliam Co.	Pre-dates Planning?	No Action Needed
Columbia Ethanol Project	44 MGPY	Temporarily Shut Down	Local approval letter sent 11APR2006.	ZP1701 01MAY2006 (Pacific Ethanol)	No local actions at this time.

Locally Permitted

WIND	Capacity	Status	Notes	Local Permits Issued	Current/ Recent Local Permit Actions
Orchard Wind	40 MW	Operating	Construction was delayed due to COVID-19	CUP-N-324 (2016) Extension was granted 2019	No local actions at this time.
Echo Wind South	60 MW	Operating	Oregon Windfarms LLC./ Madison Farms.	CUP-N-251 (2008)	No local actions at this time.
Threemile Turbines	15 MW	Operating	First operational turbines in Morrow County.	CUP-N-234 (2006)	No local actions at this time.
Elle Butte	104 MW	Permitted, Never Built	N/A	CUP-N-291 (2011)	No local actions at this time.
Butter Creek	40 MW	Permitted, Never Built	N/A	CUP-N-285 (2010)	No local actions at this time.
Mariah Wind	20 MW	Permitted, Never Built	N/A	CUP-N-290 (2011)	No local actions at this time.
Willow Creek Wind	50 MW	Permitted, LUBA Remand	N/A	CUP-N-213 (2005)	No local actions at this time.
SOLAR	Capacity	Status	Notes	Local Permits Issued	Current/ Recent Local Permit Actions
Harp Solar	10 MW	Permitted	Project sold to Avangrid Renewables by OneEnergy.	CUP-N-331 (2018)	Extension Request Granted
Tower Road	Pending	Proposed	To date, no applications submitted.	Not Permitted	Application Pending
Stark Solar	10 MW	Withdrawn	N/A	CUP-N-332-18	No Action Needed
Columbia Solar	20 MW	Withdrawn	Energy Utah LLC- Bill Adams.	CUP-N-343-20	No Action Needed
Trail Solar	160 MW	Proposed	OneEnergy. Proposed, pending application		



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TREASURER

Jaylene Papineau

100 Court Street
P.O. Box 37
Heppner, Oregon 97836
Phone: 541-676-5630 • Fax: 541-676-5631
E-mail: jpapineau@co.morrow.or.us

3/10/2021

To: Morrow County Board of Commissioners
From: Jaylene Papineau, Morrow County Treasurer
Re: Treasurer's Monthly Financial Statements as per ORS 208.090

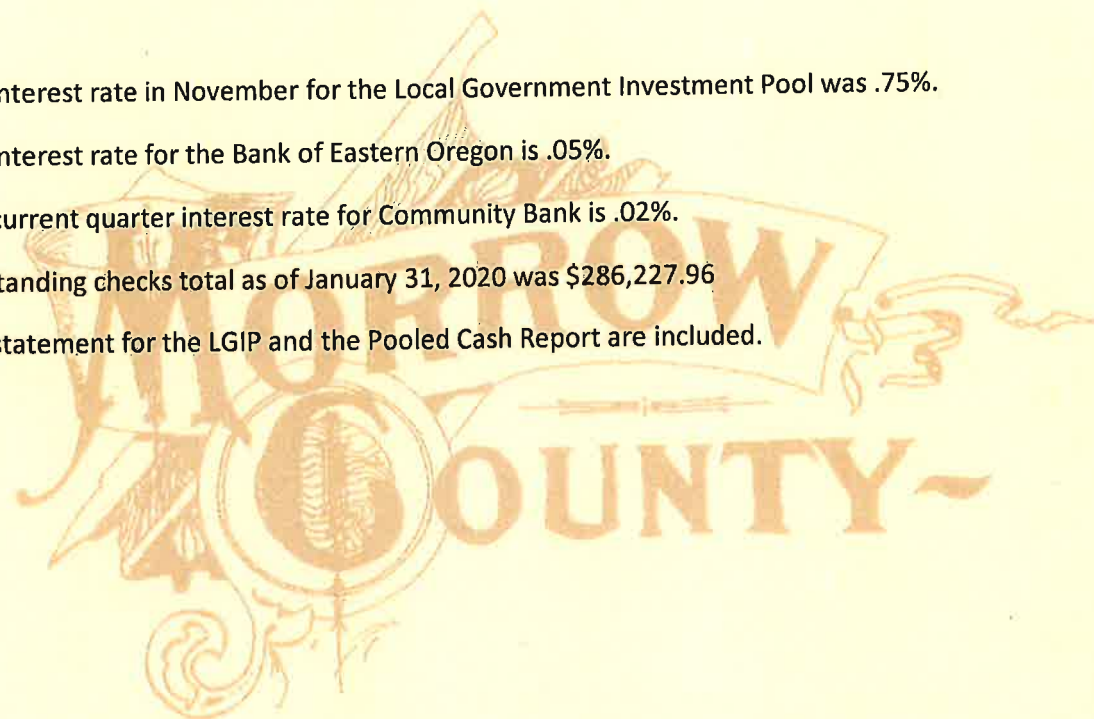
The interest rate in November for the Local Government Investment Pool was .75%.

The interest rate for the Bank of Eastern Oregon is .05%.

The current quarter interest rate for Community Bank is .02%.

Outstanding checks total as of January 31, 2020 was \$286,227.96

The statement for the LGIP and the Pooled Cash Report are included.



MORROW COUNTY, OREGON
 POOLED CASH REPORT (FUND 999)
 AS OF: JANUARY 31ST, 2021

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>CLAIM ON CASH</u>					
101-100-1-10-1500		GENERAL FC W/TREASURER	13,266,910.14 (	683,046.48)	12,583,863.66
200-100-1-10-1500		HERITAGE TRAIL FC W/TREAS	17,948.89	11.45	17,960.34
201-100-1-10-1500		ROAD EQUIP FC W/TREASURER	1,112,366.95	20,499.39	1,132,866.34
202-100-1-10-1500		ROAD FC W/TREASURER	1,621,036.86 (	263,686.50)	1,357,350.36
203-100-1-10-1500		FINLEY BUTTES FC W/TREASURER	1,165,185.46	40,418.39	1,205,603.85
204-100-1-10-1500		YOUTH/CHILD FC/TREASURER	66,157.92	0.00	66,157.92
205-100-1-10-1500		AIRPORT FC W/TREASURER	105,618.36 (	29,574.35)	76,044.01
206-100-1-10-1500		LAW LIBRARY FC W/TREASURER	33,051.74	21.08	33,072.82
207-100-1-10-1500		911 FC W/TREASURER	296,436.09 (	18,942.64)	277,493.45
208-100-1-10-1500		SURVEYOR PRES FC/TREASURER	253,246.51	1,520.44	254,766.95
209-100-1-10-1500		CSBPP FC W/TREASURER	0.00	0.00	0.00
210-100-1-10-1500		FINLEY BUTTES LIC. FC W/TREAS	784,235.83	157,815.21	942,051.04
211-100-1-10-1500		MCSO CO SCHOOL FC W/TREAS	353.94 (	146.41)	207.53
212-100-1-10-1500		ISD COMMON SCH FC W/TREASURER	39.54 (	16.84)	22.70
214-100-1-10-1500		FAIR FC W/TREASURER	334,474.35 (	7,076.87)	327,397.48
215-100-1-10-1500		COMP EQUIP FC W/TREASURER	66,488.82	42.41	66,531.23
216-100-1-10-1500		STF FC W/TREASURER	524,632.89	79,196.47	603,829.36
217-100-1-10-1500		PROGRAMMING RES FC W/TREASURER	31,015.67	19.78	31,035.45
218-100-1-10-1500		ENFORCEMENT FC W/TREAS	24,002.64 (	1,806.12)	22,196.52
219-100-1-10-1500		VIDEO LOTTERY FC W/TREAS	27,020.25 (	24,995.63)	2,024.62
220-100-1-10-1500		VICTIM/WITNESS FC W/TREAS	5,122.22	11,579.36	16,701.58
222-100-1-10-1500		WILLOW CREEK FEES FC W/TREAS	45,804.83	29.22	45,834.05
223-100-1-10-1500		CAMI GRANT FC W/TREAS	41,858.72 (	4,727.87)	37,130.85
224-100-1-10-1500		WEED EQUIP RES. FC W/TREAS	20,721.20	13.22	20,734.42
225-100-1-10-1500		STF VEHICLE FC W/TREAS	99,450.88	63.43	99,514.31
226-100-1-10-1500		FAIR ROOF FC W/TREAS	24,820.45	15.83	24,836.28
227-100-1-10-1500		HEPPNER ADMIN BLDG FC W/TREAS	45,012.33	28.71	45,041.04
228-100-1-10-1500		SAFETY COMMITTEE FC W/TREAS	14,079.89	5,971.54	20,051.43
229-100-1-10-1500		BLEACHER RESERVE FC W/TREAS	25,739.35	16.42	25,755.77
230-100-1-10-1500		RODEO FC W/TREAS	10,000.00	0.00	10,000.00
231-100-1-10-1500		JUSTICE COURT FC W/TREAS	62,075.10	19,494.24	81,569.34
233-100-1-10-1500		CLERKS RECORD FC W/TREAS	23,339.61 (	2,553.99)	20,785.62
234-100-1-10-1500		DUII IMPACT FC W/TREAS	29,554.92	18.85	29,573.77
236-100-1-10-1500		FAIR IMPROV. FUND FC W/TREAS	21,131.18	13.48	21,144.66
237-100-1-10-1500		BUILDING PERMIT FC W/TREAS	990,893.60 (	206.92)	990,686.68
238-100-1-10-1500		PARK FC W/TREAS	281,168.97 (	40,814.11)	240,354.86
240-100-1-10-1500		EQUITY FC W/TREAS	304,341.78	194.12	304,535.90
241-100-1-10-1500		BUILDING RESERVE FC W/TREAS	846,272.61	539.78	846,812.39
243-100-1-10-1500		LIQUOR CONTROL FC W/TREAS	870.74	0.56	871.30
245-100-1-10-1500		WPF FC W/TREASURER	257.73	0.00	257.73
321-100-1-10-1500		FOREST SERVICE FC W/TREAS	77,201.96	49.24	77,251.20
322-100-1-10-1500		COURT SECURITY FC W/TREAS	99,516.25 (	13,675.01)	85,841.24
500-100-1-10-1500		ECHO WINDS FC W/TREAS	17,653.45	11.26	17,664.71
501-100-1-10-1500		SHEPHERDS FLAT FC W/TREAS	460,492.08	342.23	460,834.31
502-100-1-10-1500		MO CO ENTERPRIZE ZO FC W/TREAS	0.00	0.00	0.00
504-100-1-10-1500		STO FC W/TREAS	11,770.74 (	7,024.87)	4,745.87
505-100-1-10-1500		IONE/LEX CEM-IRRIG FC W/TREAS	0.00	0.00	0.00
510-100-1-10-1500		P & P FC W/TREAS	303,961.78	71,283.38	375,245.16
514-100-1-10-1500		IONE SD B & I FC W/TREAS	2,698.91 (	1,123.38)	1,575.53

MORROW COUNTY, OREGON
 POOLED CASH REPORT (FUND 999)
 AS OF: JANUARY 31ST, 2021

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
515-100-1-10-1500	BOARDMN URB REN FC W/TREAS		1,079.75 (	464.17)	615.58
516-100-1-10-1500	RADIO DIST FC W/TREAS		5,303.72 (	2,240.76)	3,062.96
519-100-1-10-1500	WEST BOARDMN URA FC W/TREAS		1,053.65 (	466.72)	586.93
521-100-1-10-1500	PGE CARTY FC W/TREAS		962,508.16	613.92	963,122.08
522-100-1-10-1500	SHERIFF RES FUND/TREAS		20,041.85 (	392.37)	19,649.48
540-100-1-10-1500	RESILIENCY FUND W/TREAS		213,070.00 (	9,896.00)	203,174.00
617-100-1-10-1500	MO CO HEALTH DIST FC W/TREAS		28,612.32 (	12,097.28)	16,515.04
618-100-1-10-1500	IRRIGON SEWER FC W/TREAS		0.00	0.00	0.00
619-100-1-10-1500	WEST EXTENSION FC W/TREAS		0.00	0.00	0.00
620-100-1-10-1500	BLACK MNT FC W/TREAS		0.09	0.00	0.09
621-100-1-10-1500	CITY OF BOARDMAN B & I FC W/TR		5,123.98 (	2,147.36)	2,976.62
622-100-1-10-1500	CITY OF HEPPNER B & I FC W/TRE		0.00	0.00	0.00
623-100-1-10-1500	CITY OF IRRIGON B & I FC W/TRE		2,581.30 (	1,063.68)	1,517.62
624-100-1-10-1500	CITY OF LEXINGTON B & I FC W/T		30,186.99 (	12,962.43)	17,224.56
625-100-1-10-1500	BOARDMAN PARK & REC B & I		0.00	0.00	0.00
626-100-1-10-1500	MAN. STRUCTURE OMBUDSMAN		72.62 (	30.48)	42.14
628-100-1-10-1500	WILLOW CREEK PARK B & I FC W/T		3,604.31	2.60	3,606.91
629-100-1-10-1500	PORT OF MORROW B & I FC W/TREA		0.00	0.00	0.00
630-100-1-10-1500	PORT OF MORROW FC W/TREAS		2,624.44 (	1,108.68)	1,515.76
631-100-1-10-1500	CITY OF BOARDMAN FC W/TREAS		27,782.21 (	11,676.68)	16,105.53
632-100-1-10-1500	CITY OF HEPPNER FC W/TREAS		5,729.99 (	2,428.70)	3,301.29
633-100-1-10-1500	CITY OF IONE FC W/TREAS		920.19 (	391.17)	529.02
634-100-1-10-1500	CITY OF IRRIGON FC W/TREAS		2,847.34 (	1,202.35)	1,644.99
635-100-1-10-1500	CITY OF LEXINGTON FC W/TREAS		431.35 (	172.06)	259.29
636-100-1-10-1500	BOARDMAN RFPD FC W/TREAS		17,365.02 (	7,306.16)	10,058.86
638-100-1-10-1500	HEPPNER RFPD FC W/TREAS		871.30 (	366.23)	505.07
639-100-1-10-1500	IRRIGON RFPD FC W/TREAS		1,734.03 (	738.96)	995.07
640-100-1-10-1500	IONE RFPD FC W/TREAS		931,761.18	1,902.84	933,664.02
641-100-1-10-1500	S GILLIAM RFPD FC W/TREAS		123.08	0.99	124.07
642-100-1-10-1500	BOARDMAN CEMETERY FC W/TREAS		469.90 (	198.16)	271.74
643-100-1-10-1500	HEPPNER CEMETERY FC W/TREAS		730.49 (	307.61)	422.88
644-100-1-10-1500	IONE-LEX CEMETERY FC W/TREAS		884.60 (	391.61)	492.99
645-100-1-10-1500	IRRIGON CEMETERY FC W/TREAS		330.30 (	141.14)	189.16
646-100-1-10-1500	WILLOW CREEK PARK FC W/TREAS		2,316.92 (	990.15)	1,326.77
647-100-1-10-1500	BOARDMAN PARK FC W/TREAS		4,958.73 (	2,091.20)	2,867.53
648-100-1-10-1500	IRRIGON PARK FC W/TREAS		1,312.46 (	560.83)	751.63
649-100-1-10-1500	BOARDMAN PK B&I FC W/TREASURER		11,402.70 (	4,830.96)	6,571.74
650-100-1-10-1500	MO CO UNIFIED REC FC W/TREAS		1,407,069.44 (	40,893.54)	1,366,175.90
651-100-1-10-1500	HEPPNER WATER CONTROL FC W/TRE		139.31 (	58.95)	80.36
652-100-1-10-1500	MO CO SCHOOL DIST FC W/TREAS		113,171.35 (	47,688.06)	65,483.29
653-100-1-10-1500	MO CO SCHOOL B & I FC W/TREAS		2,085,048.42	16,549.30	2,101,597.72
654-100-1-10-1500	UMATILLA-MORROW ESD FC W/TREAS		19,025.81 (	8,036.08)	10,989.73
655-100-1-10-1500	CHAPLAINCY PROG FC W/TREAS		14.40	0.01	14.41
656-100-1-10-1500	IONE-LEX CEM PERP FC W/TREAS		0.00	0.00	0.00
657-100-1-10-1500	IONE-LEX CEM EQUIP FC W/TREAS		0.00	0.00	0.00
658-100-1-10-1500	BMCC FC W/TREASURER		20,427.56 (	8,625.44)	11,802.12
659-100-1-10-1500	BMCC B & I FC W/TREASURER		6,851.78 (	2,873.20)	3,978.58
660-100-1-10-1500	NORTH MO VECTOR CONT FC W/TREA		6,708.06 (	2,827.07)	3,880.99
662-100-1-10-1500	IONE LIBRARY DIST FC W/TREAS		733.88 (	316.21)	417.67
663-100-1-10-1500	OREGON TRAIL LIB FC W/TREAS		6,742.50 (	2,840.46)	3,902.04
665-100-1-10-1500	STATE & FED WILDLIFE FC W/TREA		0.00	0.00	0.00

MORROW COUNTY, OREGON
 POOLED CASH REPORT (FUND 999)
 AS OF: JANUARY 31ST, 2021

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
666	100-1-10-1500	STATE FIRE PATROL FC W/TREAS	2,452.21 (	1,025.93)	1,426.28
667	100-1-10-1500	EOTT FC W/TREASURER	0.00	0.00	0.00
668	100-1-10-1500	TAX APPEALS FC W/TREAS	902,447.21	575.61	903,022.82
669	100-1-10-1500	SCHOLARSHIP TRUST FC W/TREAS	10,966.04	6.99	10,973.03
670	100-1-10-1500	ADV COLL 04-05 FC W/TREAS	0.00	0.00	0.00
671	100-1-10-1500	ADV COLL 03-04 FC W/TREAS	0.00	0.00	0.00
672	100-1-10-1500	ADV COLL 05-06 FC W/TREAS	141.01	0.09	141.10
673	100-1-10-1500	PREPAID TAX FC W/TREAS	0.00	0.00	0.00
674	100-1-10-1500	SALE OF CO LAND FC W/TREAS	0.00	0.00	0.00
675	100-1-10-1500	TREASURER TRUST FC W/TREAS	1,156.37	0.74	1,157.11
676	100-1-10-1500	IONE RFPD RESERVE FC W/TREAS	118,847.67	75.81	118,923.48
678	100-1-10-1500	STATE ADMIN CONT FC W/TREAS	0.00	0.00	0.00
680	100-1-10-1500	PERSONAL PROPERTY SALES FC W/T	0.00	0.00	0.00
681	100-1-10-1500	COUNTY A & T FC W/TREAS	14,657.03 (	10,122.26)	4,534.77
682	100-1-10-1500	STATE FIRE FC W/TREAS	0.00	0.00	0.00
683	100-1-10-1500	PILOT ROCK RFPD FC W/TREAS	2,019.92	16.34	2,036.26
684	100-1-10-1500	FINLEY BUTTES CLOSURE FC W/TRE	1,268,233.12	808.92	1,269,042.04
685	100-1-10-1500	STATE HOUSING FC W/TREAS	35,319.22 (	25,467.49)	9,851.73
686	100-1-10-1500	IONE LIBRARY BLDG FC W/TREAS	89,758.14	57.25	89,815.39
687	100-1-10-1500	FINLEY BUTTES TRUST FC W/TREAS	0.00	0.00	0.00
688	100-1-10-1500	IONE SCHOOL DIST FC W/TREAS	11,470.42 (	4,933.71)	6,536.71
690	100-1-10-1500	HEPPNER RURAL FIRE DIST BOND	424.84 (	178.33)	246.51
691	100-1-10-1500	CITY OF HEPPNER BND FC W/TREAS	615.81 (	258.25)	357.56
693	100-1-10-1500	IRRIGON TIPPAGE FC W/TREAS	0.00	0.00	0.00
695	100-1-10-1500	M.C. RET. PLAN TR. FC W/TREAS	3,788.62	0.00	3,788.62
697	100-1-10-1500	UNSEG TAX INT FC W/TREAS	0.00	0.00	0.00
698	100-1-10-1500	INTEREST EARNED FC W/TREAS	0.00	0.61	0.61
699	100-1-10-1500	UNSEGREGATED TAX FC W/TREAS	0.00	0.00	0.00
TOTAL CLAIM ON CASH			32,012,099.24 (	902,405.36)	31,109,693.88

CASH IN BANK - POOLED CASH

999	100-1-10-1501	AP POOLED BEO	42,511.74	229,568.03	272,079.77
999	100-1-10-1502	PAYROLL BEO	11,723.99	1.26	11,725.25
999	100-1-10-1503	STATE TREASURY POOL	31,956,927.27 (	1,131,974.65)	30,824,952.62
999	100-1-10-1504	CERTIFICATES OF DEPOSIT	0.00	0.00	0.00
999	100-1-10-1505	WELLS FARGO INVESTMENTS	0.00	0.00	0.00
999	100-1-10-1506	UNION BANK OF CALIFORNIA	0.00	0.00	0.00
999	100-1-10-1507	COMMUNITY BANK	100.19	0.00	100.19
999	100-1-10-1508	US BANK	3.53	0.00	3.53
SUBTOTAL CASH IN BANK - POOLED CASH			32,011,266.72 (	902,405.36)	31,108,861.36

WAGES PAYABLE

999	100-2-60-6001	WAGES PAYABLE	0.00	0.00	0.00
SUBTOTAL WAGES PAYABLE			0.00	0.00	0.00

TOTAL CASH IN BANK - POOLED CASH			32,011,266.72 (902,405.36)	31,108,861.36
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Account Statement - Transaction Summary

For the Month Ending **January 31, 2021**

MORROW CO - MORROW COUNTY - 4206

Oregon LGIP	
Opening Balance	31,956,927.27
Purchases	193,648.95
Redemptions	(1,325,623.60)
Closing Balance	\$30,824,952.62
Dividends	19,785.21

Asset Summary		
	January 31, 2021	December 31, 2020
Oregon LGIP	30,824,952.62	31,956,927.27
Total	\$30,824,952.62	\$31,956,927.27



Account Statement

For the Month Ending **January 31, 2021**

MORROW CO - MORROW COUNTY - 4206

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					31,956,927.27
Opening Balance					31,956,927.27
01/04/21	01/04/21	SFMS Fr:Oregon Health Authority Mental Health Tax	1.00	999.55	31,957,926.82
01/04/21	01/04/21	LGIP Fees - ACH Redemption (9 @ \$0.05 - From 4206) - December 2020	1.00	(0.45)	31,957,926.37
01/04/21	01/04/21	LGIP Fees - Received ACH (2 @ \$0.10 - From 4206) - December 2020	1.00	(0.20)	31,957,926.17
01/06/21	01/06/21	SFMS Fr:Administrative Services, Dept of Amusement Tax	1.00	1,359.83	31,959,286.00
01/07/21	01/07/21	Redemption - ACH Redemption	1.00	(500,000.00)	31,459,286.00
01/07/21	01/07/21	Transfer to Blue Mountain Community College - BLUE MOUNTAIN COMMUNITY COLLEGE	1.00	(27,279.34)	31,432,006.66
01/07/21	01/07/21	Transfer to Boardman, City of - BOARDMAN CITY OF / CENTRAL URA	1.00	(1,079.75)	31,430,926.91
01/07/21	01/07/21	Transfer to Boardman, City of - BOARDMAN CITY OF/ WEST URA	1.00	(1,053.65)	31,429,873.26
01/07/21	01/07/21	Transfer to Boardman Park and Recreation - BOARDMAN PARK AND RECREATION	1.00	(4,958.73)	31,424,914.53
01/07/21	01/07/21	Transfer to Boardman Park and Recreation - BOARDMAN PARK & REC/RECREATION CENTER	1.00	(11,402.70)	31,413,511.83
01/07/21	01/07/21	Transfer to Boardman, City of - BOARDMAN CITY OF	1.00	(32,906.19)	31,380,605.64
01/07/21	01/07/21	Transfer to Morrow County School District #1 - MORROW COUNTY SCHOOL DISTRICT #1	1.00	(113,525.29)	31,267,080.35
01/07/21	01/07/21	Transfer to InterMountain Education Service Dis - INTERMOUNTAIN ESD	1.00	(19,025.81)	31,248,054.54
01/07/21	01/07/21	Transfer to Ione School District #2 - IONE SCHOOL DISTRICT #2	1.00	(14,208.87)	31,233,845.67
01/08/21	01/08/21	Redemption - ACH Redemption	1.00	(72.62)	31,233,773.05
01/13/21	01/13/21	Redemption - ACH Redemption	1.00	(600,000.00)	30,633,773.05
01/15/21	01/15/21	SFMS Fr:Administrative Services, Dept of County Cigarette Tax	1.00	731.18	30,634,504.23
01/20/21	01/20/21	ODOT - ODOT PYMNT	1.00	107,806.87	30,742,311.10
01/20/21	01/20/21	Redemption - ACH Redemption	1.00	(55.00)	30,742,256.10



Account Statement

For the Month Ending **January 31, 2021**

MORROW CO - MORROW COUNTY - 4206

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Balance
Oregon LGIP					
01/21/21	01/21/21	ODOT - ODOT PYMNT	1.00	27,049.43	30,769,305.53
01/21/21	01/21/21	Redemption - ACH Redemption	1.00	(55.00)	30,769,250.53
01/22/21	01/22/21	SFMS Fr:Oregon Health Authority CFAA Special Payments	1.00	1,107.57	30,770,358.10
01/25/21	01/25/21	SFMS Fr:Administrative Services, Dept of Amusement Tax	1.00	431.28	30,770,789.38
01/28/21	01/28/21	OR REV CAFFA - DORACHDISB	1.00	29,313.62	30,800,103.00
01/28/21	01/28/21	SFMS Fr:Oregon Health Authority OHA public Health Program	1.00	5,064.41	30,805,167.41
01/29/21	02/01/21	Accrual Income Div Reinvestment - Distributions	1.00	19,785.21	30,824,952.62
Closing Balance					30,824,952.62

	Month of January	Fiscal YTD July-January		
Opening Balance	31,956,927.27	19,646,978.63	Closing Balance	30,824,952.62
Purchases	193,648.95	39,156,017.38	Average Monthly Balance	31,064,634.60
Redemptions	(1,325,623.60)	(27,978,043.39)	Monthly Distribution Yield	0.75%
Closing Balance	30,824,952.62	30,824,952.62		
Dividends	19,785.21	118,740.52		

Hi Jaylene,

As per our phone conversation, this is the amount outstanding as of right now, for January 2021. The reconciliation should be complete soon.

1/28/2021	186284	HILL INTERNATIONAL, INC	1,025.25CR
1/28/2021	186285	ANDERSON PERRY & ASSOCIATES, I	35,962.07CR
1/28/2021	186286	WEX BANK	202.45CR
1/28/2021	186287	FOREST INDUSTRIES TELECOMMUNIC	200.00CR
TOTAL OUTSTANDING CHECKS:			<u>286,227.96CR</u>

Thank you,

Deanne Irving
Staff Accountant
Morrow County
P.O. Box 867
Heppner, OR 97836
541-676-5617 or x5312





MORROW COUNTY 4-H

<https://extension.oregonstate.edu/4h/morrow>



Our traditional 4-H camp won't happen again this year so we are going to work for day camps! Every day from 9Am-12PM, at the fairgrounds in Heppner, workshop stations will cover projects to enter at fair and fun things to take home!

Morrow County 4-H

PO Box 397

Heppner, OR 97836

541-676-9642

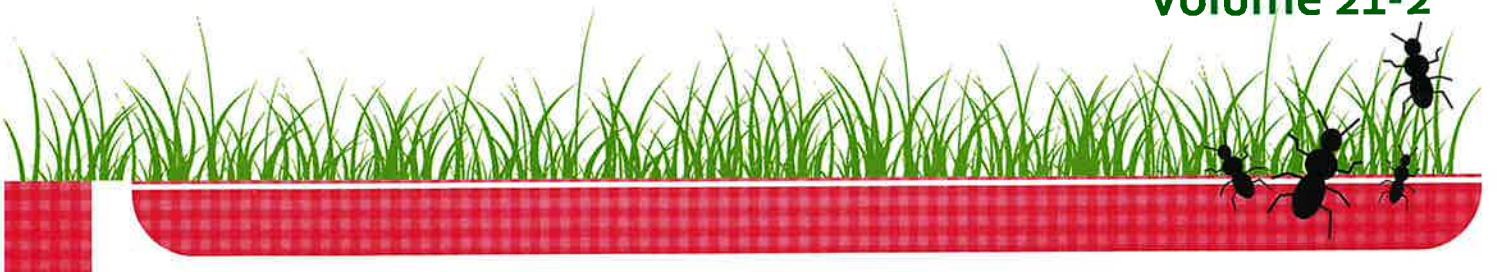


Inside this issue

- Summer Day Camp
- Outdoor Cooking Class
- Shooting Sports
- Leatherwork Earring Class
- Important Dates
- The Green Barn Project

March 2021

Volume 21-2





Morrow County Fair
4-H and FFA

BEEF WEIGH INS

Saturday, March 6, 2021

8:00-9:00AM

Philippi Ranches, Boardman

10:00-11:00AM

Morrow County Fairgrounds, Heppner

Don't forget to check out MoCo
Monday's on our Facebook Page!



THE GREEN BARN PROJECT



An opportunity for Morrow County 4-H members to bring their show clothes item(s) and exchange it for another!

Saturday, August 7, 2021

9:00-11:00AM DURING FAIR CLEAN UP DAY @ FAIRGROUNDS

Items need to be clean, in good shape and on a hanger. Exchange for an item that fits! Drop off inside the Annex before clean up starts and drop in after pens are set up to browse and select.



Arianna Worden, a member of the *Critters with Attitude 4-H Club* in Heppner, is attending the virtual 2021 National 4-H Youth Summit on Agriscience March 5-7. The 4-H

National Youth Summit Series brings together high school students for three days of hands-on activities and workshops, led by leaders and educators in these fields. To check it out!

<https://4-h.org/parents/national-youth-summits/>



Morrow County 4-H

Join us for ZOOM Cooking Classes!

This isn't your regular 4-H year, we are trying something new keep our momentum going. Supplies needed and instructions will be sent to you ahead of time along with a ZOOM Link.

Friday, February 26th 10:00AM

How to Measure, things you should have in your kitchen and PBJ Tacos

Friday, March 19th 10:00AM

Nutritional Plate, Pizza Crescents

Friday, April 16th 10:00AM

Peanut Butter Energy Bites, Kitchen Accidents, Recipe Books

Friday, May 14th 10:00AM

Flower Pretzels, Consumer Spending

Register by Thursday, February 18th at:

<https://extension.oregonstate.edu/4h/morrow>



Oregon State
University

Questions or accommodations for disabilities
can be made by calling 541-676-9642 or
erin.heideman@oregonstate.edu

ZOOM LINKS WILL BE ON 4-H WEBPAGE!

Morrow County 4-H Calendar (draft)		
MARCH		
2	All Leaders Monthly Meet Up	6:00PM ZOOM
3	Virtual Babysitting Class Part III	4:00PM ZOOM
4	Virtual Babysitting Class Part IV	4:00PM ZOOM
5	Outdoor Cooking Class, Part I	9:00AM ZOOM
5	Ambassador Meeting	10:00AM ZOOM
5	New Member Orientation Zoom	6:30PM ZOOM
6	MoCo Dog 4-H Meeting	9:00AM ZOOM
6	MoCo Beef Weigh In's	8:00AM @ Philippi Ranches 10:00AM @ Fairgrounds
19	Outdoor Cooking Class, Part II	9:00AM ZOOM
19	WE COOK 4-H Cooking Meeting	10:00AM ZOOM
28	New Member Orientation ZOOM	6:30PM ZOOM
APRIL		
2	Outdoor Cooking Class, Part III	9:00AM ZOOM
6	All Leaders Monthly Meet Up	6:00PM ZOOM
9	Ambassador Meeting	TBA
16	Outdoor Cooking Class, Part IV	9:00AM ZOOM
16	WE COOK, 4-H Cooking Meeting	10:00AM ZOOM
23	Leathercraft Earring Class	REGISTRATION DUE
30	Leathercraft Earring Class	9:00AM ZOOM
MAY		
4	All Leaders Monthly Meet Up	6:00PM ZOOM
7	Ambassador Meeting	TBA
14	WE COOK, 4-H Cooking Meeting	9:00AM ZOOM
21	Speak Easy Public Speaking Workshop	9:00AM TBD
JUNE		
1	All Leader Monthly Meet Up	6:00PM ZOOM
5	MoCo Fair Swine/Sheep/Meat Goat Weigh In's	TBA
14-18	MoCo 4-H Day Camps	9Am-12PM Fairgrounds
JULY		
5	Fair Registration DUE	ONLINE
6	All Leaders Monthly Meet UP	6:00PM ZOOM
30-31	MoCo/UmCo Joing Horse Show	MoCo Fairgrounds
AUGUST		
3	All Leaders Monthly Meet Up	6:00PM ZOOM
7	Clean Up Day, MoCo Fairgrounds Green Barn Project	9:00AM-11:00AM
SEPTEMBER		
13	Record Books Due to 4-H Office	



Morrow County 4-H

Outdoor Cooking Class

A four part series on how to cook outside over coals! No limit on the number of members participating. This class will be over ZOOM and an ingredients list will be sent to those that sign up.

Sign up at <https://extension.oregonstate.edu/4h/morrow>

First 10 to sign up get kits that include briquettes, tongs and tin foil!

Class Dates and Menu's

- March 5, 9:00AM- Nacho's
- March 19, 9:00AM- Grilled Mini Pizza's
- April 2, 9:00AM- Egg/Sausage Scramble
- April 16, 9:00AM- LeeBee's Dessert



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Wesley + William

Morrow County 4-H
Leathercraft Earring
Workshop

by Tayllor Brannon
owner of Wesley & William

Friday, April 30, 2021
9:00AM via ZOOM



Join Tayllor, former MoCo 4-H member and owner of Breaking Grounds Coffee in Heppner, on a ZOOM to learn how to create 3 pairs of leather earrings. Registration due by April 23 and a kit will be sent to you with all the supplies in time for the class!

Sponsored by MoCo 4-H Leaders Association

Registration Deadline: April 23rd at:
<https://extension.oregonstate.edu/4h/morrow>

Question? Contact Erin Heideman at 541-561-0081 or
erin.heideman@oregonstate.edu

At Home Cooking Recipes for 4-H!

Find recipes and How To Video's

<https://4-h.org/about/4-h-at-home/cooking-at-home/>

- Bread in a Bag
- Confetti Yogurt Pops
- Fruit Smoothie
- Ice Cream in a Bag
- Mug Cake
- Omelet in a Mug
- Oven-Smothered Chicken
- Peanut Butter Balls
- Rice Krispy Treats in a Mug
- Soft Pretzels
- Ty's Thai Salad



Parents and volunteers!

You can download activity guides from the National 4-H Page!

<https://4-h.org/about/4-h-at-home/activity-guides/>

- ⇒ 4-H At Home
- ⇒ 4-H Inspire Kids To Do
- ⇒ 4-H Healthy Living
- ⇒ 4-H at Home Holiday





Morrow County 4-H

New Member Orientation!

New to MoCo 4-H? Join us on ZOOM for a brief presentation and let us answer your questions!

March 5th, 6:30PM

or

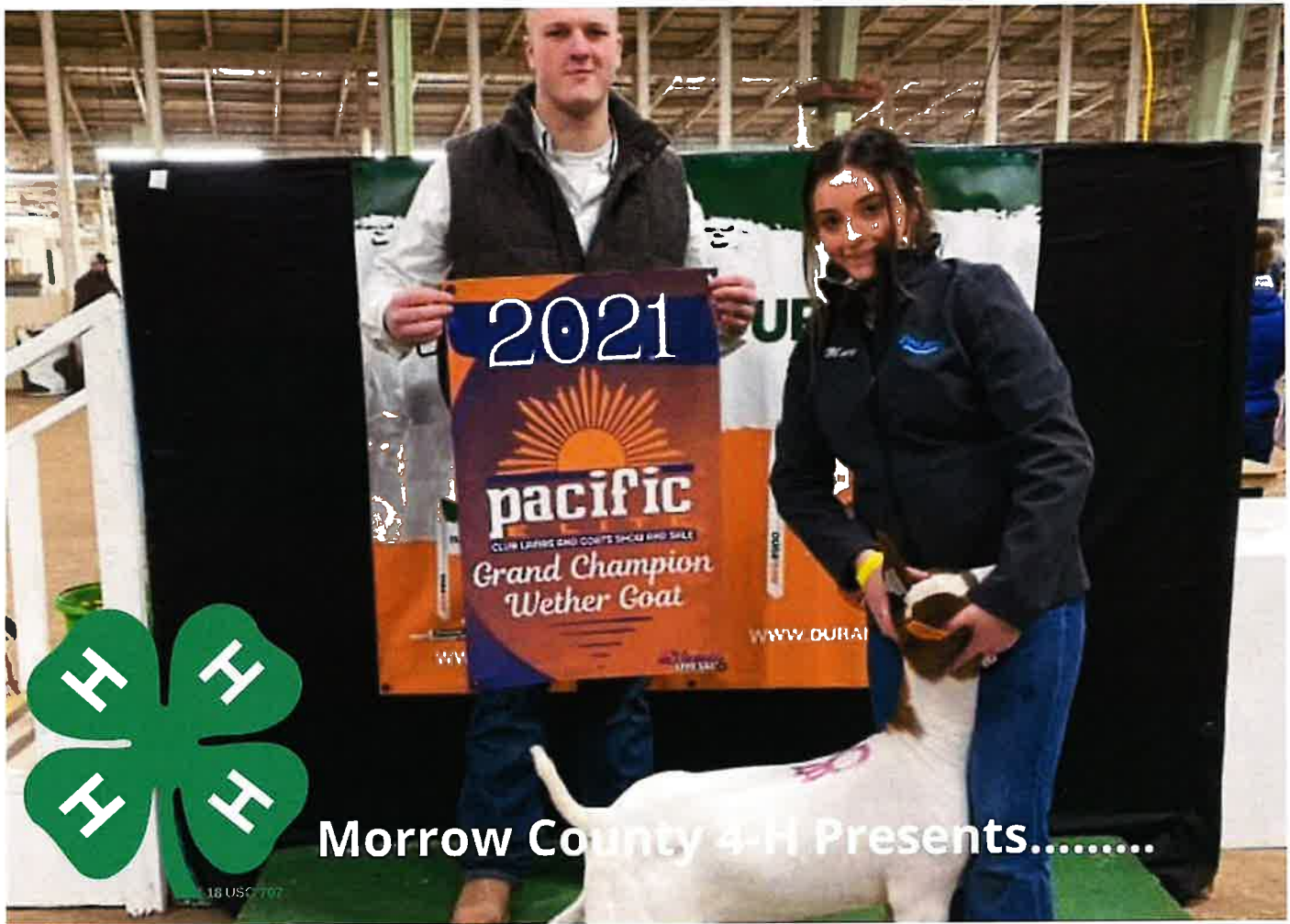
March 28th, 6:30PM

Register here to get ZOOM link!

<https://bit.ly/NEW4HMEMBER>

Contact Erin Heideman for any questions:

erin.heideman@oregonstate.edu



Goat Showing Clinic

with

Macy Rosselle

Macy is a Pendleton area native and has taken her showmanship talents all over the country. Bring your animals and improve your skills!

For more information contact, Erin Heideman at erin.heideman@oregonstate.edu or <https://extension.oregonstate.edu/4h/morrow>

Wednesday, June 16, 2021

12:30PM

Morrow County Fairgrounds after Summer Day Camp

Morrow County 4-H Presents.....

DOG OBEDIENCE DEMONSTRATION

by

Kaley Way Patterson

Kaley is a local dog trainer and is sharing her talents for our county youth! Dog 4-H members may bring their animals, all others may come and watch.



Thursday, June 17th, 2021

12:30pm

MoCo Fairgrounds after Summer Day Camp

For more information, contact Erin Heideman at
erin.heideman@oregonstate.edu or

<https://extension.oregonstate.edu/4h/morrow>



OREGON STATE UNIVERSITY
MORROW COUNTY 4-H



THREEMILE CANYON FIELD DAY!

*Bring your entire 4-H club for a day at the farm!
Tours, Presentations and Hands-On Fun!*

**FRIDAY, MAY 21, 2021
9:00AM-12:00PM**



There is no cost for this event, but please
RSVP for lunch plans!

<https://bit.ly/ThreemileFieldDay>



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Wind Turbine Graveyard

So much for clean power; note the size of the bulldozer burying the blades in comparison to the blades.

“Welcome to the wind turbine graveyard. It stretches a hundred meters (328 feet) from a bend in the North Platte River in Casper, Wyoming.

California, Colorado, Kansas, and many other states are doing the same thing, the fiberglass blades will never deteriorate {not biodegradable}.

Between last September and this March, it will become the final resting place for 1,000 fiberglass turbine blades.

These blades, which have reached

the end of their 25-year working lives, come from three wind farms in the north-western US state. Each will be cut into three, then the pieces will be stacked and buried.

Turbines from the first great 1990s wave of wind power are reaching the end of their life expectancy today. About two GigaWatts worth of turbines will be refitted in 2019 and 2020. And disposing of them in an environmentally-friendly way is a growing problem.

This cost taxpayers \$200,000 or more per unit, or 200 million total for the 1000 blades, to have them transported and decommissioned.



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